



Board of Equalization Appeal Hearing Summary

Tuesday, May 24, 2022

9:00 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 Tuesday, May 24, 2022 in the Betty J. Glick Assembly Chambers, Soldotna, Alaska. Chair Belluomini called the meeting to order at 9:00 a.m.

ROLL CALL

There were present:

Barbara Belluomini, Chair
Brent Johnson, Vice Chair (left prior to Case No. 2022-204 being called)
Tyson Cox (arrived at 2:00 p.m.)
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
Jason Maudal, Appraiser I
Joey Barnes, Principal Appraiser
Tom Johnson, Appraiser II
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.

Appellant: Eric Henry

Owner(s): Eric Henry and Angela Henry

Assessor's Parcel No.: 05507440

Legal Description: T 5N R 11W SEC 26 Seward Meridian KN - PW NE1/4
SW1/4 PER PW RES 98-46 REC @539/559

[Clerk's Note: The Appellant Eric Henry was sworn in at the beginning of the hearings.]

APPELLANT'S MOTION TO PRESENT ADDITIONAL EVIDENCE

Mr. Henry moved to present additional evidence. After review of the material, the Assessing Department had no objections. Chair Belluomini allowed the additional evidence and it was admitted to the record.

APPELLANT'S PRESENTATION

Eric Henry elected to give his opening statement after the Assessing Department's presentation.

ASSESSOR'S PRESENTATION

Jason Maudal and Les Crane 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 05507440.

QUESTIONS BY THE BOARD

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

APPELLANT'S OPENING STATEMENT

Eric Henry gave a presentation in opposition of the Kenai Peninsula Borough (KPB) assessed value of parcel 05507440.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Henry.

ASSESSOR'S REBUTTAL

Mr. Maudal and Mr. Crane gave a statement of rebuttal and a final opinion of value. They recommended a total value of \$219,700.

QUESTIONS BY THE BOARD

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

SURREBUTTAL BY THE APPELLANT

Mr. Henry gave a statement of surrebuttal and closing remarks.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Henry.

Chair Belluomini closed the hearing.

MOTION: Johnson 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: Van Slyke

VOTE ON MOTION TO ADJOURN INTO ADJUDICATIVE SESSION:

Yes: Johnson, Van Slyke, Belluomini

No: None

MOTION TO ADJOURN INTO

ADJUDICATIVE SESSION PASSED: 3 Yes, 0 No

[Clerk's Note: The Board went into adjudicative session at 9:40 a.m. and reconvened at 10:52 a.m.]

MOTION TO REDUCE THE ASSESSOR'S VALUATION:

Johnson moved that the Borough Assessor's valuation on property described as Account No. 05507440, owned by Eric and Angela Henry be reduced.

Total Assessed Value: \$153,200

SECOND: Van Slyke

VOTE ON MOTION TO REDUCE
THE ASSESSOR'S VALUATION:

Yes: Johnson, Van Slyke, Belluomini
No: None

MOTION TO REDUCE THE
ASSESSOR'S VALUATION PASSED: 3 Yes, 0 No

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

APPEAL NO. 2022-301

(10:56:39)

Appellant: Judy Kroll

Owner(s): Richard and Judy Kroll Trustees of Revocable Trust

Assessor's Parcel No.: 17429116

Legal Description: T 6S R 13W SEC 12 Seward Meridian HM 0950020
KACHEMAK ESTATES SUB NO 9 TRACT 1

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

ASSESSOR'S OBJECTION TO PHOTOS

Borough Assessor Wilcox objected to the photographs that were included with the Appellant's evidence, APP10 – APP28. The appellant refused the Assessing Department access to the property. Per KPB 5.12.060(P), Ms. Wilcox moved to preclude the photographs from the appellant's evidence.

Chair Belluomini questioned the Appellant and the Assessor regarding an inspection of the property. Chair Belluomini ruled the photographs were not admissible.

APPELLANT'S PRESENTATION

Judy Kroll gave a presentation in opposition of the Kenai Peninsula Borough (KPB) assessed value of parcel 17429116.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Kroll.

ASSESSOR'S PRESENTATION

Tom Johnson and Les Crane 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 17429116.

QUESTIONS BY THE BOARD

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

APPELLANT'S REBUTTAL

Ms. Kroll gave a statement of rebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Kroll.

ASSESSOR'S REBUTTAL

Mr. Johnson and Mr. Crane gave a statement of rebuttal and a final opinion of value. They recommended total value of \$290,100.

QUESTIONS BY THE BOARD

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

SURREBUTTAL BY THE APPELLANT

Ms. Kroll gave a statement of surrebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Kroll.

Chair Belluomini closed the hearing.

MOTION TO UPHOLD THE ASSESSOR'S VALUATION:

Johnson moved that the Borough Assessor's valuation on property described as Account No. 17429116, owned by Richard and Judy Kroll Trustees of Revocable Trust be upheld.

Total Assessed Value: \$290,100

SECOND:

Van Slyke

VOTE ON MOTION TO UPHOLD
THE ASSESSOR'S VALUATION:

Yes:

Johnson, Van Slyke, Belluomini

No:

None

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION PASSED:

3 Yes, 0 No

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

APPEAL NO. 2022-203

(01:28:30)

Appellant: Kathleen Heus

Owner(s): Clifford and Kathleen Heus

Assessor's Parcel No.: 04931021

Legal Description: T 05N R 10W SEC 07 Seward Meridian KN 2021017
ILLIAMNA VIEW SUB 2021 REPLAT LOT 1-C BLK 2

*[Clerk's Note: The Appellant Kathleen Heus and witness Ryan
Tunseth were sworn in.]*

APPELLANT'S PRESENTATION

Ms. Heus gave a presentation in opposition of the Kenai Peninsula Borough (KPB) assessed value of parcel 04931021.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Heus.

ASSESSOR'S PRESENTATION

Ms. Windsor and Mr. Crane read the Assessor's Description Analysis and Recommendation shown on page ASG0002 of the Assessors Evidence, and gave a presentation in support of the KPB assessed value of parcel 04931021.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. Crane.

APPELLANT'S REBUTTAL

Ms. Heus deferred rebuttal to her witness, Mr. Tunseth. Mr. Tunseth gave a statement of rebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Heus and Mr. Tunseth.

ASSESSOR'S REBUTTAL AND CLOSING STATEMENT

Ms. Windsor and Mr. Crane gave a statement of rebuttal and a final opinion of value. They recommended a total value of \$258,800.

QUESTIONS BY THE BOARD

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

SURREBUTTAL BY THE APPELLANT

Ms. Heus and Mr. Tunseth gave a statement of surrebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Heus.

Chair Belluomini closed the hearing.

MOTION:

Johnson 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:

Van Slyke

VOTE ON MOTION TO ADJOURN INTO
ADJUDICATIVE SESSION:

Yes:

Johnson, Van Slyke, Belluomini

No:

None

MOTION TO ADJOURN INTO

ADJUDICATIVE SESSION PASSED:

3 Yes, 0 No

[Clerk's Note: The Board went into adjudicative session at 1:57 p.m. and reconvened at 2:37 p.m.]

MOTION TO REDUCE THE ASSESSOR'S VALUATION:

Johnson moved that the Borough Assessor's valuation on property described as Account No. 04931021, owned by Clifford and Kathleen Heus be reduced.

Total Assessed Value: \$181,200

SECOND:

Van Slyke

VOTE ON MOTION TO REDUCE THE ASSESSOR'S VALUATION:

Yes:

Johnson, Van Slyke, Belluomini

No:

None

MOTION TO REDUCE THE ASSESSOR'S VALUATION PASSED:

3 Yes, 0 No

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

[Clerk's Note: Board Member Cox joined the board and Vice Chair Johnson was excused.]

APPEAL NO. 2022-204

(02:44:06:)

Appellant/Owner: Michael Brantley

Assessor's Parcel No.: 16902203

Legal Description: T 5S R 15W SEC 5 Seward Meridian HM BEGINNING AT THE 1/4 CORNER COMMON TO SEC 4 & 5 PROCEED SOUTH 837 FT TO THE CENTER OF EXISTING ROADWAY TH N 75 DEG 41 MIN W ALONG SAID CENTER OF ROADWAY 208 FT TO THE POB TH SOUTH 350 FT TH WEST 200 FT TH NORTH 400 FT TO THE CENTER OF EXISTING ROADWAY TH S 75 DEG 41 MIN E 218 FT TO THE POB

[Clerk's Note: The Appellant was not present for 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 \$55,400.

QUESTIONS BY THE BOARD

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

Chair Belluomini closed the hearing.

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION:

Cox moved that the Borough Assessor's valuation on property described as Account No. 16902203 owned by Michael Brantley be upheld.

Total Assessed Value: \$55,400

SECOND:

Van Slyke

VOTE ON MOTION TO UPHOLD
THE ASSESSOR'S VALUATION:

Yes:

Cox, Van Slyke, Belluomini

No:

None

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION PASSED:

3 Yes, 0 No

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

APPEAL NO. 2022-304

(02:42:00)

Appellant/Owner: Petrolite Corporation

Agent: Andrea Hughes, DuCharme, McMillen & Associates LLC

Assessor's Parcel No.: 03915001

Legal Description: T 6N R 12W SEC 26 Seward Meridian KN 2013069 RADAR
SUB PETROLITE ADDITION TRACT D-1

[Clerk's Note: The Appellant's agent Andrea Hughes was sworn in and participated via Zoom.]

Borough Assessor Wilcox objected to the photographs that were included with the Appellant's evidence, APP23, APP26 – APP34. The appellant refused the Assessing Department interior access to the property. Per KPB 5.12.060(P), Ms. Wilcox moved to preclude the interior photographs from the appellant's evidence.

Chair Belluomini questioned the Appellant's Agent and the Assessor regarding an interior inspection of the property. Chair Belluomini ruled the interior photographs were not admissible.

APPELLANT'S PRESENTATION

Andrea Hughes gave a presentation in opposition of the Kenai Peninsula Borough (KPB) assessed value of parcel 03915001.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Hughes.

ASSESSOR'S PRESENTATION

Joey Barnes 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 03915001.

QUESTIONS BY THE BOARD

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

ASSESSOR'S REBUTTAL

Mr. Roman and Mr. Barnes gave a statement of rebuttal and a final opinion of value. They recommended a total value of \$6,113,200.

QUESTIONS BY THE BOARD

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

Chair Belluomini closed the hearing.

MOTION:

Cox 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:

Van Slyke

VOTE ON MOTION TO ADJOURN INTO
ADJUDICATIVE SESSION:

Yes: Cox, Van Slyke, Belluomini
No: None

MOTION TO ADJOURN INTO

ADJUDICATIVE SESSION PASSED: 3 Yes, 0 No

*[Clerk's Note: The Board went into adjudicative session at 4:35 p.m.
and reconvened at 5:17 p.m.]*

MOTION TO UPHOLD THE
ASSESSOR'S VALUATION:

Cox moved that the Borough Assessor's valuation on property described as Account No. 03915001, owned by Petrolite Corporation be upheld.

Total Assessed Value: \$6,113,200

SECOND:

Van Slyke

VOTE ON MOTION TO UPHOLD
THE ASSESSOR'S VALUATION:

Yes: Cox, Van Slyker, Belluomini
No: None

MOTION TO UPHOLD THE

ASSESSOR'S VALUATION PASSED: 3 Yes, 0 No

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

APPEAL NO. 2022-205

(04:34:52)

Appellants/Owners: Joseph and Rosaline Lemiux

Agent: Jodi Toloff, Marathon Trust Real Estate

Assessor's Parcel No.: 01344022

Legal Description: T 7N R 11W SEC 9 Seward Meridian KN PTN OF GOV
LOTS 4 & 5 EXCL DEBUSK ACRES & TRS B & C THOMAS A
TOLOFF HMSTD & TOLOFF SUBS #1 AND #2

*[Clerk's Note: The Appellant's Agent Jodi Toloff 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 \$93,600.

QUESTIONS BY THE BOARD

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

Chair Belluomini closed the hearing.

MOTION TO UPHOLD THE ASSESSOR'S VALUATION:

Cox moved that the Borough Assessor's valuation on property described as Account No. 01344022, owned by Joseph & Rosaline Lemieux be upheld.

Total Assessed Value: \$93,600

SECOND:

Van Slyke

VOTE ON MOTION TO UPHOLD THE ASSESSOR'S VALUATION:

Yes:

Cox, Van Slyke, Belluomini

No:

None

MOTION TO UPHOLD THE ASSESSOR'S VALUATION PASSED:

3 Yes, 0 No

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

ADJOURN