



Board of Equalization Appeal Hearing Summary

Monday, May 23, 2022

10:00 AM

Betty J. Glick Assembly Chambers
Zoom Meeting ID: 843 7058 4725 Passcode: 870846

CALL TO ORDER

The Kenai Peninsula Borough Board of Equalization convened on Monday, May 23, 2022 in the Betty J. Glick Assembly Chambers, Soldotna, Alaska. Chair Belluomini called the meeting to order at 10:00 a.m.

ROLL CALL

There were present:

Barbara Belluomini, Chair
Brent Johnson, Vice Chair
Dale Bagley
Tyson Cox
Chris Van Slyke

comprising a quorum of the Board.

Also in attendance were:

Adeena Wilcox, Borough Assessor
Scott Romain, Appraisal Manager
Les Crane, Assessing Administration Manager
Heather Windsor, Appraiser

Sean Kelley, Assessing Department Attorney
Walker Steinhage, Board Attorney
Johni Blankenship, Borough Clerk
Michele Turner, Deputy Borough Clerk

SWEAR-IN ASSESSORS, APPELLANTS AND WITNESSES

Borough Clerk Johni Blankenship swore in all those present who provided testimony.

APPEAL NO. 2022-102

(10:01:03)

Appellant: Joseph Bell

Owner(s): Joseph Bell and Nancy Bell

Assessor's Parcel No.: 03914137

Legal Description: T 06N R 12W SEC 26 Seward Meridian KN 2015024
SHORELINE HEIGHTS 2014 ADDN PHASE 1 LOT 14

[Clerk's Note: The Appellant Joseph Bell was not present at the hearing.]

ASSESSOR'S PRESENTATION

Borough Assessor Wilcox moved for summary judgement as the burden of proof was not shifted. She requested the board uphold the total assessed value at \$95,700.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Crane and Ms. Windsor.

Chair Belluomini closed the hearing.

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION:

Bagley moved that the Borough Assessor's valuation on property described as Account No. 03914137, owned by Joseph Bell and Nancy Bell be upheld.

Total Assessed Value: \$95,700

SECOND:

Cox

VOTE ON MOTION TO UPHOLD
THE ASSESSOR'S VALUATION:

Yes:

Bagley, Cox, Johnson, Van Slyke,
Belluomini

No:

None

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION PASSED:

5 Yes, 0 No

[Clerk's Note: See written decision for the findings of fact.]

APPEAL NO. 2022-103

(11:16:16)

Appellant: Teena Shea

Owner(s): Teena Shea and Timothy Shea

Assessor's Parcel No. 12537004

Legal Description: T 1N R 1W SEC 12 Seward Meridian SW 0000093 OLD
MILL SUB LOT 4 BLK 1

[Clerk's Note: The Appellant Teena Shea was not present at the hearing.]

[Clerk's Note: The Borough Clerk contacted the Appellant Teena Shea via phone and was sworn in. She provided verbal permission for personal representative, Vicki Sue Culler to appear on her behalf. The Borough Clerk swore in Vicki Sue Culler.]

[Clerk's Note: Ms. Culler provided a copy of correspondence and attachments that the appellant submitted at the KPB Homer Annex office on May 3, 2022. KPB Homer Annex office emailed this documentation to assessing@kpb.us, however, it was not forwarded to the Clerk's Office. The Assessing Department had no objections to the admission of the documentation. The documentation was added to the record.]

APPELLANT'S PRESENTATION

Personal representative, Sue Culler gave a presentation in opposition of the Kenai Peninsula Borough (KPB) assessed value of parcel 12537004.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Culler.

ASSESSOR'S PRESENTATION

Heather Windsor and Les Crane gave the Assessor's Description Analysis and Recommendation shown on page ASG02 of the Assessor's Evidence, as well as a presentation in support of the KPB assessed value of parcel 12537004.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Windsor and Mr. Crane.

APPELLANT'S REBUTTAL

Ms. Culler gave a statement of rebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Culler.

ASSESSOR'S REBUTTAL

Les Crane gave a statement of rebuttal and a final opinion of value. He recommended a total value of \$10,800.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Crane.

SURREBUTTAL BY THE APPELLANT

Ms. Culler gave a statement of surrebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Culler.

Chair Belluomini closed the hearing.

MOTION: Bagley moved to adjourn the hearing and deliberate in adjudicative session. Attorney Walker Steinhage and Borough Clerk Johni Blankenship were to be included in the adjudicative session.

SECOND: Cox

VOTE ON MOTION TO ADJOURN INTO ADJUDICATIVE SESSION:

Yes: Bagley, Cox, Johnson, Van Slyke, Belluomini

No: None

MOTION TO ADJOURN INTO ADJUDICATIVE SESSION PASSED: 5 Yes, 0 No

[Clerk's Note: The Board went into adjudicative session at 12:29 p.m. and reconvened at 1:06 p.m.]

MOTION TO UPHOLD THE ASSESSOR'S VALUATION:

Bagley moved that the Borough Assessor's valuation on property described as Account No. 12537004, owned by Teena Shea be upheld.

Total Assessed Value: \$10,800

SECOND:

Cox

VOTE ON MOTION TO UPHOLD THE ASSESSOR'S VALUATION:

Yes:

Bagley, Cox, Johnson, Van Slyke, Belluomini

No:

None

MOTION TO UPHOLD THE ASSESSOR'S VALUATION PASSED:

5 Yes, 0 No

[Clerk's Note: See written decision for the findings of fact.]

APPEAL NO. 2022-104

(01:13:47)

Appellants/Owners: Dennis and Janae Cork

Assessor's Parcel No. 13104428

Legal Description: T 4N R 11W SEC 11 Seward Meridian KN 2013122 ISAAKS' DAUGHTERS SUBD TRACT A

[Clerk's Note: The Appellant Dennis Cork was sworn in.]

APPELLANT'S PRESENTATION

Dennis Cork gave a presentation in opposition of the Kenai Peninsula Borough (KPB) assessed value of parcel 13104428.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Cork.

ASSESSOR'S PRESENTATION

Bill Anderson and Les Crane read the Assessor's Description Analysis and Recommendation shown on page ASG0002 of the Assessor's Evidence, and gave a presentation in support of the KPB assessed value of parcel 13104428.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Anderson and Mr. Crane.

APPELLANT'S REBUTTAL

Mr. Cork gave a statement of rebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Cork.

ASSESSOR'S REBUTTAL

Mr. Crane and Mr. Anderson gave a statement of rebuttal and a final opinion of value. He recommended a total value of \$483,100.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Crane and Mr. Anderson.

SURREBUTTAL BY THE APPELLANT

Mr. Cork gave a statement of surrebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Cork.

Chair Belluomini closed the hearing.

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION:

Bagley moved that the Borough Assessor's valuation on property described as Account No. 13104428, owned by Dennis and Janae Cork be upheld.

Total Assessed Value: \$483,100

SECOND:

Johnson

VOTE ON MOTION TO UPHOLD
THE ASSESSOR'S VALUATION:

Yes:

Bagley, Cox, Johnson, Van Slyke,
Belluomini

No:

None

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION PASSED:

5 Yes, 0 No

[Clerk's Note: See written decision for the findings of fact.]

APPEAL NO. 2022-105

(02:04:49)

Appellant/Owner: Kathleen Rice

Assessor's Parcel No. 04916069

Legal Description: T 5N R 11W SEC 4 Seward Meridian KN 0970033 BAILEY
ESTATES AMENDED LOT 2

[Clerk's Note: The Appellant Kathleen Rice was sworn in and participated via Zoom.]

APPELLANT'S PRESENTATION

Ms. Rice gave a presentation in opposition of the Kenai Peninsula Borough (KPB) assessed value of parcel 04916069.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Rice.

ASSESSOR'S PRESENTATION

Matt Johnson and Scott Romain read the Assessor's Description Analysis and Recommendation shown on page ASG002 of the Assessor's Evidence, and gave a presentation in support of the KPB assessed value of parcel 04916069.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Romain and Mr. Johnson.

APPELLANT'S REBUTTAL

Ms. Rice gave a statement of rebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Rice.

ASSESSOR'S REBUTTAL

Mr. Romain and Mr. Johnson gave a statement of rebuttal and a final opinion of value. He recommended a total value of \$716,600.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Romain and Mr. Johnson.

SURREBUTTAL BY THE APPELLANT

Ms. Rice gave a statement of surrebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Rice.

Chair Belluomini closed the hearing.

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION:

Bagley moved that the Borough Assessor's valuation on property described as Account No. 04916069, owned by Kathleen Rice be upheld.

Total Assessed Value: \$716,600

SECOND:

Cox

VOTE ON MOTION TO UPHOLD
THE ASSESSOR'S VALUATION:

Yes:

Bagley, Cox, Johnson, Van Slyke,
Belluomini

No:

None

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION PASSED:

5 Yes, 0 No

[Clerk's Note: See written decision for the findings of fact.]

APPEAL NO. 2022-106

(03:00:40)

Appellant: David Yragui

Owner(s): RCMS, Inc. Hay Ground LLC, Kalifornsky Meadows LLC

Assessor's Parcel Nos.: 05506029, 05518112, 05524126, 05524127, 05524130

Legal Descriptions:

T 5N 11W SEC 29 Seward Meridian KN SW1/4 SE1/4 & E1/2 SE1/4

T 05N R 11W SEC 20 Seward Meridian KN E1/2 SW1/4 EXCL DOYLE EST
SUB 3RD ADD & YRAGUI TRACT

T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY
MEADOW SUB NO 3 TRACT D2

T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY
MEADOW SUB NO 3 TRACT D3

T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY
MEADOW SUB NO 3 TRACT E2

[Clerk's Note: The Appellant David Yragui was sworn in.]

APPELLANT'S PRESENTATION

Mr. Yragui gave a presentation in opposition of the Kenai Peninsula Borough (KPB) assessed value of parcel 055018112.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Yragui.

ASSESSOR'S PRESENTATION

Bill Anderson and Les Crane read the Assessor's Description Analysis and Recommendation shown on page ASG0107 of the Assessor's Evidence, and gave a presentation in support of the KPB assessed value of parcel 055018112.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Anderson and Mr. Crane.

APPELLANT'S REBUTTAL

Mr. Yragui gave a statement of rebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Yragui.

ASSESSOR'S REBUTTAL AND CLOSING STATEMENT

Bill Anderson and Mr. Crane gave a statement of rebuttal and a final opinion of value. He recommended a total value of \$160,700.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Anderson and Mr. Crane.

SURREBUTTAL BY THE APPELLANT

Mr. Yragui gave a statement of surrebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Yragui.

Chair Belluomini closed the hearing.

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION:

Bagley moved that the Borough Assessor's valuation on property described as Account No. 05518112, owned by Hay Grounds LLC be upheld.

Total Assessed Value: \$160,700

SECOND:

Cox

VOTE ON MOTION TO UPHOLD
THE ASSESSOR'S VALUATION:

Yes:

Bagley, Cox, Johnson, Van Slyke,
Belluomini

No:

None

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION PASSED:

5 Yes, 0 No

[Clerk's Note: See written decision for the findings of fact.]

APPELLANT'S PRESENTATION

Mr. Yragui gave a presentation in opposition of the Kenai Peninsula Borough (KPB) assessed value of parcels 05506029, 05524126, 05524124, and 05524130.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Yragui.

ASSESSOR'S PRESENTATION

Less Crane and Bill Anderson read the Assessor's Description Analysis and Recommendation beginning on page ASG0002 of the Assessor's Evidence, and gave a presentation in support of the KPB assessed value of parcels 05506029, 05524126, 05524124, and 05524130.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Crane and Mr. Anderson.

APPELLANT'S REBUTTAL

Mr. Yragui gave a statement of rebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Yragui.

ASSESSOR'S REBUTTAL

Mr. Crane and Mr. Anderson gave a statement of rebuttal and a final opinion of value.

They recommended a total value of \$188,000 for parcel 05506029.

They recommended a total value of \$66,700 for parcel 05524126.

They recommended a total value of \$66,700 for parcel 05524127.

They recommended a total value of \$64,800 for parcel 05524130.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Crane and Mr. Anderson.

SURREBUTTAL BY THE APPELLANT

Mr. Yragui gave a statement of surrebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Yragui.

Chair Belluomini closed the hearing.

**MOTION TO UPHOLD THE
ASSESSOR'S VALUATION:**

Bagley moved that the Borough Assessor's valuation on properties described below owned by RCMS Inc. and Kalifornsky Meadows LLC be upheld.

Parcel No. 05506029

Total Assessed Value: \$188,000

Parcel No. 05524126

Total Assessed Value: \$66,700

Parcel No. 05524127

Total Assessed Value: \$66,700

Parcel No. 05524130

Total Assessed Value: \$64,800

SECOND:

Johnson

VOTE ON MOTION TO UPHOLD
THE ASSESSOR'S VALUATION:

Yes:

Bagley, Cox, Johnson, Van Slyke,
Belluomini

No:

None

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION PASSED:

5 Yes, 0 No

[Clerk's Note: See written decision for the findings of fact.]

ADJOURN