



Board of Equalization Appeal Hearing Summary

Wednesday, May 25, 2022

1:00 PM

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 Wednesday, May 25, 2022 in the Betty J. Glick Assembly Chambers, Soldotna, Alaska. Chair Belluomini called the meeting to order at 1:00 p.m.

ROLL CALL

There were present:

Barbara Belluomini, Chair
Brent Johnson, Vice Chair
Chris Van Slyke

comprising a quorum of the Board.

Also in attendance were:

Adeena Wilcox, Borough Assessor
Scott Romain, Appraisal Manager
Les Crane, Administration Manager
Bill Anderson,
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: Holly Norwood

Owner(s): Clifford and Holly Norwood

Assessor's Parcel No.: 17128015

Legal Description: T 5S R 13W SEC 34 Seward Meridian HM 0740118 CLARICE
SUB TRACT 15

[Clerk's Note: The Appellants Clifford and Holly Norwood were sworn in at the beginning of the hearings.]

APPELLANT'S PRESENTATION

Clifford and Holly Norwood gave a presentation in opposition of the Kenai Peninsula Borough (KPB) assessed value of parcel 17128015.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. & Mrs. Norwood.

ASSESSOR'S PRESENTATION

Mr. Johnson 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 17128015.

QUESTIONS BY THE BOARD

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

APPELLANT'S REBUTTAL

Mr. & Mrs. Norwood gave a statement of rebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Mr. & Mrs. Norwood.

ASSESSOR'S REBUTTAL

Mr. Johnson and Mr. Crane gave a statement of rebuttal and a final opinion of value. They recommended a total value of \$142,000.

QUESTIONS BY THE BOARD

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

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. 17128015, owned by Clifford and Holly Norwood be upheld.

Total Assessed Value: \$142,000

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. 2022-101

(01:54:49)

Appellant/Owner: Catherine (Moll) Felt

Assessor's Parcel No.: 01732806

Legal Description: T 7N R 11W SEC 35 Seward Meridian KN 0860203
KONOVALOF LAKE SUB AMENDED TRACT 33

[Clerk's Note: The Appellant Catherine Felt was sworn in.]

[Clerk's Note: Board Member Van Slyke disclosed he was aware of this matter through conversation with Mr. Felt. He stated this conversation would not prejudice his ability to be impartial and fair during this proceeding. The Assessing Department and the Appellant had no objections to Mr. Van Slyke's participation.]

APPELLANT'S PRESENTATION

Ms. Felt gave a presentation in opposition of the Kenai Peninsula Borough (KPB) assessed value of parcel 01732806.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Felt.

ASSESSOR'S PRESENTATION

Mr. Anderson 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 01732806.

QUESTIONS BY THE BOARD

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

APPELLANT'S REBUTTAL

Ms. Felt gave a statement of rebuttal.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Felt.

ASSESSOR'S REBUTTAL AND CLOSING STATEMENT

Mr. Crane and Mr. Anderson gave a statement of rebuttal and a final opinion of value. They recommended a total value of \$76,300.

QUESTIONS BY THE BOARD

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

SURREBUTTAL AND CLOSING REMARKS BY THE APPELLANT

Ms. Felt gave a statement of surrebuttal and closing remarks.

QUESTIONS BY THE BOARD

The Board of Equalization questioned Ms. Felt.

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 2:43 p.m. and reconvened at 4:08 p.m.]

MOTION TO UPHOLD THE ASSESSOR'S VALUATION:

Johnson moved that the Borough Assessor's valuation on property described as Account No. 01732806, owned by Catherine (Moll) Felt be upheld.

Total Assessed Value: \$76,300

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.]

ADJOURN