DECISION OF THE KENAI PENINSULA BOROUGH BOARD OF EQUALIZATION

A. CASE INFORMATION

Appeal Number:	2021-101
Hearing Date:	Friday, May 21, 2021
Place of Hearing:	Betty J. Glick Chambers, KPB Borough Building
Parcel Identification Number:	017-080-82
Applicable Tax Year:	2021
Name of Appellant: [in person]	Kent C Bangerter (aka Kenai Gravel Products, LLC)
Reason for Appeal	Improper and Excessive valuation
Assessed Value Appealed:	$36,000
Proposed Value by Taxpayer	$31,000
Amended Assessed Value:	

BOE MEMBER	PRESENT	ABSENT
Dale Bagley	√	
Barbara Belluomini, Chair		√
Tyson Cox	√	
Steve Ford	√	
Brent Johnson, Vice Chair	√	
Brett DeMeter, Alternate	√	
Wenda Kennedy, Alternate	*n/a*	*n/a*
Geoff Knuth, Alternate	*n/a*	*n/a*

B. COMPLIANCE WITH PROCEDURAL REQUIREMENTS

	YES	NO
1. A quorum of at least three (3) members of the BOE was present.	√	
2. The Appellant is the person whose name appears on the assessment roll as the owner of record (or the agent or assign of that person).	√	
3. The Appellant filed with the Assessor written notice of the appeal within thirty (30) days from the date the assessment notice was mailed.	√	
4. If the appeal was received after the thirty (30) day filing deadline:	n/a	
a. Along with the appeal form, the Appellant also filed a KPB 5.12.050(C) compliant request for a finding that the Appellant was unable to comply with the filing deadline.		
b. The Chair or BOE Panel, where applicable, determined that the Appellant demonstrated an inability to comply with the filing deadline due to a serious condition or event beyond the Appellant's control.		
5. The Appellant submitted evidence to support the appeal. *APP 29 – APP 36*	√	
6. The appeal is complete and presented on the form prescribed by the BOE.	√	
7. The Assessor provided evidence for this appeal. ASG 324 – ASG 448	√	

C. FINDINGS OF FACT

The factual grounds, based solely on the evidence submitted at the hearing, upon which the BOE relied to reach its decision, were:

1. The appeal procedural requirements (as specified in Section B above):
   - ☒ Have been complied with.
   - ☐ Have not been complied with.

2. The Appellant was provided the opportunity to offer testimony of witnesses and evidence during the hearing.
   - ☒ The Appellant was present.
   - ☐ The Appellant was not present.

3. An Assessor's staff member was present and was provided the opportunity to offer testimony of witnesses and evidence during the hearing.
   - ☒ Yes
   - ☐ No

4. The Appellant presented sufficient evidence to shift the burden of proof:
   - ☐ Yes
   - ☒ No

5. Additional findings specific to evidence presented in this appeal:
   - The Appellant failed to shift the burden of proof.
   - The subject properties were valued uniformly and equitably with the surrounding parcels.
   - Influences were applied correctly and uniformly to the subject properties.
   - The Assessing Department uses standardized mass appraisal procedures and techniques to specify and calibrate market models which were 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 are in compliance with State Statutes.
   - The Assessing Department did a physical on-site inspection to ensure all land influences were applied correctly and has made a reduction as a result.
   - Concerning that there is not a substantial difference in assessed value between properties ready to sell and properties that do not have electricity, gravel and concrete pads

D. CONCLUSIONS OF LAW:

The legal conclusions upon which the BOE relied to reach its decision were:

1. The BOE reviewed evidence submitted and determined that, as a matter of law, the assessment was an:

   - ☐ Unequal valuation.
   - ☐ Excessive valuation.
   - ☐ Improper valuation.
   - ☐ Under valuation.
   - ☒ None of the above.

2. The BOE concluded as a matter of law that:
   a. ☒ The valuation by the Assessor is not in error, the Appellant has failed to meet its burden of proof and the Assessor's 2021 total assessed value of $**36,000** is upheld.
   b. ☐ The valuation by the Assessor is in error, and the Appellant has met its burden of proof and submitted sufficient evidence to prove that the correct assessment is a total value of $_____.

E. CERTIFICATE OF REVIEW AND FINAL DECISION

I certify that I have reviewed the above decision and hereby give final BOE certification of the decision (including the Findings of Fact and Conclusions of Law), which is adopted by the BOE as the Final Decision in this appeal.

Dated this 2nd day of June, 2021.

Brent Johnson
Board of Equalization, Vice-Chair

ATTEST:

John Blankenship
Johni Blankenship, MMC
Borough Clerk

KENAI PENINSULA BOROUGH 1964

F. NOTICE OF APPEAL RIGHTS

Notice is hereby given that either the Appellant and/or the Assessor may appeal a final decision of the BOE of Equalization to the State of Alaska Superior Court for the Third Judicial District in Kenai, Alaska, pursuant to the provisions of the Alaska Rules of Appellate Procedure, Alaska Statutes, and all applicable law. For more information on how to file an appeal, please contact the Alaska Court System at (907) 283-3110. You can also locate the appropriate forms at: https://public.courts.alaska.gov/web/forms/docs/ap-210.pdf.