ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION

APPELLANT: EVERY, MARILYN	**PARCEL NUMBER:** 013-022-02
PROPERTY ADDRESS OR GENERAL LOCATION:	58132 KENAI SPUR HWY
LEGAL DESCRIPTION:	T 08N R 11W SEC 24 Seward Meridian KN 2019081 ROMY'S CORNER SUB TRACT 2
ASSESSED VALUE TOTAL:	**$268,900**
RAW LAND:	$108,900
SWL (Sewer, Water, Landscaping):	$12,500 WELL, SEPTIC, DRIVE
IMPROVEMENTS	$138,200 R01
ADDITIONS	$
OUTBUILDINGS:	$9,300 POLE BLD, BARN, GPO
TOTAL ABOVE GRADE FLOOR AREA:	Card One **3,200** Sq. Ft.
TOTAL FINISHED LIVING AREA:	Card One **3,200** Sq. Ft.
Card One, First Level 2,080 Sq. Ft.	Card One, Second Level 1,120 Sq. Ft.
Card One, Basement Unfin. 2,080 Sq. Ft.	Card One, Basement Finished Sq. Ft.
LAND SIZE 36.13 Acres	**GARAGE** Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes
Gas: No
Water: Private Well
Sewer: Private Septic

2) Site Improvements:

Street: PAV

3) Site Conditions

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

HIGHEST AND BEST USE: As Currently Improved

ZONING: None

In addition to the improved parcel listed above, the following narrative is for all of the parcels listed below:

NAME	PIN	LEGAL	LAND VALUE	IMP VALUE	TOTAL VALUE
ACREAGE	**INFLUENCES**				
Every, Marilyn	01302027	T 8N R 11W SEC 24 Seward Meridian KN SW1/4 NORTH OF NORTH KENAI ROAD	$105,500	$ 0	$105,500
70.00	ELEC YES, GAS NO, LIMITED VIEW, GRAVEL MAINTAINED ACCESS, EASEMENT, WETLAND				
EVERY, Marilyn	01302202	T 08N R 11W SEC 24 Seward Meridian KN 2019081 ROMY'S CORNER SUB TRACT 2	$108,900	$160,000	$268,900
36.13	ELEC YES, GAS NO, LIMITED VIEW, PAVED ACCESS, WATERFRONT POND				

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 improvements; the sum of the two is the assessed value. This application is in accordance with State of Alaska AS 29.45.110.

Land Comments:

Subject properties range from 36 to 70 acre parcels located in the Nikiski market area. The influences for each parcel are listed in the above table.

The current land model was reviewed by Land Appraiser, Matt Bruns. These properties are being valued fairly and equitably with surrounding like-kind properties.

For the 2021 assessment year, the KPB Assessing Department updated the land values in the Nikiski area; 2013 was the last time land values were updated in these market areas. Over the last three years, 116 sales were analyzed to update the land model. The median ratio for all of the sales is 90.00% and Coefficient of Dispersion (COD) is 18.64. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Mean	90.81%		3.00	**Excluded**	0
Median	90.00%	**Earliest Sale**	9/6/2017	**# of Sales**	116
WtdMean	87.27%	**Latest Sale**	9/4/2020	**Total AV**	$ 2,291,000
PRD:	1.04	Outlier Information		**Total SP**	$ 2,625,291
PRB:	0.01	Range	1.5	**Minimum %**	45.45%
COD:	18.64	**Lower Boundary**	26.22%	**Maximum %**	140.81%
St.Dev	0.2117	**Upper Boundary**	153.47%	**Min Sale Amt**	$ 3,000
COV:	23.31			**Max Sale Amt**	$ 198,000

<u>Improvement Comments:</u>

A complete inspection of the property was performed on 4/16/2021 by Bill Anderson, Appraiser III, and Tom Johnson, Appraiser I. The inspection resulted in the following changes; the overall construction grade was lowered from Fair Plus (F+) to Fair (F) to reflect the quality of the home compared to other like-kind properties. The effective year was kept at 1985 to reflect the deferred maintenance and overall condition of the dwelling. The Subject structure is a 1.5 level over basement with a finished attic. The attic finish was adjusted to 20%. The percent complete of the home was lowered from 84% to 79% complete to reflect earthquake damage to the sheetrock, foundation, and interior and exterior areas of the home that are unfinished, including some plumbing leaks. A pole building and a general-purpose outbuilding (GPO) were removed due to condition.

The sales ratio study for the market area 140 shows a median ratio of 98.27%, indicating the properties are being appropriately assessed according to the IAAO standards.

RATIO SUM:	72.23		2.88	**# OF SALES:**	72
MEAN:	100.32%	**Earliest Sale**	12/4/2017	**TOTAL AV:**	$ 16,410,400
MEDIAN:	98.27%	**Latest Sale**	10/22/2020	**TOTAL SP:**	$ 16,443,125
WTD MEAN:	99.80%	**Outlier Information**		**MINIMUM:**	76.50%
PRD:	100.52%	**Range**	1.5	**MAXIMUM:**	134.30%
COD:	7.58%	**Lower Boundary**	75.34%	**MIN SALE AMT:**	$ 80,000
St. Dev:	9.75%	**Upper Boundary**	124.21%	**MAX SALE AMT:**	$ 499,000
COV:	9.72%				

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 property.
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 properties to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

APPELLANT: EVERY, MARILYN

PARCEL NUMBER: 013-022-02

LEGAL DESCRIPTION: T 08N R 11W SEC 24 Seward Meridian KN 2019081 ROMY'S CORNER SUB TRACT 2

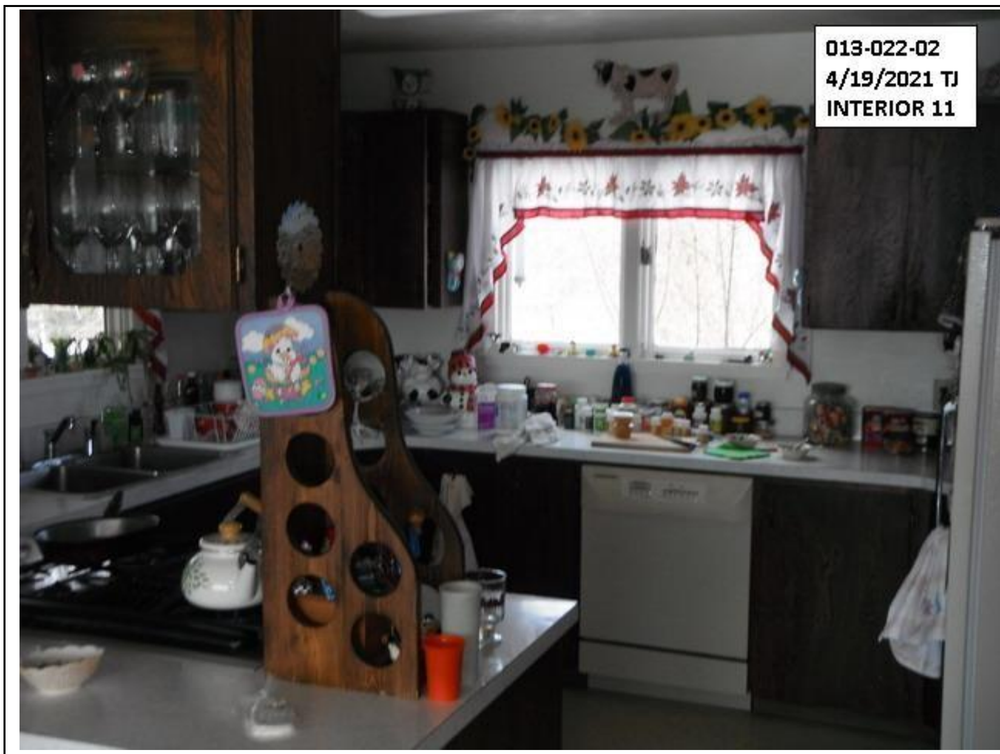
TOTAL: SEE BELOW

NAME	PIN	LEGAL	TOTAL VALUE
ACREAGE	**Board Action:**		
EVERY, Marilyn	01302027	T 8N R 11W SEC 24 Seward Meridian KN SW1/4 NORTH OF NORTH KENAI ROAD	$105,500
70	**Board Action:**		
Every, Marilyn	01302202	T 08N R 11W SEC 24 Seward Meridian KN 2019081 ROMY'S CORNER SUB TRACT 2	$245,100
36.13	**Board Action:**		

SUBJECT PHOTOS

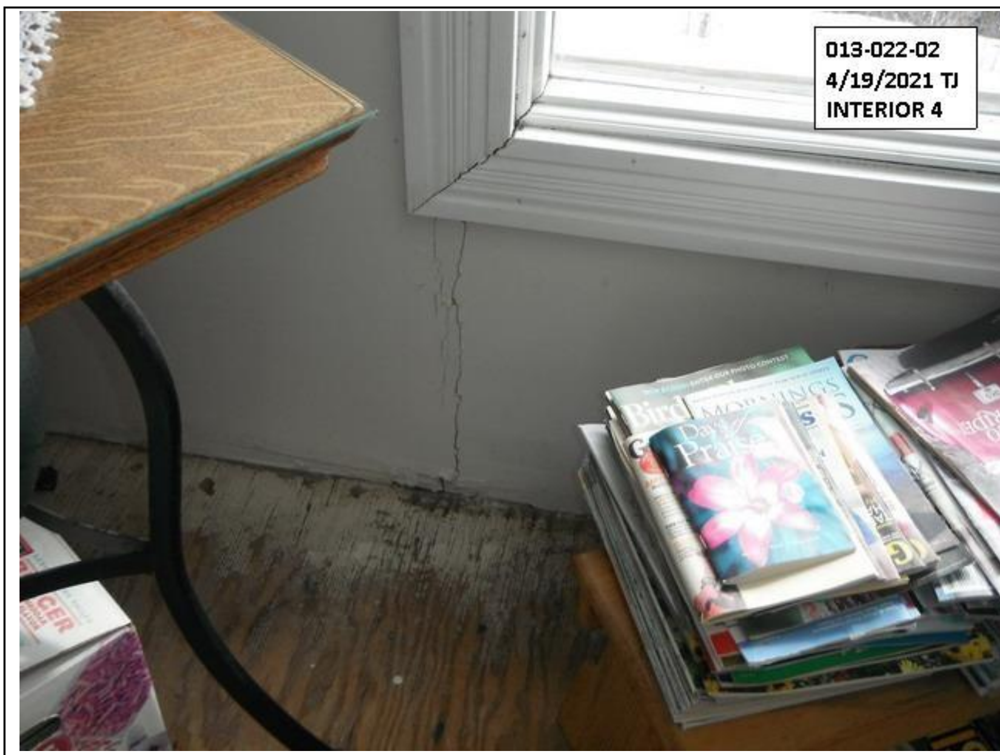
SUBJECT PHOTOS

SUBJECT PHOTOS



SUBJECT PHOTOS

SUBJECT PHOTOS

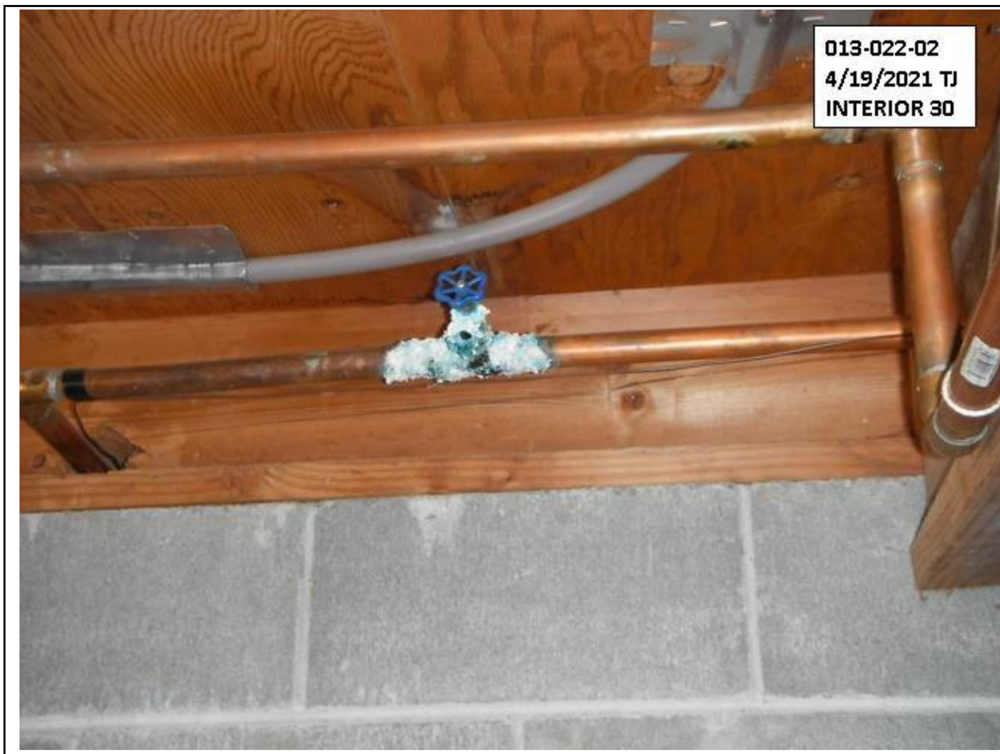


SUBJECT PHOTOS

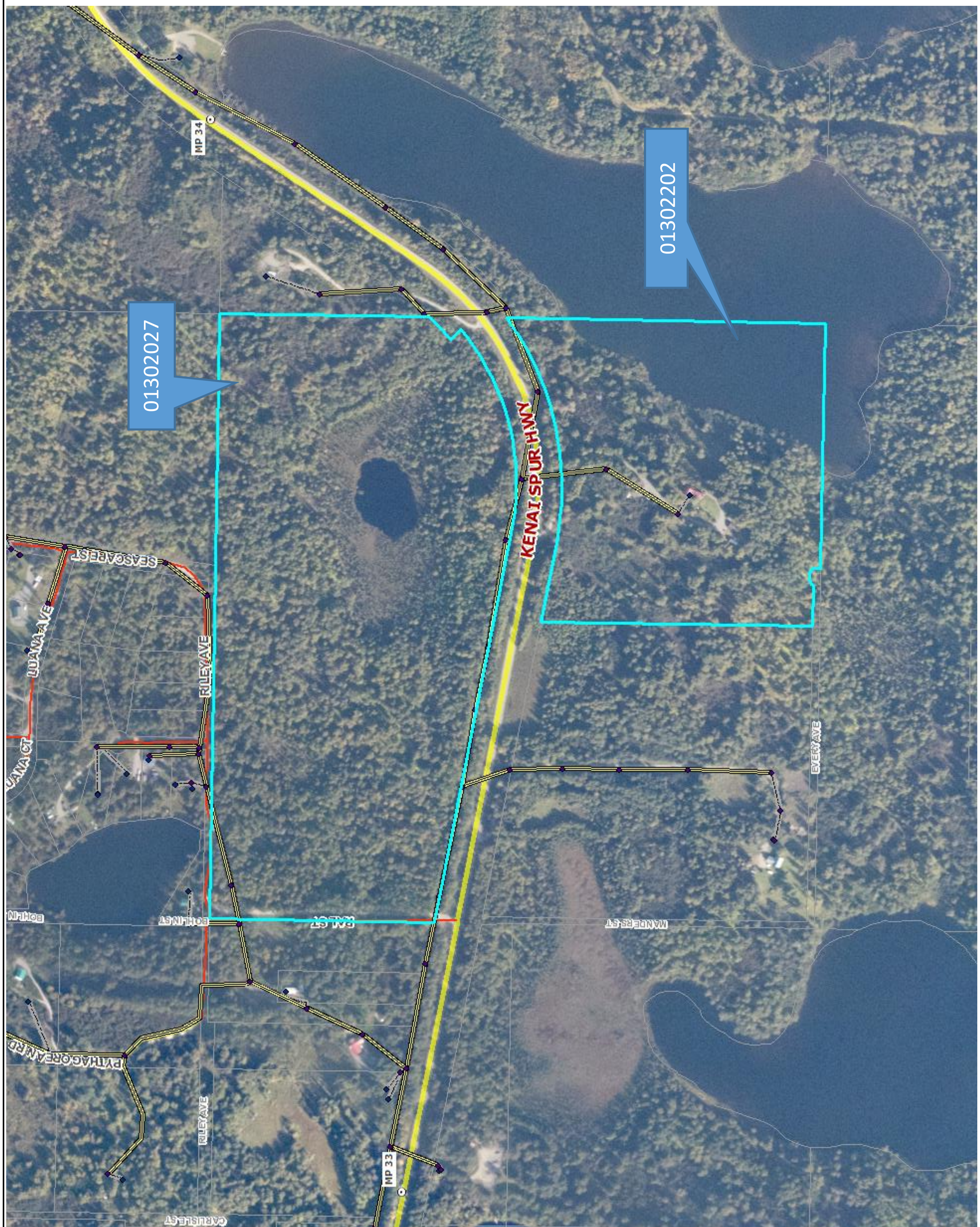
SUBJECT PHOTOS

SUBJECT PHOTOS

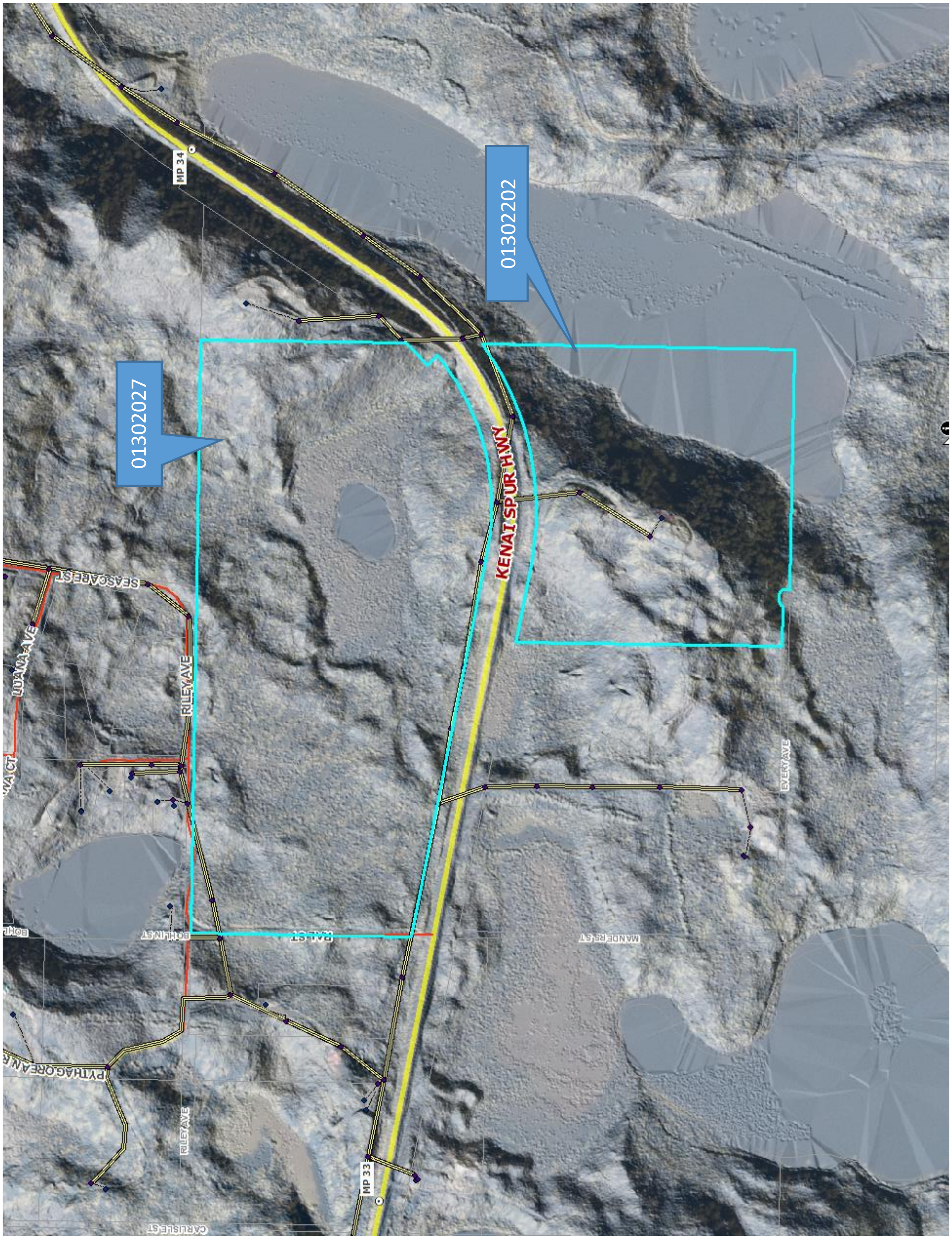
SUBJECT PHOTOS



SUBJECT MAP


01302202
01302027
KENAI SPUR HWY
MP 34
MP 33
RILEY AVE
LUANA AVE
EVERY AVE
BOHLIN ST
BALL ST

SUBJECT MAP


01302202
01302027
KENAI SPUR HWY
MP 34
MP 33
RILEY AVE
EVERY AVE

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2021 1563

Assessor's Exhibits

013-020-27

ADMINISTRATIVE INFORMATION

Neighborhood:
140 Central Peninsula - Nikiski

Property Class:
100 Residential Vacant

TAG:
55 - NIKISKI SENIOR

LEGAL DESCRIPTION:

T 8N R 11W SEC 24 Seward Meridian KN SW1/4 NORTH OF NORTH KENAI ROAD

ACRES: 70.00

PRIMARY OWNER

EVERY MARILYN R
58132 KENAI SPUR HWY
KENAI, AK 99611-6253

Residential Vacant

EXEMPTION INFORMATION

Senior Contiguous
Sen Over > 150k Flag for Contig Parcels
Sen Over > 150k Flag for Contig Parcels
Senior Contiguous

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	57,200	57,200	57,200	57,200	57,200	105,500
Improvements	0	0	0	0	0	0
Total	57,200	57,200	57,200	57,200	57,200	105,500

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description		$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		50.00	1,924	1,924	96,200	6	View Limited	20	19,240	101,000
							X	Elec Yes			
							o	Easement			
							S	Gravel Main			
							O	Gas No	-15	-14,430	
Remaining/Wetlands	49 User Definable Land Formul		20.00	225	225	4,500		None			4,500
						ASSESSED LAND VALUE (Rounded) :				**4,810**	**105,500**

MEMOS

ORIGINAL

Exempt Value Notes
SENIOR EXEMPT AS CONTIG TO PIN 013-020-70, ORIGINAL HOMESTEAD BISECTED BY ROAD.

ASG 20

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Assessor's Exhibits

013-022-02

2021 107198 **58132 KENAI SPUR HWY** **Card R01**

ADMINISTRATIVE INFORMATION

Neighborhood:
140 Central Peninsula - Nikiski

Property Class:
110 Residential Dwelling - single

TAG:
55 - NIKISKI SN.

LEGAL DESCRIPTION: **ACRES:** 36.13

T 08N R 11W SEC 24 Seward Meridian KN 2019081 ROMY'S CORNER SUB TRACT 2

PRIMARY OWNER

EVERY MARILYN R
58132 KENAI SPUR HWY
KENAI, AK 99611-6253

Residential Dwelling - single

EXEMPTION INFORMATION

Residential Exemption - Borough
Senior Citizen

VALUATION RECORD

Assessment Year	2020	Worksheet
Land	37,800	108,900
Improvements	171,500	160,000
Total	209,300	268,900

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		26.78	2,468	2,468	66,100	I Waterfront Pond	50	33,050	105,800
							6 View Limited	20	13,220	
							R Paved	5	3,305	
							X Elec Yes			
							O Gas No	-15	-9,915	
Remaining/Wetlands	49 User Definable Land Formul		9.35	332	332	3,100	None			3,100
							ASSESSED LAND VALUE (Rounded) :		**39,660**	**108,900**

MEMOS

Building Notes

07/09 DM ROOF PART GAMBREL/PART GABLE.PART OF HOME HAS EBB HEAT.TRAILER STORED
07/19 TB R01 NO CHG TO % COMP.INFO/QUAL PER SF '13 & DM '09 INT INSP.SHEDGP & GRNHSE NV.OTHER OUTBLDGS POOR COND
12/19 ERS % COMPL FOR EARTHQUAKE REPAIRS:MAINLY DRYWALL;1 SIZEABLE CRACK IN CINDER.SOME FIN NOT COMPL

ASG 21

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

05/07/2021 Last inspected 12/31/2019 by ERS; Code: F ; Data Entry by cmchood

2021 Irsn: 107198

PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME
Occupancy Single Family
Story Height: 1.5
Finished Area 3,520
Attic: Fin

ROOFING

Material: Metal
Type: Gambrel
Framing: Std for class
Pitch: High 9/12 or more

FOUNDATION

Footing: Normal for class
Walls: Cinder block

DORMERS

None

FLOORING

1.0	Plywd sub	Base Allowance
1.5	Plywd sub	Base Allowance
A	Plywd sub	Base Allowance

more details on file 3,520.00 3520

EXTERIOR COVER

1.0	T111 plywd
1.5	T111 plywd
A	T111 plywd

more details on file

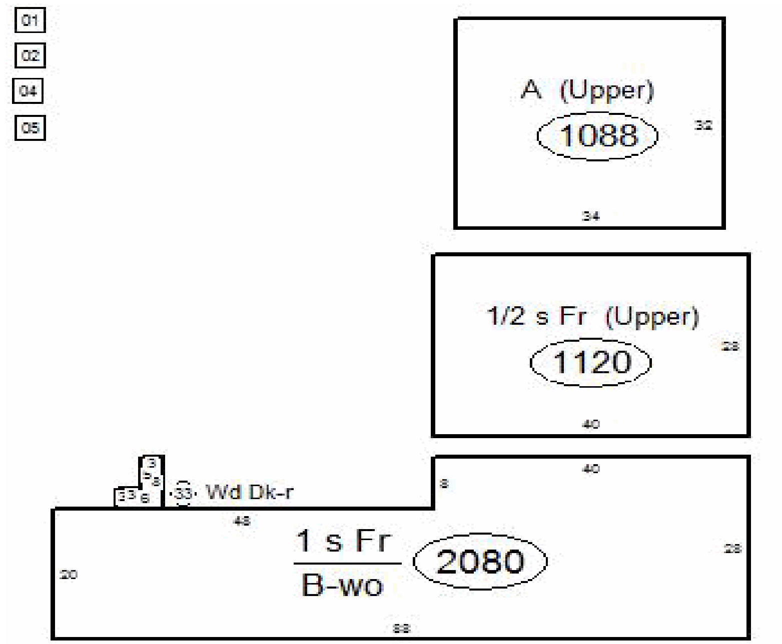
INTERIOR WALLS

1.0	Normal for Class
1.5	Normal for Class
A	Normal for Class

HEATING AND PLUMBING

Primary Heat: Radiant-floor

2-Fixt.Baths:	1 2	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:	10



013-022-02 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	2080	1.0	2,080	148,470
Wood Frame	1120	1.5	896	12,760
Wood Frame	1088	A	544	7,990
Concrete Blk	2080	B	0	41,350
TOTAL BASE				**210,570**

INTERIOR

Frame/Siding/Roof/Dorme	1,310
Loft/Cathedral	0
Interior finish	43,130
Basement finish	0
Heating	6,270
Plumbing	8,320
Fireplaces/woodstoves	1,760
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	**60,790**

EXT FEATURES

Description	
1 WDDK-R	980

GARAGES

Att Garage	0
Att Carport	0
Bsmt Garage	0
Ext Features	980

TOTAL GAR/EXT FEAT	**980**
SUB-TOTAL	**272,340**
Quality Class/Grade	F+ .95
GRADE ADJUSTED VALUE (rounded)	**258,720**

SPECIAL FEATURES

Description			
D	FPG	1	1,760
01	PRIVSEPT	1	6,500
01	SWL-PRV	1	4,000
03	4SO	0	-9.56
04	LOFT	320	7.88
06	FINISHLO	578	4.40
06	WDSTOVE	1	700.00

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	1.5	F+	1974	1985		0.00	0.00	0	0	0	258,720	47	0	0	100	120	84	138,200
01	SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	10,500	0	0	0	0		100	10,500
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	POLEBLDG	0.00	Low	1990	1995		19.12	9.56	13	36	468	4,470	80	0	0	0		100	900
04	FLATBARN	10.00	Low	1973	1993		21.78	19.28	16	20	320	6,170	80	0	0	0		100	1,200
05	MACHINE	0.00	Low	1980	1988		23.19	15.07	32	32	1,024	15,430	69	0	0	0		100	4,800
06	MACHINE	0.00	Low	1960	1970		25.67	19.54	24	27	578	11,750	80	0	0	0		100	2,400

TOTAL IMPROVEMENT VALUE (for this card) **160,000**

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

4/21/21 AW

Parcel # 013-022-02 Cd # 1 of 1 InspDate 4/19/21 Appraiser BA/TJ

STR. OVERRIDE VALUE ____________

Redraw: Y N A→ 20% Fin Reinspect: Y N Yr. ______ Supp. Roll: Y N Insp Reason: A

Property Class				Occupancy				Type: 1 1/2	
VA 100		Condo 140		Single Family	X	Condo		Material:	Quality:
VA(Lnd Imp)105		AB 190		Duplex		Townhouse		Frame X	Cabin
RS 110	X	CM VC 300		Triplex				Log	P
RS 112		CM(LndImp) 305		4-6 Family		Yr Blt	1974	Mas	L
RC 120		CM 350		Multi-family		Eff Yr	1985		F X
MH 130		LH VA 600		Other		Pct.Comp.	79		AV
MH (only) 131		LH (LndImp) 605		Extra Living Units					G, VG, EX, HVI, HVII
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	X	Gable	X	CompSh to 235		No Heat		2-fix 1	4-fixture
Piers - no wall		Gambrel		CompSh 240-260		Radiant Ceiling		3-fix 2	5-fixture
Mono slab		Flat or Shed		Comp Roll		Radiant Floor		Extra fixtures	
None		A-Frame		Metal	X	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	X	Med 5/12 - 8/12		Bsmt Garage		1C 2C 3C		Fireplaces	
Mono slab - no wall		High 9/12 & up	X	Egress Win #		Monitor		Fireplace M G	1
None				MH Found. (Lin Ft)				Wood Stove	1

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	X	X				Wall: c Block
Vinyl						
Wood						Cover: none
Masonry Veneer						
Hardi-Plank						

INTERIOR DETAIL

Floor Type	1	1.5	1.75	2	A	Interior Walls	1	1.5	1.75	2	A
Plywood (OWJ)	X	X				Norm. for class	X	X			
Slab						None					
Other						Log					
Finish	1	1.5	1.75	2	A	Panel A G					
None						Plywood					
Base Allowance	X	X				Sheetrock					
Concrete						Ceiling Finish	1	1.5	1.75	2	A
Carpet						Norm. for class	X	X			
Ceramic Tile						Suspended					
Vinyl						Acoustic Tile					
Hard Wood						Plywood					
Pergo or Equal						Sheetrock					
						Wood					

SWL / LAND INFLUENCES

SWL				Community	Y	N	View	N	L	G	E	Street Access		
Cistern		Private Septic	1	Gas			CCRs	Airstrip				Paved	Grv Maint	Grv Unmain
Septic(3-4plex)		Sand Point		Electric			HOA	For Sale				PLAT		Limited / NA
Crib		Spring		Public H2O			Hwy Fnt	Ag Rights				Water Front		
Septic (dup)		Private Water	1	Public Sewer			Easement*	Other*				Ocean	River	Lake
		Sep(Holding)Tk		TOPO	Steep	Ravine	Other	Wetlands				Pond	Dedicated	BOAT Launch
LT#	RC#2	RR#20	Other#											

Same

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						
04 BARN	L	1973	1993	16x20		(LOFT 20x16)
05 GPO	L	1980	1988	32x32	(2,000)	(LOFT 32x32)

NOTES:

DOM. 90 comp For Earth quake DAMAge To Sheet Rock + Foundation, plumbing leaks. Removed Pole Blds + GPO Due To condition

S:\Les Crane\Forms\Les-FieldApprForm.xls 4/28/2020

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	2
Water/Sewer Rough-in	2	2	4
Excavation, Forms, & Backfill	2	2	6
Foundation	-2	8	14
Rough Framing	-4	21	35
Windows & Exterior Doors	-1	2	37
Roof Cover	✓	3	40
Plumbing Rough-in	-1	4	44
Insulation	✓	1	45
Electrical Rough-in	✓	6	51
Heating	✓	5	56
Exterior Cover & Paint	-2	6	62
Int. Drywall ,Tape & Texture	-3	8	70
Int. Cabinets, Doors, Trim Etc.	-4	13	83
Plumbing Fixtures	✓	5	88
Floor Covers	-1	3	91
Built in Appliances		3	94
Light Fixtures & Finish Hardware	-1	2	96
Painting & Decorating	-2	4	100
Total Completion	79		

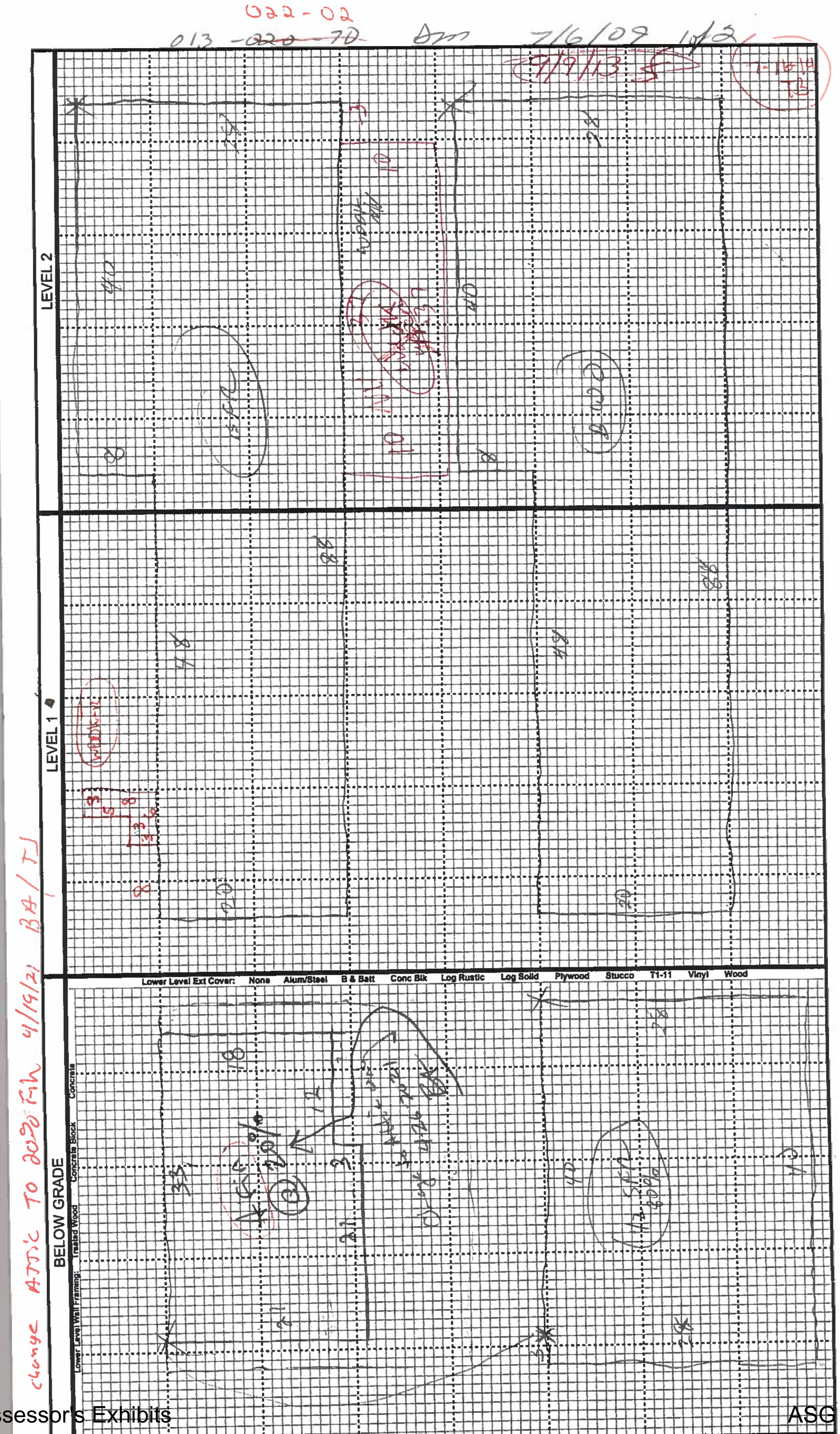
QUALITY			
CBN -	70% of P	G-	110%
CBN	80% of P	G	115%
CBN +	90% of P	G+	120%
P-	< 40%	VG-	125%
P	50%	VG	135%
P+	60%	VG+	145%
L-	65%	EX-	150%
L	70%	EX	165%
L+	75%	EX+	180%
F-	80%	HVI-	185
F	85%	HVI	190%
F+	90%	HVI+	195%
A-	95%	HVII	200%+
A	100%		
A+	105%		

Rev (02/2013)

85

02/08/2013 Prepared by the Kenai Peninsula Borough Assessing Dept. S:\Les Crane\Forms\Les-FieldApprForm.xls (Side 2)

S:\DeptForms\Les-FieldApprForm.xls


022-02
013-022-70
7/6/09
9/9/13
7-16-14
LEVEL 2
LEVEL 1
BELOW GRADE
Lower Level Ext Cover: None Alum/Steel B & Batt Conc Blk Log Rustic Log Solid Plywood Stucco T1-11 Vinyl Wood
Lower Level Wall Framing: Treated Wood Concrete Block Concrete
change ATTIC TO 2020 f/h 4/19/21 BA/TJ

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Assessor's Exhibits

013-022-02

2021 107198 **58132 KENAI SPUR HWY** **Card R01**

ADMINISTRATIVE INFORMATION

Neighborhood:
140 Central Peninsula - Nikiski

Property Class:
110 Residential Dwelling - single

TAG:
55 - NIKISKI SN.

LEGAL DESCRIPTION: **ACRES:** 36.13

T 08N R 11W SEC 24 Seward Meridian KN 2019081 ROMY'S CORNER SUB TRACT 2

PRIMARY OWNER

EVERY MARILYN R
58132 KENAI SPUR HWY
KENAI, AK 99611-6253

Residential Dwelling - single

EXEMPTION INFORMATION

Residential Exemption - Borough
Senior Citizen

VALUATION RECORD

Assessment Year	2020	Worksheet
Land	37,800	108,900
Improvements	171,500	136,200
Total	209,300	245,100

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		26.78	2,468	2,468	66,100	I Waterfront Pond	50	33,050	105,800
							6 View Limited	20	13,220	
							R Paved	5	3,305	
							X Elec Yes			
							O Gas No	-15	-9,915	
Remaining/Wetlands	49 User Definable Land Formul		9.35	332	332	3,100	None			3,100
							ASSESSED LAND VALUE (Rounded) :		**39,660**	**108,900**

MEMOS

Building Notes
04/21 BA/TJ % COMP FOR EATHQUAKE DAMAGE TO SHEETROCK & FOUNDATION. PLUMBING LEAKS, REMOVED POLE BLDG & GPO DUE TO CONDITION

ASG 26

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				

RECOMMENDED

2021 Irsn: 107198

R01 **013-022-02**

PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME
Occupancy Single Family
Story Height: 1.50
Finished Area 3,194
Attic: Unfin

ROOFING

Material: Metal
Type: Gable
Framing: Std for class
Pitch: High 9/12 or more

FOUNDATION

Footing: Normal for class
Walls: Cinder block

DORMERS

None

FLOORING

1.0	Plywd sub	Base Allowance
1.5	Plywd sub	Base Allowance
A	Plywd sub	None

more details on file 3,194.00 3194

EXTERIOR COVER

1.0	T111 plywd
1.5	T111 plywd
A	T111 plywd

more details on file

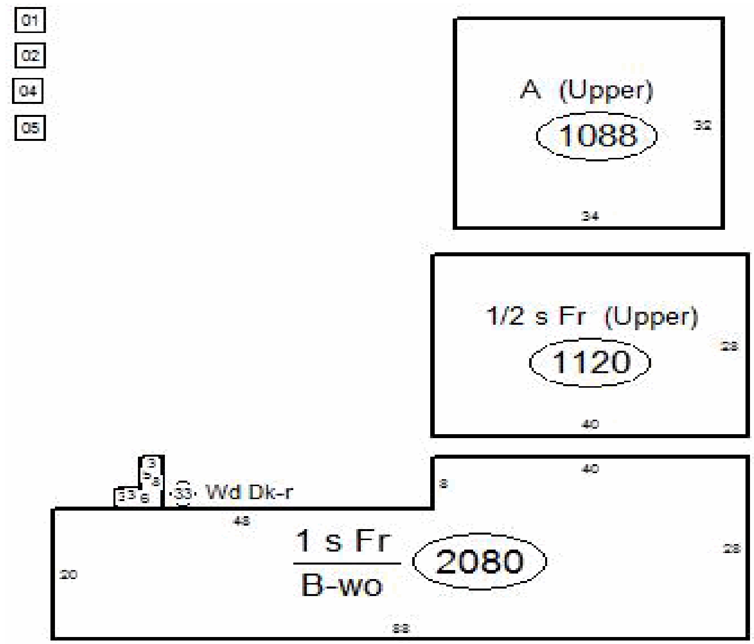
INTERIOR WALLS

1.0	Normal for Class
1.5	Normal for Class
A	Normal for Class

HEATING AND PLUMBING

Primary Heat: Radiant-floor

2-Fixt.Baths:	1 2	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:	10



013-022-02 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	2080	1.0	2,080	148,470
Wood Frame	1120	1.5	896	12,760
Wood Frame	1088	A	218	7,990
Concrete Blk	2080	B	0	41,350
TOTAL BASE				**210,570**

INTERIOR

Frame/Siding/Roof/Dorme	1,310
Loft/Cathedral	0
Interior finish	35,650
Basement finish	0
Heating	5,690
Plumbing	8,320
Fireplaces/woodstoves	3,875
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	**54,845**

EXT FEATURES

Description
1 WDDK-R 980

GARAGES

Att Garage	0
Att Carport	0
Bsmt Garage	0
Ext Features	980

TOTAL GAR/EXT FEAT	**980**
SUB-TOTAL	**266,395**
Quality Class/Grade	F .90
GRADE ADJUSTED VALUE (rounded)	**239,760**

SPECIAL FEATURES

Description			
D	FP	1	2,925
D	WDSTOVE	1	950.00
01	PRIVSEPT	1	6,500
01	SWL-PRV	1	4,000
04	LOFT	320	7.88
05	LOFT	1,024	0.00

SUMMARY OF IMPROVEMENTS

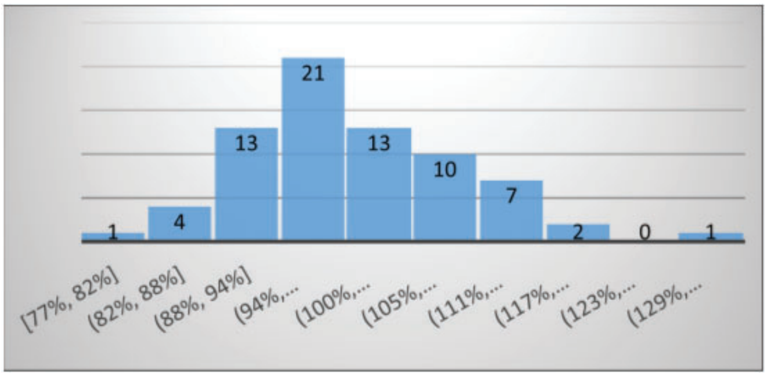
	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	1.50	F	1974	1985		0.00	0.00	0	0	0	239,760	47	0	0	100	120	79	120,500
01	SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	10,500	0	0	0	0		100	10,500
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
04	FLATBARN	10.00	Low	1973	1993		21.78	19.28	16	20	320	6,170	80	0	0	0		100	1,200
05	MACHINE	0.00	Low	1980	1988		OVERRIDE		32	32	1,024	0	0	0	0	0		100	2,000

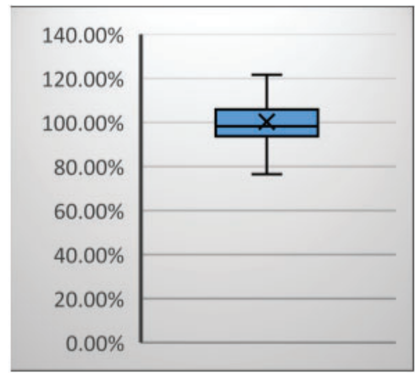
TOTAL IMPROVEMENT VALUE (for this card) **136,200**

05/07/2021 Last inspected 04/19/2021 by BATJ; ; Data Entry by Jenny Desk change 4/26/2021 by AW

NBH # 140 **HT SFR** **POST**

RATIO SUM:	72.23		2.88	**# OF SALES:**	72
MEAN:	100.32%	**Earliest Sale**	12/4/2017	**TOTAL AV:**	$ 16,410,400
MEDIAN:	98.27%	**Latest Sale**	10/22/2020	**TOTAL SP:**	$ 16,443,125
WTD MEAN:	99.80%	**Outlier Information**		**MINIMUM:**	76.50%
PRD:	100.52%	**Range**	1.5	**MAXIMUM:**	134.30%
COD:	7.58%	**Lower Boundary**	75.34%	**MIN SALE AMT:**	$ 80,000
St. Dev:	9.75%	**Upper Boundary**	124.21%	**MAX SALE AMT:**	$ 499,000
COV:	9.72%				





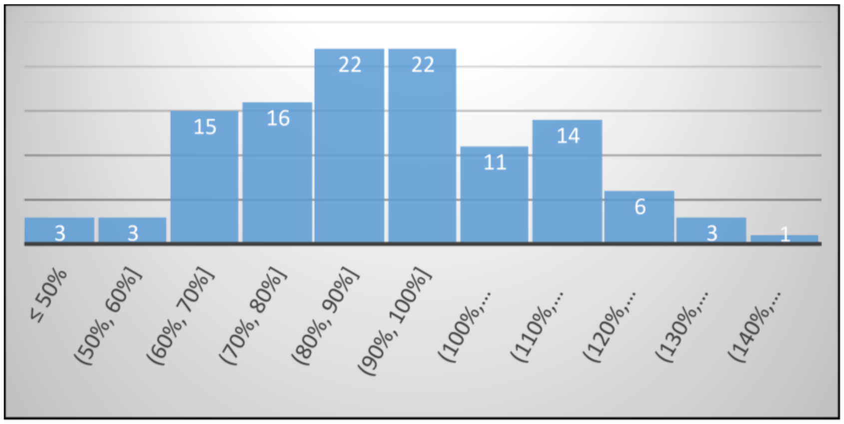
RATIO SUM:	72.23		2.88	**# OF SALES:**	72
MEAN:	100.32%	**Earliest Sale**	12/4/2017	**TOTAL AV:**	$ 16,410,400
MEDIAN:	98.27%	**Latest Sale**	10/22/2020	**TOTAL SP:**	$ 16,443,125
WTD MEAN:	99.80%	**Outlier Info**		**MINIMUM:**	76.50%
PRD:	100.52%	**Range**	1.50	**MAXIMUM:**	134.30%
COD:	7.58%	**Lower Bounda**	75.34%	**IN SALE AMT:**	$ 80,000
St. Dev:	0.0975	**Upper Bounda**	124.21%	**X SALE AMT:**	$ 499,000
COV:	9.72%				$ -

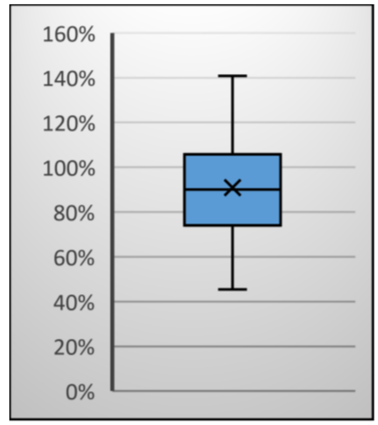
SALE DATE:	**2021**
HOUSE TYPE:	**SFR**
MKT AREA:	**140**
	POST

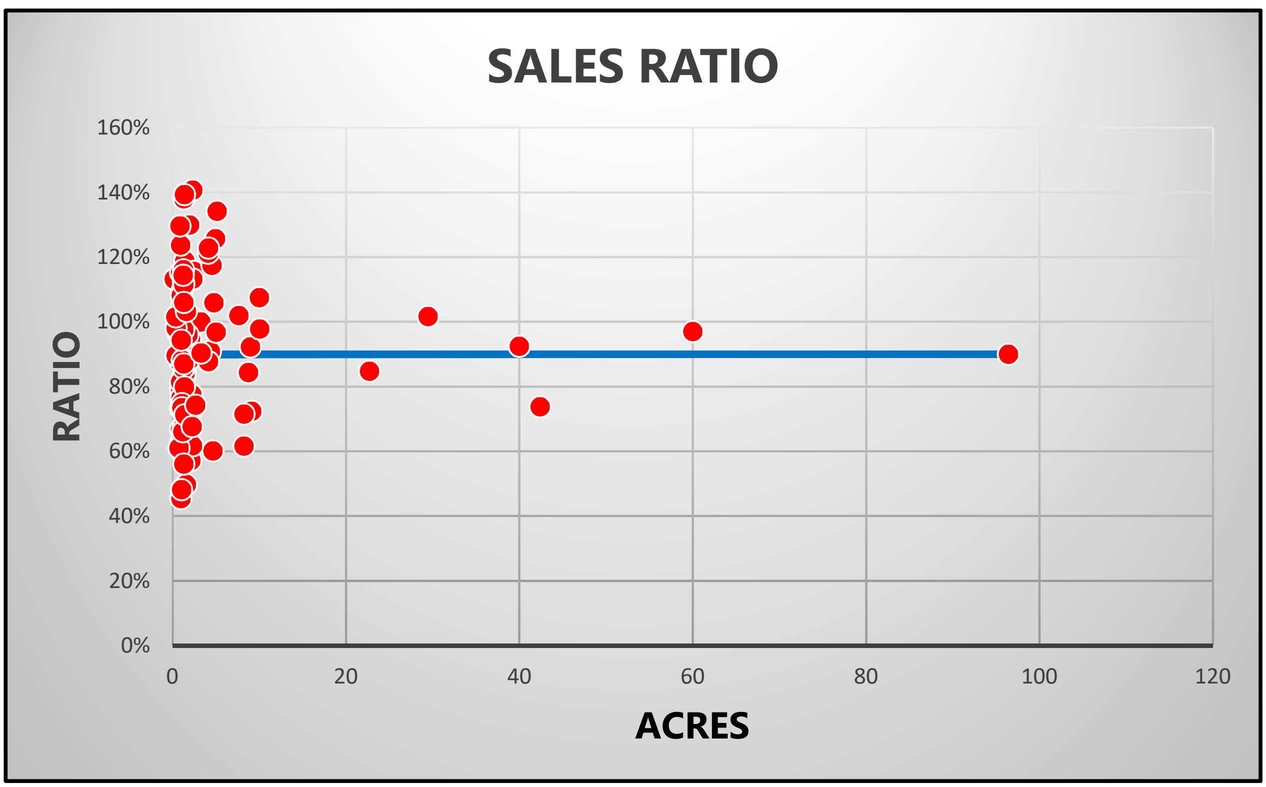
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
01214115	140	$ 128,800	$ 7,700	$ 136,500	$ 142,000	96.13%	11	8/15/2018	A+
01217033	140	$ 126,900	$ 21,600	$ 148,500	$ 155,000	95.81%	25	9/12/2018	A-
01228005	140	$ 248,900	$ 9,000	$ 257,900	$ 265,000	97.32%	11	2/11/2020	A
01238026	140	$ 431,100	$ 25,200	$ 456,300	$ 499,000	91.44%	11	4/30/2019	VG-
01241007	140	$ 194,300	$ 8,800	$ 203,100	$ 167,000	121.62%	11	2/16/2018	A
01241026	140	$ 230,700	$ 8,900	$ 239,600	$ 256,000	93.59%	61	2/28/2018	A
01241028	140	$ 162,200	$ 8,700	$ 170,900	$ 197,000	86.75%	11	3/16/2020	A
01241051	140	$ 152,000	$ 11,400	$ 163,400	$ 170,000	96.12%	11	5/21/2019	A
01302042	140	$ 69,200	$ 12,500	$ 81,700	$ 80,000	102.13%	11	9/3/2019	F-
01302102	140	$ 121,500	$ 16,600	$ 138,100	$ 155,000	89.10%	11	9/14/2018	A
01320061	140	$ 189,300	$ 9,300	$ 198,600	$ 195,000	101.85%	11	3/2/2020	A+
01322013	140	$ 274,500	$ 10,700	$ 285,200	$ 317,500	89.83%	11	7/10/2020	A
01326013	140	$ 165,200	$ 12,500	$ 177,700	$ 152,500	116.52%	11	8/15/2018	F+
01327016	140	$ 321,500	$ 21,000	$ 342,500	$ 326,526	104.89%	11	12/22/2017	G-
01334019	140	$ 229,700	$ 23,300	$ 253,000	$ 269,500	93.88%	15	1/3/2020	A-
01334052	140	$ 470,500	$ 34,800	$ 505,300	$ 445,000	113.55%	11	11/2/2018	A+
01338002	140	$ 256,000	$ 15,200	$ 271,200	$ 354,500	76.50%	41	10/16/2020	G+
01342004	140	$ 130,000	$ 9,900	$ 139,900	$ 140,000	99.93%	11	10/4/2019	A
01345017	140	$ 106,800	$ 9,600	$ 116,400	$ 100,000	116.40%	11	5/8/2020	F+
01348020	140	$ 193,500	$ 9,000	$ 202,500	$ 205,000	98.78%	41	12/14/2017	A
01348023	140	$ 223,800	$ 13,600	$ 237,400	$ 249,900	95.00%	15	4/29/2019	G-
01351008	140	$ 143,000	$ 19,800	$ 162,800	$ 163,000	99.88%	41	6/29/2018	A-
01354012	140	$ 232,400	$ 32,000	$ 264,400	$ 284,000	93.10%	45	1/22/2020	A+
01355010	140	$ 287,200	$ 19,500	$ 306,700	$ 301,000	101.89%	41	6/28/2019	A-
01355017	140	$ 260,100	$ 32,200	$ 292,300	$ 297,900	98.12%	21	4/5/2019	A
01358024	140	$ 397,100	$ 21,200	$ 418,300	$ 425,000	98.42%	11	6/1/2020	G-
01362006	140	$ 312,000	$ 20,700	$ 332,700	$ 295,000	112.78%	11	1/9/2018	G-
01366008	140	$ 268,900	$ 24,300	$ 293,200	$ 264,900	110.68%	11	4/23/2019	A+
01368001	140	$ 349,200	$ 39,500	$ 388,700	$ 330,000	117.79%	11	4/27/2020	A+
01370084	140	$ 342,300	$ 34,700	$ 377,000	$ 335,000	112.54%	21	4/15/2020	G
01370098	140	$ 143,600	$ 28,800	$ 172,400	$ 192,500	89.56%	11	2/15/2018	F+
01410007	140	$ 212,500	$ 8,200	$ 220,700	$ 215,000	102.65%	21	12/20/2019	A+
01412007	140	$ 222,500	$ 17,600	$ 240,100	$ 220,000	109.14%	11	3/2/2018	A-
01413147	140	$ 223,400	$ 12,800	$ 236,200	$ 229,000	103.14%	31	11/27/2019	A+
01413170	140	$ 182,500	$ 6,900	$ 189,400	$ 179,000	105.81%	41	3/10/2020	A-
01413256	140	$ 128,200	$ 22,200	$ 150,400	$ 145,000	103.72%	41	10/8/2019	F+
01416052	140	$ 216,800	$ 9,200	$ 226,000	$ 214,000	105.61%	11	3/2/2020	A
01419034	140	$ 199,200	$ 11,000	$ 210,200	$ 187,000	112.41%	11	3/31/2020	A-
01419037	140	$ 207,200	$ 13,600	$ 220,800	$ 205,500	107.45%	11	6/19/2018	G-
01419039	140	$ 169,700	$ 15,000	$ 184,700	$ 195,000	94.72%	31	7/31/2018	A-
01423015	140	$ 144,000	$ 7,500	$ 151,500	$ 160,000	94.69%	41	7/3/2019	A
01426013	140	$ 254,000	$ 19,400	$ 273,400	$ 295,000	92.68%	31	10/29/2018	G-
01427010	140	$ 251,500	$ 14,500	$ 266,000	$ 243,000	109.47%	11	8/12/2019	A
01431005	140	$ 248,000	$ 21,100	$ 269,100	$ 316,000	85.16%	11	3/25/2020	A+
01432006	140	$ 188,800	$ 8,800	$ 197,600	$ 190,000	104.00%	61	3/27/2018	A
01511036	140	$ 264,300	$ 20,200	$ 284,500	$ 247,500	114.95%	21	8/2/2019	A
01511040	140	$ 203,600	$ 25,200	$ 228,800	$ 225,000	101.69%	11	10/22/2020	A
01516114	140	$ 190,500	$ 9,300	$ 199,800	$ 206,000	96.99%	11	10/31/2019	A+
01516121	140	$ 148,900	$ 8,900	$ 157,800	$ 149,000	105.91%	11	12/4/2017	G-
01516128	140	$ 167,100	$ 9,200	$ 176,300	$ 180,000	97.94%	11	7/2/2019	G
01516130	140	$ 158,300	$ 8,900	$ 167,200	$ 189,999	88.00%	11	8/21/2020	G-
01517218	140	$ 167,100	$ 10,000	$ 177,100	$ 195,000	90.82%	11	5/29/2020	A+
01517340	140	$ 254,200	$ 11,300	$ 265,500	$ 280,000	94.82%	21	4/28/2020	A
01519119	140	$ 116,100	$ 13,900	$ 130,000	$ 142,500	91.23%	41	6/17/2019	F+
01519255	140	$ 251,000	$ 10,100	$ 261,100	$ 260,000	100.42%	31	4/24/2019	A
01521008	140	$ 208,800	$ 8,800	$ 217,600	$ 234,500	92.79%	31	1/7/2020	A-
01521011	140	$ 240,500	$ 8,800	$ 249,300	$ 230,000	108.39%	31	7/30/2019	A+
01522006	140	$ 171,400	$ 41,200	$ 212,600	$ 192,000	110.73%	15	9/3/2019	A
01524022	140	$ 145,900	$ 15,300	$ 161,200	$ 188,000	85.74%	11	3/22/2019	A-
01524042	140	$ 186,200	$ 16,300	$ 202,500	$ 210,000	96.43%	11	8/22/2018	G-
01524051	140	$ 244,900	$ 8,800	$ 253,700	$ 259,000	97.95%	11	6/28/2019	G-
01525016	140	$ 231,000	$ 8,500	$ 239,500	$ 236,500	101.27%	31	7/26/2019	A
01525024	140	$ 202,700	$ 9,200	$ 211,900	$ 216,500	97.88%	11	6/29/2018	G
01525036	140	$ 180,000	$ 23,800	$ 203,800	$ 219,000	93.06%	11	9/27/2019	A+

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
01702009	140	$ 191,000	$ 24,200	$ 215,200	$ 223,000	96.50%	21	12/19/2018	A
01702009	140	$ 191,000	$ 24,200	$ 215,200	$ 243,000	88.56%	21	3/6/2020	A
01702033	140	$ 237,700	$ 12,400	$ 250,100	$ 269,500	92.80%	31	1/24/2020	A
01711144	140	$ 207,900	$ 8,800	$ 216,700	$ 225,000	96.31%	11	8/25/2020	A+
01725123	140	$ 143,700	$ 9,700	$ 153,400	$ 159,900	95.93%	11	5/15/2018	A+
01725505	140	$ 189,000	$ 7,000	$ 196,000	$ 179,000	109.50%	11	8/16/2019	A
01725545	140	$ 249,900	$ 9,100	$ 259,000	$ 260,000	99.62%	11	2/26/2019	A+
01726505	140	$ 106,900	$ 27,400	$ 134,300	$ 100,000	134.30%	11	4/17/2020	A-

Mean	90.81%		3.00	**Excluded**	0
Median	90.00%	**Earliest Sale**	9/6/2017	**# of Sales**	116
WtdMean	87.27%	**Latest Sale**	9/4/2020	**Total AV**	$ 2,291,000
PRD:	1.04	Outlier Information		**Total SP**	$ 2,625,291
PRB:	0.01	Range	1.5	**Minimum %**	45.45%
COD:	18.64	**Lower Boundary**	26.22%	**Maximum %**	140.81%
St.Dev	0.2117	**Upper Boundary**	153.47%	**Min Sale Amt**	$ 3,000
COV:	23.31			**Max Sale Amt**	$ 198,000







NBH	SALE DATE	PIN	ACRES	LAND VAL	SALE PRICE	RATIO
140	9/24/2018	01201012	4.93	$ 53,300	$ 42,400	125.71%
140	11/8/2019	01203026	5.14	$ 22,400	$ 16,681	134.28%
140	1/23/2019	01204015	0.19	$ 3,400	$ 3,000	113.33%
140	7/8/2019	01211112	1.07	$ 7,700	$ 12,000	64.17%
140	11/1/2017	01214118	1.02	$ 7,900	$ 12,500	63.20%
140	10/16/2017	01214138	0.92	$ 7,500	$ 11,200	66.96%
140	8/21/2018	01235005	1.59	$ 10,400	$ 14,900	69.80%
140	6/10/2019	01235007	1.23	$ 8,800	$ 10,500	83.81%
140	6/12/2018	01236002	1.43	$ 7,400	$ 8,900	83.15%
140	8/14/2018	01236006	1.45	$ 7,500	$ 8,900	84.27%
140	3/8/2019	01236013	1.42	$ 7,400	$ 8,000	92.50%
140	10/17/2018	01236038	1.48	$ 9,900	$ 12,950	76.45%
140	4/23/2018	01236039	1.96	$ 11,700	$ 13,000	90.00%
140	12/29/2017	01242019	1.96	$ 9,000	$ 9,000	100.00%
140	12/19/2017	01243107	0.95	$ 20,000	$ 44,000	45.45%
140	11/9/2018	01301015	40	$ 64,800	$ 70,000	92.57%
140	9/27/2017	01309119	1.57	$ 22,400	$ 45,000	49.78%
140	5/29/2018	01309274	0.95	$ 8,900	$ 11,500	77.39%
140	9/9/2019	01309275	1.3	$ 13,000	$ 16,200	80.25%
140	1/8/2018	01314010	1.49	$ 14,500	$ 16,320	88.85%
140	6/8/2020	01314051	29.45	$ 53,900	$ 53,000	101.70%
140	3/12/2019	01314131	1.17	$ 4,500	$ 6,200	72.58%
140	8/22/2018	01314306	22.71	$ 50,900	$ 60,000	84.83%
140	7/18/2018	01317015	0.93	$ 18,000	$ 20,000	90.00%
140	11/12/2019	01317023	1.4	$ 23,200	$ 19,500	118.97%
140	8/22/2018	01320014	0.7	$ 3,300	$ 3,300	100.00%
140	5/19/2020	01320161	0.92	$ 7,500	$ 12,000	62.50%
140	11/20/2017	01321432	0.92	$ 7,500	$ 6,500	115.38%
140	5/29/2020	01321442	0.92	$ 7,500	$ 8,500	88.24%
140	9/3/2019	01321525	0.92	$ 11,900	$ 15,000	79.33%
140	12/9/2019	01321538	0.92	$ 13,600	$ 15,000	90.67%
140	10/17/2017	01321549	0.92	$ 7,500	$ 6,500	115.38%
140	7/3/2018	01321612	96.42	$ 178,400	$ 198,000	90.10%
140	3/18/2019	01321616	2.42	$ 13,300	$ 11,500	115.65%
140	10/25/2019	01321635	2.42	$ 13,300	$ 11,500	115.65%
140	1/8/2019	01321651	2	$ 6,300	$ 7,000	90.00%
140	11/27/2018	01321652	2.26	$ 6,800	$ 6,000	113.33%
140	10/13/2017	01321654	2.3	$ 6,800	$ 6,000	113.33%
140	6/25/2019	01321655	2.31	$ 6,800	$ 7,500	90.67%
140	9/14/2017	01321655	2.31	$ 6,800	$ 6,000	113.33%
140	2/25/2019	01321831	2.22	$ 6,700	$ 8,638	77.56%
140	5/2/2019	01324014	0.93	$ 8,800	$ 12,000	73.33%
140	8/15/2018	01329004	9.12	$ 8,700	$ 12,000	72.50%
140	6/25/2019	01330057	2.39	$ 10,100	$ 9,999	101.01%
140	2/25/2019	01332033	1	$ 6,000	$ 6,400	93.75%
140	10/24/2017	01334049	1.13	$ 9,900	$ 9,000	110.00%

NBH	SALE DATE	PIN	ACRES	LAND VAL	SALE PRICE	RATIO
140	7/13/2018	01335011	8.98	$ 48,000	$ 52,000	92.31%
140	6/8/2018	01336010	1.96	$ 10,400	$ 8,000	130.00%
140	1/19/2018	01336012	1.26	$ 9,000	$ 7,750	116.13%
140	8/30/2018	01336013	1.12	$ 8,300	$ 14,000	59.29%
140	8/21/2018	01336033	0.92	$ 5,700	$ 7,000	81.43%
140	12/12/2018	01337031	1.06	$ 14,700	$ 14,000	105.00%
140	4/2/2018	01338007	2.07	$ 14,200	$ 15,000	94.67%
140	7/8/2020	01339004	3.24	$ 12,100	$ 12,100	100.00%
140	7/31/2018	01340037	0.93	$ 19,800	$ 16,000	123.75%
140	11/1/2019	01343011	1.39	$ 11,200	$ 13,000	86.15%
140	10/4/2018	01344005	10.04	$ 51,400	$ 52,500	97.90%
140	5/7/2019	01348016	1.26	$ 9,000	$ 8,000	112.50%
140	10/7/2019	01350037	1.76	$ 14,800	$ 15,400	96.10%
140	5/4/2018	01351020	4.54	$ 19,400	$ 16,500	117.58%
140	3/1/2019	01359006	2.27	$ 12,800	$ 17,500	73.14%
140	9/6/2017	01359021	2.08	$ 14,300	$ 25,000	57.20%
140	8/7/2020	01364009	2.33	$ 38,300	$ 27,200	140.81%
140	9/29/2017	01370206	4.64	$ 47,400	$ 78,800	60.15%
140	10/29/2019	01373119	1.28	$ 13,400	$ 9,700	138.14%
140	3/12/2020	01373130	1.04	$ 6,100	$ 9,800	62.24%
140	6/12/2019	01373201	0.99	$ 10,500	$ 9,700	108.25%
140	8/26/2020	01373308	1.07	$ 6,200	$ 9,800	63.27%
140	8/11/2020	01373309	1.09	$ 6,300	$ 9,800	64.29%
140	1/9/2018	01408012	0.85	$ 8,300	$ 6,400	129.69%
140	2/15/2018	01412006	0.62	$ 16,900	$ 17,500	96.57%
140	9/28/2018	01412017	1.25	$ 25,700	$ 30,000	85.67%
140	9/18/2019	01412017	1.25	$ 25,700	$ 38,000	67.63%
140	2/15/2018	01413308	4.09	$ 18,200	$ 15,000	121.33%
140	7/26/2018	01413311	4.13	$ 21,500	$ 17,500	122.86%
140	7/24/2018	01413327	8.24	$ 17,900	$ 25,000	71.60%
140	2/19/2019	01413328	8.24	$ 17,900	$ 29,000	61.72%
140	8/21/2018	01413429	1	$ 9,200	$ 10,029	91.73%
140	1/3/2020	01418069	60	$ 124,300	$ 128,000	97.11%
140	2/28/2020	01418208	1.27	$ 17,100	$ 17,500	97.71%
140	3/28/2019	01418303	2.27	$ 6,800	$ 11,000	61.82%
140	11/14/2019	01418312	4.34	$ 10,000	$ 11,000	90.91%
140	9/26/2019	01418320	4.77	$ 10,600	$ 10,000	106.00%
140	8/9/2019	01419012	8.73	$ 30,400	$ 36,000	84.44%
140	3/16/2020	01420006	9.98	$ 12,800	$ 11,900	107.56%
140	9/28/2018	01426005	1.83	$ 11,900	$ 13,500	88.15%
140	2/3/2020	01428018	1.28	$ 9,600	$ 11,000	87.27%
140	4/13/2020	01431026	0.96	$ 15,300	$ 20,000	76.50%
140	2/28/2018	01501009	0.73	$ 11,000	$ 18,000	61.11%
140	2/24/2020	01508005	0.38	$ 5,400	$ 5,500	98.18%
140	9/29/2017	01508024	0.81	$ 35,600	$ 40,500	87.90%
140	2/2/2018	01510011	0.37	$ 6,100	$ 6,000	101.67%

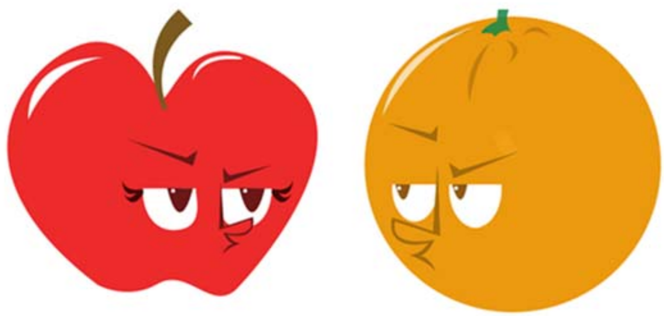
NBH	SALE DATE	PIN	ACRES	LAND VAL	SALE PRICE	RATIO
140	9/21/2017	01511004	1.37	$ 48,800	$ 35,000	139.43%
140	10/2/2019	01511004	1.37	$ 48,800	$ 61,000	80.00%
140	9/9/2019	01511021	0.4	$ 23,300	$ 26,000	89.62%
140	9/9/2019	01511023	0.4	$ 23,300	$ 26,000	89.62%
140	4/15/2020	01518005	4.13	$ 21,500	$ 24,500	87.76%
140	9/24/2019	01519215	1.27	$ 10,600	$ 9,500	111.58%
140	6/7/2018	01519254	1.09	$ 9,700	$ 11,000	88.18%
140	5/21/2019	01524066	1.05	$ 11,400	$ 15,225	74.88%
140	1/3/2019	01524067	1.05	$ 11,400	$ 15,499	73.55%
140	5/18/2020	01702002	5	$ 21,800	$ 22,500	96.89%
140	11/21/2017	01702105	7.65	$ 45,900	$ 45,000	102.00%
140	1/17/2019	01703025	1	$ 13,600	$ 14,400	94.44%
140	3/5/2020	01708080	1.17	$ 25,800	$ 39,000	66.15%
140	8/16/2018	01711139	1.21	$ 10,300	$ 9,000	114.44%
140	7/11/2018	01724109	1.03	$ 16,900	$ 35,000	48.29%
140	3/15/2019	01726527	1.39	$ 27,400	$ 38,400	71.35%
140	8/2/2019	01726555	1.57	$ 30,900	$ 29,900	103.34%
140	10/26/2018	01726557	1.3	$ 24,300	$ 22,900	106.11%
140	7/16/2019	01726558	1.27	$ 24,300	$ 27,900	87.10%
140	11/7/2019	01726571	2.26	$ 33,800	$ 49,900	67.74%
140	6/30/2020	01726576	1.29	$ 24,100	$ 42,900	56.18%
140	9/4/2020	01726588	2.65	$ 37,100	$ 49,900	74.35%
140	1/8/2020	01727046	3.26	$ 21,700	$ 24,000	90.42%
140	**5/24/2019**	**01732901**	**42.4**	**$ 36,900**	**$ 50,000**	**73.80%**

***Moved from #180 Market Area to #140 Market Area**

Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
3/22/2021	1:57 PM	EVERY, Marilyn	013-022-02	(907) 776-8603	Upset land has increased so much. Stan Thompson told here she wouldn't have to pay taxes on the property across the road. Can't believe values have gone up this much. Every body is money nhungry. Not happy that I could not make an adjustment over the phone. Will file an appeal.
4/5/2021	12:00 PM	EVERY, Marilyn	013-020-27 013-022-02	(907) 776-8603	I CALLED MARILYN TO TELL HER WE RECEIVED HER FORMAL APPEAL AND WOULD CALL TO SET UP AN INSPECTION.
4/13/2021	1:05 PM	EVERY, Marilyn	013-022-02	(907) 776-8603	CALLED TO SET UP INSPECTION FOR 4/19/21 @ NOON.
4/27/2021	4:22 PM	EVERY, Marilyn	013-022-02	(907) 776-8603	WILL CONTINUE
5/4/2021	8:39 AM	EVERY, Marilyn	013-022-02	(907) 776-8603	CALLED MARILYN TO ASK IF SHE WAS GOING TO BOE. SHE SAID SHE WAS NOT FEELING WELL AND DIDN'T KNOW WHAT SHE WAS GOING TO DO.
5/5/2021	8:28 AM	EVERY, Marilyn	013-022-02	(907) 776-8603	Discussed land value, lakefront influence. No change to land value.
5/5/2021	8:33 AM	EVERY, Marilyn	013-020-27	(907) 776-8603	Discussed land value, influences. No change to land value.

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**
Gravel Maint	$ -
Elec Yes	$ -
Gas No	$ (10,000)
View Limited	$ 12,000
Land Value	$ 52,000
Price/AC	$ 10,400

5.0 AC Base	**$ 50,000**
Paved	$ 5,000
Elec Yes	$ -
Gas Yes	$ -
View Good	$ 25,000
Waterfront Pond	$ 25,000
Land Value	$ 105,000
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**
Paved	$ 5,000
Elec Yes	$ -
Gas Yes	$ -
View Good	$ 25,000
Waterfront Ponc	$ 25,000
Land Value	$ 105,000
Price/AC	$ 21,000

10.0 AC Base	**$ 70,000**
Paved	$ 7,000
Elec Yes	$ -
Gas Yes	$ -
View Good	$ 35,000
Waterfront Pond	$ 35,000
Land Value	$ 147,000
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.