ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION

APPELLANT: Masterhan, Del & Lewis, Heather	**PARCEL NUMBER:** 177-220-07
PROPERTY ADDRESS OR GENERAL LOCATION:	510 E. Fairview Ave. Homer, AK 99603
LEGAL DESCRIPTION:	T 65 R 13W SEC 17 Seward Meridian HM 0730552 ANDERSON 1973 SUB LOT 5 BLK 5
ASSESSED VALUE TOTAL:	**$364,600**
RAW LAND:	$51,400
SWL (Sewer, Water, Landscaping):	$
IMPROVEMENTS	$313,200 Dwelling $311,200, DRV $2,000
ADDITIONS	$
OUTBUILDINGS:	$
TOTAL ABOVE GRADE FLOOR AREA:	Card One **1,484** Sq. Ft.
TOTAL FINISHED LIVING AREA:	Card One **1,484** Sq. Ft.
Card One, First Level 1,484 Sq. Ft.	Card One, Second Level Sq. Ft.
Card One, Basement Unfin. Sq. Ft.	Card One, Basement Finished Sq. Ft.
LAND SIZE 0.99 Acres	**GARAGE** 720 Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes Gas: Yes
Water: Public Sewer: Public

2) Site Improvements:

Street: Gravel Maintained

3) Site Conditions

Topography: Flat Drainage: Typical
View: Limited Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved **ZONING:** None

The Kenai Peninsula Borough (KPB) Assessing Department uses a Market Adjusted Cost Approach to value residential structures for assessment purposes. This Cost Approach is derived from the property description, quality, size and features and is based upon replacement cost new less deprecation (RCN-D). That value is then adjusted by a statistically tested market adjustment.

According to Property Assessment Valuation, the first step in developing a cost approach is to estimate the land value at its highest and best use. KPB does this by reviewing, analyzing, and statistically testing reported land sales in a given market area. That updated land value is then combined with the value of all improvement; the sum of the two is the assessed value. This application is in accordance with State of Alaska AS 29.45.110.

Land Comments

The subject property is a .99 acre parcel with a limited view, electric and gas utility, gravel maintained road, public sewer, and public water.

A physical inspection of the land was not afforded to the Assessing Department. However, the current land model was reviewed by land appraiser, Matt Bruns. Upon review, the subject property is being valued fairly and equitably with surrounding like-kind properties. All influences are correctly applied and no appropriate value changes were indicated.

For the Homer market area (#210), 123 sales from the last three years were analyzed. The median ratio for all of the sales is 91.27% and Coefficient of Dispersion (COD) is 17.38%, all ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Ratio Sum	115.65		2.93	**Excluded**		0
Mean	94.02%	**Earliest Sale**	11/9/2017	**# of Sales**		123
Median	91.27%	**Latest Sale**	10/12/2020	**Total AV**	$	10,460,100
Wtd Mean	91.57%	Outlier Information		**Total SP**	$	11,422,674
PRD:	1.03	Range	1.5	**Minimum**		39.27%
COD:	17.38%	Lower Boundary	47.24%	**Maximum**		147.25%
St. Dev	0.2093	Upper Boundary	139.12%	**Min Sale Amt**	$	10,000
COV:	22.26%			**Max Sale Amt**	$	740,000

Improvement Comments

The subject property is a 1L frame construction style dwelling built in 2015 with an effective age of 2016. The quality of construction is at good minus (G-) with a monolithic slab and in floor radiant heat as the primary heat. The attached garage has finish and heat at 720 square feet. The finished area of the dwelling is at 1,484 square feet.

No physical inspection was performed on this property due to concerns about the COVID-19 virus. The property was last inspected in February of 2016. An attempt to do an inspection was done in November of 2020, however, the owner did not want the inspection. The appraiser observed no change at that time. The property was appealed during the 2020 appeal period, however, no inspection was performed due to COVID-19. The property was again appealed for the 2021 appeal period and attempts to schedule an interior inspection were made with no success. The Assessing Department then attempted to schedule a virtual inspection where the appellant could use their own device or a borough issued device to do a Zoom meeting inspection, or simply take photos of the interior. This attempt for a virtual inspection was also denied for various reasons. The appellant was informed that according to KPB code 5.12.060(P) which states: *"The burden of proof is on the appellant. The only grounds for the board to adjust the assessment are proof of unequal, excessive, improper, or under valuation, based on facts proven at the appeal hearing. The board may not alter the assessment of a property unless a timely written appeal has been filed concerning the property***.** *If an appellant has refused or failed to provide the assessor, or the assessor's agent, full access to property or records related to the assessment of the property, upon notice from the assessor to the appellant and the clerk, the appellant shall be precluded from offering evidence on the issue or issues affected by that lack of access. Before a ruling is issued on the admissibility of such evidence, the appellant shall be provided with a reasonable opportunity by the presiding officer to present its case as to why this sanction should not be imposed, and the assessor shall have a reasonable opportunity to respond."*

For the Homer market area (#210), 150 sales from the last three years were analyzed. The median ratio for all of the sales is 99.57% and Coefficient of Dispersion (COD) is 8.35%, all ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

RATIO SUM:	147.93		2.76	**# OF SALES:**	150
MEAN:	98.62%	**Earliest Sale**	12/4/2017	**TOTAL AV:**	$ 46,498,700
MEDIAN:	**99.57%**	**Latest Sale**	9/8/2020	**TOTAL SP:**	$ 47,007,025
WTD MEAN:	98.92%	**Outlier Info**		**MINIMUM:**	73.38%
PRD:	99.70%	**Range**	1.50	**MAXIMUM:**	129.87%
COD:	8.35%	**Lower Bounda**	70.95%	**N SALE AMT:**	$ 169,000
St. Dev:	0.1050	**Upper Bounda**	126.33%	**X SALE AMT:**	$ 800,000
COV:	10.65%				$ -

References

International Association of Assessing Officers. (1996). *Property Assessment Valuation Second edition.* Chicago: International Association of Assessing Officers.

RECONCILIATION AND FINAL VALUE CONCLUSION

The Assessing Department requests the Board of Equalization uphold their value recommended below based on the following findings:

1. Subject properties are currently valued uniformly and equitably with the surrounding parcels.
2. Influences are applied correctly and uniformly to the subject properties.
3. The Assessing Department uses standardized mass appraisal procedures and techniques to specify and calibrate market models which are applied uniformly to value property within the borough. The modeled values are statistically tested to ensure a level of accuracy and equity of assessment that meets the guidelines established by the Alaska Association of Assessing Officers and the International Association of Assessing Officers, and in compliance with State Statutes.
4. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

APPELLANT: Masterhan, Del & Lewis, Heather

PARCEL NUMBER: 177-220-07

LEGAL DESCRIPTION: T 65 R 13W SEC 17 Seward Meridian HM 0730552 ANDERSON 1973 SUB LOT 5 BLK 5

TOTAL: $364,600

BOARD ACTION:

LAND: _______________ IMPROVEMENTS: ________________ TOTAL: _______________

SUBJECT PHOTOS

SUBJECT MAP


EAST END RD
LAKE ST
E FAIRVIEW AVE
E PIONEER AVE
HEATH ST
LEE DR
RAINBOW CT
RAINBOW PL
H O M E R
KACHEMAK WAY
SVEDLUND ST
SVEDLUND CIR
WHITE ALDER CT
E DANVIEW AVE
LEE CT
0
100
200ft

ANDERSON - 1973 - SUBDIVISION

LOCATED IN SE1/4 SW1/4, SEC·17, T6S· R13W· SM;
HOMER, ALASKA·

DEVELOPED BY: FRED, MARGARET AND VIRGO ANDERSON,
BOX 115 HOMER, ALASKA.

SCALE = 1" = 100'

APRIL 10, 1973

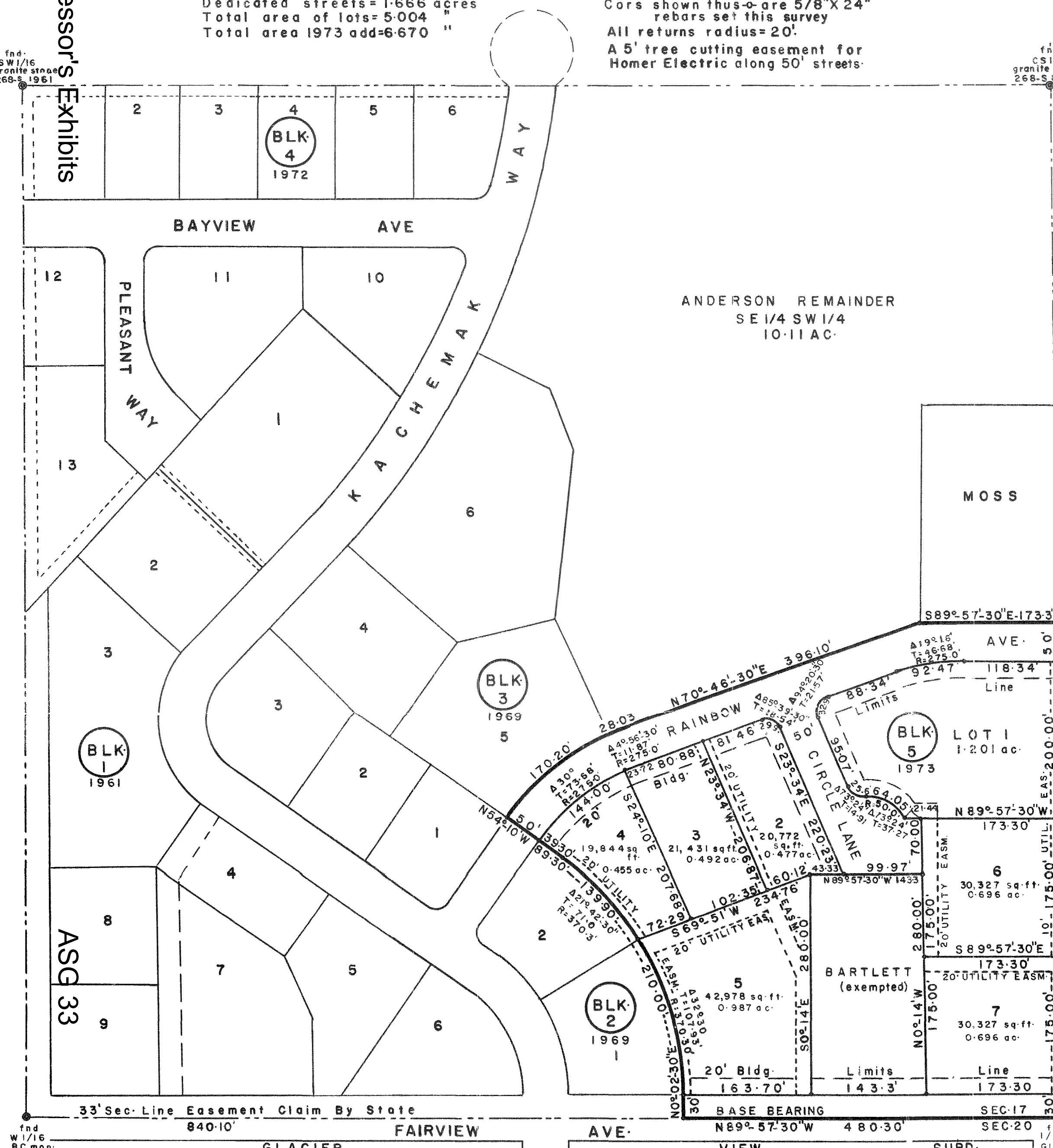
AREAS

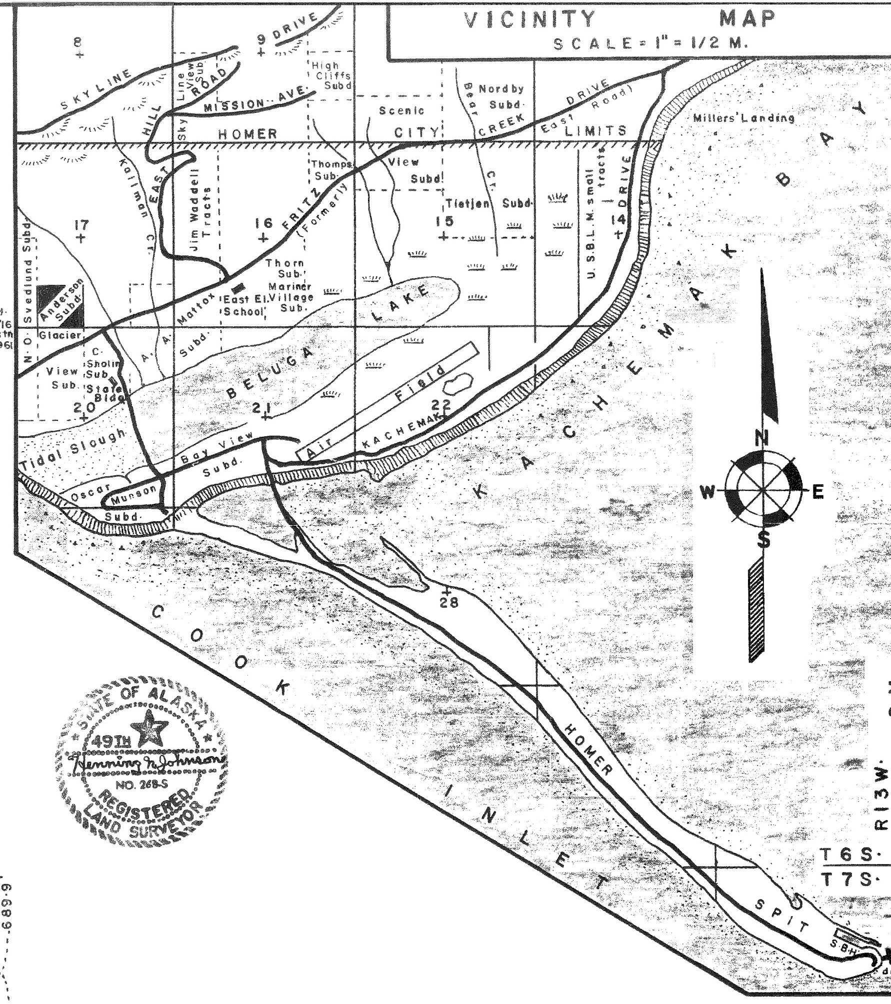
Dedicated streets = 1·666 acres
Total area of lots = 5·004 "
Total area 1973 add = 6·670 "

NOTE:

Cors shown thus -o- are 5/8" X 24" rebars set this survey
All returns radius = 20'.
A 5' tree cutting easement for Homer Electric along 50' streets·

Assessor's Exhibits





STATE OF ALASKA 49TH Henning R. Johnson NO. 268-S REGISTERED LAND SURVEYOR

CERTIFICATE OF OWNERSHIP AND DEDICATION

We hereby certify that we are the owners of the property shown and described hereon, and that we hereby adopt this plan of subdivision, and dedicate all streets to public use and to the use of public utilities·

Virgo Werner Anderson
Owner

Fred W. Anderson
Owner

Margaret S. Anderson
Owner

Owner

KENAI PENINSULA BOROUGH

APPROVED April 23, 1973

BY: Stanley F Thompson
Mayor

STATE OF ALASKA
THIRD JUDICIAL DISTRICT

Subscribed and sworn before me this 28th day of April 1973

Homer S. Thompson
Notary Public for Alaska
My commission expires 17 Jan 1977

HOMER S. THOMPSON NOTARY PUBLIC STATE OF ALASKA

~~RECORDED~~ - FILED 2/4
Homer REC. DIST.
DATE 5-9- 1973
TIME 12 40 P M
Requested by Kenai Pen Boro
Address Soldotna

HOMER
Serial No. 73-552

INDEXED

ASG 33

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

177-220-07

2021 63099 **510 E FAIRVIEW AVE** **Card R01**

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer - Core Area

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION: **ACRES:** 0.99

T 6S R 13W SEC 17 Seward Meridian HM 0730552 ANDERSON 1973 SUB LOT 5 BLK 5

PRIMARY OWNER

MASTERHAN DEL J
LEWIS M HEATHER
PO BOX 783
HOMER, AK 99603-0783

Residential Dwelling - single

EXEMPTION INFORMATION

Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	74,700	37,600	48,400	50,900	50,900	51,400
Improvements	240,400	273,700	285,000	299,100	275,600	313,200
Total	315,100	311,300	333,400	350,000	326,500	364,600

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		0.99	51,919	51,919	51,400	K P/Water Yes			51,400
							N P/Sewer Yes			
							P Gas Yes			
							S Gravel Main			
							X Elec Yes			
							6 View Limited			

ASSESSED LAND VALUE (Rounded) : **0** **51,400**

MEMOS

Building Notes

02/16 TB STR HAS MOISTURE ISSUES, BEING ADDRESSED BY CONTRACTOR, 100% FOR 2017. OWNER TO CALL IF ISSUE CONTINUE PAST 1ST OF YEAR
04/20 SC NO CHANGE, OVERRIDE TOTAL VALUE $326,500 FOR 2020 ONLY
11/20 TB OWNER DID NOT WANT INT INSP, NO CHANGE OBSERVED
2020 Value Override COVID-19

LAND INFLUENCES										
Community	**Y**	**N**	**View**	**N**	**L**	**G**	**E**	**Street Access**		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right			**WATERFRONT**		
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#20		**OTHER:**					Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands				

ORIGINAL

03/04/2021 Last inspected 11/05/2020 by TB; Code: G ; Data Entry by MIS

R01 **177-220-07**

2021 lrsn: 63099

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME
Occupancy: Single Family
Story Height: 1.0
Finished Area: 1,484
Attic: None

ROOFING

Material: Comp sh 240-260#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Monolithic slab
Walls: Monolithic slab-no wall

DORMERS

None

FLOORING

1.0 Slab Base Allowance

EXTERIOR COVER

1.0 Vinyl

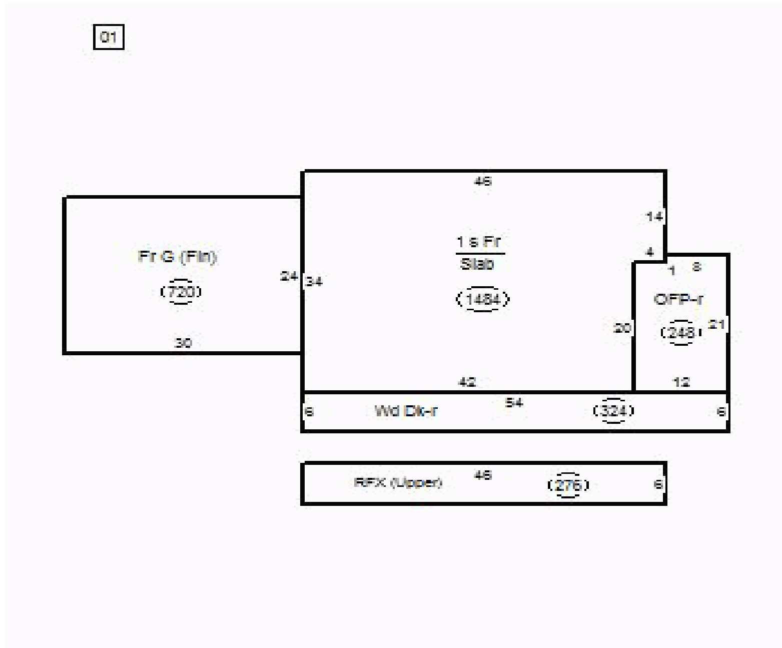
INTERIOR WALLS

1.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Radiant-floor

2-Fixt.Baths:	0 0	Kit sink:	1 1
3-Fixt.Baths:	1 3	Water Htr:	1 1
4-Fixt.Baths:	1 4	Extra fix:	0
5-Fixt.Baths:	0 0	TOTAL fix:	9



177-220-07 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1484	1.0	1,484	168,190

TOTAL BASE	**168,190**

INTERIOR		
	Frame/Siding/Roof/Dorme	0
	Loft/Cathedral	0
	Interior finish	0
	Basement finish	0
	Heating	3,060
	Plumbing	14,700
	Fireplaces/woodstoves	0
	Other (Ex.Liv, AC, Attic, ...)	0
	TOTAL INT	**17,760**

EXT FEATURES

Description	
1 OFP-R	9,350
2 WDDK-R	5,120
3 RFX/	5,420

GARAGES

Att Garage	32,720
Att Carport	0
Bsmt Garage	0
Ext Features	19,890

TOTAL GAR/EXT FEAT	**52,610**
SUB-TOTAL	**238,560**
Quality Class/Grade	G- .86
GRADE ADJUSTED VALUE (rounded)	**205,160**

SPECIAL FEATURES

Description			
G01	H	720	2.87
G01	IF	720	9.29

SUMMARY OF IMPROVEMENTS

Improvement		Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	1.0	G-	2015	2016		0.00	0.00	0	0	0	205,160	4	0	0	100	158	100	311,200
G01	ATTGAR	0.00		0	0		33.29	45.45	24	30	720	32,720	0	0	0	0		100	0
01	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000

TOTAL IMPROVEMENT VALUE (for this card) **313,200**

2017 Input

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 177-220-07 Cd # 1 of 1 InspDate 2-24-16 Appraiser TB

STR. OVERRIDE VALUE ________

Talked to owner

Redraw: Y (N) **Reinspect:** Y (N) **Yr.** ________ **Supp. Roll:** Y (N) **Insp Reason:** M

Property Class				Occupancy				Type: 1L
VA 100		Condo 140		Single Family	X	Condo		**Material:** / **Quality:**
VA(Lnd Imp)105		AB 190		Duplex		Townhouse		Frame X / Cabin / G ~
RS 110	X	CM VC 300		Triplex				Log / P / VG
RS 112		CM(LndImp) 305		4-6 Family		Yr Blt	2015	Mas / L / EX
RC 120		CM 350		Multi-family		Eff Yr	2016	F / HVI
MH 130		LH VA 600		Other		Pct.Comp.	100	AV / HVII
MH (only) 131		LH (LndImp) 605		**Extra Living Units**				
MH 132		Other ______		Designed		Converted		

Foundation		Roof		Roof Material		Heat		Plumbing	
Footings		**Type**		Built up		Hot Water		kitchen 1	water htr 1
Normal for class		Gable	X	CompSh to 235		No Heat		2-fix	4-fixture 1
Piers - no wall		Gambrel		CompSh 240-260	X	Radiant Ceiling		3-fix 1	5-fixture
Mono slab	X	Flat or Shed		Comp Roll		Radiant Floor	X	Extra fixtures	
None		A-Frame		Metal		Electric BB		**No Plumbing**	
Foundation Walls		Complex		Other		Forced Air		**Special Plumbing**	
Formed Concrete				Shake-sh med		Space Heater		Hot Tub	
Piers - no wall		**Pitch**		Wood shingles				Sauna Bath (Interior)	
Chemonite		Low to 4/12		**Features - Basement & Monitor**				Whirlpool	
Cinder block		Med 5/12 - 8/12	X	Bsmt Garage		1C 2C 3C		**Fireplaces**	
Mono slab - no wall	X	High 9/12 & up		Egress Win #		Monitor		Fireplace M G	
None				MH Found. (Lin Ft)				Wood Stove	

EXTERIOR DETAIL

Ext. Cover	1	1.5	1.75	2	A	Dormers:
None						Shed
Alum or Steel						Gable
Board & Batten						
Log Rustic						**Electricity:**
Log Solid						None
Plywood (OSB)						
Stucco						**Basement:**
T1-11 Economy						Wall
Vinyl	X					
Wood						Cover
Masonry Veneer						
Hardi-Plank						

INTERIOR DETAIL

Floor Type	1	1.5	1.75	2	A
Plywood (OWJ)					
Slab	X				
Other					
Finish	**1**	**1.5**	**1.75**	**2**	**A**
None					
Base Allowance	X				
Concrete					
Carpet					
Ceramic Tile					
Vinyl					
Hard Wood					
Pergo or Equal					

Interior Walls	1	1.5	1.75	2	A
Norm. for class	X				
None					
Log					
Panel A G					
Plywood					
Sheetrock					
Ceiling Finish	**1**	**1.5**	**1.75**	**2**	**A**
Norm. for class	X				
Suspended					
Acoustic Tile					
Plywood					
Sheetrock					
Wood					

SWL			
Cistern		Private Septic	
Septic(3-4plex)		Sand Point	
Crib		Spring	
Septic (dup)		Private Water	
		Sep(Holding)Tk	

LAND INFLUENCES

Community	Y	N	View (N) L G E		Street Access		
Gas	X		CCRs	Airstrip	Paved	(Grv Maint)	Grv Unmain
Electric	X		HOA	For Sale	PLAT	TRAIL	NONE
Public H2O	X		Hwy Fnt	Ag Rights	**Water Front**		
Public Sewer	X		Easement*	Other*	Ocean	River	Lake
TOPO			Steep / Ravine / Other	Wetlands	Pond	Dedicated	BOAT Launch

LAND TYPE: RR#20 **OTHER:**

LAND NOTES:

ADDITIONS / STAND ALONE STRUCTURES

Code	Qual	Yr Blt	Eff Yr	Roof Mat.	Heat	Ext Cover	Size	Value

DELETE ALL EXISTING OUTBUILDINGS? (Y) N

Code	Qual	Yr Blt	Eff Yr	Size	Value	Features
Drive 1						

NOTES:

Structure having moisture issures, being addressed by contractor, ran at 100% for 2017 Input. Home owner will call if issues continue past 1st of year.

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Size Ranges ➡	Cabin = 0 - 500 s.f.				Cottage = 501 - 800 s.f.				Res. = 801 - Infinity			
	mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%	
QUALITY	LOW 65 - 75%	#	FAIR 80 - 90%	#	AVERAGE 95 - 105%	#	GOOD 110 - 120%	#	VERY GOOD 125 - 145%	#	EXCELLENT 150 - 180%	#
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	2.25 2.10 1.95	Below average grade covering on Subfloor	2.70 2.55 2.40	Average builder-grade floor covering	3.15 3.00 2.85	10 -20% above average grade floor covering	3.60 3.45 3.30	Very Good, upper-end floor coverings throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	3.00 2.80 2.60	Below average commercial type	3.60 3.40 3.20	Average builder-grade	4.20 4.00 3.80	Upper end builder-grade quality (double vanities, etc)	4.80 4.60 4.40	Very Good cabinets and countertops (double vanities, etc)	5.80 5.40 5.00	Excellent high-quality throughout	7.20 6.60 6.00
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	2.25 2.10 1.95	Below average builder-grade package	2.70 2.55 2.40	Average builder-grade package	3.15 3.00 2.85	Upper end builder-grade package	3.60 3.45 3.30	Very Good, high quality appliance package	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
FIXTURES Plumbing/Lighting	NONE or low grade	2.25 2.10 1.95	Lower grade commercial type fixtures	2.70 2.55 2.40	Builder-grade stock item fixtures	3.15 3.00 2.85	Upper end builder-grade fixtures	3.60 3.45 3.30	Very Good grade plumbing & lighting fixtures throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	1.50 1.40 1.30	Mahogany doors and photo finish trim	1.80 1.70 1.60	Average wood doors and trim	2.10 2.00 1.90	Above average quality doors and wood trim	2.40 2.30 2.20	Very Good quality custom doors and sculptured good wood trim	2.90 2.70 2.50	Excellent high-quality, exotic woods. Hand-finished unique designs	3.60 3.30 3.00
INTERIOR Partition Walls	NONE or Plywood/OSB	7.50 7.00 6.50	Below average paneling / sheetrock	9.00 8.50 8.00	Textured sheetrock and/or average paneling	10.5 10.0 9.50	Textured sheetrock with good quality wallpaper and/or wood paneling	12.0 11.5 11.0	High quality wallpaper, wood paneling and/or wainscoting, etc	14.5 13.5 12.5	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc	18.0 16.5 15.0
CEILINGS	NONE, Plywood/OSB or below 8' height	3.75 3.50 3.25	Acoustic tile or sheetrock and full 8' ceiling height	4.50 4.25 4.00	Textured sheetrock & standard 8' ceiling height	5.25 5.00 4.75	Textured sheetrock 9' or 10' ceiling height. Vaulted or cathedral ceiling	6.00 5.75 5.50	Same as before but may include good wood paneling on open-beam ceiling	7.25 6.75 6.25	Same as before but may be unique in design, detail and effect	9.00 8.25 7.50
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	15.0 14.0 13.0	Smaller than average sliding or crank-out w/storm windows	18.0 17.0 16.0	Ample average quality sliding or crank-out thermo pane	21.0 20.0 19.0	Good quality, larger than average. Some round, half-round, octagon, etc	24.0 23.0 22.0	Abundant Very Good quality windows (Low "E" reflective, etc)	29.0 27.0 25.0	Same as before but may be unique in design, detail and effect	36.0 33.0 30.0
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	37.5 35.0 32.5	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	45.0 42.5 40.0	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	52.5 50.0 47.5	Above average workmanship with some attention to design and detail. ~~2 X 6 construction~~ ~~Energy-Eff. Package~~	60.0 57.5 55.0	Very Good workmanship. Good attention to interior refinements and detail; exterior has some custom design and ornamentation	72.5 67.5 62.5	Excellent high quality workmanship, finishes and appointments and attention to detail. Unique in design, etc	90.0 82.5 75.0

Completion Estimate		%	Total
Plans Permits & Surveying		2	2
Water/Sewer Rough-in		2	4
Excavation, Forms, & Backfill		2	6
Foundation		8	14
Rough Framing		21	35
Windows & Exterior Doors		2	37
Roof Cover		3	40
Plumbing Rough-in		4	44
Insulation		1	45
Electrical Rough-in		6	51
Heating		5	56
Exterior Cover & Paint		6	62
Int. Drywall ,Tape & Texture		8	70
Int. Cabinets, Doors, Trim Etc.		13	83
Plumbing Fixtures		5	88
Floor Covers		3	91
Built in Appliances		3	94
Light Fixtures & Finish Hardware		2	96
Painting & Decorating		4	100
Total Completion	100		

QUALITY				
CBN -	70% of P		G-	110%
CBN	80% of P		G	115%
CBN +	90% of P		G+	120%
P-	< 40%		VG-	125%
P	50%		VG	135%
P+	60%		VG+	145%
L-	65%		EX-	150%
L	70%		EX	165%
L+	75%		EX+	180%
F-	80%		HVI-	185
F	85%		HVI	190%
F+	90%		HVI+	195%
A-	95%		HVII	200%+
A	100%			
A+	105%			

5 star

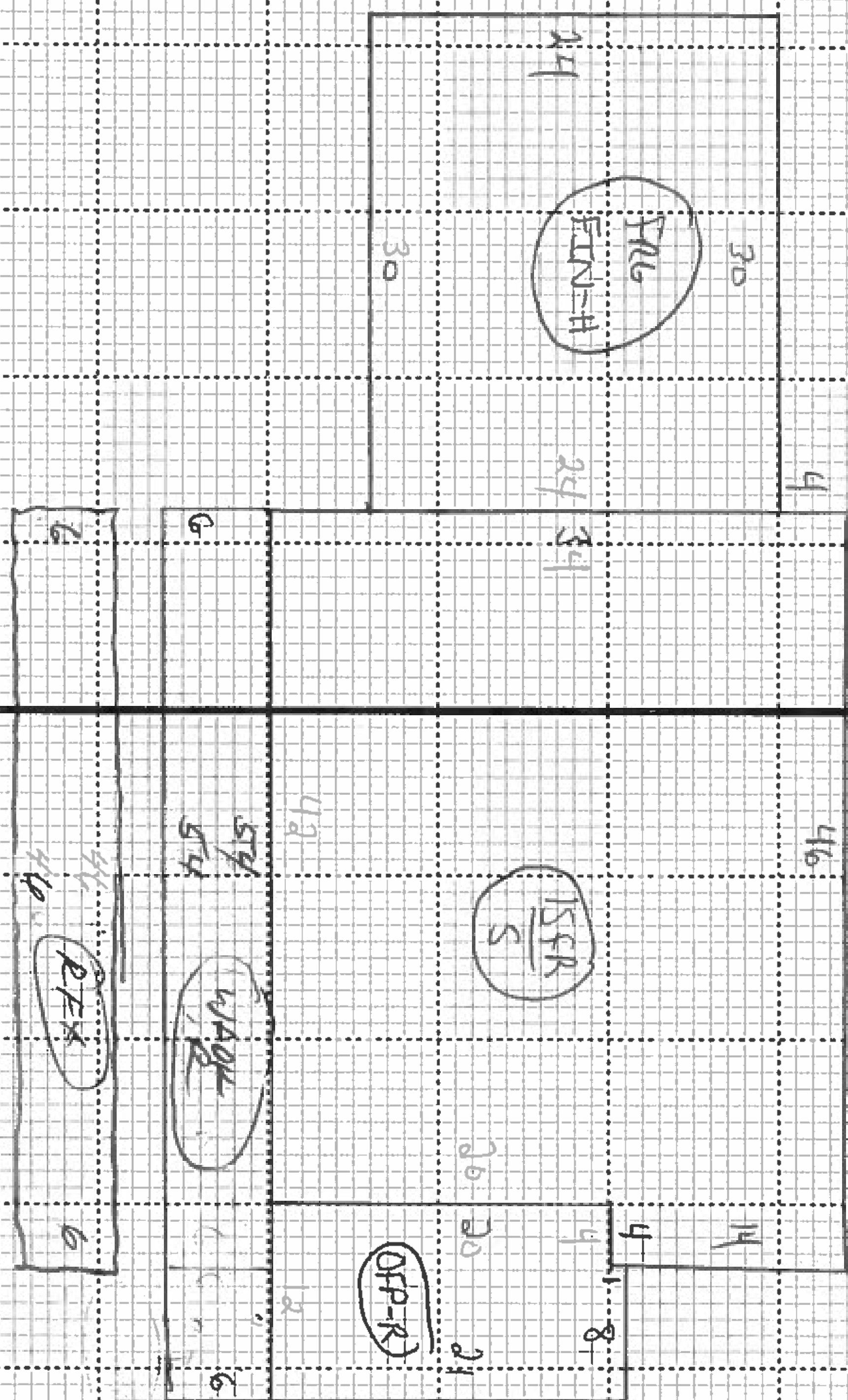
Assessor's Exhibits

ASG 37

177-220-07 1 of 1 2-24-16 TB 2016 + 2017 Input

LEVEL 2

LEVEL 1



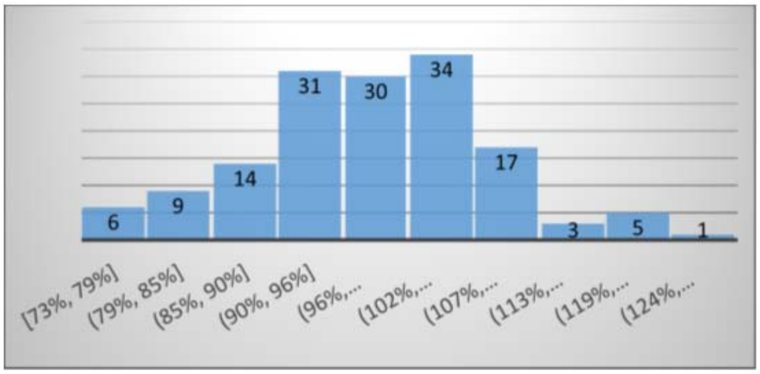
Lower Level Ext Cover: None Alum/Steel B & Batt Conc Blk Log Rustic Log Solid Plywood Stucco T1-11 Vinyl Wood

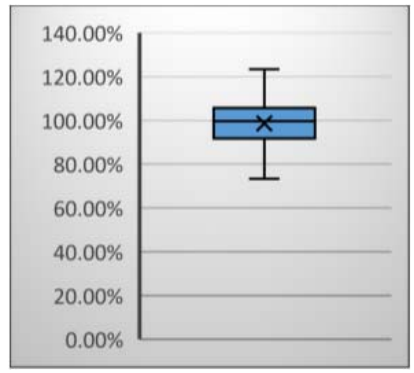
BELOW GRADE

Lower Level Wall Framing Treated Wood Concrete Block Concrete

NBH # 210 | **HT SFR** | **POST**

RATIO SUM:	147.93		2.76	**# OF SALES:**	150
MEAN:	98.62%	**Earliest Sale**	12/4/2017	**TOTAL AV:**	$ 46,498,700
MEDIAN:	**99.57%**	**Latest Sale**	9/8/2020	**TOTAL SP:**	$ 47,007,025
WTD MEAN:	98.92%	**Outlier Information**		**MINIMUM:**	73.38%
PRD:	99.70%	**Range**	1.5	**MAXIMUM:**	129.87%
COD:	8.35%	**Lower Boundary**	70.95%	**MIN SALE AMT:**	$ 169,000
St. Dev:	10.50%	**Upper Boundary**	126.33%	**MAX SALE AMT:**	$ 800,000
COV:	10.65%				





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MEAN:	98.62%	**Earliest Sale**	12/4/2017	**TOTAL AV:**	$ 46,498,700
MEDIAN:	**99.57%**	**Latest Sale**	9/8/2020	**TOTAL SP:**	$ 47,007,025
WTD MEAN:	98.92%	**Outlier Info**		**MINIMUM:**	73.38%
PRD:	99.70%	**Range**	1.50	**MAXIMUM:**	129.87%
COD:	8.35%	**Lower Bounda**	70.95%	**N SALE AMT:**	$ 169,000
St. Dev:	0.1050	**Upper Bounda**	126.33%	**X SALE AMT:**	$ 800,000
COV:	10.65%				$ -

SALE DATE:	**2021**
HOUSE TYPE:	**SFR**
MKT AREA:	**210**
	POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17305427	210	$ 324,500	$ 40,100	$ 364,600	$ 314,000	116.11%	11	5/8/2018	A+
17305433	210	$ 244,200	$ 38,800	$ 283,000	$ 297,900	95.00%	21	3/2/2018	A+
17305441	210	$ 279,300	$ 40,000	$ 319,300	$ 301,000	106.08%	11	6/15/2018	G-
17305447	210	$ 206,000	$ 37,800	$ 243,800	$ 250,000	97.52%	41	5/4/2018	A+
17307112	210	$ 249,300	$ 60,200	$ 309,500	$ 279,900	110.58%	11	9/20/2019	G-
17307116	210	$ 276,100	$ 65,100	$ 341,200	$ 319,000	106.96%	21	12/14/2018	A+
17308009	210	$ 543,200	$ 119,700	$ 662,900	$ 605,000	109.57%	21	4/27/2018	G+
17308013	210	$ 437,600	$ 125,200	$ 562,800	$ 617,000	91.22%	25	6/14/2019	G+
17324018	210	$ 265,200	$ 36,900	$ 302,100	$ 245,000	123.31%	21	12/12/2017	A
17324106	210	$ 163,500	$ 47,500	$ 211,000	$ 235,000	89.79%	11	4/24/2019	A+
17324137	210	$ 183,200	$ 47,100	$ 230,300	$ 191,000	120.58%	11	4/30/2018	A+
17324138	210	$ 227,100	$ 48,200	$ 275,300	$ 285,000	96.60%	21	6/9/2020	G-
17324147	210	$ 222,700	$ 46,700	$ 269,400	$ 285,000	94.53%	21	11/20/2019	G+
17348010	210	$ 258,500	$ 70,800	$ 329,300	$ 379,000	86.89%	21	10/11/2019	A+
17359421	210	$ 325,100	$ 79,800	$ 404,900	$ 389,000	104.09%	11	9/28/2018	G-
17359434	210	$ 654,000	$ 87,600	$ 741,600	$ 799,000	92.82%	11	1/10/2020	G+
17359463	210	$ 551,200	$ 100,400	$ 651,600	$ 650,000	100.25%	41	7/19/2019	VG-
17359509	210	$ 431,500	$ 89,700	$ 521,200	$ 496,500	104.97%	11	2/4/2020	G+
17359512	210	$ 237,100	$ 99,800	$ 336,900	$ 400,000	84.23%	21	9/8/2020	G
17365011	210	$ 201,700	$ 99,100	$ 300,800	$ 329,000	91.43%	11	7/22/2019	A+
17365012	210	$ 302,800	$ 85,300	$ 388,100	$ 389,000	99.77%	21	5/24/2019	G
17369012	210	$ 227,600	$ 33,600	$ 261,200	$ 259,000	100.85%	11	4/26/2019	G-
17369046	210	$ 213,000	$ 49,700	$ 262,700	$ 302,500	86.84%	41	6/4/2018	G
17369049	210	$ 269,900	$ 45,600	$ 315,500	$ 325,000	97.08%	41	8/7/2019	A
17369076	210	$ 214,300	$ 26,300	$ 240,600	$ 259,900	92.57%	11	3/20/2020	A+
17372001	210	$ 242,200	$ 47,200	$ 289,400	$ 250,000	115.76%	41	9/11/2018	G-
17403031	210	$ 227,000	$ 90,200	$ 317,200	$ 355,000	89.35%	41	9/5/2018	G-
17405053	210	$ 249,800	$ 78,600	$ 328,400	$ 322,000	101.99%	31	10/29/2018	A+
17405219	210	$ 179,800	$ 54,500	$ 234,300	$ 232,000	100.99%	21	7/9/2018	A
17405228	210	$ 258,000	$ 50,900	$ 308,900	$ 310,000	99.65%	21	4/30/2019	G
17405909	210	$ 218,300	$ 64,800	$ 283,100	$ 355,000	79.75%	11	3/24/2020	A+
17405928	210	$ 339,900	$ 59,700	$ 399,600	$ 399,000	100.15%	11	11/27/2019	G-
17405929	210	$ 331,000	$ 75,200	$ 406,200	$ 399,000	101.80%	11	1/4/2018	G
17409007	210	$ 305,000	$ 74,200	$ 379,200	$ 415,000	91.37%	21	8/3/2020	A+
17409030	210	$ 221,400	$ 52,000	$ 273,400	$ 300,000	91.13%	21	5/29/2020	G
17410001	210	$ 222,400	$ 118,900	$ 341,300	$ 340,000	100.38%	11	8/28/2020	A
17411117	210	$ 170,000	$ 72,100	$ 242,100	$ 230,000	105.26%	49	1/24/2018	F+
17413061	210	$ 271,600	$ 43,800	$ 315,400	$ 314,900	100.16%	11	9/21/2018	A
17419237	210	$ 360,300	$ 104,700	$ 465,000	$ 388,300	119.75%	11	7/5/2019	A+
17429119	210	$ 704,200	$ 126,500	$ 830,700	$ 800,000	103.84%	21	5/23/2018	EX-
17429402	210	$ 105,600	$ 60,200	$ 165,800	$ 200,000	82.90%	21	9/8/2020	A
17445001	210	$ 270,700	$ 100,000	$ 370,700	$ 330,000	112.33%	21	7/31/2018	A
17445102	210	$ 199,300	$ 106,000	$ 305,300	$ 285,000	107.12%	41	7/13/2018	A
17445109	210	$ 469,800	$ 171,100	$ 640,900	$ 690,000	92.88%	11	10/10/2019	G+
17445113	210	$ 234,400	$ 170,400	$ 404,800	$ 395,000	102.48%	45	5/30/2019	A+
17502028	210	$ 249,900	$ 114,800	$ 364,700	$ 349,000	104.50%	41	9/18/2018	A+
17502045	210	$ 358,300	$ 57,300	$ 415,600	$ 395,000	105.22%	25	11/4/2019	A
17503032	210	$ 498,400	$ 100,100	$ 598,500	$ 554,000	108.03%	11	7/14/2020	G-
17503038	210	$ 519,800	$ 54,400	$ 574,200	$ 565,000	101.63%	41	6/13/2018	VG-
17503039	210	$ 147,700	$ 100,800	$ 248,500	$ 304,000	81.74%	41	7/8/2020	F+
17503051	210	$ 376,800	$ 90,900	$ 467,700	$ 437,500	106.90%	11	3/10/2020	G-
17505421	210	$ 218,400	$ 42,500	$ 260,900	$ 264,000	98.83%	21	3/29/2019	A-
17505422	210	$ 216,100	$ 38,200	$ 254,300	$ 255,000	99.73%	31	10/31/2018	A
17508134	210	$ 134,800	$ 56,900	$ 191,700	$ 250,000	76.68%	21	5/7/2019	A
17508157	210	$ 336,100	$ 36,100	$ 372,200	$ 334,625	111.23%	41	3/16/2020	G-
17508163	210	$ 297,200	$ 114,000	$ 411,200	$ 396,000	103.84%	41	2/18/2020	G+
17508236	210	$ 84,600	$ 141,300	$ 225,900	$ 297,000	76.06%	41	4/13/2020	G
17510221	210	$ 337,400	$ 61,300	$ 398,700	$ 390,000	102.23%	21	5/29/2020	G-
17510238	210	$ 449,400	$ 62,200	$ 511,600	$ 470,000	108.85%	21	4/20/2018	G-
17510239	210	$ 303,600	$ 83,600	$ 387,200	$ 365,000	106.08%	11	7/17/2019	G
17510244	210	$ 268,500	$ 66,900	$ 335,400	$ 385,000	87.12%	21	3/19/2019	G-
17510327	210	$ 264,600	$ 57,400	$ 322,000	$ 265,000	121.51%	11	2/8/2019	A+
17510336	210	$ 323,500	$ 59,700	$ 383,200	$ 369,000	103.85%	21	5/25/2018	G+
17510339	210	$ 333,400	$ 57,400	$ 390,800	$ 367,000	106.49%	11	4/21/2020	G-
17510347	210	$ 338,900	$ 58,600	$ 397,500	$ 399,500	99.50%	11	9/30/2019	G+

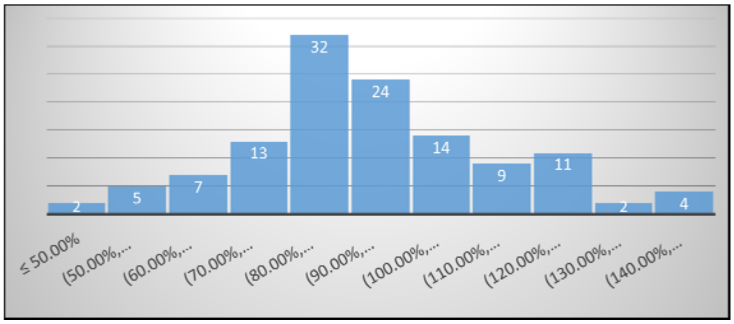
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17510353	210	$ 238,900	$ 61,300	$ 300,200	$ 280,000	107.21%	21	2/28/2020	A+
17511112	210	$ 215,800	$ 34,500	$ 250,300	$ 339,000	73.83%	21	12/17/2018	G-
17511220	210	$ 208,400	$ 35,100	$ 243,500	$ 276,500	88.07%	31	5/31/2019	A-
17511220	210	$ 208,400	$ 35,100	$ 243,500	$ 252,000	96.63%	31	3/28/2018	A-
17511310	210	$ 168,500	$ 38,600	$ 207,100	$ 220,000	94.14%	11	6/5/2018	A
17511311	210	$ 214,400	$ 38,600	$ 253,000	$ 275,000	92.00%	11	6/30/2020	A
17511312	210	$ 168,000	$ 38,600	$ 206,600	$ 225,000	91.82%	11	8/6/2019	G-
17511315	210	$ 163,700	$ 38,600	$ 202,300	$ 204,000	99.17%	61	3/31/2020	A
17511414	210	$ 223,200	$ 38,600	$ 261,800	$ 272,500	96.07%	11	1/24/2020	A
17516056CO07	210	$ 252,600	$ 33,300	$ 285,900	$ 310,000	92.23%	41	2/1/2019	G-
17518314	210	$ 114,900	$ 31,200	$ 146,100	$ 180,000	81.17%	11	8/29/2019	A-
17524186	210	$ 297,500	$ 35,900	$ 333,400	$ 310,000	107.55%	21	10/31/2019	G
17526018	210	$ 268,200	$ 44,500	$ 312,700	$ 295,000	106.00%	11	5/4/2020	G-
17526026	210	$ 266,300	$ 39,500	$ 305,800	$ 272,000	112.43%	11	6/13/2019	G-
17526029	210	$ 229,800	$ 37,300	$ 267,100	$ 267,000	100.04%	11	3/20/2020	A+
17527018	210	$ 198,400	$ 58,400	$ 256,800	$ 255,000	100.71%	11	7/15/2020	A+
17527032	210	$ 185,300	$ 39,500	$ 224,800	$ 240,000	93.67%	11	12/10/2018	A+
17527042	210	$ 257,100	$ 35,100	$ 292,200	$ 225,000	129.87%	21	12/4/2017	A+
17527047	210	$ 286,400	$ 38,300	$ 324,700	$ 360,000	90.19%	11	1/31/2020	G-
17530010	210	$ 145,100	$ 39,500	$ 184,600	$ 202,500	91.16%	41	8/9/2019	A
17530016	210	$ 142,300	$ 37,700	$ 180,000	$ 175,000	102.86%	21	12/7/2017	A-
17530031	210	$ 218,600	$ 37,700	$ 256,300	$ 260,000	98.58%	31	11/20/2018	A
17701044	210	$ 225,400	$ 69,000	$ 294,400	$ 359,000	82.01%	21	9/21/2018	G-
17701048	210	$ 216,300	$ 138,900	$ 355,200	$ 350,000	101.49%	45	9/5/2019	A+
17701055	210	$ 250,400	$ 88,400	$ 338,800	$ 310,000	109.29%	21	9/30/2019	G
17701055	210	$ 250,400	$ 88,400	$ 338,800	$ 382,500	88.58%	21	6/30/2020	G
17701059	210	$ 388,100	$ 92,200	$ 480,300	$ 439,000	109.41%	11	5/25/2018	G+
17702040	210	$ 377,600	$ 66,600	$ 444,200	$ 450,000	98.71%	61	3/29/2019	VG-
17705114	210	$ 197,800	$ 33,000	$ 230,800	$ 242,500	95.18%	11	10/4/2019	G-
17705120	210	$ 149,100	$ 34,300	$ 183,400	$ 206,300	88.90%	11	12/5/2017	A+
17705121	210	$ 278,200	$ 33,400	$ 311,600	$ 293,000	106.35%	11	3/15/2019	G-
17705138	210	$ 249,000	$ 33,000	$ 282,000	$ 260,000	108.46%	21	5/25/2018	A+
17705152	210	$ 233,300	$ 43,400	$ 276,700	$ 275,000	100.62%	21	6/14/2019	A
17707027	210	$ 269,300	$ 31,500	$ 300,800	$ 299,000	100.60%	11	7/3/2018	A+
17707028	210	$ 280,400	$ 31,700	$ 312,100	$ 289,000	107.99%	11	3/6/2018	A+
17707041	210	$ 119,600	$ 37,300	$ 156,900	$ 169,000	92.84%	21	12/8/2017	A
17707041	210	$ 119,600	$ 37,300	$ 156,900	$ 190,000	82.58%	21	3/28/2019	A
17707049	210	$ 189,200	$ 41,500	$ 230,700	$ 208,000	110.91%	11	10/19/2018	A
17710115	210	$ 223,400	$ 34,000	$ 257,400	$ 230,000	111.91%	31	3/6/2020	A-
17710116	210	$ 176,300	$ 34,000	$ 210,300	$ 221,000	95.16%	11	3/29/2019	A
17710116	210	$ 176,300	$ 34,000	$ 210,300	$ 198,000	106.21%	11	1/30/2018	A
17710301	210	$ 195,100	$ 34,500	$ 229,600	$ 235,000	97.70%	11	5/8/2018	A
17717603	210	$ 153,200	$ 26,000	$ 179,200	$ 239,000	74.98%	21	4/30/2019	A+
17721007	210	$ 331,900	$ 49,600	$ 381,500	$ 395,000	96.58%	11	6/14/2019	G
17726023	210	$ 322,300	$ 40,300	$ 362,600	$ 325,000	111.57%	21	6/20/2019	G-
17726034	210	$ 216,400	$ 41,800	$ 258,200	$ 245,000	105.39%	11	12/26/2018	A-
17727011	210	$ 222,200	$ 45,500	$ 267,700	$ 265,000	101.02%	11	4/20/2018	A
17727059	210	$ 319,800	$ 86,900	$ 406,700	$ 372,000	109.33%	11	3/5/2020	A
17727077	210	$ 291,900	$ 44,700	$ 336,600	$ 357,000	94.29%	21	7/30/2018	A
17730203	210	$ 255,000	$ 44,700	$ 299,700	$ 274,900	109.02%	11	9/25/2018	A+
17730228	210	$ 214,400	$ 41,000	$ 255,400	$ 266,900	95.69%	21	3/22/2018	G-
17730261	210	$ 210,400	$ 29,000	$ 239,400	$ 264,000	90.68%	31	4/9/2020	A
17732008	210	$ 325,000	$ 35,800	$ 360,800	$ 345,000	104.58%	21	12/4/2018	G-
17902091	210	$ 232,000	$ 145,400	$ 377,400	$ 395,000	95.54%	11	7/21/2020	A+
17902101	210	$ 223,700	$ 46,700	$ 270,400	$ 329,000	82.19%	11	4/23/2019	G-
17902111	210	$ 379,600	$ 67,100	$ 446,700	$ 430,000	103.88%	21	4/30/2019	VG-
17902120	210	$ 265,500	$ 70,000	$ 335,500	$ 359,000	93.45%	21	1/25/2019	G
17902141	210	$ 371,700	$ 89,500	$ 461,200	$ 500,000	92.24%	21	12/7/2018	G+
17906220	210	$ 204,900	$ 27,400	$ 232,300	$ 266,000	87.33%	11	3/19/2019	A
17912403	210	$ 176,200	$ 34,700	$ 210,900	$ 233,000	90.52%	11	7/23/2019	A
17912430	210	$ 225,000	$ 33,400	$ 258,400	$ 272,000	95.00%	31	8/12/2019	G-
17912431	210	$ 315,500	$ 33,000	$ 348,500	$ 334,000	104.34%	21	11/12/2019	G
17914023	210	$ 265,700	$ 36,600	$ 302,300	$ 304,000	99.44%	41	3/8/2019	A
17915047CO2	210	$ 154,600	$ 138,600	$ 293,200	$ 325,000	90.22%	45	8/28/2018	A
17927024	210	$ 185,600	$ 30,200	$ 215,800	$ 258,000	83.64%	21	7/19/2019	A+
17928029	210	$ 278,000	$ 36,000	$ 314,000	$ 276,000	113.77%	41	6/22/2018	G
17929006	210	$ 168,900	$ 46,500	$ 215,400	$ 238,250	90.41%	11	4/27/2020	A
17929009	210	$ 230,300	$ 41,800	$ 272,100	$ 260,000	104.65%	11	11/25/2019	A
17929015	210	$ 137,100	$ 45,200	$ 182,300	$ 212,000	85.99%	11	4/29/2020	A-
17930032	210	$ 165,800	$ 31,600	$ 197,400	$ 215,000	91.81%	11	5/29/2020	A+
17930036	210	$ 201,800	$ 32,000	$ 233,800	$ 225,000	103.91%	21	12/15/2017	A+
17931011	210	$ 183,000	$ 38,200	$ 221,200	$ 259,000	85.41%	11	2/4/2020	A
17931021	210	$ 111,500	$ 31,200	$ 142,700	$ 183,250	77.87%	41	9/26/2018	A-
17931023	210	$ 176,000	$ 31,200	$ 207,200	$ 223,000	92.91%	11	1/22/2018	A+
17931038	210	$ 184,600	$ 27,800	$ 212,400	$ 198,000	107.27%	11	4/30/2019	A

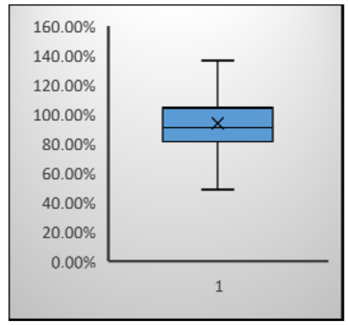
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17932007	210	$ 128,700	$ 32,000	$ 160,700	$ 169,000	95.09%	11	4/3/2018	A
17932029	210	$ 175,800	$ 31,200	$ 207,000	$ 215,000	96.28%	11	12/28/2018	A+
17937012	210	$ 119,900	$ 29,800	$ 149,700	$ 204,000	73.38%	41	3/11/2020	F+
17937030	210	$ 214,300	$ 27,100	$ 241,400	$ 249,000	96.95%	11	6/12/2019	A+
17937030	210	$ 214,300	$ 27,100	$ 241,400	$ 229,000	105.41%	11	1/31/2018	A+
17937031	210	$ 131,900	$ 27,100	$ 159,000	$ 182,000	87.36%	11	3/13/2020	A
17937034	210	$ 147,800	$ 29,800	$ 177,600	$ 189,900	93.52%	11	12/6/2018	A
17938001	210	$ 175,100	$ 32,000	$ 207,100	$ 196,500	105.39%	11	4/23/2019	A-
17938008	210	$ 195,900	$ 35,100	$ 231,000	$ 223,000	103.59%	31	11/2/2018	A
17938018	210	$ 291,600	$ 50,300	$ 341,900	$ 280,000	122.11%	41	2/1/2018	A

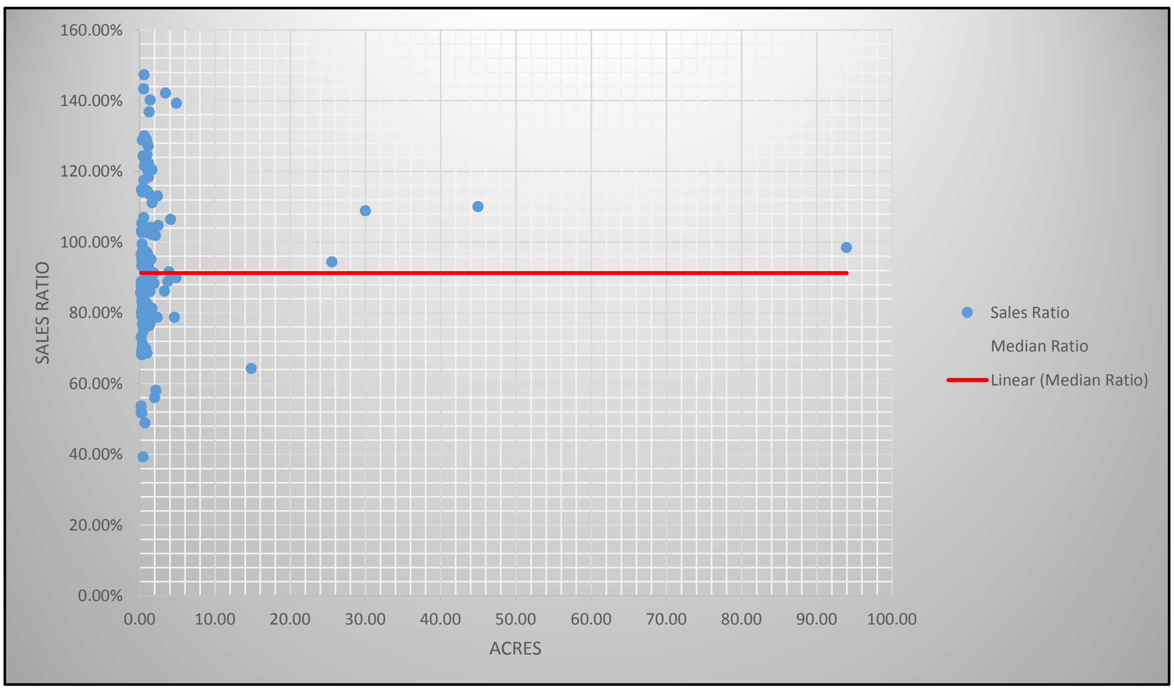
210 UPDATED

LAND SALES RATIO STUDY

Ratio Sum	115.65			**Excluded**	0
Mean	94.02%	**Earliest Sale**	11/9/2017	**# of Sales**	123
Median	91.27%	**Latest Sale**	10/12/2020	**Total AV**	$ 10,460,100
Wtd Mean	91.57%	Outlier Information		**Total SP**	$ 11,422,674
PRD:	1.03	Range	1.5	**Minimum**	39.27%
COD:	17.38%	Lower Boundary	47.24%	**Maximum**	147.25%
St. Dev	0.2093	Upper Boundary	139.12%	**Min Sale Amt**	$ 10,000
COV:	22.26%			**Max Sale Amt**	$ 740,000

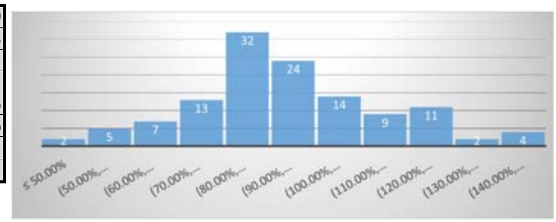






LAND SALES RATIO STUDY

Ratio Sum	115.65		2.93	**Excluded**		0
Mean	94.02%	**Earliest Sale**	11/9/2017	**# of Sales**		123
Median	91.27%	**Latest Sale**	10/12/2020	**Total AV**	$	10,460,100
Wtd Mean	91.57%	Outlier Information		**Total SP**	$	11,422,674
PRD:	1.03	Range	1.5	**Minimum**		39.27%
COD:	17.38%	Lower Boundary	47.24%	**Maximum**		147.25%
St. Dev	0.2093	Upper Boundary	139.12%	**Min Sale Amt**	$	10,000
COV:	22.26%			**Max Sale Amt**	$	740,000

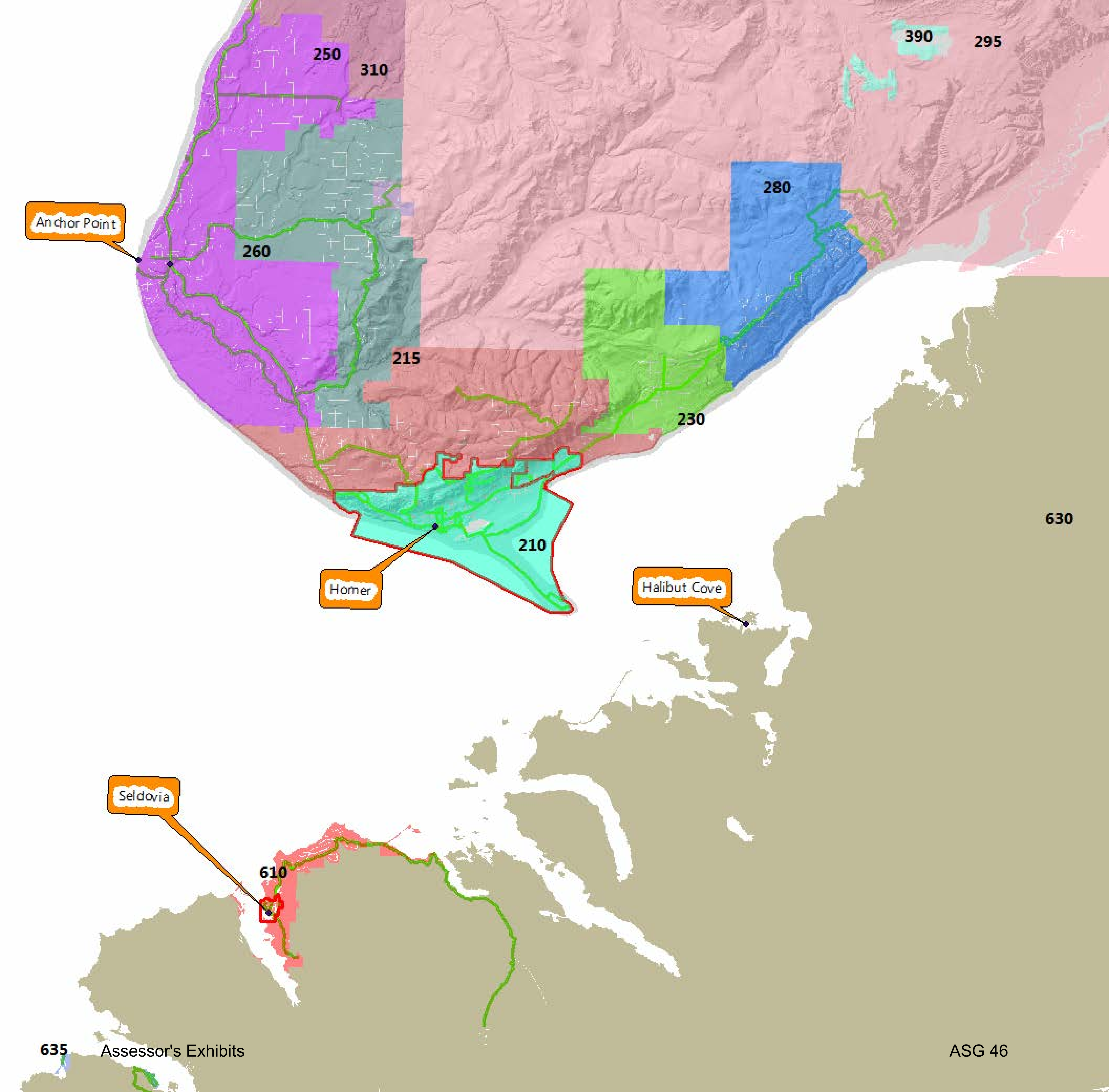


NBH

eighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert Lanc	Ratio
210	4/25/19	57974	17305443	1.24	$ 38,200	$ 39,900	2	V	$37,700	95.74%
210	11/15/18	57977	17305446	1.21	$ 37,900	$ 31,000	2	V	$37,500	122.26%
210	10/25/19	81670	17307107	1.68	$ 53,000	$ 44,000	2	C	$52,600	120.45%
210	2/26/19	82602	17307108	1.66	$ 52,900	$ 47,600	2	V	$52,400	111.13%
210	9/19/19	82224	17307113	3.76	$ 40,000	$ 45,000	2	V	$39,600	88.89%
210	8/31/18	58031	17308005	1.46	$ 125,000	$ 120,000	2	C	$123,900	104.17%
210	3/6/20	58034	17308008	1.11	$ 116,400	$ 113,500	2	C	$115,300	102.56%
210	4/23/19	58038	17308012	1.31	$ 124,200	$ 109,500	2	C	$123,100	113.42%
210	8/30/19	58046	17308020	1.06	$ 115,100	$ 130,000	2	C	$114,000	88.54%
210	12/9/19	58047	17308021	1.27	$ 120,600	$ 158,000	2	Z	$119,500	76.33%
210	10/11/18	58058	17308032	1.21	$ 23,300	$ 25,000	2	C	$23,000	93.20%
210	5/11/18	58062	17308036	1.42	$ 107,200	$ 76,500	2	Z	$103,400	140.13%
210	8/9/18	58285	17324112	1.08	$ 7,900	$ 10,000	2	C	$7,800	79.00%
210	1/9/18	58324	17324151	1.55	$ 80,800	$ 85,000	2	V	$80,100	95.06%
210	4/15/20	58819	17359302	0.48	$ 83,100	$ 86,000	2	C	$82,100	96.63%
210	5/25/18	58821	17359304	0.53	$ 85,200	$ 68,500	2	C	$84,200	124.38%
210	3/2/18	58835	17359414	0.54	$ 83,400	$ 78,000	2	C	$82,700	106.92%
210	8/17/20	58854	17359433	0.91	$ 83,500	$ 97,550	2	C	$82,700	85.60%
210	2/5/19	58866	17359445	0.65	$ 89,700	$ 69,000	2	V	$88,900	130.00%
210	10/12/20	59187	17369001	1.03	$ 46,700	$ 45,000	2	C	$46,300	103.78%
210	9/25/20	59195	17369010	2.39	$ 45,200	$ 40,000	2	V	$44,800	113.00%
210	6/25/18	59410	17402306	0.92	$ 58,000	$ 45,000	2	C	$57,400	128.89%
210	6/27/18	59411	17402307	1.06	$ 60,100	$ 50,000	2	C	$59,600	120.20%
210	7/9/20	59434	17403001	1.64	$ 111,300	$ 109,000	2	V	$110,200	102.11%
210	2/27/20	104589	17403034	3.33	$ 123,200	$ 143,000	2	Z	$122,000	86.15%
210	9/11/20	59482	17404030	4.90	$ 52,900	$ 38,000	2	C	$52,400	139.21%
210	8/29/18	59577	17405216	1.86	$ 84,700	$ 92,800	2	Z	$83,900	91.27%
210	11/13/17	98087	17405901	0.97	$ 76,700	$ 79,000	2	V	$75,900	97.09%
210	2/15/19	98096	17405910	0.51	$ 64,800	$ 79,900	2	V	$64,200	81.10%
210	4/30/18	98110	17405924	1.14	$ 106,600	$ 130,000	2	V	$105,600	82.00%
210	11/9/17	98117	17405931	0.97	$ 76,700	$ 79,900	2	C	$75,900	95.99%
210	1/17/20	82934	17406301	1.38	$ 78,400	$ 102,000	2	V	$105,500	76.86%
210	6/26/19	59703	17408006	3.92	$ 121,300	$ 132,500	2	Z	$83,600	91.55%
210	5/3/19	101294	17409030	1.04	$ 52,000	$ 50,000	2	V	$51,500	104.00%
210	10/22/19	59792	17411218	1.19	$ 83,500	$ 70,500	2	Z	$82,800	118.44%
210	12/20/18	59807	17411306	1.00	$ 46,400	$ 40,500	2	C	$45,900	114.57%
210	12/1/17	94709	17412029	0.99	$ 51,400	$ 56,400	2	V	$50,900	91.13%
210	4/16/18	59852	17413023	0.73	$ 68,900	$ 141,000	2	Z	$68,200	48.87%
210	7/30/18	82870	17421040	93.95	$ 629,800	$ 640,000	2	C	$626,700	98.41%
210	5/14/18	60251	17427002	0.55	$ 58,700	$ 50,000	2	C	$58,100	117.40%
210	11/6/19	60265	17427016	0.61	$ 58,900	$ 40,000	2	V	$67,200	*147.25%*
210	4/5/19	60331	17429410	1.17	$ 101,800	$ 80,000	2	C	$100,900	127.25%
210	10/22/19	60683	17445016	0.97	$ 51,100	$ 41,000	2	Z	$50,600	124.63%
210	11/8/19	91997	17501065	3.46	$ 99,500	$ 70,000	2	V	$98,600	142.14%
210	7/30/19	92000	17501068	4.11	$ 91,500	$ 86,000	2	C	$90,500	106.40%
210	10/25/19	60785	17502059	1.26	$ 82,100	$ 60,000	2	C	$75,900	136.83%
210	4/11/19	61028	17508110	4.65	$ 161,300	$ 205,000	2	C	$121,800	78.68%
210	2/20/19	61204	17510208	0.31	$ 60,800	$ 59,200	2	C	$60,200	102.70%
210	2/14/20	106812	17510253	25.56	$ 438,800	$ 465,000	2	C	$199,400	94.37%
210	12/19/17	61222	17510310	0.24	$ 56,800	$ 65,000	2	V	$56,300	87.38%
210	3/29/18	61240	17510328	0.25	$ 57,400	$ 49,999	2	C	$57,000	114.80%
210	2/20/18	61246	17510334	0.28	$ 47,400	$ 45,000	2	C	$46,800	105.33%
210	4/10/18	61266	17510354	0.31	$ 60,800	$ 63,000	2	C	$60,200	96.51%
210	4/24/19	61312	17511302	0.23	$ 35,100	$ 40,000	2	V	$34,800	87.75%
210	12/10/19	61341	17511415	0.23	$ 38,600	$ 45,000	2	C	$38,300	85.78%
210	4/19/18	61396	17512402	0.23	$ 35,100	$ 48,000	2	C	$34,800	73.13%
210	4/20/18	61819	17524017	2.46	$ 125,600	$ 120,000	2	C	$124,300	104.67%
210	6/22/18	61820	17524018	2.13	$ 127,300	$ 125,000	2	C	$126,100	101.84%
210	4/4/18	61880	17524155	0.37	$ 43,800	$ 61,500	2	C	$33,500	71.22%
210	7/27/18	61947	17526020	0.42	$ 41,100	$ 40,000	2	C	$40,700	102.75%
210	6/25/18	94008	17527039	0.25	$ 35,900	$ 52,500	2	C	$35,600	68.38%
210	6/21/19	106001	17527048	0.32	$ 38,300	$ 56,251	2	C	$37,900	68.09%
210	6/25/18	91922	17529066	2.00	$ 42,000	$ 75,000	2	C	$41,500	56.00%
210	12/28/17	62083	17701001	45.00	$ 814,300	$ 740,000	2	C	$267,500	110.04%
210	6/28/19	62185	17702046	0.83	$ 46,600	$ 66,700	2	Z	$46,200	69.87%
210	8/28/19	105949	17702104	0.46	$ 96,800	$ 109,000	2	C	$95,900	88.81%
210	12/11/18	105950	17702105	0.31	$ 87,400	$ 100,000	2	C	$86,500	87.40%
210	7/14/20	105951	17702106	0.26	$ 83,500	$ 104,000	2	V	$82,600	80.29%
210	5/24/19	105953	17702108	0.33	$ 88,800	$ 105,000	2	C	$87,900	84.57%
210	6/18/19	105954	17702109	0.52	$ 99,800	$ 105,000	2	C	$98,900	95.05%
210	6/24/20	105958	17702113	0.36	$ 90,900	$ 109,000	2	C	$89,900	83.39%
210	1/25/19	105959	17702114	0.26	$ 83,500	$ 94,000	2	C	$82,600	88.83%
210	8/24/20	105960	17702115	0.30	$ 86,700	$ 104,000	2	V	$85,800	83.37%
210	4/30/19	105961	17702116	0.48	$ 98,000	$ 100,000	2	V	$96,800	98.00%
210	11/15/19	105962	17702117	0.39	$ 92,700	$ 99,000	2	V	$91,800	93.64%
210	5/29/19	105963	17702118	0.34	$ 89,500	$ 90,000	2	C	$88,600	99.44%

LAND SALES RATIO STUDY

neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert Lanc	Ratio
210	12/21/18	105964	17702119	0.40	$ 93,400	$ 100,000	2	C	$92,500	93.40%
210	8/21/20	105965	17702120	0.34	$ 89,500	$ 95,000	2	V	$88,600	94.21%
210	6/24/20	90443	17705311	0.20	$ 27,100	$ 52,500	2	C	$26,900	51.62%
210	5/3/19	62337	17705403	0.46	$ 42,100	$ 45,000	2	C	$41,700	93.56%
210	12/9/19	62447	17709207	0.52	$ 41,200	$ 55,000	2	C	$40,900	74.91%
210	11/21/19	62464	17710114	0.14	$ 34,000	$ 39,700	2	Z	$33,700	85.64%
210	6/6/19	62876	17717318	1.90	$ 91,400	$ 103,500	2	C	$90,500	88.31%
210	4/12/19	62892	17717417	0.32	$ 38,300	$ 55,000	2	C	$37,900	69.64%
210	5/31/19	62906	17717431	0.96	$ 40,800	$ 59,500	2	C	$40,400	68.57%
210	9/24/18	62925	17717612	0.32	$ 38,300	$ 48,500	2	Z	$37,900	78.97%
210	5/31/19	62942	17717807	0.49	$ 42,800	$ 109,000	2	C	$42,400	*39.27%*
210	4/20/18	63292	17730105	1.65	$ 101,600	$ 125,000	2	C	$100,500	81.28%
210	8/9/18	63338	17730231	0.37	$ 43,800	$ 34,000	2	C	$43,300	128.82%
210	3/30/18	63375	17730277	0.28	$ 33,300	$ 35,000	2	C	$32,900	95.14%
210	7/18/18	63440	17732019	0.23	$ 38,600	$ 40,000	2	C	$38,300	96.50%
210	4/24/18	63470	17901024	2.33	$ 41,700	$ 53,000	2	C	$41,300	78.68%
210	2/20/20	63475	17901029	14.84	$ 172,100	$ 268,000	2	C	$128,500	64.22%
210	3/6/18	63478	17902005	30.00	$ 119,700	$ 110,000	2	C	$118,600	108.82%
210	2/28/19	63503	17902046	1.39	$ 64,500	$ 75,000	2	C	$63,900	86.00%
210	2/4/20	63504	17902048	1.75	$ 113,200	$ 125,000	2	C	$82,600	90.56%
210	8/6/20	88634	17902105	0.23	$ 45,600	$ 85,000	2	C	$45,200	53.65%
210	6/28/19	88638	17902109	0.29	$ 67,100	$ 72,000	2	C	$66,600	93.19%
210	7/8/19	88639	17902110	0.29	$ 67,100	$ 130,000	2	C	$66,600	51.62%
210	6/8/18	88641	17902112	0.46	$ 54,700	$ 62,000	2	C	$54,200	88.23%
210	7/10/18	88642	17902113	0.39	$ 52,400	$ 58,900	2	C	$51,900	88.96%
210	6/28/19	88643	17902114	0.38	$ 52,000	$ 63,650	2	C	$51,600	81.70%
210	6/26/20	88644	17902115	0.36	$ 51,400	$ 64,966	2	C	$50,800	79.12%
210	6/19/20	88654	17902125	0.46	$ 75,800	$ 110,000	2	C	$75,100	68.91%
210	8/23/18	88654	17902125	0.46	$ 75,800	$ 87,000	2	C	$75,100	87.13%
210	9/20/19	88655	17902126	0.46	$ 96,800	$ 99,000	2	C	$95,900	97.78%
210	6/13/19	92332	17902134	0.38	$ 92,000	$ 119,900	2	C	$91,300	76.73%
210	4/23/18	92336	17902138	0.46	$ 75,800	$ 61,000	2	V	$75,100	124.26%
210	5/18/18	92337	17902139	0.46	$ 75,800	$ 90,000	2	C	$75,100	84.22%
210	5/18/18	92338	17902140	0.46	$ 75,800	$ 90,000	2	C	$75,100	84.22%
210	6/17/20	92341	17902143	0.36	$ 51,400	$ 45,000	2	C	$70,400	114.22%
210	5/18/20	92342	17902144	0.42	$ 53,400	$ 65,000	2	V	$52,900	82.15%
210	3/15/18	92346	17902148	0.34	$ 70,000	$ 88,000	2	C	$69,300	79.55%
210	2/28/20	63551	17903021	4.85	$ 85,400	$ 95,000	2	V	$123,000	89.89%
210	5/13/19	63599	17904004	0.54	$ 43,000	$ 30,000	2	C	$42,600	143.33%
210	8/7/20	63641	17906302	0.63	$ 50,300	$ 41,358	2	Z	$72,300	121.62%
210	6/14/19	63999	17919301	1.63	$ 131,600	$ 165,000	2	C	$130,300	79.76%
210	7/20/18	64135	17924011	0.92	$ 30,200	$ 36,500	2	C	$30,600	82.74%
210	1/22/18	64166	17927002	0.24	$ 28,400	$ 27,500	2	C	$28,200	103.27%
210	4/19/18	104567	17927023	0.26	$ 36,300	$ 42,000	2	C	$35,900	86.43%
210	8/13/18	91113	17930043	0.47	$ 38,100	$ 44,500	2	Z	$37,700	85.62%
210	8/12/19	97009	17936026	2.19	$ 174,200	$ 300,000	2	V	$172,500	58.07%
210	9/14/18	64454	17938017	0.53	$ 48,100	$ 55,000	2	V	$47,500	87.45%


390
295
250
310
280
Anchor Point
260
215
230
210
630
Homer
Halibut Cove
Seldovia
610
635

Heather,
Thank you for the quick response. We will not do an inspection on your property, however we will drive by and update the photo for the upcoming Board of Equalization hearing. We will not change the file and you will be contacted by the clerk's office when your evidence is due and when the hearing is to be scheduled. Thank you,

Stephen Carmichael
KPB Assessing Dept.
Appraiser II
AAAO Certificate #277
907-714-2246
KENAI PENINSULA BOROUGH
144 North Binkley Street
Soldotna, Alaska 99669

From: Heather Lewis <heatherlewis0001@gmail.com>
Sent: Monday, April 12, 2021 12:48 PM
To: Carmichael, Stephen <scarmichael@kpb.us>
Cc: Story, Paul <PStory@kpb.us>
Subject: <EXTERNAL-SENDER>Re: 17722007

CAUTION:This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Hello,

Thank you so much for response. I work 8-5 Monday-Friday (often i have to work overtime at the title company), so I would not be able to "zoom".

There was an outside inspection last year so, I'm not quite clear why there would have to be another one in such a short time. There was an inspection 2016, 2017 maybe 2018 then 2020 and now you are saying another 2021? I can assure you that we haven't added any rooms or outbuildings to the property (though I will be cutting down a birch tree in the spring).

I do appreciate your communication and willingness to work around the Covid situation as I am VERY sensitive to that.

Respectfully,

Heather Lewis

Sent from my iPhone

On Apr 12, 2021, at 11:34 AM, Carmichael, Stephen <scarmichael@kpb.us> wrote:

Good morning,

I am emailing you per your previous request not to contact via telephone to schedule the appeal inspection for your appealed property 17722007 (510 E Fairview Ave.). The assessing office has sent an inspection letter in response to your formal appeal which I have attached to this email as well. In the inspection letter you will notice the reference to the Kenai Peninsula Borough Code 5.12.060(P) which states:

The burden of proof is on the appellant. The only grounds for the board to adjust the assessment are proof of unequal, excessive, improper, or under valuation, based on facts proven at the appeal hearing. The board may not alter the assessment of a property unless a timely written appeal has been filed concerning the property. ***If an appellant has refused or failed to provide the assessor or the assessor's agent full access to property or records related to assessment of the property, upon notice from the assessor to the appellant and the clerk, the appellant shall be precluded from offering evidence on the issue or issues affected by that lack of access****. Before a ruling is issued on the admissibility of such evidence, the appellant shall be provided with a reasonable opportunity by the presiding officer to present its case as to why this sanction should not be imposed, and the assessor shall have a reasonable opportunity to respond.*

You mentioned a concern with an interior inspection due to Covid-19 therefore we have come up with a solution. We propose a zoom meeting in which you will attend and show the interior of your home. You can use your own device or we can give you a department issued IPad to do the self-inspection of your property. We can schedule an exterior inspection of the property and drop the IPad to you at that time.

We have a few dates when we will be conducting inspections in Homer: 4/14/21, 4/23/21, or the morning of 4/26/21. Please respond with a date and time that you will be available to attend the zoom meeting/interior inspection. If this method does not suit you, we can continue to schedule the exterior inspection of the property and forgo an interior inspection, however do note the KPB code 5.12.060(P) precludes you from submitting evidence on the issue or issues of the interior.
Thank you for your concern,

Stephen Carmichael
KPB Assessing Dept.
Appraiser II
AAAO Certificate #277
907-714-2246
<image001.png>

<Masterhan Inspection letter.pdf>

4/1/21	4:00PM	**Masterhan, Del/Heather Lewis**	177-220-07	(907) 942-1104	Spoke to Heather who stated she did not want us inside her home. I advised her that per borough code she could not argue aspects of the interior of her home if she did not allow us to inspect the interior. She requested the specific code and stated she did not want someone in her home due to the apparent covid crisis. I told her I would get the code for her and call her back with the information. She requested no phone contact and email only.

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Assessor's Exhibits

177-010-55

2021 62125 **1034 LARKSPUR CT** **Card R01**

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer - Core Area

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION: **ACRES:** 0.46

T 6S R 13W SEC 17 Seward Meridian HM 0800074 BAYVIEW GARDENS SUB ADDN NO 3 LOT 6 BLK 9

PRIMARY OWNER

PETERS SARAH
STEENBAKKERS WILHELMUS
1034 LARKSPUR CT
HOMER, AK 99603-8216

Residential Dwelling - single

EXEMPTION INFORMATION

Senior Citizen
Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	73,300	79,200	85,300	87,600	87,600	88,400
Improvements	175,300	227,500	207,200	230,200	235,500	250,400
Total	248,600	306,700	292,500	317,800	323,100	338,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		0.46	91,522	91,522	42,100	A View Excellent	100	42,100	88,400
							R Paved	10	4,210	
							K P/Water Yes			
							P Gas Yes			
							X Elec Yes			
							N P/Sewer Yes			

ASSESSED LAND VALUE (Rounded) : **46,310** **88,400**

MEMOS

Building Notes
11/20 INSP FROM RD DUE TO COVID-19
Sale Inspection
20200019370 $382,500 SELLER ERIC NELSON

ASG 50

LAND INFLUENCES										
Community	**Y**	**N**	**View**	**N**	**L**	**G**	**E**	**Street Access**		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right			**WATERFRONT**		
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#20		**OTHER:**					Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands				

APPELLANT COMPARABLE_01

05/06/2021 Last inspected 11/04/2020 by BA; Code: U ; Data Entry by cmchood

2021 Irsn: 62125

R01 **177-010-55**

PHYSICAL CHARACTERISTICS
Style: 2 L FRAME
Occupancy Single Family
Story Height: 2.0
Finished Area 1,551
Attic: None

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION
Footing: Normal for class
Walls: Cinder block

DORMERS
None

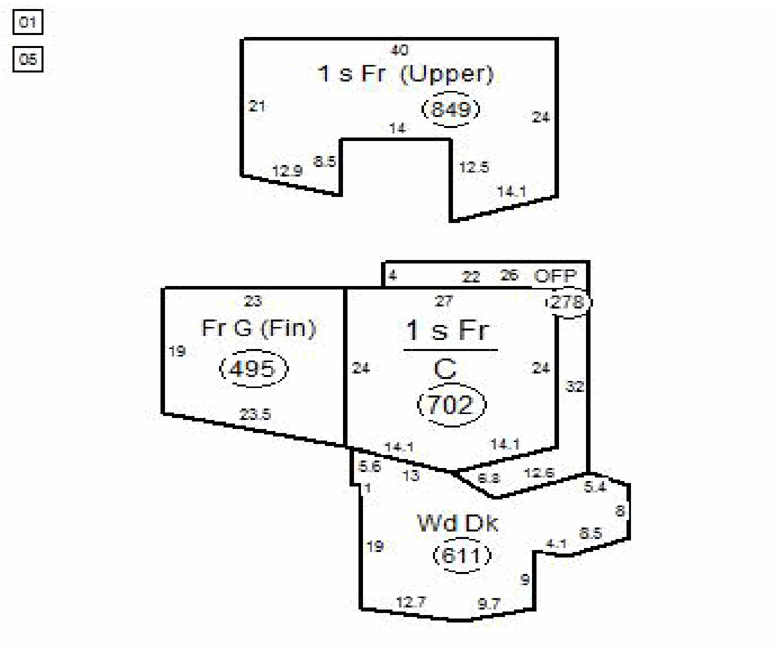
FLOORING
1.0 Plywd sub Base Allowance
2.0 Plywd sub Base Allowance

EXTERIOR COVER
1.0 T111 plywd
2.0 T111 plywd

INTERIOR WALLS
1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING
Primary Heat: Hot Water

2-Fixt.Baths:	0 0	Kit sink:	1 1
3-Fixt.Baths:	1 3	Water Htr:	1 1
4-Fixt.Baths:	1 4	Extra fix:	0
5-Fixt.Baths:	0 0	TOTAL fix:	9



177-010-55 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	702	1.0	702	88,020
Wood Frame	849	2.0	849	79,480

TOTAL BASE **167,500**

INTERIOR		
	Frame/Siding/Roof/Dorme	0
	Loft/Cathedral	0
	Interior finish	0
	Basement finish	0
	Heating	3,200
	Plumbing	14,700
	Fireplaces/woodstoves	1,350
	Other (Ex.Liv, AC, Attic, ...)	0
	TOTAL INT	**19,250**

EXT FEATURES

Description	
1 OFP	9,420
2 WDDK	8,250

GARAGES

Att Garage	23,370
Att Carport	0
Bsmt Garage	0
Ext Features	17,670

TOTAL GAR/EXT FEAT	**41,040**
SUB-TOTAL	**227,790**
Quality Class/Grade	G .90
GRADE ADJUSTED VALUE (rounded)	**205,010**

SPECIAL FEATURES

Description			
D	WDSTOVE	1	1,350
G01	H	495	2.87
G01	IF	495	9.29

SUMMARY OF IMPROVEMENTS

Improvement		Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	2.0	G	1991	2007		0.00	0.00	0	0	0	205,010	13	0	0	100	138	100	246,100
G01	ATTGAR	0.00		0	0		35.05	47.21	23	24	495	23,370	0	0	0	0		100	0
01	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
05	PAV	0.00	Avg	3000	3000		2.27	2.27	0	0	1,000	2,270	0	0	0	0		100	2,300

TOTAL IMPROVEMENT VALUE (for this card) **250,400**

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

173-594-50

2021 58871 **340 FIREWEED AVE** **Card R01**

Assessor's Exhibits

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer - Core Area

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION: **ACRES:** 0.49

T 6S R 13W SEC 8 Seward Meridian HM 0760104 BAYVIEW GARDENS SUB ADDN 1 LOT 50 BLK 6

PRIMARY OWNER

KNOTT JAMES MICHAEL
KNOTT ALISSA ANN
340 FIREWEED AVE
HOMER, AK 99603-7123

Residential Dwelling - single

EXEMPTION INFORMATION

Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	50,800	56,000	59,700	61,500	61,500	62,100
Improvements	127,300	270,400	281,400	295,000	308,400	318,300
Total	178,100	326,400	341,100	356,500	369,900	380,400

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description		$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		0.49	87,347	87,347	42,800	9	View Good	50	21,400	62,100
							P	Gas Yes			
							S	Gravel Main			
							X	Elec Yes			
							K	P/Water Yes			
							M	P/Sewer No	-5	-2,140	
						ASSESSED LAND VALUE (Rounded) :				19,260	62,100

MEMOS

Land Notes
5/99 CITY WATER,NO VIEW, NO ELEC, BAD RD
Real Estate Listing on File

ASG 52

LAND INFLUENCES										
Community	**Y**	**N**	**View**	**N**	**L**	**G**	**E**	**Street Access**		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right			**WATERFRONT**		
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#20		**OTHER:**					Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands				

APPELLANT COMPARABLE_02

R01 **173-594-50**

2021 lrsn: 58871

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME
Occupancy: Single Family
Story Height: 1.0
Finished Area: 1,663
Attic: None

ROOFING

Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Normal for class
Walls: Formed concrete

DORMERS

None

FLOORING

1.0	Plywd sub	Base Allowance
B	Slab	None

EXTERIOR COVER

1.0	Vinyl
B	Vinyl

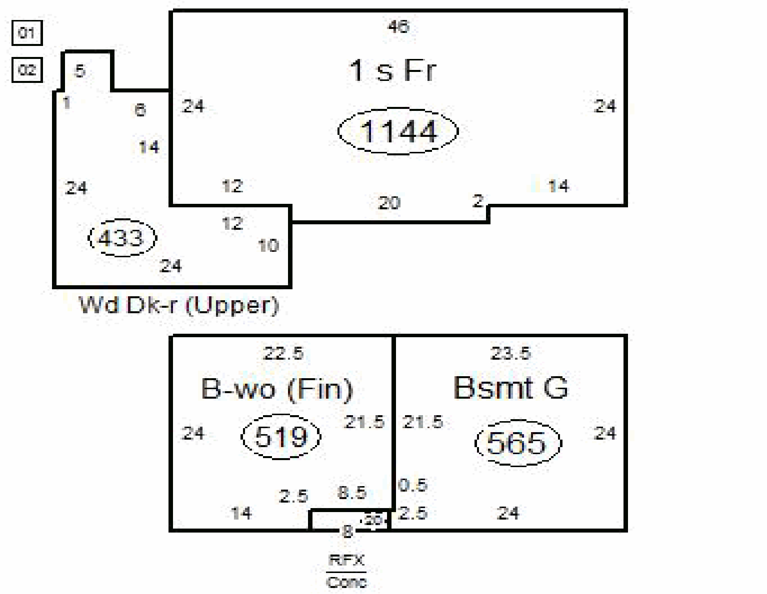
INTERIOR WALLS

1.0	Normal for Class
B	None

HEATING AND PLUMBING

Primary Heat: Radiant-floor

2-Fixt.Baths:	0 0	Kit sink:	1 1
3-Fixt.Baths:	1 3	Water Htr:	1 1
4-Fixt.Baths:	1 4	Extra fix:	0
5-Fixt.Baths:	0 0	TOTAL fix:	9



173-594-50 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1144	1.0	1,144	135,420
Concrete	1084	B	519	36,830

TOTAL BASE	**172,250**

INTERIOR

Frame/Siding/Roof/Dorme	0
Loft/Cathedral	0
Interior finish	0
Basement finish	20,640
Heating	3,430
Plumbing	14,700
Fireplaces/woodstoves	0
Other (Ex.Liv, AC, Attic, ...)	2,680
TOTAL INT	**41,450**

EXT FEATURES

Description	
1 WDDK-R/	8,140
2 CONCP	100
3 RFX/	390

GARAGES

Att Garage	0
Att Carport	0
Bsmt Garage	0
Ext Features	8,630

TOTAL GAR/EXT FEAT	**8,630**
SUB-TOTAL	**222,330**
Quality Class/Grade	G .90
GRADE ADJUSTED VALUE (rounded)	**200,100**

SPECIAL FEATURES

	Description		
D	BGAR1C	0	2,680
02	PRIVSEPT	1	6,500

SUMMARY OF IMPROVEMENTS

	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	1.0	G	2015	2018		0.00	0.00	0	0	0	200,100	2	0	0	100	158	100	309,800
01	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
02	SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	6,500	0	0	0	0		100	6,500

TOTAL IMPROVEMENT VALUE (for this card) **318,300**

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

175-260-18

2021 61945 **3695 POPPY CIR** **Card R01**

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer - Core Area

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION: **ACRES:** 0.57

T 6S R 13W SEC 19 Seward Meridian HM 2003025 FOREST GLEN SUB NO 5 LOT 3B

PRIMARY OWNER

GIBSON STEVEN ROSS LIVING TRUST
1622 HIGHLAND DR
HOMER, AK 99603-8339

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	59,900	41,800	42,600	44,100	44,100	44,500
Improvements	219,400	230,000	239,400	248,400	259,400	268,200
Total	279,300	271,800	282,000	292,500	303,500	312,700

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		0.57	78,070	78,070	44,500	6 View Limited			44,500
							K P/Water Yes			
							N P/Sewer Yes			
							P Gas Yes			
							S Gravel Main			
							X Elec Yes			

ASSESSED LAND VALUE (Rounded) : **0** **44,500**

MEMOS

Building Notes
3/12 BA CHANGED Q AFTER REVIEWING INT PHOTOS
Real Estate Listing on File

LAND INFLUENCES											
Community	**Y**	**N**	**View**	**N**	**L**	**G**	**E**	**Street Access**		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right			**WATERFRONT**		
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#20		**OTHER:**					Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands				

APPELLANT COMPARABLE_03

05/06/2021 Last inspected 09/13/2016 by SF; ; Data Entry by cmchood Desk change 6/15/2020 by GR

2021 Irsn: 61945

R01 **175-260-18**

PHYSICAL CHARACTERISTICS
Style: 1 L FRAME
Occupancy: Single Family
Story Height: 1.0
Finished Area: 1,400
Attic: None

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION
Footing: Normal for class
Walls: Formed concrete

DORMERS
None

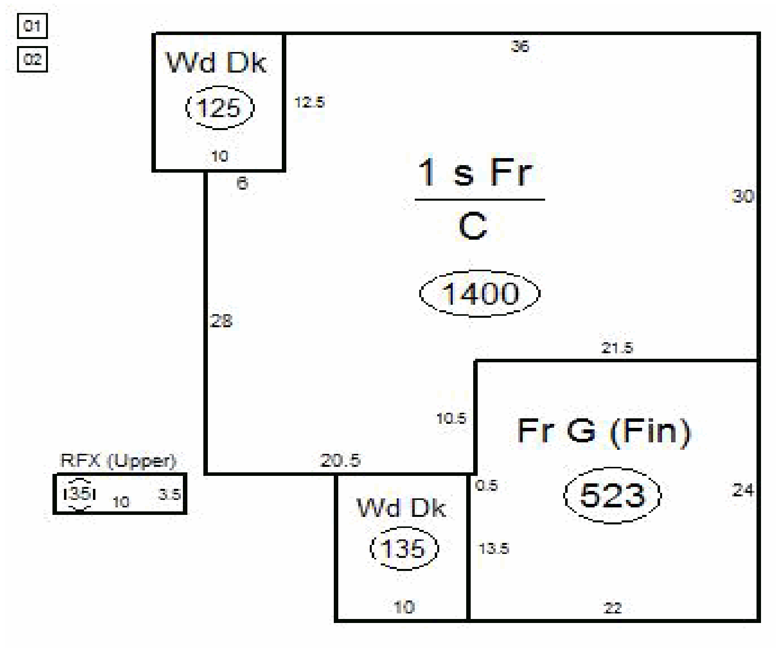
FLOORING
1.0 Plywd sub Base Allowance

EXTERIOR COVER
1.0 Vinyl

INTERIOR WALLS
1.0 Normal for Class

HEATING AND PLUMBING
Primary Heat: Hot Water

2-Fixt.Baths:	0 0	Kit sink:	1 1
3-Fixt.Baths:	1 3	Water Htr:	1 1
4-Fixt.Baths:	1 4	Extra fix:	0
5-Fixt.Baths:	0 0	TOTAL fix:	9



175-260-18 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1400	1.0	1,400	160,050

TOTAL BASE	**160,050**

INTERIOR

Frame/Siding/Roof/Dorme	0
Loft/Cathedral	0
Interior finish	0
Basement finish	0
Heating	2,880
Plumbing	14,700
Fireplaces/woodstoves	0
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	**17,580**

EXT FEATURES

Description	
1 WDDK	2,450
2 WDDK	2,600
3 RFX/	690

GARAGES

Att Garage	24,610
Att Carport	0
Bsmt Garage	0
Ext Features	5,740

TOTAL GAR/EXT FEAT	**30,350**
SUB-TOTAL	**207,980**
Quality Class/Grade	G- .86
GRADE ADJUSTED VALUE (rounded)	**178,860**

SPECIAL FEATURES

Description			
D	WH	1	0.00
G01	H	523	2.87
G01	IF	523	9.29

SUMMARY OF IMPROVEMENTS

	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	1.0	G-	2005	2014		0.00	0.00	0	0	0	178,860	6	0	0	100	158	100	265,600
G01	ATTGAR	0.00		0	0		34.90	47.06	22	24	523	24,610	0	0	0	0		100	0
01	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
02	SHEDGP	10.00	Low	2009	2012		15.90	10.34	8	12	96	990	38	0	0	0		100	600

TOTAL IMPROVEMENT VALUE (for this card) **268,200**

05/06/2021 Last inspected 09/13/2016 by SF; ; Data Entry by cmchood Desk change 6/15/2020 by GR

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

175-270-18

2021 61967 **3812 FOREST GLEN DR** **Card R01**

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer - Core Area

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION: **ACRES:** 0.34

T 6S R 13W SEC 19 Seward Meridian HM 2003027 FOREST GLEN SUB NO 7 LOT 10B

PRIMARY OWNER

BASSETT JOHN ELLSWORTH
BASSETT ELAINE KAY
10873 WOODHAVEN RIDGE RD
PARKER, CO 80134-5025

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	48,700	55,800	56,700	57,800	57,800	58,400
Improvements	171,000	180,700	188,100	195,200	203,900	198,400
Total	219,700	236,500	244,800	253,000	261,700	256,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential City/Residential 49	User Definable Land Formul		0.34	114,412	114,412	38,900	9 View Good	50	19,450	58,400
							K P/Water Yes			
							N P/Sewer Yes			
							P Gas Yes			
							S Gravel Main			
							X Elec Yes			

ASSESSED LAND VALUE (Rounded) : **19,450** **58,400**

MEMOS

Building Notes
11/20 BA INSP FROM RD DUE TO COVID-19
Real Estate Listing on File
Sale Inspection
20200021710 $255,000 BUYER JOHN BASSETT

LAND INFLUENCES										
Community	**Y**	**N**	**View**	**N**	**L**	**G**	**E**	**Street Access**		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right			**WATERFRONT**		
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#20		**OTHER:**					Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands				

APPELLANT COMPARABLE_04

Assessor's Exhibits ASG 56

2021 Irsn: 61967

PHYSICAL CHARACTERISTICS
Style: 1 L FRAME
Occupancy Single Family
Story Height: 1.0
Finished Area 1,252
Attic: None

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION
Footing: Normal for class
Walls: Formed concrete

DORMERS
None

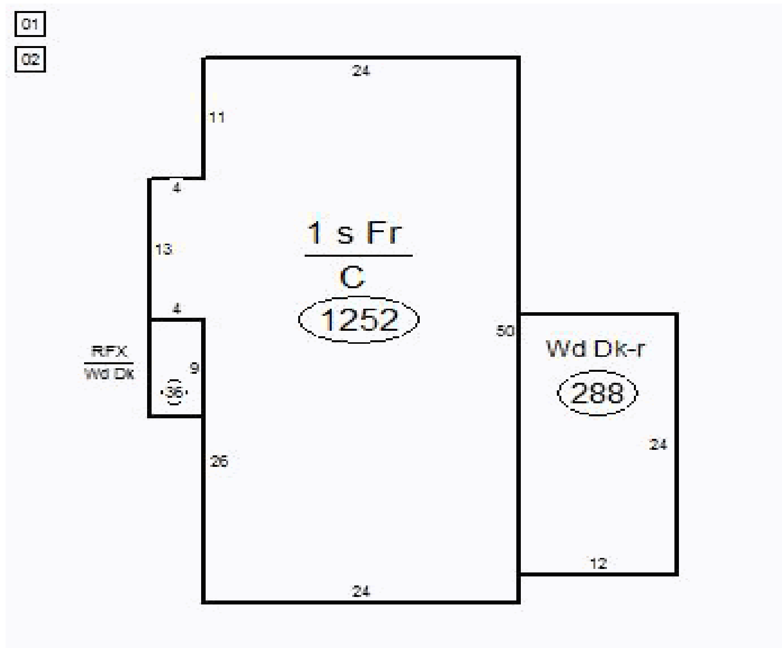
FLOORING
1.0 Plywd sub Base Allowance

EXTERIOR COVER
1.0 T111 plywd

INTERIOR WALLS
1.0 Normal for Class

HEATING AND PLUMBING

Primary Heat:	Space heater		
2-Fixt.Baths:	0 0	Kit sink:	1 1
3-Fixt.Baths:	2 6	Water Htr:	1 1
4-Fixt.Baths:	0 0	Extra fix:	0
5-Fixt.Baths:	0 0	TOTAL fix:	8



175-270-18 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1252	1.0	1,252	114,230

TOTAL BASE **114,230**

INTERIOR

Frame/Siding/Roof/Dorme	0
Loft/Cathedral	0
Interior finish	0
Basement finish	0
Heating	-3,380
Plumbing	7,860
Fireplaces/woodstoves	0
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	**4,480**

EXT FEATURES

Description	
1 WDDK	1,000
2 RFX/	570
3 WDDK-R	3,800

GARAGES

Att Garage	0
Att Carport	0
Bsmt Garage	0
Ext Features	5,370

TOTAL GAR/EXT FEAT **5,370**
SUB-TOTAL **124,080**
Quality Class/Grade Avg+ 1.05
GRADE ADJUSTED VALUE (rounded) **130,280**

SPECIAL FEATURES

Description

SUMMARY OF IMPROVEMENTS

	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	1.0	Avg+	2010	2015		0.00	0.00	0	0	0	130,280	5	0	0	100	158	100	195,600
01	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
02	SHEDGP	10.00	F	2011	2013		15.70	12.56	10	10	100	1,260	33	0	0	0		100	800

TOTAL IMPROVEMENT VALUE (for this card) **198,400**

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Assessor's Exhibits

175-260-29

2021 106003 **3660 FOREST GLEN DR** **Card R01**

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer - Core Area

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION: **ACRES:** 0.29

T 06S R 13W SEC 19 Seward Meridian HM 2018050 FOREST GLEN SUB 2019 LOT 2D BLK 2

PRIMARY OWNER

CROW JARED M
CROW HANNA E
PO BOX 953
HOMER, AK 99603-0953

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2019	2020	Worksheet
Land	27,800	37,000	37,300
Improvements	0	229,200	229,800
Total	27,800	266,200	267,100

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		0.29	128,621	128,621	37,300	N P/Sewer Yes			37,300
							K P/Water Yes			
							6 View Limited			
							S Gravel Main			
							P Gas Yes			
							X Elec Yes			

ASSESSED LAND VALUE (Rounded) : **0** **37,300**

MEMOS

Real Estate Listing on File

ASG 58

LAND INFLUENCES

Community	Y	N	View	N	L	G	E	Street Access		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right			**WATERFRONT**		
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#20		**OTHER:**					Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands				

APPELLANT COMPARABLE_05

05/06/2021 Last inspected 12/10/2019 by DM; ; Data Entry by cmchood Desk change 2/11/2020 by BA

2021 lrsn: 106003

Assessor's Exhibits

PHYSICAL CHARACTERISTICS
Style: 1 L FRAME
Occupancy Single Family
Story Height: 1.0
Finished Area 1,372
Attic: None

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION
Footing: Normal for class
Walls: Formed concrete

DORMERS
None

FLOORING
1.0 Plywd sub Base Allowance

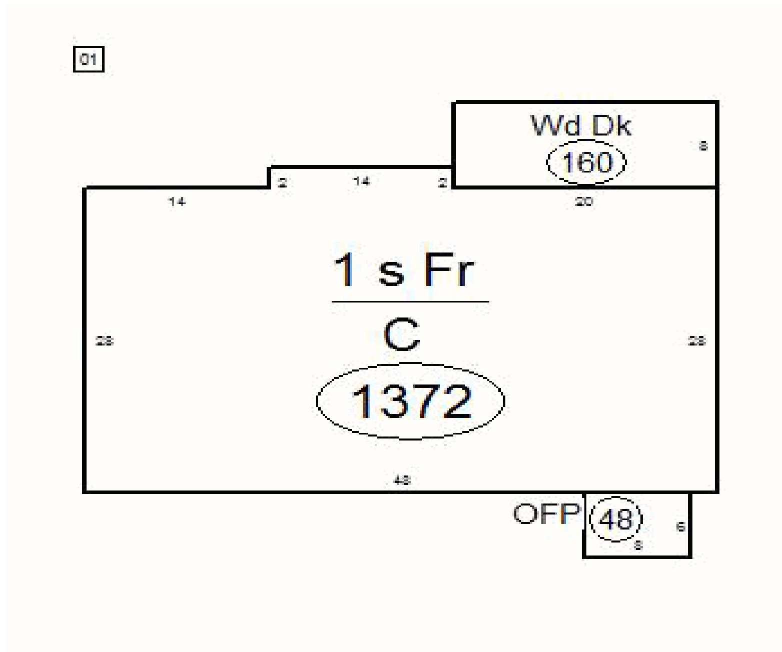
EXTERIOR COVER
1.0 Hardi-Plank

INTERIOR WALLS
1.0 Normal for Class

HEATING AND PLUMBING
Primary Heat: Space heater

2-Fixt.Baths:	0 0	Kit sink:	1 1
3-Fixt.Baths:	1 3	Water Htr:	1 1
4-Fixt.Baths:	1 4	Extra fix:	0
5-Fixt.Baths:	0 0	TOTAL fix:	9

A5G 59



175-260-29 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1372	1.0	1,372	123,460

TOTAL BASE **123,460**

INTERIOR

Frame/Siding/Roof/Dorme	5,380
Loft/Cathedral	0
Interior finish	0
Basement finish	0
Heating	-3,700
Plumbing	9,170
Fireplaces/woodstoves	0
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	**10,850**

EXT FEATURES

Description	
1 WDDK	2,470
2 OFP	1,910

GARAGES

Att Garage	0
Att Carport	0
Bsmt Garage	0
Ext Features	4,380

TOTAL GAR/EXT FEAT **4,380**
SUB-TOTAL **138,690**
Quality Class/Grade Avg+ 1.05
GRADE ADJUSTED VALUE (rounded) **145,630**

SPECIAL FEATURES

Description

SUMMARY OF IMPROVEMENTS

	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	1.0	Avg+	2019	2020		0.00	0.00	0	0	0	145,630	1	0	0	100	158	100	227,800
01	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000

TOTAL IMPROVEMENT VALUE (for this card) **229,800**

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

173-240-94

2021 58269 **850 JEFFERY AVE** **Card R01**

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer - Core Area

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION: **ACRES:** 1.83

T 6S R 13W SEC 18 Seward Meridian HM 0900054 KATCHEVIEW FOREST SUB NO 3 LOT 4A BLOCK 2

PRIMARY OWNER

STEPHENS LIANE E
STEPHENS JAN B
850 JEFFERY AVE
HOMER, AK 99603-9274

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	31,800	38,300	39,000	41,800	41,800	42,200
Improvements	210,900	213,000	223,000	230,700	240,200	241,100
Total	242,700	251,300	262,000	272,500	282,000	283,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		1.83	32,951	32,951	60,300	P Gas Yes			42,200
							S Gravel Main			
							X Elec Yes			
							J P/Water No	-5	-3,015	
							M P/Sewer No	-5	-3,015	
							Q View None	-20	-12,060	

ASSESSED LAND VALUE (Rounded) : **-18,090** **42,200**

MEMOS

Building Notes
9/11 BA QUALITY & HEAT FROM PREVIOUS INTERIOR
08/16 TB C01 NO CHANGES.
10/17 BA C01 SAME.
Real Estate Listing on File

LAND INFLUENCES

Community	Y	N	View	N	L	G	E	Street Access		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right			WATERFRONT		
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#20		OTHER:					Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands				

APPELLANT COMPARABLE_06

05/06/2021 Last inspected 10/04/2017 by BA; Code: U ; Data Entry by cmchood

2021 Irsn: 58269

R01 **173-240-94**

PHYSICAL CHARACTERISTICS
Style: 1 L FRAME
Occupancy Single Family
Story Height: 1.0
Finished Area 1,232
Attic: None

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION
Footing: Normal for class
Walls: Cinder block

DORMERS
None

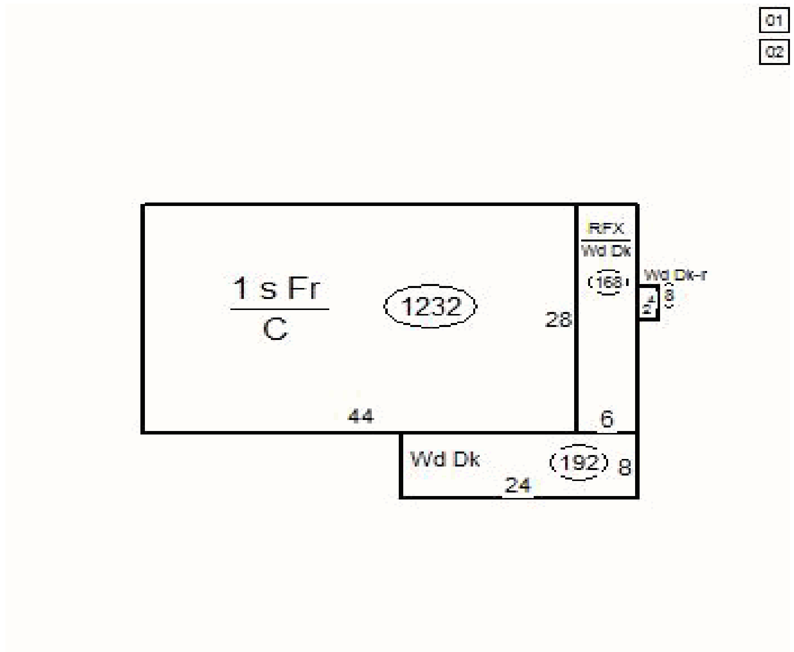
FLOORING
1.0 Plywd sub Base Allowance

EXTERIOR COVER
1.0 T111 plywd

INTERIOR WALLS
1.0 Normal for Class

HEATING AND PLUMBING
Primary Heat: Hot Water

2-Fixt.Baths:	0 0	Kit sink:	1 1
3-Fixt.Baths:	2 6	Water Htr:	1 1
4-Fixt.Baths:	0 0	Extra fix:	0
5-Fixt.Baths:	0 0	TOTAL fix:	8



173-240-94 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1232	1.0	1,232	144,000

TOTAL BASE **144,000**

INTERIOR		
	Frame/Siding/Roof/Dorme	0
	Loft/Cathedral	0
	Interior finish	0
	Basement finish	0
	Heating	2,540
	Plumbing	12,600
	Fireplaces/woodstoves	0
	Other (Ex.Liv, AC, Attic, ...)	0
	TOTAL INT	**15,140**

EXT FEATURES

Description	
1 WDDK	3,040
2 RFX/	3,300
3 WDDK	3,320
4 WDDK-R	350

GARAGES

Att Garage	0
Att Carport	0
Bsmt Garage	0
Ext Features	10,010

TOTAL GAR/EXT FEAT	**10,010**
SUB-TOTAL	**169,150**
Quality Class/Grade	G- .86
GRADE ADJUSTED VALUE (rounded)	**145,470**

SPECIAL FEATURES

	Description		
02	PRIVSEPT	1	6,500
02	SWL-PRV	1	4,000

SUMMARY OF IMPROVEMENTS

	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	1.0	G-	2006	2012		0.00	0.00	0	0	0	145,470	8	0	0	100	158	100	211,500
01	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
02	SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	10,500	0	0	0	0		100	10,500

TOTAL IMPROVEMENT VALUE (for this card) **224,000**

05/06/2021 Last inspected 10/04/2017 by BA; Code: U ; Data Entry by cmchood

Assessor's Exhibits

ASG 61

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Assessor's Exhibits

177-260-33

2021 63189

186 E BAYVIEW AVE

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer - Core Area

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION: **ACRES:** 0.30

T 6S R 13W SEC 17 Seward Meridian HM 0760026 KAPINGEN SUB
UNIT 3 LOT 5 BLK 4

PRIMARY OWNER

ECKERT JACOB MCKINLEY
PO BOX 1249
HOMER, AK 99603-1249

Residential Dwelling - single

EXEMPTION INFORMATION

Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	46,300	39,200	40,500	41,000	41,000	41,500
Improvements	173,600	180,800	187,800	194,500	202,800	200,000
Total	219,900	220,000	228,300	235,500	243,800	241,500

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		0.30	125,667	125,667	37,700	R Paved	10	3,770	41,500
							6 View Limited			
							N P/Sewer Yes			
							K P/Water Yes			
							X Elec Yes			
							P Gas Yes			

ASSESSED LAND VALUE (Rounded) : **3,770** **41,500**

MEMOS

Building Notes
3/1/16 SOME OF HSE MAY BE NEWER NOT ABLE TO SEE TO VERIFY. TJ
Real Estate Listing on File

ASG 62

LAND INFLUENCES

Community	Y	N	View	N	L	G	E	Street Access		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right			**WATERFRONT**		
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#20		**OTHER:**					Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands				

APPELLANT COMPARABLE_07

05/06/2021 Last inspected 03/01/2016 by TJ; Code: M ; Data Entry by cmchood

2021 Irsn: 63189

R01 **177-260-33**

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME
Occupancy: Single Family
Story Height: 1.0
Finished Area: 1,579
Attic: None

ROOFING

Material: Comp sh 240-260#
Type: Gable
Framing: Std for class
Pitch: Low 4/12 or less

FOUNDATION

Footing: Normal for class
Walls: Cinder block

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 T111 plywd

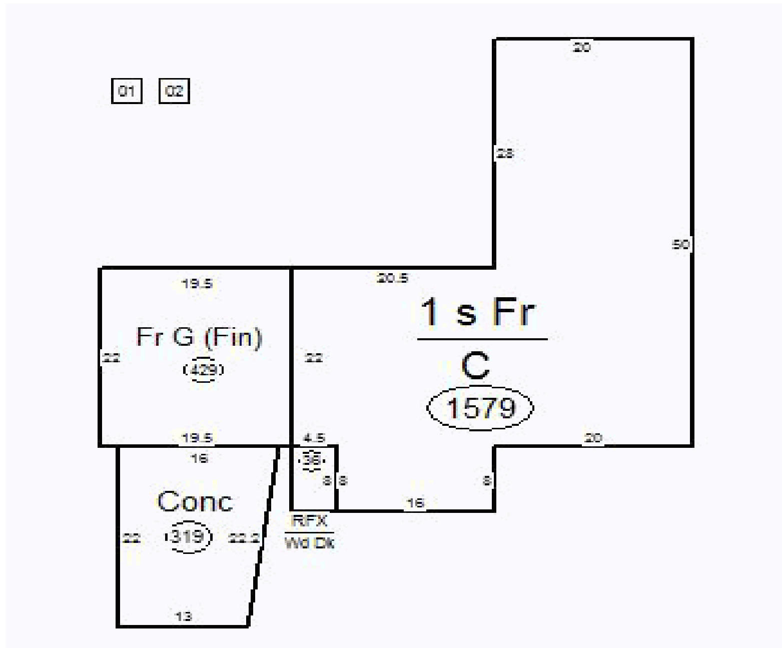
INTERIOR WALLS

1.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Hot Water

2-Fixt.Baths:	0 0	Kit sink:	1 1
3-Fixt.Baths:	2 6	Water Htr:	1 1
4-Fixt.Baths:	0 0	Extra fix:	0
5-Fixt.Baths:	0 0	TOTAL fix:	8



177-260-33 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1579	1.0	1,579	139,220

TOTAL BASE **139,220**

INTERIOR		
	Frame/Siding/Roof/Dorme	0
	Loft/Cathedral	0
	Interior finish	0
	Basement finish	0
	Heating	2,950
	Plumbing	7,860
	Fireplaces/woodstoves	0
	Other (Ex.Liv, AC, Attic, ...)	0
	TOTAL INT	**10,810**

EXT FEATURES

Description	
1 WDDK	1,000
2 RFX/	570
3 CONCP	1,320

GARAGES

Att Garage	16,290
Att Carport	0
Bsmt Garage	0
Ext Features	2,890

TOTAL GAR/EXT FEAT **19,180**
SUB-TOTAL **169,210**
Quality Class/Grade Avg 1.00
GRADE ADJUSTED VALUE (rounded) **169,210**

SPECIAL FEATURES

Description			
G01	H	429	2.25
G01	IF	429	7.91

SUMMARY OF IMPROVEMENTS

	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	1.0	Avg	1977	1997		0.00	0.00	0	0	0	169,210	26	0	0	100	158	100	197,800
G01	ATTGAR	0.00		0	0		27.81	37.97	20	22	429	16,290	0	0	0	0		100	0
01	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
02	SHEDGP	10.00	Low	1990	1996		15.13	9.83	8	12	96	940	80	0	0	0		100	200

TOTAL IMPROVEMENT VALUE (for this card) **200,000**

05/06/2021 Last inspected 03/01/2016 by TJ; Code: M ; Data Entry by cmchood

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

177-070-42

2021 62404 **212 LEE DR** **Card R01**

Assessor's Exhibits

ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION: ACRES: 0.22	PRIMARY OWNER
Neighborhood: 210 Homer - Core Area Property Class: 110 Residential Dwelling - single TAG: 20 - HOMER CITY	T 6S R 13W SEC 20 Seward Meridian HM 0830072 PIONEER VISTAS SUB UNIT 8 AMD LOT 11 BLK 1	LIGHTSEY MADELEINE LIGHTSEY CODY 212 LEE DR HOMER, AK 99603-7516

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	40,900	35,800	37,600	37,800	37,800	38,200
Improvements	168,000	225,200	224,200	251,800	256,900	246,700
Total	208,900	261,000	261,800	289,600	294,700	284,900

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential City/Residential 49	User Definable Land Formul		0.22	157,727	157,727	34,700	R Paved	10	3,470	38,200
							K P/Water Yes			
							N P/Sewer Yes			
							X Elec Yes			
							P Gas Yes			
							6 View Limited			

ASSESSED LAND VALUE (Rounded) : 3,470 **38,200**

MEMOS

Building Notes
01/17 SF. REMODELED IN 2013.
Real Estate Listing on File

ASG 64

LAND INFLUENCES

Community	Y	N	View	N	L	G	E	Street Access		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right			WATERFRONT		
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#20		OTHER:					Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands				

APPELLANT COMPARABLE_08

05/06/2021 Last inspected 02/23/2016 by DJ; ; Data Entry by cmchood Desk change 1/5/2017 by SF

2021 Irsn: 62404

R01 **177-070-42**

PHYSICAL CHARACTERISTICS

Style: BI-L FRAME
Occupancy Single Family
Story Height: 0
Finished Area 1,680
Attic: None

ROOFING

Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Normal for class
Walls: Chemonite-Treated wood

DORMERS

None

FLOORING

1.0	Plywd sub	Base Allowance
L	Slab	None

EXTERIOR COVER

1.0	T111 plywd
L	T111 plywd

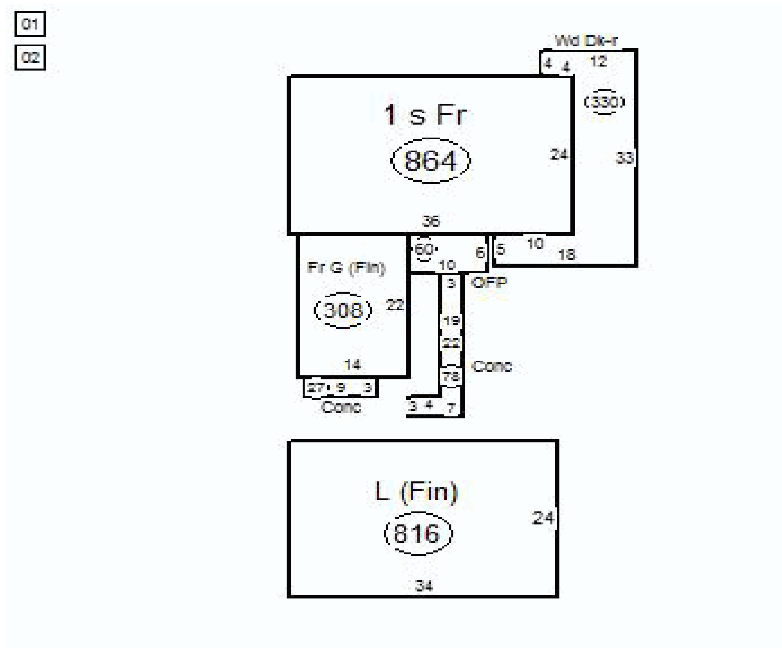
INTERIOR WALLS

1.0	Normal for Class
L	None

HEATING AND PLUMBING

Primary Heat: Space heater

2-Fixt.Baths:	0 0	Kit sink:	1 1
3-Fixt.Baths:	2 6	Water Htr:	1 1
4-Fixt.Baths:	0 0	Extra fix:	1
5-Fixt.Baths:	0 0	TOTAL fix:	9



177-070-42 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	864	1.0	864	107,110
Treated Wood	816	L	816	29,890

TOTAL BASE **137,000**

INTERIOR

Frame/Siding/Roof/Dorme	0
Loft/Cathedral	0
Interior finish	30,870
Basement finish	0
Heating	-5,010
Plumbing	14,700
Fireplaces/woodstoves	0
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	**40,560**

EXT FEATURES

Description	
1 OFP	2,720
2 CONCP	390
3 CONCP	130
4 WDDK-R	5,210

GARAGES

Att Garage	15,060
Att Carport	0
Bsmt Garage	0
Ext Features	8,450

TOTAL GAR/EXT FEAT	**23,510**
SUB-TOTAL	**201,070**
Quality Class/Grade	G- .86
GRADE ADJUSTED VALUE (rounded)	**172,920**

SPECIAL FEATURES

Description			
G01	IF	308	9.29

SUMMARY OF IMPROVEMENTS

	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	0	G-	1983	2005		0.00	0.00	0	0	0	172,920	16	0	0	100	167	100	242,600
G01	ATTGAR	0.00		0	0		39.60	48.89	14	22	308	15,060	0	0	0	0		100	0
01	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
02	PAV	0.00	Avg	3000	3000		2.28	2.28	0	0	900	2,050	0	0	0	0		100	2,100

TOTAL IMPROVEMENT VALUE (for this card) **246,700**

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

179-131-10

2021 63806 **1233 COOK WAY** **Card R01**

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer - Core Area

Property Class:
110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION: **ACRES:** 0.30

T 6S R 13W SEC 21 Seward Meridian HM 0610256 VIRGINIA LYN SUB LOT 25

PRIMARY OWNER

PEARSON SEAN
MORPHEW MEREDITH
PO BOX 554
HOMER, AK 99603-0554

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	37,100	53,400	36,800	37,300	37,300	37,700
Improvements	133,200	164,800	150,100	168,800	172,500	175,500
Total	170,300	218,200	186,900	206,100	209,800	213,200

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		0.30	125,667	125,667	37,700	K P/Water Yes			37,700
							N P/Sewer Yes			
							S Gravel Main			
							X Elec Yes			
							P Gas Yes			
							6 View Limited			

ASSESSED LAND VALUE (Rounded) : **0** **37,700**

MEMOS

Building Notes
05/16 BA. % FOR FOGGED WINDOWS.
Real Estate Listing on File

ASG 66

LAND INFLUENCES										
Community	**Y**	**N**	**View**	**N**	**L**	**G**	**E**	**Street Access**		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right			**WATERFRONT**		
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#20		**OTHER:**					Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands				

APPELLANT COMPARABLE_09

05/06/2021 Last inspected 05/31/2016 by BA; Code: U ; Data Entry by cmchood

2021 lrsn: 63806

R01 **179-131-10**

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME
Occupancy Single Family
Story Height: 1.0
Finished Area 1,302
Attic: None

ROOFING

Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Piers
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0	Slab	Base Allowance
2.0	Plywd sub	Base Allowance

EXTERIOR COVER

1.0	T111 plywd
2.0	Wood siding

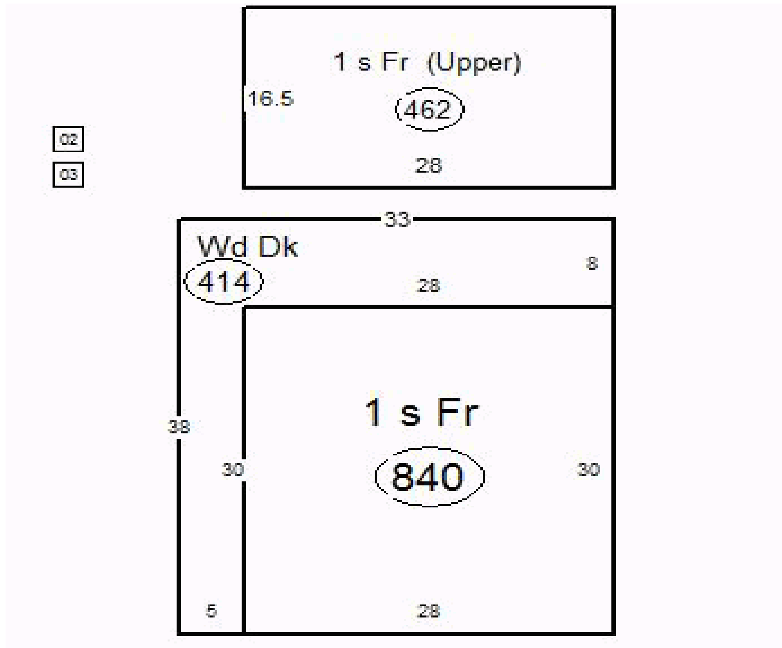
INTERIOR WALLS

1.0	Normal for Class
2.0	Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater

2-Fixt.Baths:	0 0	Kit sink:	1 1
3-Fixt.Baths:	2 6	Water Htr:	1 1
4-Fixt.Baths:	0 0	Extra fix:	0
5-Fixt.Baths:	0 0	TOTAL fix:	8



179-131-10 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	840	1.0	840	104,580
Wood Frame	462	2.0	462	43,640

TOTAL BASE **148,220**

INTERIOR		
	Frame/Siding/Roof/Dorme	510
	Loft/Cathedral	0
	Interior finish	0
	Basement finish	0
	Heating	-3,880
	Plumbing	12,600
	Fireplaces/woodstoves	0
	Other (Ex.Liv, AC, Attic, ...)	0
	TOTAL INT	**9,230**

EXT FEATURES

Description	
1 WDDK	5,590

GARAGES

Att Garage	0
Att Carport	0
Bsmt Garage	0
Ext Features	5,590

TOTAL GAR/EXT FEAT	**5,590**
SUB-TOTAL	**163,040**
Quality Class/Grade	G- .86
GRADE ADJUSTED VALUE (rounded)	**140,210**

SPECIAL FEATURES

Description

SUMMARY OF IMPROVEMENTS

	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	1.0	G-	2004	2010		0.00	0.00	0	0	0	140,210	10	0	0	100	138	99	172,400
02	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
03	SHEDGP	10.00	F	2007	2009		14.65	11.72	12	16	192	2,250	53	0	0	0		100	1,100

TOTAL IMPROVEMENT VALUE (for this card) **175,500**

PIN	2021 A/V	S/P	SALE DATE	RATIO	COMPARABLE #
17701055	$338,800	$382,500	7/1/2020	0.886	1
17359450	$380,400	$399,000	8/31/2020	0.953	2
17526018	$312,700	$295,000	5/5/2020	1.06	3
17527018	$256,800	$255,000	7/19/2020	1.007	4
17526029	$267,100	$267,000	3/26/2020	1	5
17324094	$283,300	$295,000	9/17/2020	0.96	6
17726033	$241,500	$294,000	1/19/2021	0.821	7
17707042	$284,900	$304,260	9/16/2020	0.936	8
17913110	$213,200	$275,000	6/29/2020	0.775	9

COMPARABLE PHOTO 1

COMPARABLE PHOTO 2

COMPARABLE PHOTO 3

COMPARABLE PHOTO 4

COMPARABLE PHOTO 5

COMPARABLE PHOTO 6

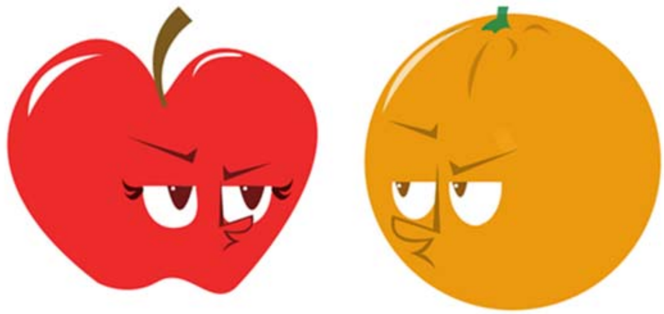
COMPARABLE PHOTO 7

COMPARABLE PHOTO 8

COMPARABLE PHOTO 9

Price per Acre Comparison

A very popular way to compare land values is to do a simple Price per Acre calculation. Simply stated this is the assessed value divided by the acreage. This will work just fine if the properties you are comparing are exactly the same size and have the exact same influences, otherwise you are just comparing apples to oranges.



Below is a sample comparison of 2 parcels that have the same acreage, with different influences.

5.0 AC Base	**$ 50,000**	**5.0 AC Base**	**$ 50,000**
Gravel Maint	$ -	Paved	$ 5,000
Elec Yes	$ -	Elec Yes	$ -
Gas No	$ (10,000)	Gas Yes	$ -
View Limited	$ 12,000	View Good	$ 25,000
		Waterfront Pond	$ 25,000
Land Value	$ 52,000	Land Value	$ 105,000
Price/AC	$ 10,400	Price/AC	$ 21,000

Below is a sample comparison of 2 parcels that have the same influences, with different acreages.

5.0 AC Base	**$ 50,000**	**10.0 AC Base**	**$ 70,000**
Paved	$ 5,000	Paved	$ 7,000
Elec Yes	$ -	Elec Yes	$ -
Gas Yes	$ -	Gas Yes	$ -
View Good	$ 25,000	View Good	$ 35,000
Waterfront Ponc	$ 25,000	Waterfront Pond	$ 35,000
Land Value	$ 105,000	Land Value	$ 147,000
Price/AC	$ 21,000	Price/AC	$ 14,700

AS 29.45.110. FULL AND TRUE VALUE

(a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060 , and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels.

BURDEN OF PROOF

The appellant has the burden of proving or providing any information to show that the assessed values are excessive, improper or unequal. The assessor is accorded broad discretion in deciding among the recognized valuation methods. The assessor's choice of one recognized method of valuation over another is simply the exercise of a discretion committed to the assessor by law.

*A borough has discretion to appraise, by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. Hoblit vs. Greater Anchorage Area Borough, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (Alaska 1970).

Definitions

Assessment progressivity (regressivity). An appraisal bias such that higher value properties are appraised higher (lower) than low-value properties. See also price-related differential.

Coefficient of dispersion (COD). The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio. *Acceptable range: Land under 30%, residential under 20%*.

Coefficient of variation (COV). The standard deviation expressed as a percentage of the mean. *Acceptable range: 1.25 of the COD*.

Mean: The result of adding all the values of a variable and dividing by the number of values. For example, the arithmetic mean of 3, 5, and 10 is 18 divided by 3, or 6. Also called the arithmetic mean.

Median. The midpoint or middle value when a set of values is ranked in order of magnitude; if the number of values is even, the midpoint or average of the two middle values. *Acceptable range: 90% to 110%*

Price-related differential (PRD). The mean divided by the weighted mean. The statistic has a slight bias upward. Price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below 0.98 tend to indicated assessment progressivity. *Acceptable range: 0.98 to 1.03*.

Progressivity. See assessment progressivity (regressivity)

Regressivity. See assessment progressivity (regressivity)

Standard deviation (St. Dev). The statistical calculated from a set of number by subtracting the mean from each value and squaring the remainders, adding together these squares, dividing by the size of the sample less one, and taking the square root of the result. When the data are normally distributed, one can calculate the percentage of observations within any number of standard deviations of the mean from normal probability table. When the data are not normally distributed, the standard deviation is less meaningful and should be used with caution.

Weighted mean; weighted average (wtd mean). An average in which the observations are weighted based on some criterion. In ratio studies, the weighted mean is a calculated by weighting the ratios based on their sale prices. A shortcut method is to sum the appraisals or assessments, sum of the sales prices, and divided the first result by the second. (International Association of Assessing Officers, 1990)

References

International Association of Assessing Officers. (1990). *Property Appraisal and Assessment Administration.* Chicago: International Association of Assessing Officers.