

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: Richard Thayer

PARCEL NUMBER: 157-063-43

**PROPERTY ADDRESS OR GENERAL
LOCATION:**

15784 Steelhead Ridge Road, Ninilchik, AK 99639

LEGAL DESCRIPTION:

T 1S R 14W SEC 35 Seward Meridian HM 0910071
NINILCHIK RIVER ESTATES SUB ADDN NO 1 LOT 1-A
LYING N OF STEELHEAD RIDGE RD

ASSESSED VALUE TOTAL:

\$120,800

RAW LAND: \$15,100

SWL (Sewer, Water, Landscaping): \$10,500 Private Septic(\$6,500) Private Well(\$4,000)

IMPROVEMENTS \$89,400 Dwelling(\$84,100) Drive(\$2,000)

ADDITIONS \$

OUTBUILDINGS: \$5,800 General Purpose Outbuilding

TOTAL ABOVE GRADE FLOOR AREA:

Card One **672** Sq. Ft.

TOTAL FINISHED LIVING AREA:

Card One **672** Sq. Ft.

Card One, First Level 672 Sq. Ft.

Card One, Second Level Sq. Ft.

Card One, Basement Unfin. Sq. Ft.

Card One, Basement Finished Sq. Ft.

LAND SIZE 1.37 Acres

GARAGE 672 Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes

Gas: No

Water: Private Well

Sewer: Private Septic

2) Site Improvements:

Street: Gravel Unmaintained

3) Site Conditions

Topography: Flat

Drainage: Adequate

View: None

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 depreciation (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

The subject property is a 1.37 acre parcel with no view, electric utility, gravel unmaintained access, covenants, conditions & restrictions (CCRs), and no natural gas utility.

A physical inspection of the land was completed by the Assessing Department and 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 Ninilchik market area (#310), 47 sales from the last three years were analyzed. The median ratio for all of the sales is 92.13% and Coefficient of Dispersion (COD) is 23.70%. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Ratio Sum	44.14		Excluded	0
Mean	93.91%	Earliest Sale 11/7/2017	# of Sales	47
Median	92.13%	Latest Sale 7/15/2020	Total AV	\$ 1,594,100
Wtd Mean	89.71%	Outlier Information	Total SP	\$ 1,776,882
PRD:	1.05	Range 1.5	Minimum	23.41%
COD:	23.70%	Lower Boundary 31.51%	Maximum	193.20%
St. Dev	0.3181	Upper Boundary 150.15%	Min Sale Amt	\$ 5,000
COV:	33.88%		Max Sale Amt	\$ 330,000

IMPROVEMENT COMMENTS

A physical inspection of the land and improvements were performed by Paul Story, Appraiser, and Stephen Carmichael, Appraiser II. The house type is a cottage with an attached garage on the lower level. The year built is 2010 with an effective age of 2014. The attached garage has no heat, and the cottage portion has an insufficient electric space heater.

Upon inspection minor changes were made including the percent complete, to reflect the lack of heat in the home, primary heat system, no heat in the garage, and the exterior cover. These changes resulted in a \$3,300 deduction in value.

The subject property was inspected and adjusted for current condition, which is reflected in the assessor's recommended value. This value is found to be fair and equitable with like-kind properties in the subject's market area.

The assessments for the years 2013, 2014, 2018, and 2019 were informally appealed. The subject property was also appealed in 2020 and that value was settled in the favor of the appellant for one year due to COVID-19, as reflected in our evidence packet. The subject property was again appealed for the 2021 appeal period.

For the Ninilchik market area (#310), and specifically for the house type of cabins & cottages, eight sales from the last three years were analyzed. The median ratio for all of the sales is 93.93%, and Coefficient of Dispersion (COD) is 12.63%. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

RATIO SUM:	7.96		2.40	# OF SALES:	8
MEAN:	99.55%	Earliest Sale	1/31/2018	TOTAL AV:	\$ 1,029,000
MEDIAN:	93.93%	Latest Sale	6/24/2020	TOTAL SP:	\$ 1,036,600
WTD MEAN:	99.27%	Outlier Information		MINIMUM:	84.88%
PRD:	100.29%	Range	1.5	MAXIMUM:	135.68%
COD:	12.63%	Lower Boundary	51.42%	MIN SALE AMT:	\$ 43,000
St. Dev:	17.46%	Upper Boundary	146.26%	MAX SALE AMT:	\$ 213,000
COV:	17.54%				

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: Richard Thayer

PARCEL NUMBER: 157-063-43

LEGAL DESCRIPTION: T 1S R 14W SEC 35 Seward Meridian HM 0910071 NINILCHIK
RIVER ESTATES SUB ADDN NO 1 LOT 1-A LYING N OF STEELHEAD
RIDGE RD

TOTAL: 117,500

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

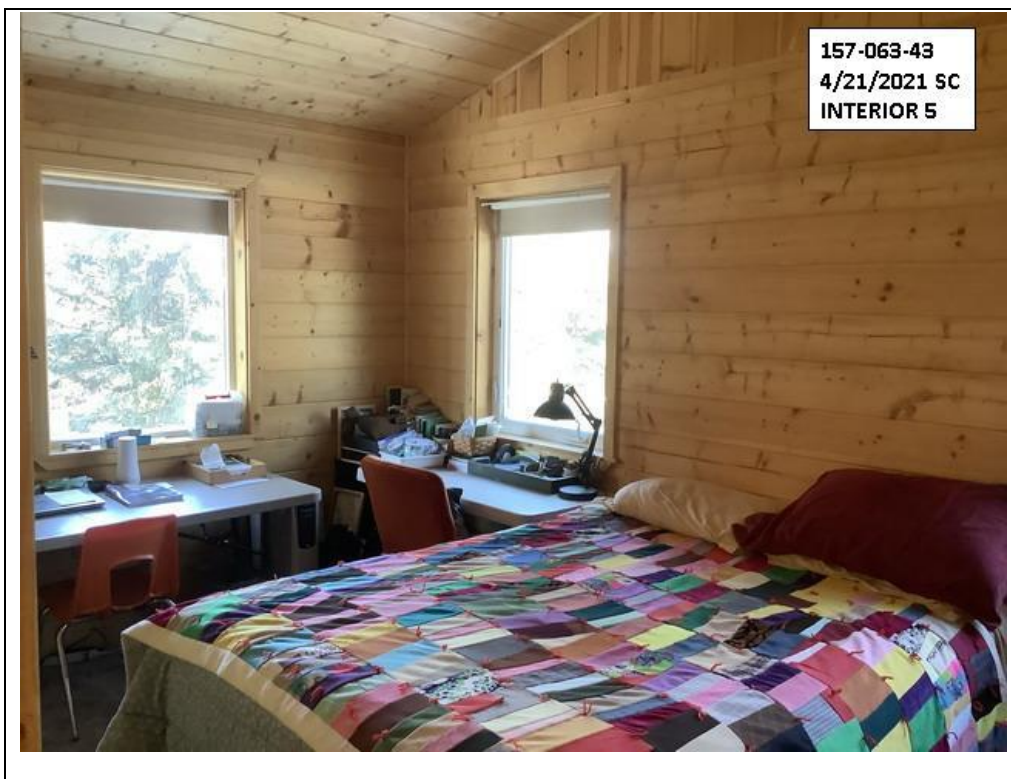
SUBJECT PHOTOS



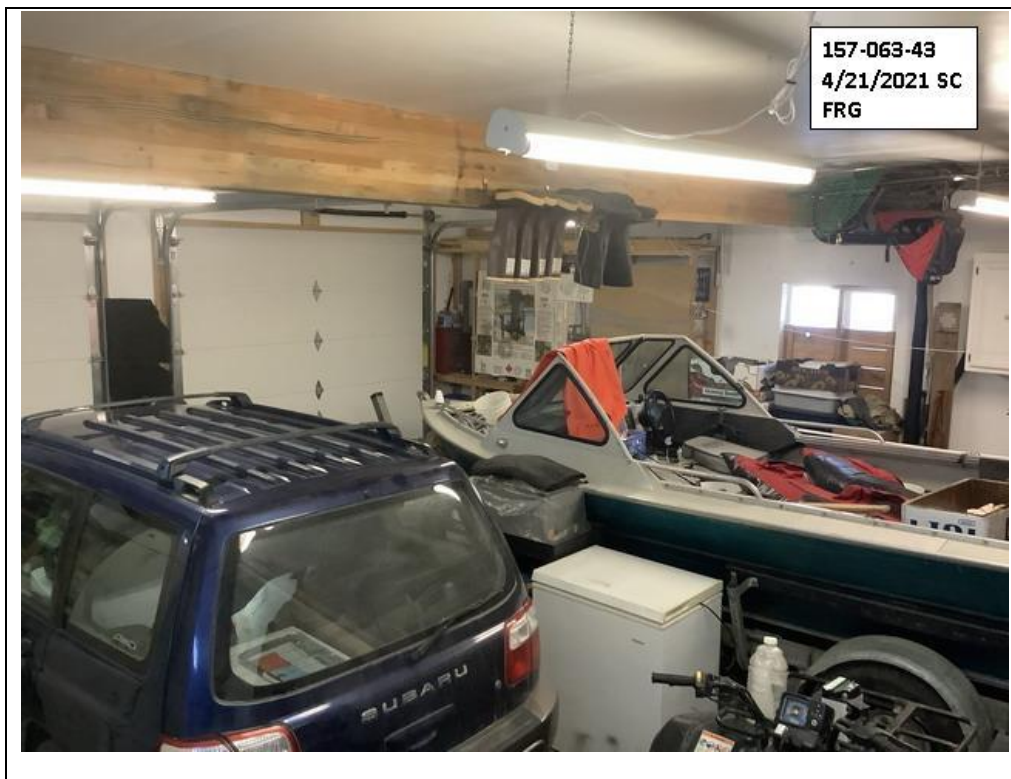
SUBJECT PHOTOS



SUBJECT PHOTOS

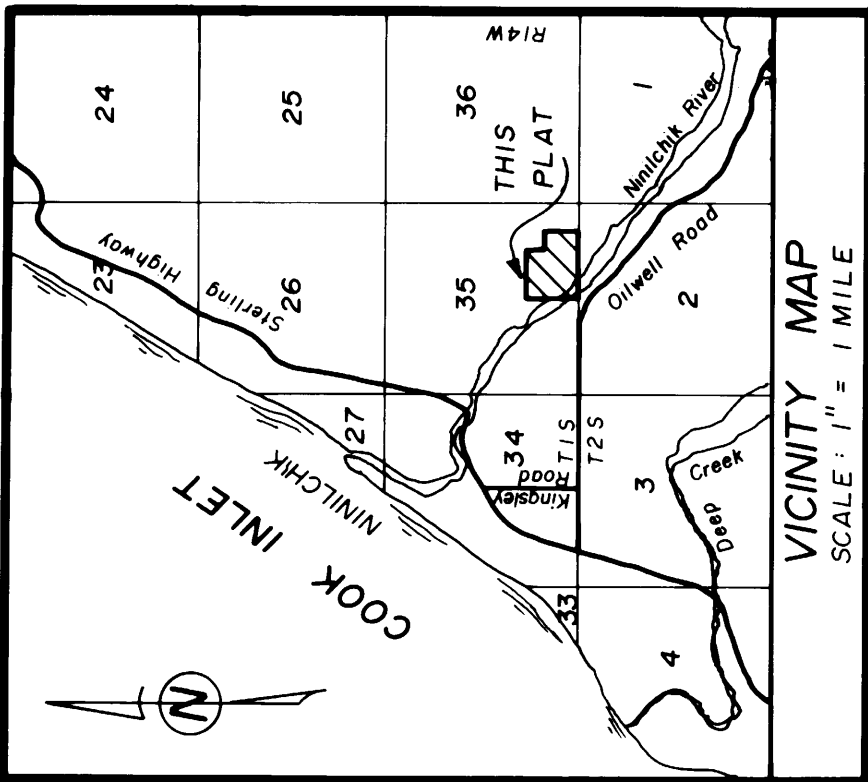


SUBJECT PHOTOS



SUBJECT MAP





Certificate of Ownership and Dedication

I hereby certify that I am the owner of the real property shown and described hereon and that I hereby adapt this plan to public use and grant all easements to the use shown.

I further certify that Deeds of Trust affecting this property do not contain restrictions which would prohibit this replat; or require signature and approval of beneficiaries.

Clark R. Garrison
P.O. Box 90
Ninilchik, AK. 99639

NOTARY'S ACKNOWLEDGEMENT

Subscribed and sworn before me on this 25th day of September, 1991, for Clark R. Garrison

NOTARY PUBLIC FOR ALASKA
MY COMMISSION EXPIRES

LEGEND

- Found Rebar
- Set 5/8" Rebar W/Plastic Cap
- Area subject to inundation between approx. 100 year flood level
- FIRM panel 3525 of 6375, May 19, 1981.

SHEET 2 SIGNATURE SHEET OF INTEREST ONLY

NINILCHIK RIVER ESTATES
ADDITION NO. 1

RESUBDIVISION OF NINILCHIK RIVER ESTATES LOTS 1-16, BLOCK ONE, LOT 1, BLOCK TWO, TRACT A AND VACATION OF A PORTION OF WILD SALMON WAY AND STEELHEAD RIDGE ROAD.

OWNER:
CLARK GARRISON
P.O. BOX 90
NINILCHIK, AK. 99639

DESCRIPTION

32,579 ACRES SITUATED IN THE SW 1/4 SE 1/4, SE 1/4 SE 1/4 Section 35, T15S, R14W, S.M., AK. AND THE KENAI PENINSULA BOROUGH.



SWAN SURVEYING
P.O. BOX 987
SOLDOTNA, AK. 99669
PHONE 907-262-1014

Surveyed Oct 10, 1991 Field Book 90.02

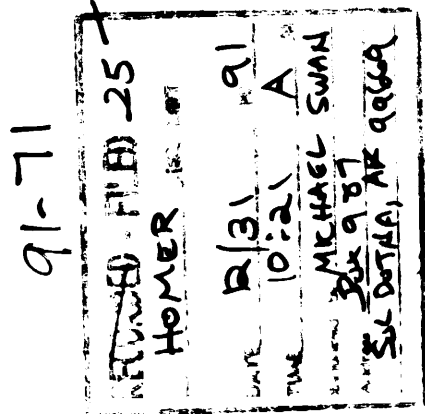
Drafted M.A.S. Scale 1" = 100'

K.P.B. File No. 91-101 HOMER RECORDING DISTRICT

LINE TABLE

LINE	BEARING	DISTANCE
1	N29°48'31"E	89.19
2	N52°48'15"W	18.35
3	S26°48'15"W	120.35
4	N51°36'20"W	50.03
5	N80°53'44"W	69.79
6	N46°19'53"W	114.04
7	N12°36'58"E	55.26
8	N36°03'45"W	33.60
9	N66°23'14"W	51.80
10	S74°46'54"W	81.24
11	N29°27'51"E	87.46
12	N31°26'52"W	144.20
13	N89°05'51"W	111.49
14	N48°57'15"W	58.00
15	N77°34'30"W	84.58
16	N41°59'43"W	59.49
17	N2°46'18"W	37.48
18	N26°11'05"E	76.71
19	S35°13'09"W	34.25
20	S69°13'38"W	36.06
21	N00°05'36"W	34.25
22	N00°05'36"W	34.25
23	N89°57'05"E	25.25
24	N89°57'05"E	25.25
25	N40°58'24"E	61.07
26	N05°36'02"W	45.94
27	S62°05'03"W	124.99
28	N53°37'06"W	73.70
29	N54°14'52"W	55.73
30	N85°27'06"W	42.29
31	N21°04'08"E	115.65
32	N41°33'10"W	83.72
33	N66°11'45"W	96.54
34	S47°51'19"W	90.26
35	S34°09'54"E	100.00
36	S00°02'51"E	33.00
37	S49°58'07"W	60.00
38	S49°58'07"W	10.33

TRACT 1 HAINES SUBDIVISION



1. Lots within this subdivision may be located within a designated flood hazards area; if such is the case, development must comply with Title 21, Chapter 05 of the Kenai Peninsula Borough Code of Ordinances. A survey to determine the elevation of the property may be required prior to construction.

2. No permanent structure shall be constructed or placed within an easement which would interfere with the ability of a utility to use the easement.

3. Building Setback -- A setback of 20 feet is required from all street right-of-ways unless a lesser standard is approved by resolution of the appropriate Planning Commission.

4. Front 10 feet of building setback abutting all right-of-ways is also utility easement.

5. Lots 10A - 15A restricted access to Steelhead Ridge Road. and Lots 1A, 2A & 3A access to Wild Salmon Way.

NOTES:

PLAT APPROVAL

This plat was approved by the Kenai Peninsula Borough Planning Commission at the meeting of Sept. 9, 1991.

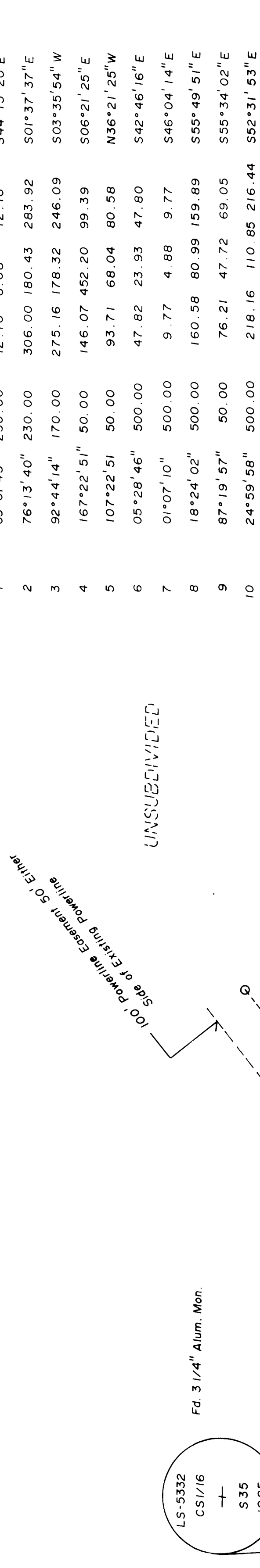
KENAI PENINSULA BOROUGH

By: *Michael B. Torgler*
Authorized Official

WASTEWATER DISPOSAL: Wastewater treatment and disposal systems must meet the regulatory requirements of the Alaska Department of Environmental Conservation.

The Alaska Department of Environmental Conservation approves this subdivision for platting.

SIGNATURE _____ TITLE _____ DATE 11/22/91



UNSUBDIVIDED

UNSUBDIVIDED

GLO 1/4 S35 S36 1919

BASIS OF BEARING S89°57'09"W 1317.63 HRD 85-104

Fa. 3 1/4" Alum. Mon.

LS-5332
CS1/16
S35
E1/16 S2
1985



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-43

Card R01

Assessor's Exhibit
2021

47637

15784 STEELHEAD RIDGE RD

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

Neighborhood:
T 1S R 14W SEC 35 Seward Meridian HM 0910071 NINILCHIK
RIVER ESTATES SUB ADDN NO 1 LOT 1-A LYING N OF STEELHEAD
RIDGE RD

ACRES: 1.37

PRIMARY OWNER

THAYER RICHARD
THAYER RICHARD W
PO BOX 39281
NINILCHIK, AK 99639-0281

Property Class:
110 Residential Dwelling - single
TAG:
68 - WESTERN EMERGENCY SVS

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	17,000	17,000	17,000	17,000	15,100	15,100
Improvements	60,500	58,300	69,600	87,800	82,100	105,700
Total	77,500	75,300	86,600	104,800	97,200	120,800

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		1.37	12,263	12,263	16,800	h CCR's	25	4,200	15,100
							X Elec Yes			
							Q View None			
							T Gravel Unmain	-10	-1,680	
							O Gas No	-25	-4,200	
									-1,680	15,100

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes

04/20 SC NO CHANGE, OVERRIDE TOTAL VALUE \$97,200 FOR 2020 ONLY
01/21 PS SPOKE WITH OWNER - WILL BE BACK MID APRIL & WILL CALL
ASUS TO SET UP INSPECTION.

2020 Value Override COVID-19

66

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs			Airstrip		Paved	Grv Maint
Electric			HOA			For Sale		PLAT	TRAIL
Public H2O			Hwy Fnt			Ag Right			WATERFRONT
Public Sewer			Easement			Other		Ocean	River
LAND TYPE	RR#20		OTHER:					Pond	Dedicated
TOPO	Steep		Ravine	Other					Wetlands
									Boat Launch

ORIGINAL

2021

Irsn: 47637

PHYSICAL CHARACTERISTICS

Style: COTTAGE
Occupancy: Single Family
Story Height: 1.0
Finished Area: 672
Attic: None

ROOFING

Material: Metal
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

2.0 Plywd sub Base Allowance

EXTERIOR COVER

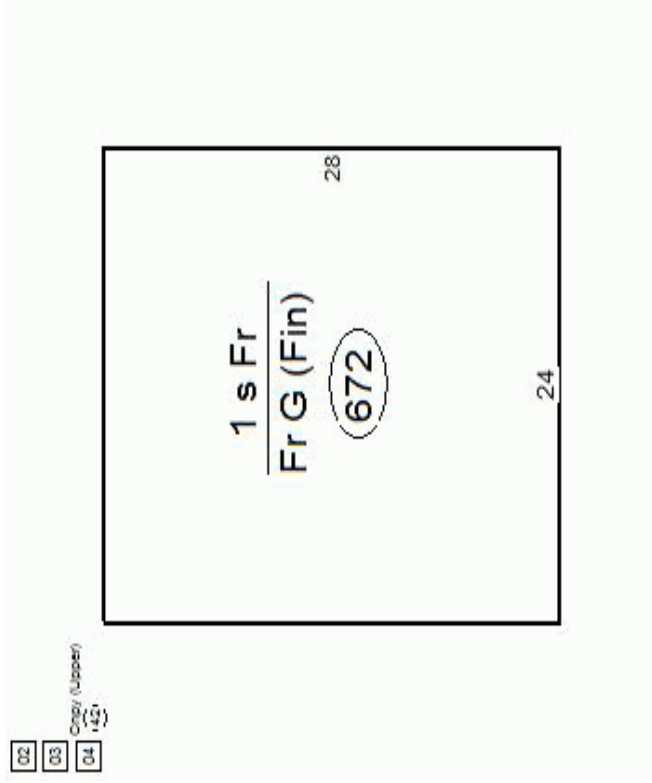
2.0 T111 plywd

INTERIOR WALLS

2.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: No heat
2.0 Ext.Baths: 0 0 Kit sink: 1 1
3.0 Ext.Baths: 1 3 Water Htr: 1 1
4.0 Ext.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 5



R01 157-063-43

Construction BaseArea floor FinArea Value
Wood Frame 672 2.0 672 52,420

TOTAL BASE 52,420

INTERIOR

Frame/Siding/Roof/Dorme 0
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating -3,170
Plumbing 3,930
Fireplaces/woodstoves 0
Other (Ex.Liv, AC, Attic, ...) 0
TOTAL INT 760

EXT FEATURES

Description

GARAGES

Att Garage 24,440
Att Carport 0
Bsmt Garage: 0
Ext Features 0

TOTAL GAR/EXT FEAT 24,440
SUB-TOTAL 77,620

Quality Class/Gradi Avg 1.00

157-063-43 R01

GRADE ADJUSTED VALUE (rounded) 77,620

SUMMARY OF IMPROVEMENTS

Description		TOTAL IMPROVEMENT VALUE (for this card)																						
		Improvement	Story or Ht	Grade	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value			
G01	H	672	2.25																					
G01	IF	672	7.91																					
03	PRIVSEPT	1	6,500		0	0	26.21	36.37	24	28	672	24,440	0	0	0	0	0	0	0	100	0			
03	SWL-PRV	1	4,000		3000	3000	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	0	0	100	2,000			
04	LOFT	84	1.88		3000	3000	0.00	0.00	0	0	1	10,500	0	0	0	0	0	0	0	100	10,500			
04	SHOP	224	728.00		2018	2019	26.44	22.65	14	16	224	5,970	3	0	0	0	0	0	0	100	5,800			
																							105,700	

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 15706343 Cd # 1 of 1 InspDate 4/21/21 Appraiser SL+PS

Am
4/26/21

STR. OVERRIDE VALUE

Redraw: Y N Reinspect: Y N Yr. _____ Supp. Roll: Y N Insp Reason: A

Property Class		Occupancy		Type:	Cottage	
VA 100	Condo 140	Single Family	☒ Condo	Materials:	Quality:	
VA(Lnd Imp)105	AB 190	Duplex	Townhouse	Frame ☒	Cabin	G
RS 110	CM VC 300	Triplex		Log	P	VG
RS 112	CM(LndImp) 305	4-6 Family	Yr Blt <u>2010</u>	Mas	L	EX
RC 120	CM 350	Multi-family	Eff Yr <u>2014</u>		F	HVI
MH 130	LH VA 600	Other	Pct.Comp. <u>95</u>		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	water hlr				
Normal for class	Gable	CompSh to 235	No Heat	2-fix	4-fixture				
Piers - no wall	Gambrel	CompSh 240-260	Radiant Ceiling	3-fix	5-fixture				
Mono slab	Flat or Shed	Comp Roll	Radiant Floor	Extra fixtures					
None	A-Frame	Metal	Electric BB	No Plumbing					
Foundation Walls		Other	Forced Air	Special Plumbing					
Formed Concrete	Complex	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	Bsmt Garage	1C	2C	3C	Fireplaces			
Mono slab - no wall	High 9/12 & up	Egress Win #	Monitor			Fireplace M G			
None		MH Found. (Lin Ft)				Wood Stove			

EXTERIOR DETAIL										INTERIOR DETAIL									
Ext. Cover	1	1.5	1.75	2	A	Dormers:	Floor Type	1	1.5	1.75	2	A	Interior Walls	1	1.5	1.75	2	A	
None						Shed	Plywood (OWJ)	☒					Norm. for class	☒					
Alum or Steel						Gable	Slab						None						
Board & Batten							Other						Log						
Log Rustic						Electricity:	Finish	1	1.5	1.75	2	A	Panel A G						
Log Solid						None	None						Plywood						
Plywood (OSB)							Base Allowance	☒					Sheetrock						
Stucco						Basement:	Concrete						Ceiling Finish	1	1.5	1.75	2	A	
T1-11 Economy	33%					Wall	Carpet						Norm. for class	☒					
Vinyl							Ceramic Tile						Suspended						
Wood	67%					Cover	Vinyl						Acoustic Tile						
Masonry Veneer							Hard Wood						Plywood						
Hardl-Plank							Pergo or Equal						Sheetrock						
													Wood						

SWL				LAND INFLUENCES											
Cistern	Private Septic	☒	Community	Y	N	Views	N	L	G	E	Street Access				
Septic(3-4plex)	Sand Point		Gas			CCRs			Airstrip		Paved	Grv Maint	Grv Unmain		
Crib	Spring		Electric			HOA			For Sale		PLAT	NONE			
Septic (dup)	Private Water	☒	Public H2O			Hwy Fnt			Ag Rights		Water Front				
	Sep(Holding)Tk		Public Sewer			Easement*			Other*		Ocean	River	Lake		
LT#	RC#2	RR#20	Other#	TOPO	Steep	Ravine	Other	Wetlands	Pond	Dedicated	BOAT Launch				

LAND NOTES:

ADDITIONS / STAND ALONE STRUCTURES								
Code	Qual	Yr Blt	Eff Yr	Roof Mat.	Heat	Ext Cover	Size	Value

DELETE ALL EXISTING OUTBUILDINGS? <u>Y</u> <u>N</u>						
Code	Qual	Yr Blt	Eff Yr	Size	Value	Features
Drive	☒					
GPO	F	2016	2019	14x16		Loft 6x14, Shop

NOTES:

ERG - No Heat.

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%	
	LOW 65 - 75%	#	FAIR 80 - 90%	#	AVERAGE 95 - 105%	#	GOOD 110 - 120%	#	VERY GOOD 125 - 145%	#	EXCELLENT 150 - 180%	#
QUALITY												
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 <u>3.00</u> 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 <u>4.00</u> 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 <u>3.00</u> 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 <u>3.00</u> 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	<u>2.10</u> <u>2.00</u> 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 <u>10.0</u> 9.50	Textured sheetrock with good quality wallpaper and/or wood paneling	12.0 11.5 <u>11.0</u>	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
CEILING	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	<u>5.25</u> <u>5.00</u> 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 <u>20.0</u> 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 <u>50.0</u> 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

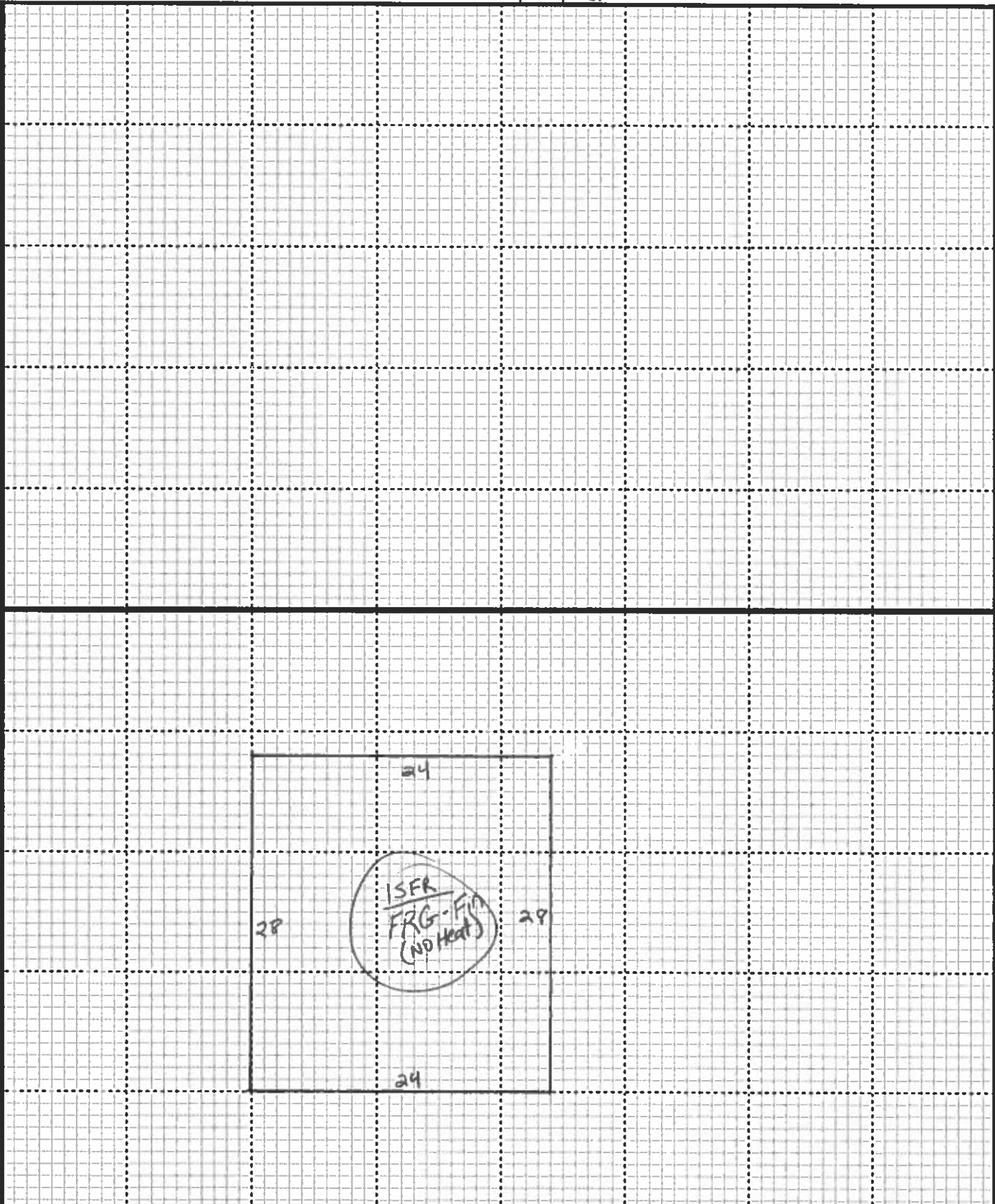
101.35 PS

A

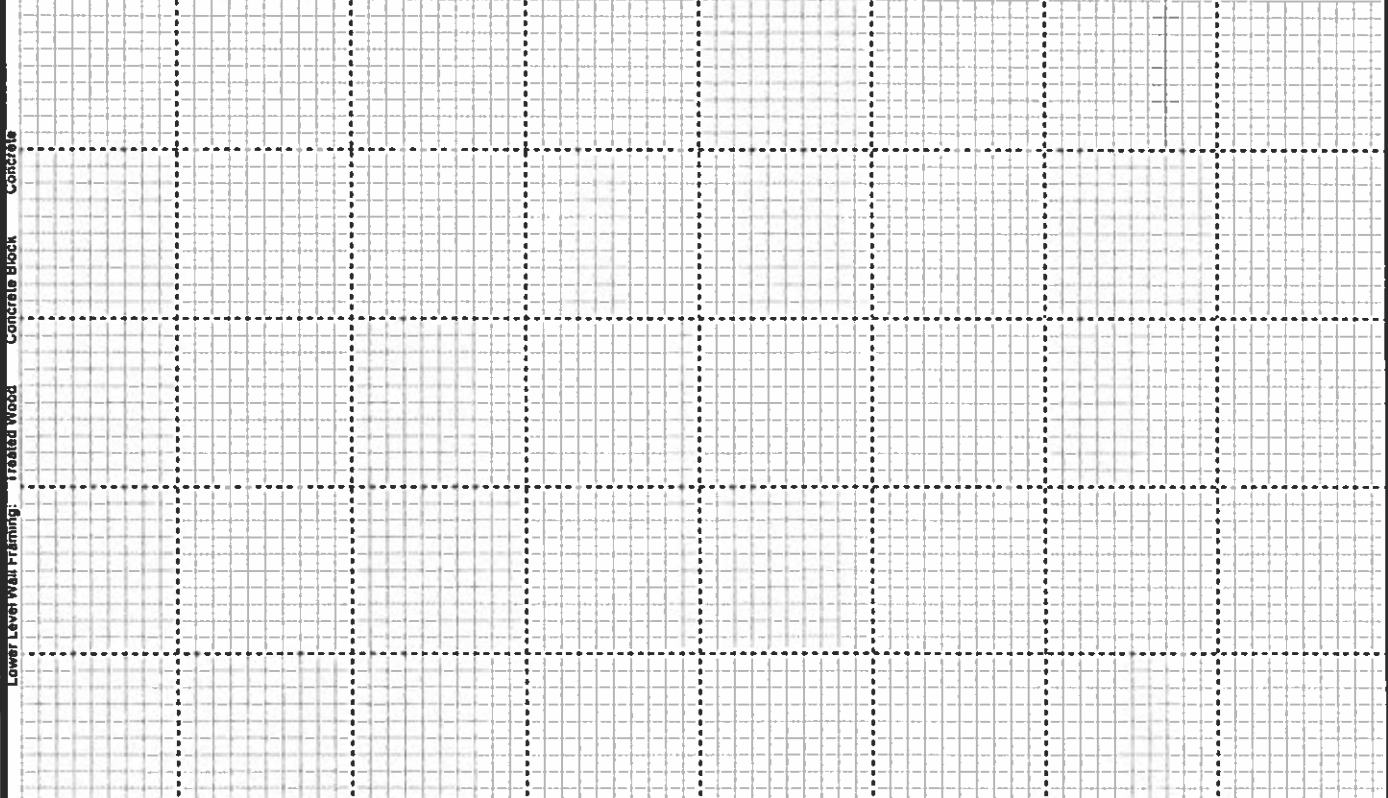
LEVEL 2

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: Concrete Concrete Block Treated Wood



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-43
Card R01

2021
Assessor's Exhibit

15784 STEELHEAD RIDGE RD

ADMINISTRATIVE INFORMATION
Neighborhood:
1310 Ninilchik and Vicinity
Property Class:
110 Residential Dwelling - single
TAG:
68 - WESTERN EMERGENCY SVS

LEGAL DESCRIPTION:
T 1S R 14W SEC 35 Seward Meridian HM 0910071 NINILCHIK
RIVER ESTATES SUB ADDN NO 1 LOT 1-A LYING N OF STEELHEAD
RIDGE RD

ACRES: 1.37
PRIMARY OWNER
THAYER RICHARD
THAYER RICHARD W
PO BOX 39281
NINILCHIK, AK 99639-0281

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	17,000	17,000	17,000	17,000	15,100	15,100
Improvements	60,500	58,300	69,600	87,800	82,100	102,400
Total	77,500	75,300	86,600	104,800	97,200	117,500

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		1.37	12,263	12,263	16,800	h CCR's	25	4,200	15,100
							X Elec Yes			
							Q View None			
							T Gravel Unmain	-10	-1,680	
							O Gas No	-25	-4,200	
									-1,680	15,100

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes
04/20 SC NO CHG;OVERRIDE TOTAL VALUE \$97,200 FOR 2020 ONLY
01/21 PS SPOKE W/OWNER-WILL BE BACK MID APRIL & WILL CALL
AUS TO SET UP INSP
04/21 SC/PS FRG NO HEAT
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 H2O			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					

ORIGINAL

2021

lrsn: 47637

PHYSICAL CHARACTERISTICS

Style: COTTAGE

Occupancy Single Family

Story Height: 1.0

Finished Area 672

Attic: None

ROOFING

Material: Metal

Gable

Framing: Std for class

Pitch: High 9/12 or more

FOUNDATION

Footings: Monolithic slab

Walls: Monolithic slab-no wall

DORMERS

None

FLOORING

2.0	Plywd sub	Base Allowance
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EXTERIOR COVER

2.0	T111 plywd	33 Wood siding	67
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INTERIOR WALLS

2.0 Normal for Class

HEATING AND PLUMBING

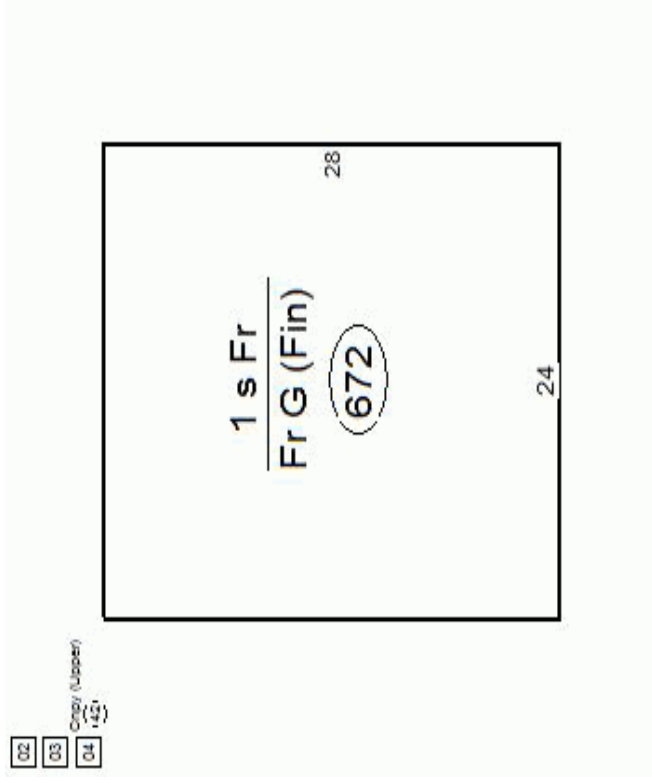
Primary Heat: Space heater

251st.Baths: 0 0 Kit sink: 1 1

3. Next Baths: 1 3 Water Htr: 1 1

4-Ext.Baths: 0 0 Extra fix: 0

5-Fixt.Baths: 0 0 TOTAL fix: 5



R01 157-063-43

Construction	BaseArea	floor	FinArea	Value
Wood Frame	672	2.0	672	52,420

INTERIOR		TOTAL BASE	52,420
Frame/Siding/Roof/Dormer	C		355
Loft/Cathedral	C		
Interior finish	C		
Basement finish	C		
Heating			-1,810
Plumbing			3,930
Fireplaces/woodstoves	C		
Other (Ex.Liv. AC, Attic, ...)	(		
TOTAL INT			2,470

EXT FEATURES	GARAGES
Description	Att Garage
	Att Carport
	Bsmt Garage:
	Ext Features
	22,930

TOTAL GAR/EXT FEAT	22,930
SUB-TOTAL	77,820
Quality Class/Grade	Avg 1.00

GRADE ADJUSTED VALUE (rounded)

SUMMARY OF IMPROVEMENTS

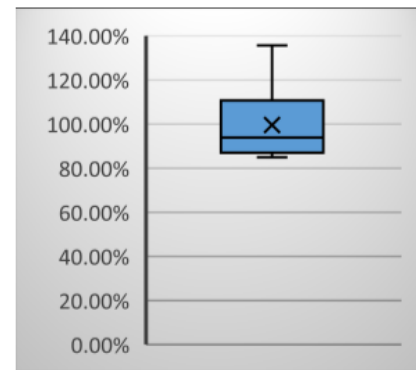
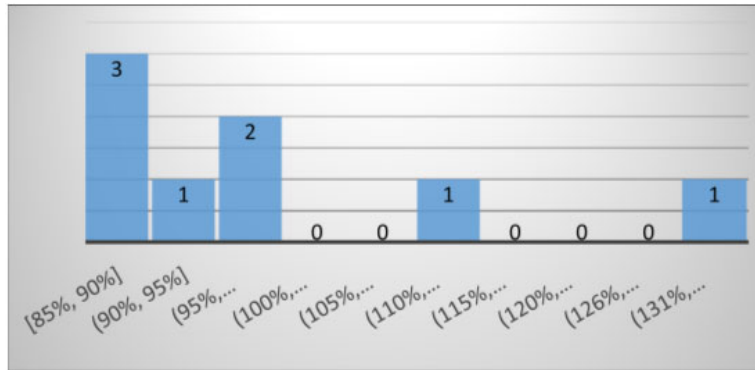
Improvement	Story or Ht	Grade	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp		Pys		Obs		Fnc	RDF	Loc Adj	% Comp	Value
											Value	Area	Depr	Depr	Depr	Depr					
D DWELL	1.0	Avg	2010	2014		0.00	0.00	0	0	0	77,820	6	0	0	0	0	0	100	121	95	84,100
G01 ATTGAR	0.00		0	0		26.21	34.12	24	28	672	22,930	0	0	0	0	0	0	0		100	0
02 DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	0	0	0	100	2,000
03 SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	10,500	0	0	0	0	0	0	0	0	100	10,500
04 MACHINE	0.00	F	2018	2019		26.44	22.65	14	16	224	5,970	3	0	0	0	0	0	0	0	100	5,800
TOTAL IMPROVEMENT VALUE (for this card)																					102 400

SPECIAL FEATURES

Description	G01	IF	672	7.91
03	PRIVSEPT	1	6,500	
03	SWL-PRV	1	4,000	
04	LOFT	84	1.88	
04	SHOP	224	728.00	

NBH # 310**HT CAB-COTT****POST**

RATIO SUM:	7.96	12/1/2017	2.40	# OF SALES:	8
MEAN:	99.55%	Earliest Sale	1/31/2018	TOTAL AV:	\$ 1,029,000
MEDIAN:	93.93%	Latest Sale	6/24/2020	TOTAL SP:	\$ 1,036,600
WTD MEAN:	99.27%	Outlier Information		MINIMUM:	84.88%
PRD:	100.29%	Range	1.5	MAXIMUM:	135.68%
COD:	12.63%	Lower Boundary	51.42%	MIN SALE AMT:	\$ 43,000
St. Dev:	17.46%	Upper Boundary	146.26%	MAX SALE AMT:	\$ 213,000
COV:	17.54%				



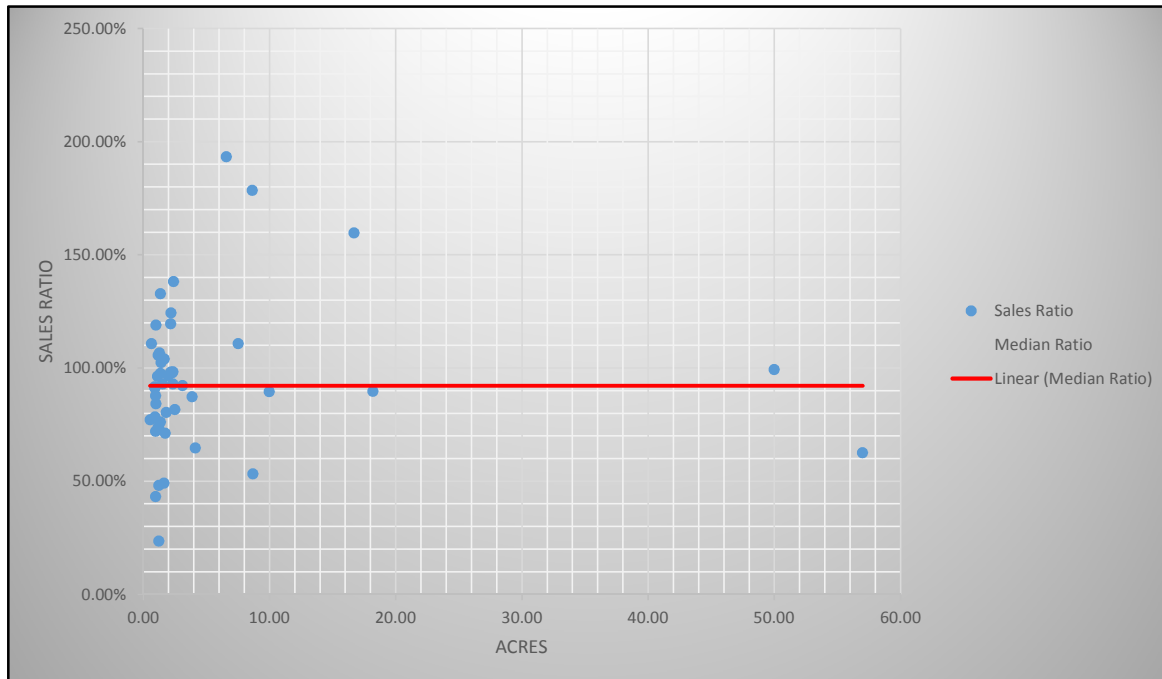
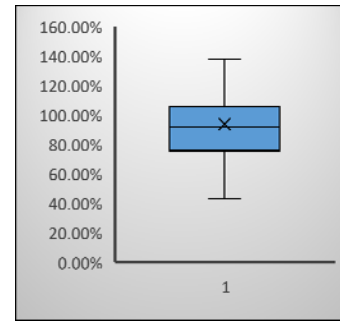
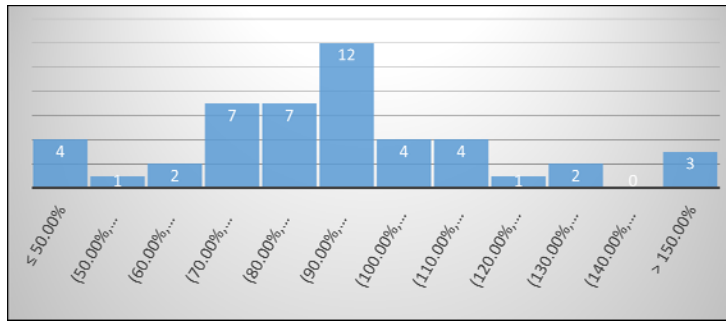
RATIO STUDY

RATIO SUM:	7.96	12/1/2017	2.40	# OF SALES:	8
MEAN:	99.55%	Earliest Sale	1/31/2018	TOTAL AV:	\$ 1,029,000
MEDIAN:	93.93%	Latest Sale	6/24/2020	TOTAL SP:	\$ 1,036,600
WTD MEAN:	99.27%	Outlier Info		MINIMUM:	84.88%
PRD:	100.29%	Range	1.50	MAXIMUM:	135.68%
COD:	12.63%	Lower Boundary	51.42%	MIN SALE AMT:	\$ 43,000
St. Dev:	0.1746	Upper Boundary	146.26%	MAX SALE AMT:	\$ 213,000
COV:	17.54%			\$ -	\$ 263,000

SALE DATE:	2021
HOUSE TYPE:	CAB-COTT
MKT AREA:	310
	POST

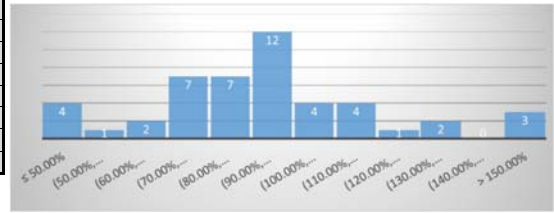
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
15701033	310	\$ 22,300	\$ 14,200	\$ 36,500	\$ 43,000	84.88%	71	1/31/2018	F
15721022	310	\$ 136,100	\$ 72,600	\$ 208,700	\$ 213,000	97.98%	72	2/3/2020	A
15723109	310	\$ 91,200	\$ 34,100	\$ 125,300	\$ 138,000	90.80%	73	5/8/2019	A-
15901081	310	\$ 137,100	\$ 32,500	\$ 169,600	\$ 125,000	135.68%	72	6/24/2020	A-
15901111	310	\$ 118,900	\$ 19,900	\$ 138,800	\$ 156,600	88.63%	72	9/28/2018	A
15945007	310	\$ 94,300	\$ 17,200	\$ 111,500	\$ 129,000	86.43%	72	11/13/2018	A
15949007	310	\$ 71,200	\$ 15,000	\$ 86,200	\$ 75,000	114.93%	72	9/6/2019	F
18532007	310	\$ 138,600	\$ 13,800	\$ 152,400	\$ 157,000	97.07%	72	8/23/2019	A

Ratio Sum	44.14		Excluded	0	
Mean	93.91%	Earliest Sale	11/7/2017	# of Sales	47
Median	92.13%	Latest Sale	7/15/2020	Total AV	\$ 1,594,100
Wtd Mean	89.71%	Outlier Information		Total SP	\$ 1,776,882
PRD:	1.05	Range	1.5	Minimum	23.41%
COD:	23.70%	Lower Boundary	31.51%	Maximum	193.20%
St. Dev	0.3181	Upper Boundary	150.15%	Min Sale Amt	\$ 5,000
COV:	33.88%			Max Sale Amt	\$ 330,000



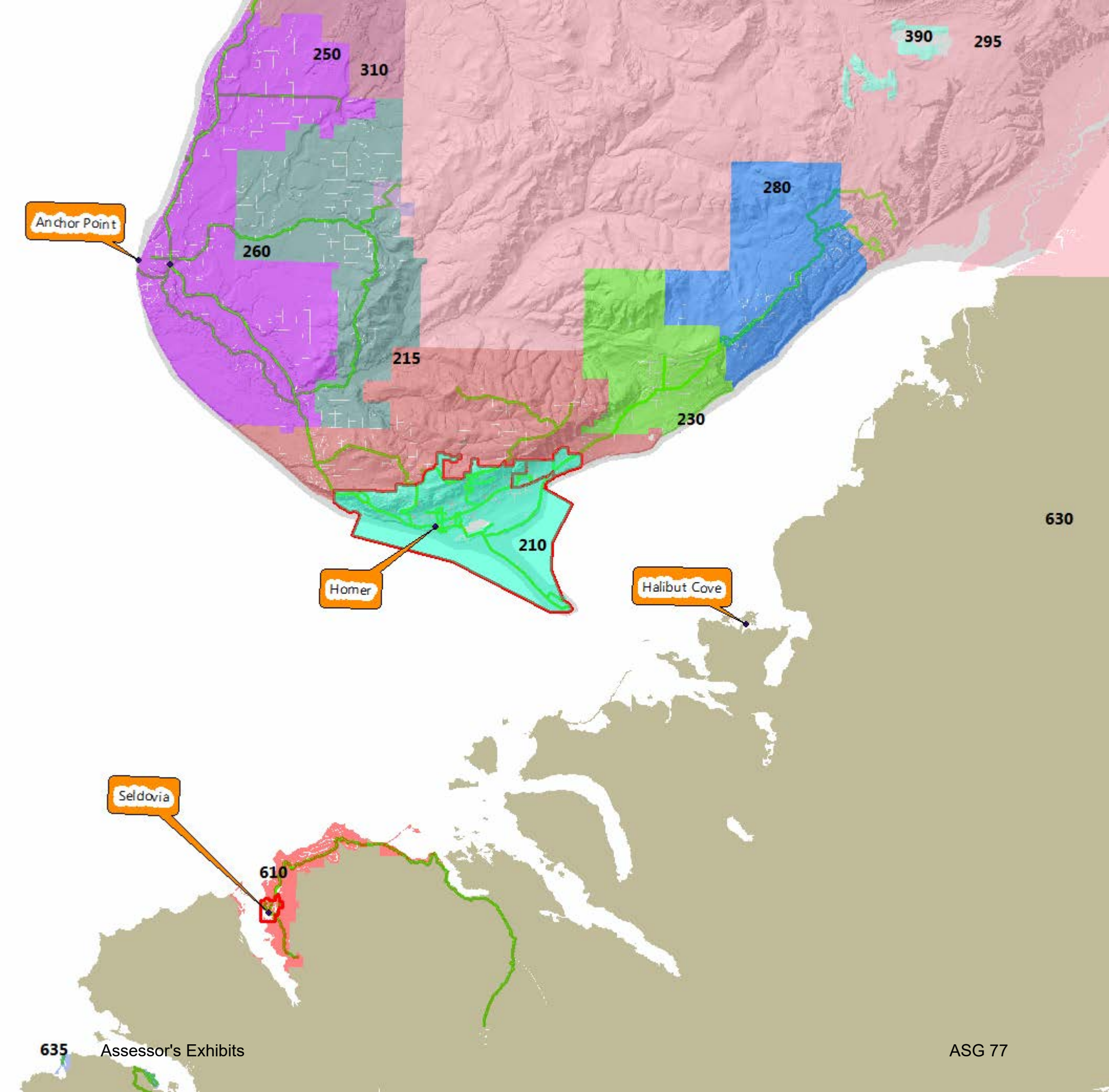
LAND SALES RATIO STUDY

Ratio Sum	44.14	2.69	Excluded	0
Mean	93.91%	Earliest Sale 11/7/2017	# of Sales	47
Median	92.13%	Latest Sale 7/15/2020	Total AV	\$ 1,594,100
Wtd Mean	89.71%	Outlier Information	Total SP	\$ 1,776,882
PRD:	1.05	Range 1.5	Minimum	23.41%
COD:	23.70%	Lower Boundary 31.51%	Maximum	193.20%
St. Dev	0.3181	Upper Boundary 150.15%	Min Sale Amt	\$ 5,000
COV:	33.88%		Max Sale Amt	\$ 330,000



NBH

neighborhooc	pxfer_date	lrn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert	Lanc	Ratio
310	2/25/20	47347	15701207	2.35	\$ 16,700	\$ 17,000	20	C	\$16,700		98.24%
310	8/14/18	98643	15703098	16.71	\$ 79,800	\$ 50,000	20	C	\$79,800		159.60%
310	3/18/19	47667	15706402	1.00	\$ 12,800	\$ 29,700	20	Z	\$12,800		43.10%
310	9/23/19	47677	15706412	1.20	\$ 14,000	\$ 13,250	20	C	\$14,000		105.66%
310	6/25/20	47680	15706415	1.28	\$ 14,600	\$ 20,000	20	C	\$14,600		73.00%
310	8/14/18	47687	15706422	2.50	\$ 20,800	\$ 25,500	20	Z	\$20,800		81.57%
310	8/15/19	47817	15710034	1.25	\$ 7,200	\$ 15,000	20	C	\$7,200		48.00%
310	1/8/18	47819	15710036	1.25	\$ 4,800	\$ 20,500	20	C	\$4,800		23.41%
310	3/31/20	48108	15719031	0.55	\$ 7,700	\$ 10,000	20	C	\$7,700		77.00%
310	6/21/19	48118	15720006	2.30	\$ 17,600	\$ 18,000	20	C	\$17,600		97.78%
310	8/22/19	48124	15720012	3.12	\$ 58,500	\$ 63,500	20	Z	\$58,500		92.13%
310	10/29/18	48246	15723120	1.00	\$ 34,100	\$ 47,400	20	Z	\$34,100		71.94%
310	6/3/19	48275	15724014	1.65	\$ 15,700	\$ 32,000	20	C	\$15,700		49.06%
310	8/5/19	48309	15725004	1.99	\$ 50,700	\$ 52,500	20	Z	\$50,700		96.57%
310	3/25/20	48317	15725012	1.30	\$ 24,500	\$ 23,000	20	C	\$24,500		106.52%
310	8/14/18	48329	15726006	7.53	\$ 39,300	\$ 35,500	20	Z	\$39,300		110.70%
310	10/30/18	95272	15901136	2.35	\$ 78,100	\$ 84,100	20	V	\$78,100		92.87%
310	6/21/19	92865	15901257	1.36	\$ 31,700	\$ 32,500	20	C	\$31,700		97.54%
310	8/6/19	92892	15901284	1.56	\$ 28,800	\$ 31,000	20	V	\$28,800		92.90%
310	6/14/19	48472	15901302	10.00	\$ 38,500	\$ 43,000	20	C	\$38,500		89.53%
310	6/8/20	48528	15901440	1.68	\$ 18,700	\$ 18,000	20	C	\$18,700		103.89%
310	7/19/19	48791	15908011	57.00	\$ 139,200	\$ 223,000	20	V	\$139,200		62.42%
310	11/7/17	92016	15911139	3.87	\$ 21,800	\$ 25,000	20	V	\$21,800		87.20%
310	9/20/19	48865	15911202	50.00	\$ 327,400	\$ 330,000	20	C	\$327,400		99.21%
310	2/23/18	49161	15915057	1.01	\$ 10,700	\$ 9,000	20	C	\$10,700		118.89%
310	5/7/20	49743	15930027	1.38	\$ 3,800	\$ 5,000	20	C	\$3,800		76.00%
310	8/24/18	101177	15930125	4.13	\$ 22,600	\$ 35,000	20	Z	\$22,600		64.57%
310	5/25/18	49852	15935002	18.20	\$ 28,700	\$ 32,000	20	V	\$28,700		89.69%
310	6/12/20	88820	15936031	1.19	\$ 12,500	\$ 16,932	20	C	\$12,500		73.82%
310	5/29/20	90037	15936056	0.92	\$ 10,900	\$ 11,900	20	V	\$10,900		91.60%
310	11/18/19	90038	15936057	1.36	\$ 13,400	\$ 10,100	20	C	\$13,400		132.67%
310	3/27/20	49881	15938005	8.66	\$ 22,300	\$ 12,500	20	V	\$22,300		178.40%
310	7/11/18	49932	15942006	1.42	\$ 12,800	\$ 12,500	20	Z	\$12,800		102.40%
310	1/29/18	50024	15944008	2.17	\$ 47,300	\$ 48,200	20	Z	\$47,300		98.13%
310	10/30/18	50038	15944022	2.21	\$ 20,500	\$ 16,500	20	C	\$20,500		124.24%
310	7/19/19	50125	15947004	2.18	\$ 21,500	\$ 18,000	20	C	\$21,500		119.44%
310	8/3/18	50147	15947026	0.66	\$ 37,100	\$ 33,500	20	C	\$37,100		110.75%
310	7/27/18	50317	15953003	2.40	\$ 28,300	\$ 20,500	20	Z	\$28,300		138.05%
310	5/13/19	50344	15954006	6.60	\$ 48,300	\$ 25,000	20	V	\$48,300		193.20%
310	11/25/19	50395	15956115	8.70	\$ 42,500	\$ 80,000	20	V	\$42,500		53.13%
310	6/28/19	50434	15958006	1.00	\$ 5,700	\$ 6,500	20	Z	\$5,700		87.69%
310	8/29/19	50447	15959007	0.95	\$ 17,300	\$ 19,000	20	C	\$17,300		91.05%
310	7/10/19	50492	15959052	0.94	\$ 13,700	\$ 17,500	20	C	\$13,700		78.29%
310	1/3/19	50523	15961015	1.13	\$ 15,200	\$ 15,800	20	V	\$15,200		96.20%
310	1/10/20	50537	15961029	1.01	\$ 14,300	\$ 17,000	20	C	\$14,300		84.12%
310	7/15/20	83020	18532070	1.76	\$ 19,200	\$ 27,000	20	C	\$19,200		71.11%
310	9/14/18	81673	18532071	1.83	\$ 22,500	\$ 28,000	20	C	\$22,500		80.36%



Anchor Point

Homer

Halibut Cove

Seldovia

3/16/21	9:30AM	Thayer, Richard	157-063-43	(907) 301-6856	Richard was tentatively unhappy with his value. He requested to take a look at the 2021ratio study for #310 market area for cabins and cottages. He also pointed out that 15706353 appealed value stayed the same and his went back to normal value. I told him I would look into it. I advised him I would send him the sales ratio study and we could discuss further. Email out.
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3/24/21	11:45AM	Thayer, Richard	157-063-43	(907) 301-6856	Spoke to Richard regarding his CMA from previous years and our ratio study for his market area specific to cabins & cottages. I gave him explanations as to the differences in value on all properties he questioned. Gave him reasoning why the price per square foot is not a good comparison for different properties because it fails to point out the specific details as to why they are valued differently. Does not take into account the condition & depreciation as well as different house types. We agreed to disagree.
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KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-13
Card R01

2021
Assessor's Exhibit

ADMINISTRATIVE INFORMATION
Neighborhood:
1310 Ninilchik and Vicinity
Property Class:
110 Residential Dwelling - single
TAG:
68 - WESTERN EMERGENCY SVS

15832 STEELHEAD RIDGE RD

LEGAL DESCRIPTION:
T 1S R 14W SEC 35 Seward Meridian HM 0860012 NINILCHIK
RIVER ESTATES SUB AMENDED LOT 24 BLK 1

ACRES: 1.28
PRIMARY OWNER
MCMAHON GEORGE M JR
613 MARINA POINT DR
DAYTONA BEACH, FL 32114-5041

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	16,600	16,600	16,600	16,600	14,600	14,600
Improvements	50,300	49,100	57,400	54,200	65,600	64,800
Total	66,900	65,700	74,000	70,800	80,200	79,400

EXEMPTION INFORMATION

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		1.28	12,656	12,656	16,200	h CCR's	25	4,050	14,600
							X Elec Yes			
							Q View None			
							T Gravel Unmain	-10	-1,620	
							O Gas No	-25	-4,050	
									-1,620	14,600

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes
9/18 tb MISC OUTBLDGS N/V
Real Estate Listing on File

ASG 80

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 H2O			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

2021

Issn: 47607

PHYSICAL CHARACTERISTICS

Style: COTTAGE
Occupancy: Single Family
Story Height: 1.0
Finished Area: 561
Attic: None

ROOFING

Material: Metal
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 74 Board & batten

INTERIOR WALLS

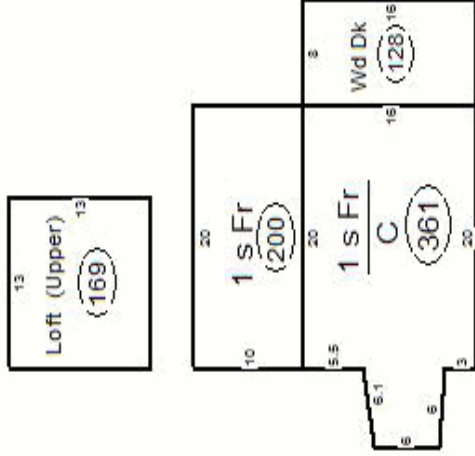
1.0 Normal for Class

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: 0 0 Extra fix: 0 0
5-Fixt.Baths: 0 0 TOTAL fix: 5

RFX (Upper)

01
05
09



157-063-13

R01

Construction BaseArea floor FinArea Value
Wood Frame 561 1.0 561 50,770

TOTAL BASE 50,770

INTERIOR

Frame/Siding/Roof/Dorme 350
Loft/Cathedral 2920
Interior finish 0
Basement finish 0
Heating -1,440
Plumbing 3,120
Fireplaces/woodstoves 950
Other (Ex.Liv, AC, Attic, ...) 0
TOTAL INT 5,900

EXT FEATURES

Description 1 WDDK 1,790
GARAGES
Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 1,790

TOTAL GAR/EXT FEAT 1,790

SUB-TOTAL 58,460

Quality Class/Gradi F .90

157-063-13 R01

GRADE ADJUSTED VALUE (rounded) 52,610

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	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	F	1994	2003	0.00	0.00	0.00	0	0	0	52,610	19	0	0	100	121	100	51,600
01 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	100	2,000
05 SWL	0.00	Avg	3000	3000	0.00	0.00	0.00	0	0	1	10,500	0	0	0	0	0	100	10,500
09 SHEDGP	10.00	Low	1997	2002	13.89	8.48	8.48	15	20	300	2,970	78	0	0	0	0	100	700
TOTAL IMPROVEMENT VALUE (for this card)																		64,800



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-09

Card R01

47603

15790 BEAR PAW RD

2021

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

T 1S R 14W SEC 35 Seward Meridian HM 0860012 NINILCHIK
RIVER ESTATES SUB AMENDED LOT 3 BLK 2

PRIMARY OWNER

GIOVANINI GENE PAUL
PO BOX 39625
NINILCHIK, AK 99639-0625

Neighborhood:
1310 Ninilchik and Vicinity
Property Class:
110 Residential Dwelling - single

TAG:
68 - WESTERN EMERGENCY SVS

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	16,700	16,700	16,700	16,700	14,800	14,800
Improvements	41,700	42,000	47,600	62,100	64,000	78,100
Total	58,400	58,700	64,300	78,800	78,800	92,900

EXEMPTION INFORMATION

Senior Citizen
Residential Exemption - Borough

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		1.31	12,519	12,519	16,400	h CCR's	25	4,100	14,800
							Q View None			
							X Elec Yes			
							T Gravel Unmain	-10	-1,640	
							O Gas No	-25	-4,100	
									-1,640	14,800

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes

09/18 DM 2MH STORED ON PROPERTY NV EFF YR BY WT MN
04/20 SC NO CHANGE, OVERRIDE TOTAL VALUE \$78,800 FOR 2020 ONLY
02/21 PS LEFT MESSAGE IN JAN 2020 TO INSPECT NO CALLS RETURNED

2020 Value Override COVID-19

82

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs			Airstrip		Paved	Grv Maint
Electric			HOA			For Sale		PLAT	Grv Unmain
Public H2O			Hwy Fnt			Ag Right			TRAIL
Public Sewer			Easement			Other			NONE
LAND TYPE	RR#20	OTHER:						Ocean	WATERFRONT
TOPO	Steep	Ravine	Other					Pond	River
									Dedicated
									Boat Launch
									Lake

APPELLANT COMPARABLE_02

PHYSICAL CHARACTERISTICS

Style: COTTAGE
Occupancy: Single Family
Story Height: 1.0
Finished Area: 608
Attic: None
Roofing:
Material: Metal
Type: Gable
Framing: Std for class
Pitch: Low 4/12 or less

FOUNDATION

Footings: Piers
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Log solid

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: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 5



Construction BaseArea floor FinArea Value
Wood Frame 608 1.0 608 53,780

TOTAL BASE		53,780
INTERIOR		
Frame/Siding/Roof/Dorme		4,010
Loft/Cathedral		0
Interior finish		0
Basement finish		0
Heating		-1,560
Plumbing		3,120
Fireplaces/woodstoves		0
Other (Ex.Liv, AC, Attic, ...)		0
TOTAL INT		5,570

EXT FEATURES

Description
1 WDDK 1,460
2 RFX/ 1,250
Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 2,710

GARAGES

TOTAL GAR/EXT FEAT 2,710
SUB-TOTAL 62,060
Quality Class/Gradi F+ .95

157-063-09 R01

GRADE ADJUSTED VALUE (rounded)

58,960

SPECIAL FEATURES

Description		
01 PRIV/SEPT	1	6,500
01 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	Loc		Value	
																RDF	Adj		Comp
D DWELL	1.0	F+	1996	2012		0.00	0.00	0	0	0	58,960	8	0	0	0	100	121	100	65,600
01 SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	10,500	0	0	0	0	100	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	0	100	2,000
TOTAL IMPROVEMENT VALUE (for this card)																			78,100



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-10
Card R01

Assessor's Exhibit
2021

15786 BEAR PAW RD

47604

ADMINISTRATIVE INFORMATION
Neighborhood:
1310 Ninilchik and Vicinity
Property Class:
110 Residential Dwelling - single
TAG:
68 - WESTERN EMERGENCY SVS

LEGAL DESCRIPTION:
T 1S R 14W SEC 35 Seward Meridian HM 0860012 NINILCHIK
RIVER ESTATES SUB AMENDED LOT 2 BLK 2

PRIMARY OWNER
PACE WILLIAM T & CHRIS A
5966 E CUMULUS CIR
PALMER, AK 99645-5906

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	15,000	15,000	15,000	15,000	12,800	12,800
Improvements	67,300	64,900	77,800	80,300	98,200	98,000
Total	82,300	79,900	92,800	95,300	111,000	110,800

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		1.00	14,200	14,200	14,200	h CCR's	25	3,550	12,800
							Q View None			
							X Elec Yes			
							T Gravel Unmain	-10	-1,420	
							O Gas No	-25	-3,550	
									-1,420	12,800

ASSESSED LAND VALUE (Rounded) :

MEMOS

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 H2O			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



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-43

Card R01

Assessor's Exhibit
2021

47637

15784 STEELHEAD RIDGE RD

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

Neighborhood:
T 1S R 14W SEC 35 Seward Meridian HM 0910071 NINILCHIK
RIVER ESTATES SUB ADDN NO 1 LOT 1-A LYING N OF STEELHEAD
RIDGE RD

Property Class:
110 Residential Dwelling - single

ACRES: 1.37

PRIMARY OWNER

THAYER RICHARD
THAYER RICHARD W
PO BOX 39281
NINILCHIK, AK 99639-0281

TAG:
68 - WESTERN EMERGENCY SVS

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	17,000	17,000	17,000	17,000	15,100	15,100
Improvements	60,500	58,300	69,600	87,800	82,100	105,700
Total	77,500	75,300	86,600	104,800	97,200	120,800

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		1.37	12,263	12,263	16,800	h CCR's	25	4,200	15,100
							X Elec Yes			
							Q View None			
							T Gravel Unmain	-10	-1,680	
							O Gas No	-25	-4,200	
									-1,680	15,100

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes

04/20 SC NO CHANGE, OVERRIDE TOTAL VALUE \$97,200 FOR 2020 ONLY
01/21 PS SPOKE WITH OWNER - WILL BE BACK MID APRIL & WILL CALL
AUS TO SET UP INSPECTION.

2020 Value Override COVID-19

86

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs			Airstrip		Paved	Grv Maint
Electric			HOA			For Sale		PLAT	Grv Unmain
Public H2O			Hwy Fnt			Ag Right			TRAIL
Public Sewer			Easement			Other			WATERFRONT
LAND TYPE	RR#20		OTHER:					Ocean	River
TOPO	Steep		Ravine		Other			Pond	Dedicated
									Boat Launch

APPELLANT COMPARABLE_04

2021

Issn: 47637

PHYSICAL CHARACTERISTICS

Style: COTTAGE
Occupancy: Single Family
Story Height: 1.0
Finished Area: 672
Attic: None

ROOFING

Material: Metal
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

2.0 Plywd sub Base Allowance

EXTERIOR COVER

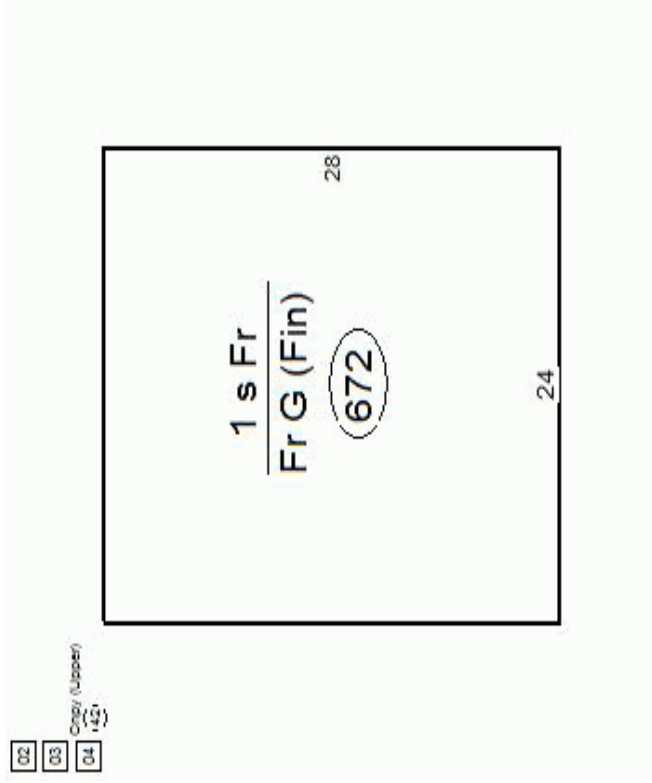
2.0 T111 plywd

INTERIOR WALLS

2.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: No heat
2.0 Ext.Baths: 0 0 Kit sink: 1 1
3.0 Ext.Baths: 1 3 Water Htr: 1 1
4.0 Ext.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 5



R01 157-063-43

Construction BaseArea floor FinArea Value
Wood Frame 672 2.0 672 52,420

TOTAL BASE 52,420

INTERIOR

Frame/Siding/Roof/Dorme 0
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating -3,170
Plumbing 3,930
Fireplaces/woodstoves 0
Other (Ex.Liv, AC, Attic, ...) 0
TOTAL INT 760

EXT FEATURES

Description

GARAGES

Att Garage 24,440
Att Carport 0
Bsmt Garage: 0
Ext Features 0

TOTAL GAR/EXT FEAT 24,440
SUB-TOTAL 77,620

Quality Class/Gradi Avg 1.00

157-063-43 R01

GRADE ADJUSTED VALUE (rounded) 77,620

SUMMARY OF IMPROVEMENTS

Improvement or Ht Grade Const Yr.Blt. Eff Const Count Base Rate Adj Rate

D DWELL 1.0 Avg 2010 2014 0.00 0.00
G01 ATTGAR 0.00 0 26.21 36.37
G02 DRIVE 0.00 Avg 3000 3000 2,000.00 2,000.00
G03 SWL 0.00 Avg 3000 3000 0.00 0.00
G04 MACHINE 0.00 F 2018 2019 26.44 22.65

SPECIAL FEATURES

Description
G01 H 672 2.25
G01 IF 672 7.91
G03 PRIVSEPT 1 6,500
G03 SWL-PRV 1 4,000
G04 LOFT 84 1.88
G04 SHOP 224 728.00

TOTAL IMPROVEMENT VALUE (for this card)

105,700



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-53

Card R01

Assessor's Exhibit
2021

ADMINISTRATIVE INFORMATION

Neighborhood:
T 310 Ninilchik and Vicinity
Property Class:
110 Residential Dwelling - single
TAG:
68 - WESTERN EMERGENCY SVS

15767 STEELHEAD RIDGE RD

LEGAL DESCRIPTION:

T 1S R 14W SEC 35 Seward Meridian HM 0910071 NINILCHIK
RIVER ESTATES SUB ADDN NO 1 LOT 10-A

ACRES: 1.56

PRIMARY OWNER

YECKLEY DANIEL
YECKLEY DEBRA
PO BOX 39716
NINILCHIK, AK 99639-0716

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	17,900	17,900	17,900	17,900	19,800	19,800
Improvements	1,500	71,900	85,800	87,200	85,300	85,200
Total	19,400	89,800	103,700	105,100	105,100	105,000

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		1.56	11,538	11,538	18,000	h CCR's	25	4,500	19,800
						6	View Limited	20	3,600	
						P	Gas Yes			
						X	Elec Yes			
						T	Gravel Unmain	-10	-1,800	
						O	Easement	-25	-4,500	
									1,800	19,800

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes
04/20 BA LTP;CHECK NXT CANVASS
Land Notes
03/20 LC P/L EASEMENT
ASG 88

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 H2O			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

2021

Irsn: 47647

PHYSICAL CHARACTERISTICS

Style: COTTAGE
Occupancy: Single Family
Storey Height: 1.0
Finished Area: 672
Attic: None

ROOFING

Material: Metal
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

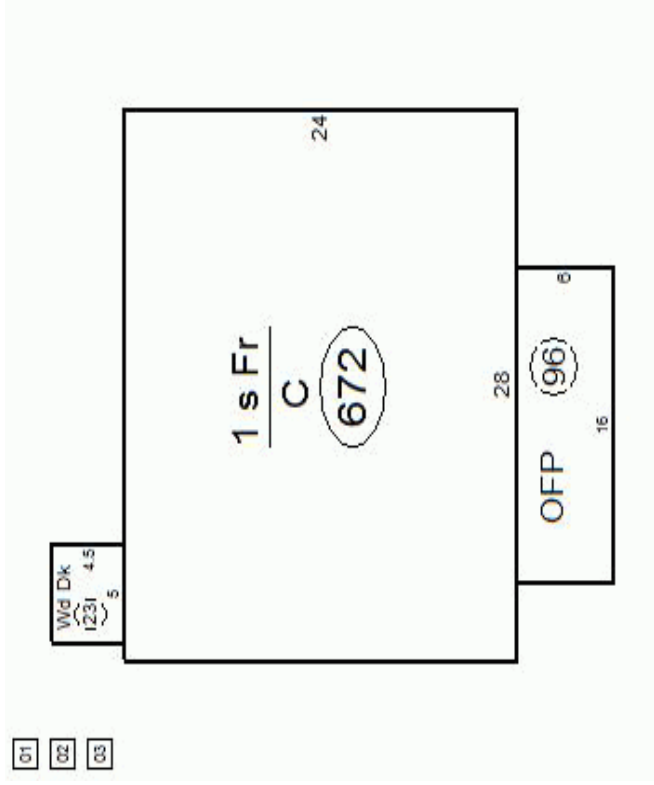
1.0 Wood siding

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: 0 0 Extra fix: 0 0
5-Fixt.Baths: 0 0 TOTAL fix: 5



R01 157-063-53

Construction BaseArea floor FinArea Value
Wood Frame 672 1.0 672 67,810

TOTAL BASE 67,810

INTERIOR

Frame/Siding/Roof/Dorme 570
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating -1,810
Plumbing 3,930
Fireplaces/woodstoves 0
Other (Ex.Liv, AC, Attic, ...) 0
TOTAL INT 2,690

EXT FEATURES

Description
1 OFF 3,240
2 WDDK 730
Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 3,970

GARAGES

TOTAL GAR/EXT FEAT 3,970
SUB-TOTAL 74,470
Quality Class/Gradi Avg- .95

157-063-53 R01

GRADE ADJUSTED VALUE (rounded) 70,750

SUMMARY OF IMPROVEMENTS

Improvement or Ht Story Yr.Blt. Eff Const Count Base Rate Rate

D DWELL 1.0 Avg- 2016 2017

O1 DRIVE 0.00 Avg 3000 3000 2,000.00 2,000.00

O2 SWL 0.00 Avg 3000 3000 0.00 0.00

O3 SHEDGP 10.00 Avg 2016 2017 14.65 14.65

02 PRIVSEPT 1 6,500

02 SWL-PRV 1 4,000

SPECIAL FEATURES

Description

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: 0 0 Extra fix: 0 0
5-Fixt.Baths: 0 0 TOTAL fix: 5



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-56
Card R01

2021
Assessor's Exhibit

47650

15825 STEELHEAD RIDGE RD

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

Neighborhood:
T 1S R 14W SEC 35 Seward Meridian HM 0910071 NINILCHIK
RIVER ESTATES SUB ADDN NO 1 LOT 13-A

Property Class:
110 Residential Dwelling - single

TAG:
68 - WESTERN EMERGENCY SVS

ACRES: 1.34

PRIMARY OWNER
HERBERT MICHAEL W & BONNIE
19615 WAR ADMIRAL RD
EAGLE RIVER, AK 99577-8478

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	16,900	16,900	16,900	16,900	22,400	22,400
Improvements	66,400	64,500	77,200	79,200	73,700	93,300
Total	83,300	81,400	94,100	96,100	96,100	115,700

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		1.34	12,388	12,388	16,600	h CCR's	25	4,150	22,400
						6	View Limited	20	3,320	
							X Elec Yes			
							P Gas Yes			
							T Gravel Unmain	-10	-1,660	
									5,810	22,400

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes

9/18 TB CHANGES R01 PER SF 2012 CHANGES TO 15706355 R01 PER
OWNER INPUT SAME STR & BLDR
04/20 SC NO CHANGE, OVERRIDE TOTAL VALUE \$96,100 FOR 2020 ONLY

2020 Value Override COVID-19

90

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 H2O			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

lrsn: 47650

PHYSICAL CHARACTERISTICS

Style:	CABIN
Accompany	Single Family
Room Count:	721
Story Height:	1.0
Finished Area	
Material:	Fin
Roofing	
Material:	Metal
Type:	Cable
Framing:	Std for class
Pitch:	High 9/12 or more

FOUNDATION

Footings: Piers
Walls: Piers-no wall

DORMERS

None

FLOORING

	1.0	Plywd sub	Base Allowance
A		Plywd sub	Base Allowance

EXTERIOR COVER

1.0 Logistic
A Board & batter

INTERIOR WALLS

1.0 Normal for Class
A Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater			
2-Fxt.Baths:	0	0	Kit sink:
3-Fxt.Baths:	1	3	Water Hlr:
4-Fxt.Baths:	0	0	Extra fix:
5-Fxt.Baths:	0	0	TOTAL fix:

05/06/2021

Last inspected 09/17/2018 by TB: : Data Entry by cmchood

Desk change 4/2/2020 by SC

157-063-56

ROI

01 03 04 05 06

157-063-56 R01

R01

SPECIAL FEATURES

Description		
04	PRIVSEPT	1 6,500
04	SWL-PRV	1 4,000
05	FINSHLO	144 6,22
06	FINSHLO	196 5,64

HEATING AND PLUMBING

Primary Heat: Space heater			
2-Fxt.Baths:	0	0	Kit sink:
3-Fxt.Baths:	1	3	Water Hlr:
4-Fxt.Baths:	0	0	Extra fix:
5-Fxt.Baths:	0	0	TOTAL fix:

05/06/2021

Last inspected 09/17/2018 by TB: : Data Entry by cmchood

Desk change 4/2/2020 by SC



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-55

Card R01

15817 STEELHEAD RIDGE RD

47649

2021

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

T 1S R 14W SEC 35 Seward Meridian HM 0910071 NINILCHIK RIVER ESTATES SUB ADDN NO 1 LOT 12-A

ACRES: 1.07

PRIMARY OWNER

RAMPTON 5 ALASKA COMMUNITY PROPERTY TRUST
19151 MOUNT MAGNIFICENT CIR
EAGLE RIVER, AK 99577-8399

Neighborhood:

310 Ninilchik and Vicinity

Property Class:

120 Residential Cabin - single

TAG:

68 - WESTERN EMERGENCY SVS

Residential Cabin - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	15,400	15,400	15,400	15,400	19,800	19,800
Improvements	42,200	41,000	49,600	69,100	55,200	83,400
Total	57,600	56,400	65,000	84,500	75,000	103,200

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		1.07	13,738	13,738	14,700	h CCR's	25	3,675	19,800
						6	View Limited	20	2,940	
							X Elec Yes			
							P Gas Yes			
							T Gravel Unmain	-10	-1,470	
ASSESSED LAND VALUE (Rounded) :									5,145	19,800

MEMOS

Building Notes

03/12 SF INFO PER OWNER

04/20 SC NO CHANGE, OVERRIDE TOTAL VALUE \$75K FOR 2020 ONLY

>2020 Value Override COVID-19

AS

GG

92

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 H2O			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

lrsn: 47649

Style: CABIN

Stony Height: 10

On: _____
 Finished Area _____ / ZI _____

S E

Material: Metal

ts

Pitch: High 9/12 or more

Footings: Piers

WALLS.

None

1.0 slc

10 Logistic

A Wood siding

1.0 Normal for Class

[illegible]

Primary Heat: No heat

Q. I have a question about the 1992-1993 season. I was told that the 1992-1993 season was the best season for the 1992-1993 season. Is that correct?

493 Extra fix: 0 0



R01

SPECIAL FEATURES

0
1
2
3
4
5
6
7
8
9

SUMMARY

Base Adj

IMPROVEMENTS

Size/ Cam

6%

TOTAL IMPROVEMENT VALUE (for this card)

83.400



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-08
Card R01

2021
Assessor's Exhibit

15798 BEAR PAW RD

ADMINISTRATIVE INFORMATION
Neighborhood:
T 310 Ninilchik and Vicinity
Property Class:
110 Residential Dwelling - single
TAG:
68 - WESTERN EMERGENCY SVS

LEGAL DESCRIPTION:
T 1S R 14W SEC 35 Seward Meridian HM 0860012 NINILCHIK
RIVER ESTATES SUB AMENDED LOT 4 BLK 2

PRIMARY OWNER
DOUGAL ALLEN L & KATHLEEN A
1008 LANNAHAN PL
CALDWELL, ID 83605-5679

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	16,700	16,700	16,700	16,700	14,800	14,800
Improvements	75,100	78,400	87,200	76,400	77,600	76,800
Total	91,800	95,100	103,900	93,100	92,400	91,600

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		1.31	12,519	12,519	16,400	h CCR's	25	4,100	14,800
							X Elec Yes			
							Q View None			
							T Gravel Unmain	-10	-1,640	
							O Gas No	-25	-4,100	
									-1,640	14,800
ASSESSED LAND VALUE (Rounded) :										

MEMOS

Building Notes
9/18 TB INFO PER REALTOR.COM QUALITY PER SF 2012 INSP OF
157-063-55 SAME BUILDER
Real Estate Listing on File

LAND INFLUENCES						
Community	Y	N	View	N	L	G E
Gas			CCRs		Airstrip	Paved
Electric			HOA		For Sale	PLAT
Public H2O			Hwy Fnt		Ag Right	WATERFRONT
Public Sewer			Easement		Other	Ocean
LAND TYPE	RR#20	OTHER:				Pond
TOPO	Steep	Ravine	Other		Wetlands	

APPELLANT COMPARABLE_08

Style: 1 1/2 L LOG
Occupancy Single Family
Story Height: 1.5
Finished Area 858
Attic: None
Roofing
Material: Metal
Type: Gable
Framing: Std for class
Pitch: High 9/12 or more

FOUNDATION
Footings: Piers
Walls: Piers-no wall

DORMERS
1.5 Shed 44

FLOORING
1.0 Plywd sub Base Allowance
1.5 Plywd sub Base Allowance

EXTERIOR COVER
1.0 Log solid
1.5 Board & batter

INTERIOR WALLS
1.0 Normal for Class
1.5 Normal for Class

HEATING AND PLUMBING
Primary Heat: No heat
2-Fixt.Baths: 0 0 Kit sink: 1 1
3-Fixt.Baths: 1 3 Water Htr: 1 1
4-Fixt.Baths: 0 0 Extra fix: 0 0
5-Fixt.Baths: 0 0 TOTAL fix: 5 5

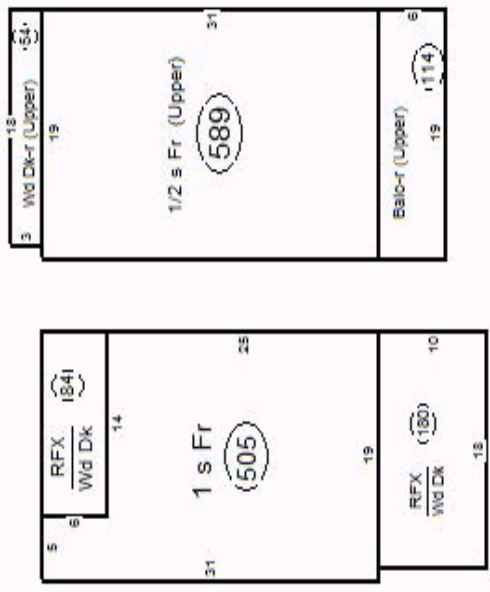
Construction	BaseArea	floor FinArea	Value
Wood Frame	505	1.0	505
Wood Frame	589	1.5	353
			8,310

	TOTAL BASE	55,350
INTERIOR		
Frame/Siding/Roof/Dorme		8,610
Loft/Cathedral		0
Interior finish		12,080
Basement finish		0
Heating		-3,840
Plumbing		3,120
Fireplaces/woodstoves		950
Other (Ex.Liv, AC, Attic, ...)		0
TOTAL INT		20,920

EXT FEATURES		
Description		
1 WDDK	1,390	Att Garage 0
2 RFX/	1,090	Att Carport 0
3 WDDK	2,240	Bsmt Garage: 0
4 RFX/	2,340	Ext Features 11,720
5 BALC-R/	3,210	
6 WDDK-R/	1,450	TOTAL GAR/EXT FEAT 11,720
		SUB-TOTAL 87,990
Quality Class/Gradi		F+ .95

GRADE ADJUSTED VALUE (rounded) 83,590

IMPROVEMENTS																
	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc Adj	% Comp	Value						
	0	0	0	83,590	9	0	0	100	116	87	76,800					
TOTAL IMPROVEMENT VALUE (for this card)											76,800					



157-063-08 R01

SPECIAL FEATURES

Description		
D WDSTOVE	1	950.00



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-75

Card R01

2021
Assessor's Exhibit

97277

158222 BEAR PAW RD

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:
T 1S R 14W SEC 35 Seward Meridian HM 2011058 NINILCHIK
RIVER EST BOCK REPLAT LOT 6A BLOCK 2

PRIMARY OWNER

BOCK CRAIG A & HELENA M L
PO BOX 39038
NINILCHIK, AK 99639-0038

Neighborhood:
N 310 Ninilchik and Vicinity

Property Class:
110 Residential Dwelling - single

TAG:
68 - WESTERN EMERGENCY SVS

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2016	2017	2018	2019	2020	Worksheet
Residential Exemption - Borough	Land	25,500	25,500	25,500	25,500	25,700	25,700
	Improvements	136,400	148,400	149,700	150,300	136,700	146,800
	Total	161,900	173,900	175,200	175,800	162,400	172,500

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		3.75	7,627	7,627	28,600	h CCR's	25	7,150	25,700
							X Elec Yes			
							Q View None			
							T Gravel Unmain	-10	-2,860	
							O Gas No	-25	-7,150	
									-2,860	25,700

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes
9/18 TB INFO & MEASUREMENTS PER OWNER CHECK FOR IMPS TO GPO NEXT
CANVASS 2ND WDSTV IN RO1 IS PIPE ONLY 8X12 SHED N/V LEAKING

ASG 96

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs			Airstrip		Paved	Grv Maint
Electric			HOA			For Sale		PLAT	TRAIL
Public H2O			Hwy Fnt			Ag Right			WATERFRONT
Public Sewer			Easement			Other		Ocean	River
LAND TYPE	RR#20	OTHER:						Pond	Dedicated
TOPO	Steep	Ravine	Other						Wetlands

APPELLANT COMPARABLE_09



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-69

Card R01

2021

47663

15664 STEELHEAD RIDGE RD

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

ACRES: 1.05

PRIMARY OWNER

T 1S R 14W SEC 35 Seward Meridian HM 0960023 NINILCHIK RIVER ESTATES SUBD ADD NO 2 LOT 11

YAGURA REVOCABLE FAMILY TRUST
3314 151ST ST NW
GIG HARBOR, WA 98332-9248

Neighborhood:

1310 Ninilchik and Vicinity

Property Class:

110 Residential Dwelling - single

TAG:

68 - WESTERN EMERGENCY SVS

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	15,300	15,300	15,300	15,300	13,100	13,100
Improvements	57,700	57,200	113,800	116,800	119,700	145,500
Total	73,000	72,500	129,100	132,100	132,800	158,600

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		1.05	13,905	13,905	14,600	h CCR's	25	3,650	13,100
							X Elec Yes			
							Q View None			
							T Gravel Unmain	-10	-1,460	
							O Gas No	-25	-3,650	
									-1,460	13,100

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes

11/19 DM DETGAR HAS WOOD FLOOR R02 RMVD %COMP & EFF YR BY WTMN

Real Estate Listing on File

ASG 98

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 H2O			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_10



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-77

Card R01

2021

100932

15800 WILD SALMON WAY

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

ACRES: 4.24

PRIMARY OWNER

Neighborhood:
N 310 Ninilchik and Vicinity

T 1S R 14W SEC 35 Seward Meridian HM 2014011 NINILCHIK
RIVER ESTATES WILSON REPLAT NO 2 LOT 8A1

WILSON DIANE P
PO BOX 39030
NINILCHIK, AK 99639-0030

Property Class:
110 Residential Dwelling - single

TAG:
68 - WESTERN EMERGENCY SVS

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	53,400	53,400	53,400	53,400	64,100	64,100
Improvements	149,600	158,800	160,900	168,800	154,200	165,400
Total	203,000	212,200	214,300	222,200	218,300	229,500

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		4.24	7,193	7,193	30,500	I Waterfront Pond	75	22,875	64,100
						h	CCR's	25	7,625	
						6	View Limited	20	6,100	
						X	Elec Yes			
						P	Gas Yes			
						T	Gravel Unmain	-10	-3,050	
									33,550	64,100

ASSESSED LAND VALUE (Rounded) :

MEMOS

Land Notes
08/18 DM APPROX 10% WETLANDS

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 H2O			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		

ASG 100

APPELLANT COMPARABLE_11

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME
Occupancy: Single Family
Storey Height: 1.0
Finished Area: 1,344
Attic: None

ROOFING

Material: Metal
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

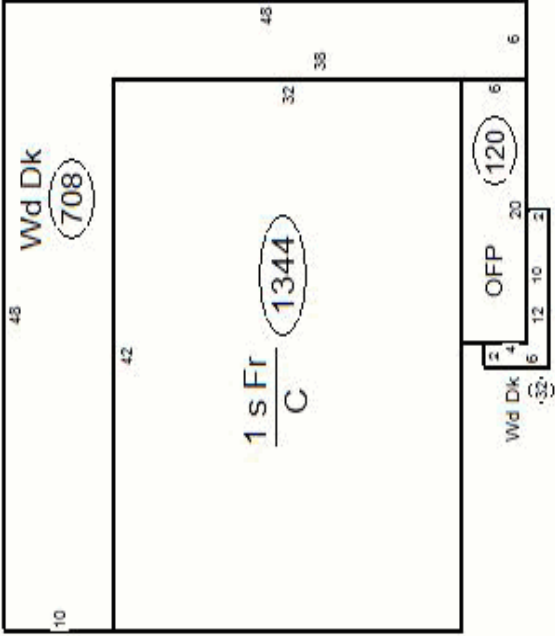
1.0 T111 plywd

INTERIOR WALLS

1.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Forced hot air
2-Ext.Baths: 0 0 Kit sink: 1 1
3-Ext.Baths: 2 6 Water Htr: 1 1
4-Ext.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 8



Construction BaseArea floor FinArea Value
Wood Frame 1344 1.0 1,344 121,330

TOTAL BASE 121,330

INTERIOR

Frame/Siding/Roof/Dorme 0
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating 0
Plumbing 7,860
Fireplaces/woodstoves 1,250
Other (Ex.Liv, AC, Attic, ...) 0
TOTAL INT 9,110

EXT FEATURES

Description
1 WDDK 7,720 Att Garage 0
2 OFF 3,910 Att Carport 0
3 WDDK 930 Bsmt Garage: 0
Ext Features 12,560

TOTAL GAR/EXT FEAT 12,560

SUB-TOTAL 143,000

Quality Class/Gradi Avg 1.00

GRADE ADJUSTED VALUE (rounded) 143,000

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc Adj	% Comp	Value
D DWELL	1.0	Avg	2004	2011	0.00	0.00	0	0	0	143,000	9	0	0	100	100	130,100
01 DETGAR	0.00	Avg	2015	2016	32.67	38.01	23	28	644	24,480	7	0	0	0	100	22,800
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 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) 165,400

SPECIAL FEATURES

Description	D	WDSTOVE	1	1,250
01 IF	644	5.34		
03 PRIVSEPT	1	6,500		
03 SWL-PRV	1	4,000		



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-15
Card R01

2021
Assessor's Exhibit

ADMINISTRATIVE INFORMATION
Neighborhood:
310 Ninilchik and Vicinity
Property Class:
110 Residential Dwelling - single
TAG:
68 - WESTERN EMERGENCY SVS

LEGAL DESCRIPTION:
T 1S R 14W SEC 35 Seward Meridian HM 0860012 NINILCHIK RIVER ESTATES SUB AMENDED LOT 22 BLK 1

ACRES: 1.04

PRIMARY OWNER
CHRISTENSEN VAL D & SHAUNA B
19425 UPPER SKYLINE DR
EAGLE RIVER, AK 99577-7922

15795 BEAR PAW RD

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	15,200	15,200	15,200	15,200	13,100	13,100
Improvements	131,700	134,100	132,600	169,400	173,300	171,600
Total	146,900	149,300	147,800	184,600	186,400	184,700

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		1.04	13,942	13,942	14,500	h CCR's	25	3,625	13,100
							X Elec Yes			
							Q View None			
							T Gravel Unmain	-10	-1,450	
							O Gas No	-25	-3,625	
									-1,450	13,100

ASSESSED LAND VALUE (Rounded) :

MEMOS

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 H2O			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_12

PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME
Occupancy Single Family
Story Height: 1.75
Finished Area 1,350
Attic: None
Roofing
Material: Metal
Type: Gable
Framing: Std for class
Pitch: High 9/12 or more

FOUNDATION

Footing: Normal for class
Walls: Formed concrete

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance
1.75 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Log solid
1.75 Log solid

INTERIOR WALLS

1.0 Normal for Class
1.75 Normal for Class

HEATING AND PLUMBING

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

Construction BaseArea floor FinArea Value
Wood Frame 944 1.0 944 90,230
Wood Frame 624 1.75 406 18,980

TOTAL BASE		109,210
INTERIOR		
Frame/Siding/Roof/Dorme	5,040	
Loft/Cathedral	0	
Interior finish	15,090	
Basement finish	0	
Heating	-3,650	
Plumbing	3,930	
Fireplaces/woodstoves	1,250	
Other (Ex.Liv, AC, Attic, ...)	0	
TOTAL INT		21,660

EXT FEATURES		GARAGES	
Description		Att Garage	0
1 OFF	6,000	Att Carport	0
2 WDDK	5,760	Bsmt Garage:	0
		Ext Features	11,760

TOTAL GAR/EXT FEAT 11,760
SUB-TOTAL 142,630
Quality Class/Gradi Avg 1.00

157-063-15 R01

SPECIAL FEATURES

Description			
D WdstOVE	1	1,250	
03 PRIVSEPT	1	6,500	
03 SWL-PRV	1	4,000	

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Const	Eff	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc Adj	% Comp	Value	
D DWELL	1.75	Avg	2011	2015		0.00	0.00		0	0	0	142,630	5	0	0	100	116	100	157,200
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	
03 SWL	0.00	Avg	3000	3000		0.00	0.00		0	0	1	10,500	0	0	0	0	100	10,500	
04 SHEDGP	10.00	Avg	2011	2013		14.65	14.65		12	16	192	2,810	33	0	0	0	100	1,900	

TOTAL IMPROVEMENT VALUE (for this card)

171,600



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-62
Card R01

2021
Assessor's Exhibit

15659 STEELHEAD RIDGE RD

ADMINISTRATIVE INFORMATION
Neighborhood:
1310 Ninilchik and Vicinity
Property Class:
110 Residential Dwelling - single
TAG:
68 - WESTERN EMERGENCY SVS

LEGAL DESCRIPTION:
T 1S R 14W SEC 35 Seward Meridian HM 0960023 NINILCHIK
RIVER ESTATES SUBD ADD NO 2 LOT 4

ACRES: 1.32
PRIMARY OWNER
MAUGER MICHAEL J
MAUGER JANET E
19741 N MITKOF LOOP
EAGLE RIVER, AK 99577-8790

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	16,800	16,800	16,800	16,800	23,100	23,100
Improvements	234,500	239,200	236,900	356,100	362,100	358,000
Total	251,300	256,000	253,700	372,900	385,200	381,100

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		1.32	12,500	12,500	16,500	9 View Good	50	8,250	23,100
						h CCR's		25	4,125	
						X Elec Yes				
						T Gravel Unmain		-10	-1,650	
						O Gas No		-25	-4,125	
									6,600	23,100

ASSESSED LAND VALUE (Rounded) :

MEMOS

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs			Airstrip		Paved	Grv Unmain
Electric			HOA			For Sale		PLAT	NONE
Public H2O			Hwy Fnt			Ag Right			WATERFRONT
Public Sewer			Easement			Other		Ocean	River
LAND TYPE	RR#20		OTHER:					Pond	Dedicated
TOPO	Steep		Ravine		Other		Wetlands		Boat Launch

APPELLANT COMPARABLE_13

PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME
Occupancy Single Family
Story Height: 1.75
Finished Area 1,906
Attic: None

ROOFING

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

FOUNDATION

Footing: Normal for class
Walls: Formed concrete

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance
1.75 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Hardi-Plank
1.75 Hardi-Plank

INTERIOR WALLS

1.0 Normal for Class
1.75 Normal for Class

HEATING AND PLUMBING

Primary Heat: Radiant-floor
2-Ext.Baths: 1 2 Kit sink: 1 1
3-Ext.Baths: 2 6 Water Htr: 1 1
4-Ext.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 10

Construction	BaseArea	floor FinArea	Value
Wood Frame	1124 1.0	1,124	170,570
Wood Frame	978 1.75	782	43,020

TOTAL BASE		213,590
INTERIOR		
Frame/Siding/Roof/Dorme	10,280	
Loft/Cathedral	0	
Interior finish	48,660	
Basement finish	0	
Heating	4,330	
Plumbing	21,600	
Fireplaces/woodstoves	0	
Other (Ex.Liv, AC, Attic, ...)	1,500	
TOTAL INT	86,370	

EXT FEATURES

Description	Att Garage	0
1 WDDK-R	Att Carport	0
2 RFX/	Bsmt Garage:	0
3 WDDK-R	Ext Features	31,880
4 WDDK-R		
5 RFX/		
6 WDDK	TOTAL GAR/EXT FEAT	31,880
7 WDDK	SUB-TOTAL	331,840
See file for more feat	Quality Class/Gradi	VG- .86

157-063-62 R01

GRADE ADJUSTED VALUE (rounded)

285,380

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	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	1.75	VG-	2011	2015		0.00	0.00	0	0	0	285,380	5	0	0	100	116	100	314,500	
01 DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	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	0	100	10,500	
03 MACHINE	0.00	G	2015	2016		26.44	34.37	14	20	280	15,250	7	0	0	0	0	100	14,200	
04 MACHINE	0.00	G	2015	2016		26.44	34.37	16	16	256	12,320	7	0	0	0	0	100	11,500	
05 SHEDGP	10.00	G	2015	2016		14.36	19.45	12	20	240	6,580	20	0	0	0	0	100	5,300	
TOTAL IMPROVEMENT VALUE (for this card)																			358,000

SPECIAL FEATURES

Description	0	1,500
D MONTR	0	1,500
02 PRIVSEPT	1	6,500
02 SWL-PRV	1	4,000
03 SHOP	280	910.00
04 SHOP	256	832.00
05 E	240	0.60



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-54
Card R01

2021
Assessor's Exhibit

15805 STEELHEAD RIDGE RD

47648

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

T 1S R 14W SEC 35 Seward Meridian HM 0910071 NINILCHIK
RIVER ESTATES SUB ADDN NO 1 LOT 11-A

PRIMARY OWNER

MAXWELL GREG K & ANNETTE L
PO BOX 39744
NINILCHIK, AK 99639-0744

Neighborhood:

1310 Ninilchik and Vicinity

Property Class:

110 Residential Dwelling - single

TAG:

68 - WESTERN EMERGENCY SVS

Residential Dwelling - single

EXEMPTION INFORMATION

Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	15,600	15,600	15,600	15,600	20,300	20,300
Improvements	276,500	274,400	270,800	327,600	264,200	320,900
Total	292,100	290,000	286,400	343,200	284,500	341,200

LAND DATA AND CALCULATIONS

Type	Method	Use	Acre	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.11	13,514	13,514	15,000	h CCR's	25	3,750	20,300
						6	View Limited	20	3,000	
						P	Gas Yes			
						X	Elec Yes			
						T	Gravel Unmain	-10	-1,500	
									5,250	20,300

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes

5/24/11-TWO SM LEAN-TO'S ON HOUSE N/V.DJ

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs			Airstrip		Paved	Grv Maint
Electric			HOA			For Sale		PLAT	TRAIL
Public H2O			Hwy Fnt			Ag Right			WATERFRONT
Public Sewer			Easement			Other		Ocean	River
LAND TYPE	RR#20		OTHER:					Pond	Dedicated
TOPO	Steep		Ravine		Other				Wetlands

APPELLANT COMPARABLE_14

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME
Occupancy: Single Family
Storey Height: 2.0
Finished Area: 2,050
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
2.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Wood siding
2.0 Wood siding

INTERIOR WALLS

1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Forced hot air
2-Ext.Baths: 0 0 Kit sink: 1 1
3-Ext.Baths: 2 6 Water Htr: 1 1
4-Ext.Baths: 0 0 Extra fix: 0 0
5-Fixt.Baths: 0 0 TOTAL fix: 8 8

Construction	BaseArea	floor FinArea	Value
Wood Frame	1310	1.0	1,310
Wood Frame	740	2.0	740
			89,600

TOTAL BASE	283,680
------------	---------

INTERIOR			
Frame/Siding/Roof/Dorme			3,260
Loft/Cathedral			0
Interior finish			0
Basement finish			0
Heating			0
Plumbing			16,200
Fireplaces/woodstoves			1,800
Other (Ex.Liv, AC, Attic, ...)			0
TOTAL INT			21,260

EXT FEATURES			
Description			
1 WDDK	9,500		0
2 OFF	2,940		0
			0
			12,440

TOTAL GAR/EXT FEAT	12,440
SUB-TOTAL	317,380
Quality Class/Gradi	VG- .86

157-063-54 R01

SPECIAL FEATURES

Description		
D WdstOVE	1	1,800
05 PRIVSEPT	1	6,500
05 SWL-PRV	1	4,000
08 H	936	2,25
08 IF	936	5,34
08 LOFT	432	4,86
09 4SO	0	-14,05
12 ISO	0	-1,76
13 ISO	0	-1,76

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	Loc		Value
															RDF	Adj	
D DWELL	2.0	VG-	1997	2008		0.00	0.00	0	0	0	272,950	12	0	0	100	115	276,200
01 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00		0	0	1	2,000	0	0	0	0		2,000
05 SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	10,500	0	0	0	0		10,500
08 DETGAR	0.00	Avg	2004	2007	29.79	42.24		26	36	936	39,540	24	0	0	0		30,100
09 POLEBDG	10.00	Avg	2000	2009	28.10	14.05		10	10	100	1,410	53	0	0	0		700
10 WDDK	0.00	Low	2004	2007		0.00	0.00	12	12	138	2,100	61	0	0	0		800
11 GRNHSEFS	0.00	Low	2018	2019		3.76	3.76	8	16	120	450	7	0	0	0		400
12 LEANTO	10.00	Avg	1997	2008	13.55	11.79		3	4	12	140	57	0	0	0		100
13 LEANTO	10.00	Avg	1997	2008	13.55	11.79		3	4	12	140	57	0	0	0		100
TOTAL IMPROVEMENT VALUE (for this card)																	320,900



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-063-66
Card R01

2021
Assessor's Exhibit

15571 STEELHEAD RIDGE RD

47660

ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES: 2.24	PRIMARY OWNER
Neighborhood: N 310 Ninilchik and Vicinity Property Class: 110 Residential Dwelling - single TAG: 68 - WESTERN EMERGENCY SVS	T 1S R 14W SEC 35 Seward Meridian HM 0960023 NINILCHIK RIVER ESTATES SUBD ADD NO 2 LOT 8		MCDANIEL JOSHUA ADAM PO BOX 39465 NINILCHIK, AK 99639-0465

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2016	2017	2018	2019	2020	Worksheet
Residential Exemption - Borough Disabled Veteran	Land	20,700	20,700	20,700	20,700	24,000	24,000
	Improvements	151,600	150,000	147,900	263,000	209,600	258,600
	Total	172,300	170,700	168,600	283,700	233,600	282,600

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		2.24	9,732	9,732	21,800	h CCR's	25	5,450	24,000
						6	View Limited	20	4,360	
						X	Elec Yes			
						T	Gravel Unmain	-10	-2,180	
						O	Gas No	-25	-5,450	
									2,180	24,000

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes
5/11 DJ MISC OUTBLDGS NV EFF YR BY WT MEANS
09/18 DM CNPY ON GPO & CONEX NV GRNHSE NV 8X20 CONEX INSIDE POL
Land Notes
09/18 DM APPROX 16% WETLANDS
Real Estate Listing on File

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs			Airstrip		Paved	Grv Maint
Electric			HOA			For Sale		PLAT	TRAIL
Public H2O			Hwy Fnt			Ag Right			WATERFRONT
Public Sewer			Easement			Other		Ocean	River
LAND TYPE	RR#20		OTHER:					Pond	Dedicated
TOPO	Steep		Ravine	Other					Wetlands
									Boat Launch

APPELLANT COMPARABLE_15

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME
Occupancy: Single Family
Storey Height: 1.0
Finished Area: 2,288
Attic: Fin
Roofing Material: Metal
Roof Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Normal for class
Walls: Formed concrete

DORMERS

None

FLOORING

2.0 Plywd sub Base Allowance
A Plywd sub None
1.0 Slab Base Allowance

EXTERIOR COVER

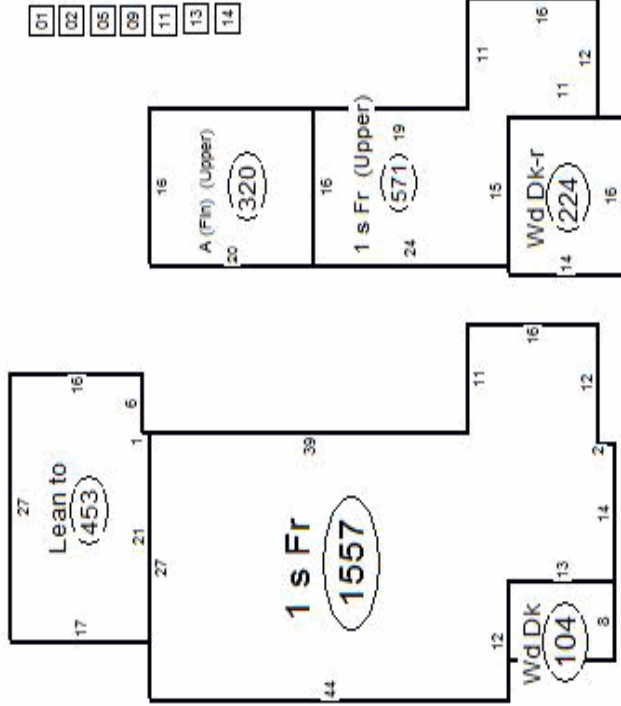
1.0 Wood siding
2.0 Wood siding
A Wood siding

INTERIOR WALLS

1.0 Normal for Class
2.0 Normal for Class
A Other

HEATING AND PLUMBING

Primary Heat: Hot Water
2-Ext.Baths: 1 2 Kit sink: 1 1
3-Ext.Baths: 1 3 Water Htr: 1 1
4-Ext.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 1 5 TOTAL fix: 12



Construction	BaseArea	floor FinArea	Value
Wood Frame	1557	1.0	1,557
Wood Frame	571	2.0	571
Wood Frame	320	A	160
			3,430

TOTAL BASE		186,420
INTERIOR		
Frame/Siding/Roof/Dorme		1,770
Loft/Cathedral		0
Interior finish		4,050
Basement finish		0
Heating		4,280
Plumbing		17,575
Fireplaces/woodstoves		1,250
Other (Ex.Liv, AC, Attic, ...)		0
TOTAL INT		28,925

EXT FEATURES

Description		
1 WDDK-R	3,520	Att Garage
2 WDDK	1,800	Att Carport
		Bsmt Garage:
		Ext Features
		5,320

TOTAL GAR/EXT FEAT	5,320
SUB-TOTAL	220,665
Quality Class/Gradi	Avg 1.00

157-063-66 R01

GRADE ADJUSTED VALUE (rounded)

220,670

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	2000	2013		0.00	0.00	0	0	0	220,670	7	0	0	100	115	100	236,000	
01 CONEX	0.00	Avg	3000	3000		1,200.00	1,200.00	8	20	1	1,200	0	0	0	0	0	100	1,200	
02 DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	100	2,000	
05 SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	10,500	0	0	0	0	0	100	10,500	
09 MACHINE	0.00	Low	2008	2011		26.44	17.19	12	16	192	4,160	16	0	0	0	0	100	3,500	
11 SHEDGP	10.00	Low	2012	2014		13.31	8.65	6	8	48	420	28	0	0	0	0	100	300	
12 LEANTO	10.00	Low	2008	2011		7.94	6.91	17	27	453	3,130	43	0	0	0	0	100	1,800	
13 CONEX	0.00	Avg	3000	3000		1,200.00	1,200.00	8	20	1	1,200	0	0	0	0	0	100	1,200	
14 POLEBLDG	0.00	Low	2008	2011		19.12	16.63	8	27	216	3,590	43	0	0	0	0	100	2,100	
TOTAL IMPROVEMENT VALUE (for this card)																			258,600

SPECIAL FEATURES

Description																			
D WDSTOVE	1	1,250																	
D WH	1	4,475																	
O5 PRIVSEPT	1	6,500																	
O5 SWL-PRV	1	4,000																	
O9 SHOP	192	624.00																	
O9 WDSTOVE	1	700.00																	
O12 ISO	0	-1.03																	
O14 ISO	0	-2.49																	



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Assessor's Exhibit

47654

15677 STEELHEAD RIDGE RD

157-063-60

Card R01

ADMINISTRATIVE INFORMATION
Neighborhood:
1310 Ninilchik and Vicinity
Property Class:
110 Residential Dwelling - single
TAG:
68 - WESTERN EMERGENCY SVS

LEGAL DESCRIPTION:
T 1S R 14W SEC 35 Seward Meridian HM 0960023 NINILCHIK
RIVER ESTATES SUBD ADD NO 2 LOT 2

PRIMARY OWNER
VAN SAUN RODERIC A
VAN SAUN KATHERINE A
PO BOX 39622
NINILCHIK, AK 99639-0622

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2016	2017	2018	2019	2020	Worksheet
Residential Exemption - Borough	Land	25,500	25,500	25,500	25,500	23,400	23,400
	Improvements	236,700	285,800	282,200	281,900	232,700	276,100
	Total	262,200	311,300	307,700	307,400	256,100	299,500

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		1.36	12,279	12,279	16,700	9 View Good	50	8,350	23,400
							h CCR's	25	4,175	
							X Elec Yes			
							T Gravel Unmain	-10	-1,670	
							O Gas No	-25	-4,175	
									6,680	23,400

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes
05/11 DJ VERIFIED INT W/OWNER
11/11 SF % COMP & EFF BY WTMN
01/13 DOM INFO PER OWNER
10/14 BLM NO CHANGES PER OWNER
08/18 DM SOME OUTBLDGS NV
04/19 DM ORIGINAL HOUSE HAS PIER FOUNDATION.ADDN IS FORMED CONC

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 H2O			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_16

PHYSICAL CHARACTERISTICS

style: 2 L FRAME
Occupancy Single Family
Story Height: 2.0
Finished Area 2,960
Metric: Fin

ROOFING

Material: Metal
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footings: Monolithic slab
Walls: Formed concrete

DORMERS

None

FLOORING

Category	Sub-category	Base Allowance
1.0 Plywd sub	1.0 Plywd sub	Base Allowance
	2.0 Plywd sub	Base Allowance
A Plywd sub	A Plywd sub	Base Allowance

EXTERIOR COVER

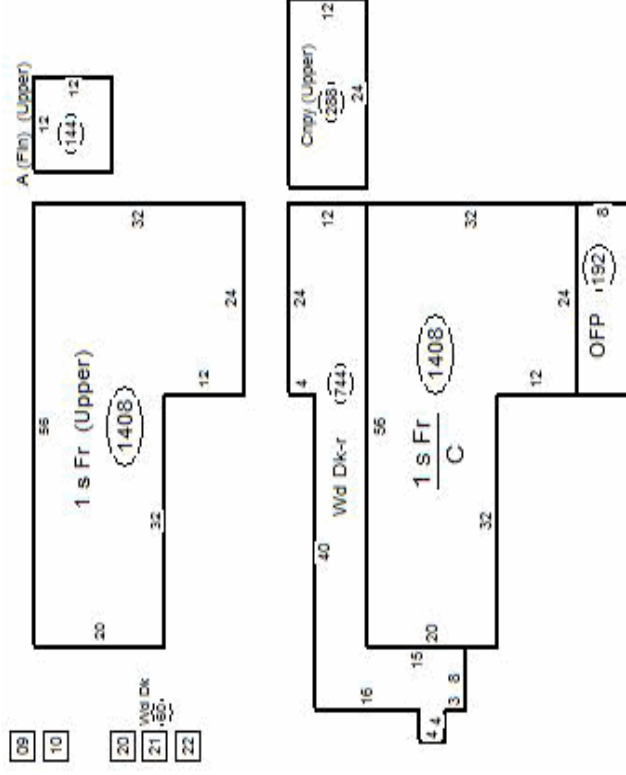
1.0	Vinyl
2.0	Vinyl
A	Vinyl

INTERIOR WALLS

1.0	Normal for Class
2.0	Normal for Class
A	Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater		
2-Ext.Baths:	0	0
3-Ext.Baths:	3	9
4-Ext.Baths:	0	0
5-Ext.Baths:	0	0
TOTAL fix:	0	0



Construction	BaseArea	floor	FinArea	Value
Wood Frame	1408	1.0	1,408	126,190
Wood Frame	1408	2.0	1,408	96,310
Wood Frame	144	A	144	1,540

TOTAL BASE	224,040
------------	---------

INTERIOR	
Frame/Siding/Roof/Dormer	0
Loft/Cathedral	0
Interior finish	3,650
Basement finish	0
Heating	-7,990
Plumbing	16,265
Fireplaces/woodstoves	1,250
Other (Ex.Liv. AC, Attic, ...)	0
TOTAL INT	13,175

EXT FEATURES		GARAGES	
Description		Att Garage	0
1 WDDK-R	9,450	Att Carport	0
2 OFP	5,810	Bsmt Garage:	0
3 CNPY/	3,420	Ext Features	18,680

TOTAL GAR/EXT FEAT	18,680
SUB-TOTAL	255,895
Quality Class/Grade	Avg 1.00

GRADE ADJUSTED VALUE (rounded) 255,900											
IMPROVEMENTS											
L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	%	Comp	Value	
0	0	255,900	9	0	0	0	100	115	80	214,200	
0	1	10,500	0	0	0	0	0		100	10,500	
0	1	2,000	0	0	0	0	0		100	2,000	
16	128	1,280	79	0	0	0	0		100	300	
24	240	5,810	34	0	0	0	0		100	3,800	
40	1,280	53,960	16	0	0	0	0		100	45,300	
IMPROVEMENT VALUE (for this card)											276,100

SUMMARY OF IMPROVEMENTS																		
Improvement	Story or Ht	Grade	Yr.Blt.	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	Avg	2003	2011	0.00	0.00	0.00	0	0	0	255,900	9	0	0	100	115	80	214,200
09 SWL	0.00	Avg	3000	3000	0.00	0.00	0.00	0	0	1	10,500	0	0	0	0	0	100	10,500
10 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	100	2,000
20 SHEDGP	10.00	Low	2000	2001	15.42	10.02	10.02	8	16	128	1,280	79	0	0	0	0	100	300
21 MACHINE	0.00	Low	1997	2002	26.44	20.67	20.67	10	24	240	5,810	34	0	0	0	0	100	3,800
22 DETGAR	0.00	Avg	2008	2011	29.30	42.16	42.16	32	40	1,280	53,960	16	0	0	0	0	100	45,300
TOTAL IMPROVEMENT VALUE (for this card)																		276,100

SPECIAL FEATURES			
Description			
D	WDSTOVE	1	1,250
D	WH	1	4,475
09	PRIVSEPT	1	6,500
09	SWL-PRV	1	4,000
21	FINSHLO	240	5.36
22	H	1,280	2.25
22	IF	1,280	5.34
22	LOFT	640	5.26

32	40	1,280	53,960	16	0	0	0	100	45,300
TOTAL IMPROVEMENT VALUE (for this card)									
									276,100



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-010-33
Card R01

Assessor's Exhibit
2021

47282

11890 STERLING HWY

ADMINISTRATIVE INFORMATION

Neighborhood:
N 310 Ninilchik and Vicinity
Property Class:
110 Residential Dwelling - single
TAG:
59 - CENTRAL HOSPITAL

LEGAL DESCRIPTION:

T 1S R 14W SEC 12 Seward Meridian HM SE1/4 SE1/4 SE1/4 LYING SOUTH OF THE STERLING HWY

PRIMARY OWNER

OSMAR TIMOTHY D
PO BOX 382
KASLOF, AK 99610-0382

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	20,900	20,900	20,900	20,900	14,200	14,200
Improvements	31,300	30,600	35,300	17,800	22,400	22,300
Total	52,200	51,500	56,200	38,700	36,600	36,500

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	2.60	9,077	9,077	23,600	6 View Limited	20	4,720	14,200
		R Paved								
		O Gas No						-25	-5,900	
		Y Elec No						-35	-8,260	
									-9,440	14,200

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes
9/18 TB % COMP & INFO PER REALTOR.COM PICS
Land Notes
9/18 TB HWY FNT
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 H2O			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		

KPB COMPARABLE_01

PHYSICAL CHARACTERISTICS

Style: CABIN
Occupancy: Single Family
Storey Height: 1.0
Finished Area: 254
Attic: None
Roofing Material: Comp sh to 235#
Type: Complex
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Piers
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 A/Std siding

INTERIOR WALLS

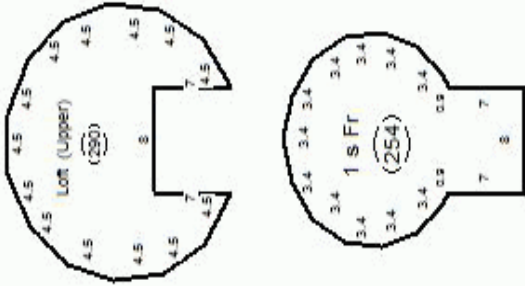
1.0 Normal for Class

HEATING AND PLUMBING

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

Construction BaseArea floor FinArea Value
Wood Frame 254 1.0 254 24,930

01 02



TOTAL BASE 24,930

INTERIOR

Frame/Siding/Roof/Dorme 0
Loft/Cathedral 5010
Interior finish 0
Basement finish 0
Heating -650
Plumbing 3,120
Fireplaces/woodstoves 0
Other (Ex.Liv, AC, Attic, ...) 0

TOTAL INT 7,480

EXT FEATURES

Description

GARAGES

Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 0

TOTAL GAR/EXT FEAT 0

SUB-TOTAL 32,410

Quality Class/Gradi F .90

157-010-33 R01

GRADE ADJUSTED VALUE (rounded) 29,170

SUMMARY OF IMPROVEMENTS

SPECIAL FEATURES

Description 02 CRIB 1 1,500

Improvement	or Ht	Story	Yr.Blt.	Eff	Const	Count	Base	Adj	Rate	L	Size/	Comp	Pys	Obs	Fnc	Depr	RDF	Loc	%	Value
D DWELL	1.0	F	2005	2012	0.00	0.00	0.00	0.00	0.00	0	0	0	29,170	8	0	0	100	121	58	18,800
01 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	100	100	2,000
02 SWL	0.00	Avg	3000	3000	0.00	0.00	0.00	0.00	0.00	0	0	1	1,500	0	0	0	0	100	100	1,500

TOTAL IMPROVEMENT VALUE (for this card) 22,300



48235

LEGAL DESCRIPTION:

ACRES: 1.00

PRIMARY OWNER

DESCRIPTION:
T 1 S 14W SEC 13 Seward Meridian HM 0860058 RED BLUFF
TERRACE SUB ADDN NO 1 LOT 1 BLK 1

HUBBARD DAN C
HUBBARD BEATRICE D
173 HUBBARD RD SW
FLOYD, VA 24091-3255

Property Class:
110 Residential Dwelling - single

AG: 59 - CENTRAL HOSPITAL

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	40,000	40,000	40,000	40,000	34,100	34,100
Improvements	52,800	51,000	60,600	70,000	91,300	91,200
Total	92,800	91,000	100,600	110,000	125,400	125,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.00	14,200	14,200	14,200	A View Excellent	150	21,300	34,100
							h CCR's	25	3,550	
							X Elec Yes			
							T Gravel Unmain	-10	-1,420	
							O Gas No	-25	-3,550	
ASSESSED LAND VALUE (Rounded) :									19,880	34,100

MEMOS

Building Notes
09/18 TJ INFO PER OWNER
Real Estate Listing on File

ASG 114

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 H2O					Ag Right			WATERFRONT			
Public Sewer			Easement		Other			Ocean	River	Lake	
LAND TYPE	RR#20	OTHER:							Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands					

KPB COMPARABLE_02

PHYSICAL CHARACTERISTICS

Style: COTTAGE MUL
Occupancy: Single Family
Storey Height: 2.0
Finished Area: 640
Attic: None
Roofing
Material: Metal
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
2.0 Plywd sub Base Allowance

EXTERIOR COVER

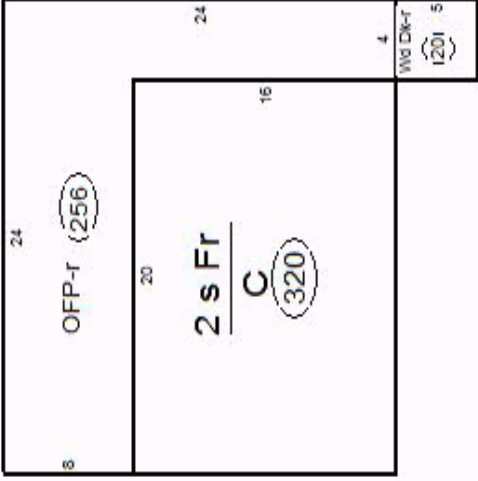
1.0 Plywood sh
2.0 Plywood sh

INTERIOR WALLS

1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater
2-Ext.Baths: 1 2 Kit sink: 1 1
3-Ext.Baths: 1 3 Water Htr: 1 1
4-Ext.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 7



R01 157-231-09

Construction	BaseArea	floor FinArea	Value
Wood Frame	320	1.0	320
Wood Frame	320	2.0	320
			25,450

	TOTAL BASE	58,300
INTERIOR		
Frame/Siding/Roof/Dorme		0
Loft/Cathedral		0
Interior finish		0
Basement finish		0
Heating		-1,720
Plumbing		6,550
Fireplaces/woodstoves		0
Other (Ex.Liv, AC, Attic, ...)		0
TOTAL INT		4,830

EXT FEATURES

Description		
1 OFF-R	7,760	0
2 WDDK-R	780	0
Att Garage		0
Att Carport		0
Bsmt Garage:		0
Ext Features		8,540

TOTAL GAR/EXT FEAT 8,540
SUB-TOTAL 71,670

Quality Class/Gradi Avg- .95

GRADE ADJUSTED VALUE (rounded) 68,090

SUMMARY OF IMPROVEMENTS

Improvement	Story		Yr.Blt.	Eff	Count	Base	Adj	W	L	Size/ Area	Comp	Pys	Obs	Fnc	Loc	% Comp	Value	
	or Ht	Grade																Rate
D DWELL	2.0	Avg	2009	2015		0.00	0.00	0	0	0	68,090	5	0	0	100	121	100	78,300
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 LEANTO	10.00	G	2018	2019		10.38	10.38	6	7	42	440	7	0	0	0		100	400
TOTAL IMPROVEMENT VALUE (for this card)																	91,200	

SPECIAL FEATURES

Description		
01 CISTERN	1	4,000
01 PRIV/SEPT	1	6,500



50206

LEGAL DESCRIPTION:

ACRES: 1.91

PRIMARY OWNER

DESCRIPTION:
T 2S R 14W SEC 10 Seward Meridian HM 0770083 SANDHILL MEADOWS SUB LOT 6 BLK 1

MEADOWS SUB LOT 6 BLK 1

110 Residential Dwelling - single

110 Residential Dwelling - single

68 - WESTERN EMERGENCY SVS

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	19,400	19,400	19,400	19,400	15,000	15,000
Improvements	48,700	46,800	54,900	57,000	71,500	71,200
Total	68,100	66,200	74,300	76,400	86,500	86,200

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formulc		1.91	10,471	10,471	20,000	S Gravel Main			15,000
							Q View None			
							X Elec Yes			
							O Gas No	-25	-5,000	
ASSESSED LAND VALUE (Rounded) :									-5,000	15,000

MEMOS

Real Estate Listing on File

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs		Airstrip			Paved	Grv Maint
Electric			HOA		For Sale			PLAT	TRAIL
Public H2O			Hwy Fnt		Ag Right			WATERFRONT	
Public Sewer			Easement		Other			Ocean	River
LAND TYPE	RR#20		OTHER:					Pond	Dedicated
TOPO	Steep		Ravine	Other	Wetlands				Boat Launch

KPB COMPARABLE 03

PHYSICAL CHARACTERISTICS

Style: COTTAGE
Occupancy: Single Family
Storey Height: 1.0
Finished Area: 672
Attic: None
Roofing:
Material: Metal
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footings: Piers
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 T111 plywd

INTERIOR WALLS

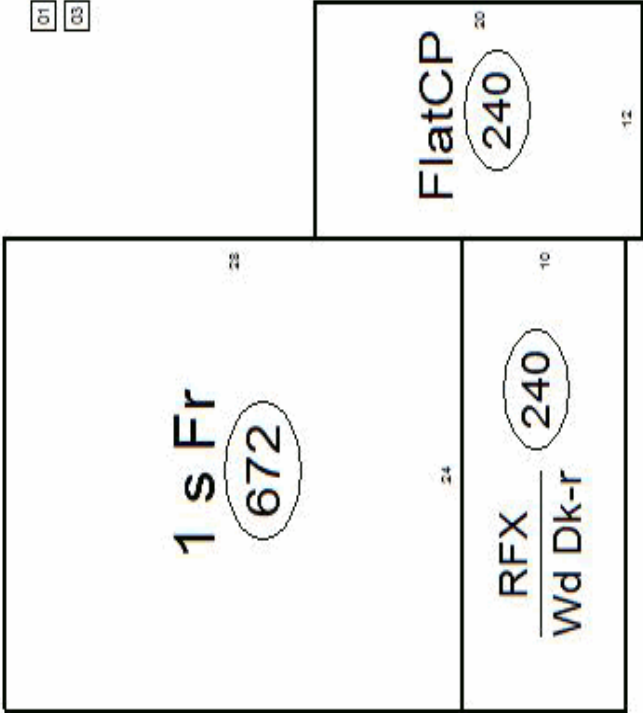
1.0 Normal for Class

HEATING AND PLUMBING

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

Construction BaseArea floor FinArea Value
Wood Frame 672 1.0 672 58,420

01 03



TOTAL BASE 58,420

INTERIOR

Frame/Siding/Roof/Dorme 420
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating -1,730
Plumbing 3,120
Fireplaces/woodstoves 0
Other (Ex.Liv, AC, Attic, ...) 0

TOTAL INT 1,810

EXT FEATURES

Description
1 WDDK-R 3,040
2 RFX/ 3,110
Garages:
Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 6,150

TOTAL GAR/EXT FEAT 6,150

SUB-TOTAL 66,380

Quality Class/Grade F .90

159-490-07 R01

GRADE ADJUSTED VALUE (rounded)

59,740

SUMMARY OF IMPROVEMENTS

SPECIAL FEATURES

Description		TOTAL IMPROVEMENT VALUE (for this card)																		
Improvement	Story or Ht	Yr.Blt.	Grade	Const	Eff	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc Adj	% Comp	Value		
03	PRIVSEPT	1	6,500																	
03	SWL-PRV	1	4,000																	
D	DWELL	1.0	F	1984	2002	0.00	0.00	0.00	0	0	0	59,740	20	0	0	0	100	121	100	57,800
01	DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	100	2,000	2,000
03	SWL	0.00	Avg	3000	3000	0.00	0.00	0.00	0	0	1	10,500	0	0	0	0	0	100	10,500	10,500
05	FLATCP	0.00	Avg	1996	2002	16.00	16.00	16.00	12	20	240	3,840	78	0	0	0	0	100	900	900
TOTAL IMPROVEMENT VALUE (for this card)																			71,200	



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

157-210-22
Card R01

2021
Assessor's Exhibit

48151

10377 KATRINA BLVD

ADMINISTRATIVE INFORMATION

Neighborhood:
1310 Ninilchik and Vicinity

Property Class:
110 Residential Dwelling - single

TAG:
59 - CENTRAL HOSPITAL

LEGAL DESCRIPTION:

T 1S R 13W SEC 5 Seward Meridian HM 0770046 ILIAMNA MEADOWS SUB LOT 3

ACRES: 5.13

PRIMARY OWNER
BRAMER NEIL A
10377 KATRINA BLVD
NINILCHIK, AK 99639-9770

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2016	2017	2018	2019	2020	Worksheet
Residential Exemption - Borough	Land	80,200	80,200	80,200	80,200	72,600	72,600
	Improvements	90,700	88,200	100,300	103,800	120,700	136,100
	Total	170,900	168,400	180,500	184,000	193,300	208,700

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value	
Residential Rural/Res T	49 User Definable Land Formula		2.25	9,689	9,689	21,800	A View Excellent	150	32,700	70,900	
							F Waterfront Ocean	100	21,800		
							S Gravel Main				
							X Elec Yes				
							† Topo Wetlands				
Remaining/Wetlands	49 User Definable Land Formula		2.88	590	590	1,700	O Gas No	-25	-5,450	1,700	
							None				
ASSESSED LAND VALUE (Rounded) :										49,050	72,600

MEMOS

Building Notes
06/11 SF SKIDS ON FOOTERS
06/20 SC INT INFO PER OWNER SKIDS ON FOOTERS
Bluff Erosion Property
09/18 ERS 20' TO BLUFF FRO NEAREST FOOTING ON RFX/WDDK-R
ESTIMATED STABLE
06/20 SC STABLE BLUFF 35' FROM HOME

Land Notes

Additional memos 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 H2O			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			

KPB COMPARABLE_04



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

159-0111-11
Card R01

2021
Assessor's Exhibit

17450 TIDAL KNOLL RD

48412

ADMINISTRATIVE INFORMATION
Neighborhood:
1310 Ninilchik and Vicinity
Property Class:
110 Residential Dwelling - single
TAG:
68 - WESTERN EMERGENCY SVS

LEGAL DESCRIPTION:
T 2S R 14W SEC 9 Seward Meridian HM 0850097 DEEP CREEK
KNOLL SUB AMENDED LOT 11

PRIMARY OWNER
WHITISH ANDREW BARRY
WHITISH XIAOHU WANG
PO BOX 35672
FORT WAINWRIGHT, AK 99703-0672

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	25,000	25,000	25,000	25,000	19,900	19,900
Improvements	81,000	78,700	93,600	98,700	119,500	118,900
Total	106,000	103,700	118,600	123,700	139,400	138,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acre	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.00	14,200	14,200	14,200	9 View Good	50	7,100	19,900
							h CCR's	25	3,550	
							s Gravel Main			
							X Elec Yes			
							o Easement	-10	-1,420	
							O Gas No	-25	-3,550	
ASSESSED LAND VALUE (Rounded) :									5,480	19,900

MEMOS

Building Notes
03/12 DJ MH CD3 GONE CD2 NOW GPO SHED N/V
07/18 ERS NO CHANGE

ASG 120

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 H2O			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	

KPB COMPARABLE_05



159-450-07

Card R01

17560 PROSPECTOR ST

50073


2021

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:
T 2S R 14W SEC 11 Seward Meridian HM 0770014 SOURDOUGH
FLATS SUB UNIT 1 LOT 2 BLK 1

PRIMARY OWNER

SMITH TERESA A
PO BOX 39349
NINILCHIK, AK 99639-0349

LEGAL DESCRIPTION:

Neighborhood:
310 Nimilchik and Vicinity

Property Class:
120 Residential Cabin - single

AG:
68 - WESTERN EMERGENCY SV

Residential Cabin - single

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	21,500	21,500	21,500	21,500	17,200	17,200
Improvements	<u>69,100</u>	<u>67,500</u>	<u>80,200</u>	<u>78,400</u>	<u>94,600</u>	<u>94,300</u>
Total	<u>90,600</u>	<u>89,000</u>	<u>101,700</u>	<u>99,900</u>	<u>111,800</u>	<u>111,500</u>

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		2.46	9,309	9,309	22,900	S	Gravel Main			17,200
							Q	View None			
							X	Elec Yes			
							O	Gas No	-25	-5,725	
ASSESSED LAND VALUE (Rounded) :										-5,725	17,200

MEMOS

Building Notes
09/11 SF LISTED 09/12/2011 \$119K
Real Estate Listing on File

ASG 122

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs		Airstrip			Paved	Grv Maint
Electric			HOA		For Sale			PLAT	TRAIL
Public H2O			Hwy Fnt		Ag Right			WATERFRONT	
Public Sewer			Easement		Other			Ocean	River
LAND TYPE	RR#20		OTHER:					Pond	Dedicated
	Steep		Ravine	Other		Wetlands			
TOPO									

KPB COMPARABLE_06

PHYSICAL CHARACTERISTICS

Style: COTTAGE
Occupancy: Single Family
Story Height: 1.0
Finished Area: 768
Attic: None

ROOFING

Material: Metal
Type: Gable
Framing: Std for class
Pitch: Low 4/12 or less

FOUNDATION

Footing: Piers
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

EXTERIOR COVER

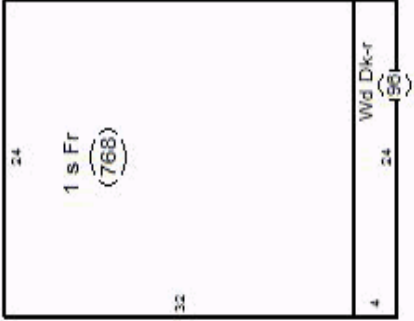
1.0 Board & batt Wood siding 30

INTERIOR WALLS

1.0 Normal for Class

HEATING AND PLUMBING

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



Construction BaseArea floor FinArea Value
Wood Frame 768 1.0 768 75,700

TOTAL BASE		75,700
INTERIOR		
Frame/Siding/Roof/Dorme	200	
Loft/Cathedral	0	
Interior finish	0	
Basement finish	0	
Heating	-2,070	
Plumbing	3,930	
Fireplaces/woodstoves	0	
Other (Ex.Liv, AC, Attic, ...)	0	
TOTAL INT		2,060

EXT FEATURES

Description
1 WDDK-R 2,040
GARAGES
Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 2,040

TOTAL GAR/EXT FEAT 2,040
SUB-TOTAL 79,800

Quality Class/Gradi Avg 1.00

GRADE ADJUSTED VALUE (rounded) 79,800

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	Loc Adj	% Comp	Value	
D	DWELL	1.0	Avg	1990	2005		0.00	0.00		0	0	0	79,800	16	0	0	100	121	100	81,100
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	FLATBARN	10.00	Low	1996	1996		22.98	20.06		11	16	176	3,530	80	0	0	0		100	700
03	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)																			94,300	

SPECIAL FEATURES

Description	176	7.88
02 LOFT		
03 PRIVSEPT	1	6,500
03 SWL-PRV	1	4,000



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

185-320-07

Card R01

2021
Assessor's Exhibit

63819 EVERGREEN AVE

65991

ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES: 1.15	PRIMARY OWNER
Neighborhood: T 310 Ninilchik and Vicinity	T 2S R 13W SEC 7 Seward Meridian HM 0780125 NINILCHIK AIRPORT HEIGHTS SUB 1977 ADDN TRACT 7		MATSUOKA CONRAD V MATSUOKA JULIE A PO BOX 39564 NINILCHIK, AK 99639-0564
Property Class: 110 Residential Dwelling - single			
TAG: 68 - WESTERN EMERGENCY SVS			

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2016	2017	2018	2019	2020	Worksheet
Senior Citizen	Land	21,100	21,100	21,100	21,100	13,800	13,800
Residential Exemption - Borough	Improvements	86,400	83,000	100,000	111,300	139,300	138,600
	Total	107,500	104,100	121,100	132,400	153,100	152,400

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		1.15	13,304	13,304	15,300	h CCR's	25	3,825	13,800
						Q View None				
						X Elec Yes				
						T Gravel Unmain		-10	-1,530	
						O Gas No		-25	-3,825	
									-1,530	13,800

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes
08/18 TB LADDER ACCESS TO A-FIN
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 H2O			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		

KPB COMPARABLE_07

ROI

[illegible]

A (Fin) (Upper)

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate
D DWELL	1.0	Avg	2008	2016	0.00	0.00	
O1 SWL	0.00	Avg	3000	3000	0.00	0.00	
O2 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	
O3 SHEDGP	10.00	F	2004	2010	15.03	12.02	
O4 FLATCP	0.00	F	2014	2016	13.09	11.24	
O5 CNPY/	0.00	Avg	2014	2015	0.00	0.00	

	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
0	0	0	0	100,890	4	0	0	100	121	100	117,200
0	0	0	1	10,500	0	0	0	0		100	10,500
0	0	0	1	2,000	0	0	0	0		100	2,000
10	14	140		1,680	47	0	0	0		100	900
24	32	768		8,630	20	0	0	0		100	6,900
10	12	120		1,420	24	0	0	0		100	1,100
TOTAL IMPROVEMENT VALUE (for this card)											
											138,600

TOTAL IMPROVEMENT VALUE (for this card)

138.600



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

159-010-81
Card R01

2021
Assessor's Exhibit

17695 KIMELUK ST

48387

ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES: 3.38	PRIMARY OWNER
Neighborhood: N 310 Ninilchik and Vicinity Property Class: 110 Residential Dwelling - single TAG: 68 - WESTERN EMERGENCY SVS	T 2S R 14W SEC 9 Seward Meridian HM 0970015 ANGLERS CREST SUB ADDITION NO 1 LOT 1 BLK 4		WIEBELHAUS MICHAEL F PO BOX 971 ANCHOR POINT, AK 99556-0971

Residential Dwelling - single

EXEMPTION INFORMATION	VALUATION RECORD					Worksheet
Assessment Year	2016	2017	2018	2019	2020	
Land	24,400	24,400	24,400	24,400	32,500	32,500
Improvements	87,300	93,800	95,200	117,900	143,400	137,100
Total	111,700	118,200	119,600	142,300	175,900	169,600

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		3.38	8,018	8,018	27,100	h CCR's	25	6,775	32,500
						6	View Limited	20	5,420	
						S	Gravel Main			
						X	Elec Yes			
						O	Gas No	-25	-6,775	
ASSESSED LAND VALUE (Rounded) :									5,420	32,500

MEMOS

Building Notes
07/18 TB INFO PER MLS.NO CHANGE TO C01
12/20 C01 NO CHG
Real Estate Listing on File
On Sale Inspection
1-20200018700 \$125,000 BUYER MICHAEL WIEBELHAUS

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 H2O			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			

KPB OCMPARABLE_08

PHYSICAL CHARACTERISTICS

Style: COTTAGE
Occupancy: Single Family
Story Height: 1.0
Finished Area: 1,568
Attic: None
Roofing
Material: Metal
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

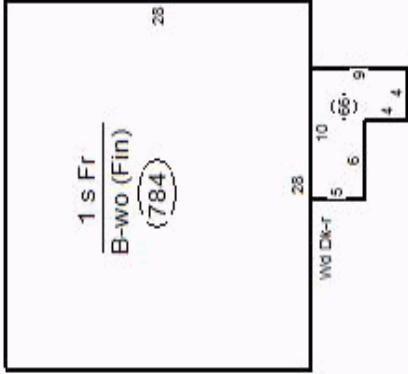
1.0 T111 plywd
B T111 plywd

INTERIOR WALLS

1.0 Normal for Class
B None

HEATING AND PLUMBING

Primary Heat: Space heater
2-Ext.Baths: 1 2 Kit sink: 1 1
3-Ext.Baths: 1 3 Water Htr: 1 1
4-Ext.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 7



R01 159-010-81

Construction BaseArea floor FinArea Value
Wood Frame 784 1.0 784 76,970
Concrete 784 B 784 22,100

TOTAL BASE 99,070

INTERIOR

Frame/Siding/Roof/Dorme 0
Loft/Cathedral 0
Interior finish 0
Basement finish 19,660
Heating -4,240
Plumbing 6,550
Fireplaces/woodstoves 1,250
Other (Ex.Liv, AC, Attic, ...) 0
TOTAL INT 23,220

EXT FEATURES

Description
1 WDDK-R 1,700
GARAGES
Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 1,700

TOTAL GAR/EXT FEAT 1,700
SUB-TOTAL 123,990

Quality Class/Gradi Avg- .95

159-010-81 R01

GRADE ADJUSTED VALUE (rounded) 117,790

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- 2000	2010		0.00	0.00		0	0	0	117,790	10	0	0	100	121	95	121,900
01	DRIVE	0.00	Avg 3000	3000		2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
03	SWL	0.00	Avg 3000	3000		0.00	0.00	0.00	0	0	1	10,500	0	0	0	0		100	10,500
04	SHEDGP	10.00	Avg 2003	2008		15.03	15.03	15.03	12	12	144	4,160	57	0	0	0		100	1,800
TOTAL IMPROVEMENT VALUE (for this card)																			136,200

SPECIAL FEATURES

Description	
D WdstOVE	1 1,250
03 PRIVSEPT	1 6,500
03 SWL-PRV	1 4,000
04 SAB	1 2,000

ASIN	ACRG	LND VAL	INFLUENCES ON VALUE	IMPR VAL	QUAL	EFF AGE	HSE TYPE	FRG	OUTBUILDINGS	FIN LIV AREA	%COMP	ACT PSF	APPLNPTS PSF
15706313	1.28	\$14,600	NO GAS=-25%, GRAV UNMAIN=++10%, CCR=+25%	\$64,800	F	2014	COTTAGE	NO	SHED GP 15x20	561	100%	\$115.50	\$141.53
15706309	1.31	\$14,800	NO GAS=-25%, GRAV UNMAIN=++10%, CCR=+25%	\$78,100	F+	2012	COTTAGE	NO	NO	608	100%	\$128.45	\$152.80
15706310	1	\$12,800	NO GAS=-25%, GRAV UNMAIN=++10%, CCR=+25%	\$98,000	A+	2014	MULTI LEVEL	NO	NO	655	100%	\$149.61	\$169.47
15706353	1.56	\$19,800	LIMITED VIEW=+20%, GRAV UNMAIN=-10% CCR=+25%, EASEMENT=-25%	\$85,200	A-	2017	COTTAGE	NO	SHED GP 12X16 SHED GP 10X12 GPO 12X12	672	88%	\$126.78	\$194.94
15706356	1.34	\$22,400	LIMITED VIEW=+20%, GRAV UNMAIN=-10%, CCR=+25%	\$93,300	F+	2011	CABIN	NO	GPO 14X14	468	100%	\$199.35	\$160.47
15706355	1.07	\$19,800	LIMITED VIEW=+20%, GRAV UNMAIN=-10%, CCR=+25%	\$83,400	F+	2011	CABIN	NO	SHED GP 11X12	468	100%	\$178.20	\$143.13
15706308	1.31	\$14,800	NO GAS=-25%, GRAV UNMAIN=++10%, CCR=+25%	\$76,800	F+	2011	1 1/2 LOG	NO	NO	858	87%	\$89.51	\$106.76
15706375	3.75	\$25,700	NO GAS=-25%, GRAV UNMAIN=++10%, CCR=+25%	\$146,800	A	2007	1L MASONRY	NO	GPO 26X28 SHED GP 10X14 HAY COVER 16X20	1108	91%	\$132.49	\$155.69
15706369	1.05	\$13,100	NO GAS=-25%, GRAV UNMAIN=++10%, CCR=+25% LIMITED VIEW=+20%, WATERFRONT POND=+75%	\$145,500	A	2016	1L FRAME	YES=\$12,200	CONEX 8X20	1152	100%	\$126.30	\$137.67
15706377	4.24	\$64,100	GRAV UNMAIN=-10%, CCR=+25%	\$165,400	A	2011	1L FRAME	YES= \$22,800	NO	1344	100%	\$123.06	\$170.76
15706315	1.04	\$13,100	NO GAS=-25%, GRAV UNMAIN=++10%, CCR=+25%	\$171,600	A	2015	1 1/2L FRAME	NO	SHED GP 12X16 GPO 14X20 GPO 16X16	1350	100%	\$127.11	\$136.81
15706362	1.32	\$23,100	GOOD VIEW=+50%, NO GAS=-25% GRAV UNMAIN=-10%, CCR=+25%	\$358,000	VG-	2015	1 1/2L FRAME	NO	SHED GP 12X20	1906	100%	\$187.82	\$199.95
15706354	1.11	\$20,300	LIMITED VIEW=+20%, GRAV UNMAIN=-10%, CCR=+25%	\$320,900	VG-	2008	2+L FRAME	YES=\$30,100	POLE BLDG 10X10 GRNHSE 7.5X16,	2050	100%	\$156.53	\$166.44
15706366	2.24	\$24,000	LIMITED VIEW=+20%, NO GAS=-25% GRAV UNMAIN=-10%, CCR=+25%	\$258,600	A	2013	2+L FRAME	NO	GPO 12X16 SHED GP 6X8 POLE BLDG 8X27	2288	100%	\$113.02	\$123.51
15706360	1.36	\$23,400	GOOD VIEW=+50%, NO GAS=-25% GRAV UNMAIN=-10%, CCR=+25%	\$276,100	A	2011	2+L FRAME	YES=\$45,300	SHED GP 8X16 GPO 10X24	2960	80%	\$93.27	\$101.18
15706343	1.37	\$15,100	NO GAS=-25%, GRAV UNMAIN=-10%, CCR=+20%	\$102,400	A	2014	COTTAGE	YES=\$22,930	GPO 14X16	672	95%	\$152.38	\$179.76

	Property ID	Address	Floor Area Gross Finish	Yr Blt	Assessed Value		\$ Change	% Change	2020 \$ / Ft2	2021 \$ / Ft2	Sale Date	Sale Price	2021 / SP Ratio	Sale \$ / Ft2	HT	House Type	Quality	
Comps																		
	1	15701033	11890 Sterling Hwy	254	2005	36,500	36,600	-100	-0.3%	144.09	143.70	1/31/2018	43,000	84.9%	169.29	71	Cabin	F
	2	15723109	12829 Frontage Rd	640	2009	125,300	125,400	-100	-0.1%	195.94	195.78	5/8/2019	138,000	90.8%	215.63	73	Cot ML	A-
	3	15949007	17725 Crab Man Rd	672	1984	86,200	86,500	-300	-0.4%	128.72	128.27	9/6/2019	75,000	114.9%	111.61	72	Cot 1 L	F
	4	15721022	10377 Katrina Blvd	720	2007	208,700	193,300	15,400	7.4%	268.47	289.86	2/3/2020	213,000	98.0%	295.83	72	Cot 1 L	A
	5	15901111	17540 Tidal Knoll Rd	768	2003	138,800	139,400	-600	-0.4%	181.51	180.73	9/28/2018	156,600	88.6%	203.91	72	Cot 1 L	A
	6	15945007	17560 Prospector St	768	1990	111,500	111,800	-300	-0.3%	145.57	145.18	11/13/2018	129,000	86.4%	167.97	72	Cot 1 L	A
	7	18532007	63819 Evergreen Ave	1,152	2008	152,400	153,100	-700	-0.5%	159.48	158.75	8/23/2019	157,000	97.1%	147.92	72	Cot 1 L	A
	8	15901081	17695 Kimeluk St	1568	2000	169,600	175,900	-6,300	-3.7%	112.18	108.16	6/24/2020	125,000	135.7%	79.72	72	Cot 1 L	A-
	Included in last years Comps																	
	Totals and Averages of Comps							1,022,000	7,000	0.2%	167.00	168.81		1,036,600	99.6%	173.98		
	Ninilchik River Estates Properties																	
	1	15706313	15832 Steelhead Ridge Rd	561	1994	79,400	80,200	-800	-1.1%	142.96	141.53	635 days mkt	100,000		178.25	72	Cot 1 L	F
	2	15706309	15790 Bear Paw Rd	608	1996	92,900	93,100	-200	-0.3%	153.13	152.80					72	Cot 1 L	F+
	3	15706310	15786 Bear Paw Rd	756	2009	110,800	111,000	-200	-0.2%	169.47	169.16					73	Cot Mul L	Ave+
	4	15706343	15784 Steelhead Ridge Rd	672	2010	120,800	121,100	-300	-0.3%	180.21	179.76					72	Cot 1 L	A
	5	15706353	15767 Steelhead Ridge Rd	672	2016	131,000	105,100	131,300	-300	-0.3%	195.39	194.94				72	Cot 1 L	Ave+
	6	15706356	15825 Steelhead Ridge Rd	792	2003	115,700	98,100	116,200	-500	-0.5%	161.17	160.47						F+
	7	15706355	15817 Steelhead Ridge Rd	792	2003	103,200	75,000	103,500	-300	-0.4%	143.55	143.13						F+
	8	15706308	15798 Bear Paw Rd	1,094	2004	91,600	92,400	-800	-0.9%	107.69	106.76							F+
	9	15706375	15822 Bear Paw Rd	2,216	1,108	172,500	162,400	10,100	5.7%	146.57	155.69					1 1/2 L Log	F+	
	10	15706369	15664 Steelhead Ridge Rd	1,152	1,152	2002	132,800	25,800	19.5%	115.28	137.67	07/19/19	148,000	89.7%	128.47	1 L Log	Ave	
	11	15706377	15800 Wild Salmon Way	1,344	1,344	2004	229,500	11,200	5.0%	162.43	170.76					1 L Log Fr	Avg	
	12	15706315	15795 Bear Paw Rd	1,568	1,350	2011	186,400	-1,700	-0.9%	138.07	136.81					1 1/2 L Fr	Ave	
	13	15706362	15645 Steelhead Ridge Rd	2,102	1,906	2011	385,200	-4,100	-1.1%	202.10	199.95					1 1/2 L Fr	VG-	
	14	15706354	15805 Steelhead Ridge Rd	2,050	2,050	1997	341,200	56,700	16.5%	138.78	166.44					2+ L Fr	VG-	
	15	15706366	15571 Steelhead Ridge Rd	2,448	2,288	2000	233,600	49,000	17.3%	102.10	123.51	8/22/2018	224,500	104.1%	98.12	2+ L Fr	Ave	
	16	15706360	15677 Steelhead Ridge Rd	2,960	2,960	2003	256,100	43,400	14.1%	86.52	101.18					2+ L Fr	Ave	
	Included in last year's CMA																	
	Totals and Averages of NRE properties							2,708,100		4.5%	146.59	152.54						

Assessed Value Criteria			Range of Possible Assessed Values		
1	Ave 2021 \$/Ft2 of Assessed Value NRE		\$/Ft2		
2	Ave 2021 \$/Ft2 of Assessed Value NRE and 2021 \$/Ft2 of Assessed Value	(All listed properties)	152.54	102,504	102,500
3	Ave 2020 \$/Ft2 of Assessed Value		157.96	106,148	106,100
4	Ave 2021 \$/Ft2 of Assessed Value		167.00	112,221	112,200
5	Ave Sale \$/Ft2		168.81	113,437	113,400
6	2021 \$/Ft2 Assessed Value of 15784 Steelhead Ridge Rd		173.98	116,917	116,900
			179.76	120,800	120,800

APPEAL HISTORY FOR PARCEL 157-063-43

APPEAL YEAR: 2013

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	03/07/2013	84,800	77,800	-7,000	-8%	Informal Adjustment

Summary: WHY DID VALUE CHANGE
UPDATED INFO W/OWNER

APPEAL YEAR: 2014

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	03/12/2014	82,400	74,600	-7,800	-9%	Informal Adjustment

Summary: HOMEOWNER SAYS VALUES ARE TOO HIGH-HAS COMPARED OTHER PROPERTIES CLOSE. HOME NOT FINISHED.
APPRAISER REVIEWED, COMPARED TO NEIGHBORS-OK. CHANGED COMPLETE.

APPEAL YEAR: 2018

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
DMUELLER	03/02/2018	86,600	86,600	0	0%	Informal Adjustment

Summary: OWNER WANTS EXPLANATION FOR INCREASE IN ASSESSED VALUE. REVIEWED 17 SALES IN HIS NEIGHBORHOOD AND EXPLAINED STATUTES. OWNER OK WITH VALUES. NO CHANGE MADE.

APPEAL YEAR: 2019

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
DMUELLER	03/15/2019	104,800	104,800	0	0%	Informal Adjustment

Summary: OWNER HAS REVIEWED AND UNDERSTANDS WHERE SOME OF THE INCREASES ARE BUT WOULD LIKE HELP WITH A FEW MORE QUESTIONS.
APPR. DISCUSSED CHANGE IN %COMPLETE AND ADDITION OF GPA. NO CHANGE.

APPEAL YEAR: 2020

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SCARMICHAEL	03/26/2020	121,100	121,100	0	0%	Informal Adjustment

Summary: OWNER: PROPERTY HAS SEEN AN INCREASE OVER THE LAST FEW YEARS. WOULD LIKE TO KNOW WHY. APPR: WENT OVER FILE. EMAILED SALES. MAY APPEAL. NO CHANGE.

APPEAL HISTORY FOR PARCEL 157-063-43

BOE APPEAL	Withdrawn - Formal	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SCARMICHAEL	03/30/2020	121,100	97,200	-23,900	-20%	Informal Adjustment
Summary:						

APPEAL YEAR: 2021

Appeal Type/Status

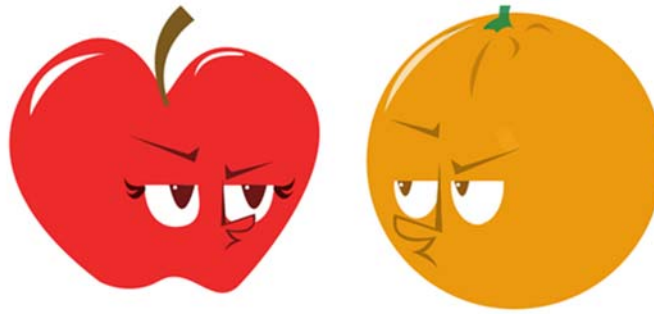
Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SCARMICHAEL	03/15/2021	120,800	120,800	0	0%	Informal Adjustment
Summary: OWNER WANTS INFO ON SALES USED FOR VALUATION. WENT OVER CMA AND SALES STUDY, EXPLAINED DIFFERENCES IN VALUE ON PROPERTIES. NO CHANGE.						

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
PSTORY	04/01/2021	120,800	0	120,800	0%	
Summary:						

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 Pond	\$ 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. *Hoblitt 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.