

2025 Board of Equalization Formal Appeal

| | |
|----------------|--------------------------|
| Appeal # | 17 |
| Account Number | 222N04W1A003 |
| Owner | COOPER PATRICK & KATRINA |
| Map Number | CA 1 |
| Appraiser | JACQUE |



MATANUSKA-SUSITNA BOROUGH
350 E. Dahlia Avenue • Palmer, AK 99645
Ph. (907) 861-8640 • www.matsugov.us

NOTICE OF APPEAL TO THE BOARD OF EQUALIZATION

Must be postmarked or delivered by February 28, 2025 or within 30 days of adjusted assessment notice mailing.

- 1. OWNER NAME: Cooper Patrick + Katrina
- 2. ACCOUNT NO: 222N04W11A008

Note: A separate form is required for each appeal; do not submit multiple account numbers on the same form.

3. Value from Assessment Notice: Land 43200; Buildings 5400; Total 48600

4. Owner's Estimate of Value: Land 43200; Buildings 3400; Total 46600

5. Property Market Data:

- a. What was the purchase price of your property? _____
- b. What year did you purchase your property? 2023
- c. Was any personal property included in the purchase? Yes ___ No X
 ⇒ If so, please itemize: _____

d. Date property was last offered for sale: N/A Price asked: _____

e. Type of mortgage: _____

f. Has a fee appraisal been done on the property within the past 5 years? ___ Yes X No
 ⇒ If yes, please attach a copy.

6. Property Inventory Data:

- a. Have improvements been made since taking ownership? Yes X No ___
 ⇒ If yes, please describe: Poured concrete slab For GARAGE / Workshop

7. Why are you appealing your assessed property value?

- My property value is excessive.
- My property value is unequal to similar properties.
- My property was valued improperly (fraud or using an unrecognized appraisal method).
- My property has been undervalued.

The above are the only grounds for adjustment allowed by Alaska Statute 29.45.210(b). (See attached.)

8. Please provide specific reasons and evidence supporting the item(s) checked above:

My Firewood Shed is being assessed as an out building. the Firewood shed is built on piers and has a door to keep snow + rain out of the Firewood inside (see attached photos)

- 9. Please check here if you have attached additional information to support your appeal.
- Please check here if you intend to submit additional evidence within the required time limit. (See Page 3, Item #5 regarding the required time limit.)

10. Commercial Property Owners: Please include Attachment A.

For Office Use Only: Rcv'd By: [Signature] BOE # D17

11. Check the appropriate blank:

- a. I am the owner of record for the account number appealed.
- b. I am the attorney for the owner of record for the account number appealed.
- c. The owner of record for this account is a business, trust or other entity for which I am an owner or officer, trustee, or otherwise authorized to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- d. The owner of record is deceased and I am the personal representative of the estate. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- e. I am not the owner of record for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*

12. Signed Statement of Appeal to the MSB Board of Equalization (BOE):

I hereby appeal the determination of assessed value of the aforementioned property to the Matanuska-Susitna Borough Board of Equalization. My appeal is based on the grounds identified in Item #7 of this appeal form. I have discussed opinions of value with an appraiser representing the Assessment Division. Appraiser's name: Jacque

I understand that I bear the burden of proof for this appeal and that I must provide evidence to support my appeal. I also understand that all documentation that will be used to support my appeal should be submitted within 15 days of the close of the appeal period or as provided in (MSB 3.15.225(E)(5)). I further warrant that all statements contained in this appeal form and its attachments are true to the best of my knowledge.

Signature: [Handwritten Signature] Printed Name: Patrick A Cooper
 Mailing address: Po Box 670207 City: Chugiak State: AK Zip: 99567

Phone Number(s) -- Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk.
907 223 9051

E-mail address -- Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk.
cooperp@chugach.net

MUST BE FILED BY FEBRUARY 28, 2025 OR WITHIN 30 DAYS OF ADJUSTED ASSESSMENT NOTICE.

BEFORE YOU FILE:

Did you remember to include your attachments? Attachments may include such items as an appraisal of your property, valuation information regarding similar properties in your area, Attachment A (for commercial properties), or other additional information to support your appeal.

Did you provide the required documentation to prove your right of appeal for this property? (See Item #11 above.)



MATANUSKA-SUSITNA BOROUGH

Department of Finance

Division of Assessment

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 861-8640 • Fax (907) 861-8693

www.matsugov.us

March 17, 2025

Patrick Cooper
PO BOX 670207
Chugiak AK 99567

HEARING NOTIFICATION LETTER: Please keep this information for future reference.

Account Number: 222N04W11A003 Appeal No. 017

The Board of Equalization has received your valuation appeal for the above referenced parcel(s). The borough appraiser assigned to your appeal is: JACQUE; phone (907) 861-8642.

Your hearing before the Board of Equalization is scheduled for **April 8, 9:00 AM** on **Microsoft Teams**.

Meeting ID 238 722 825 482, Passcode: ZK78uS6v. Or you may call in 1 907-290-7880 Phone conference ID: 137 959 047#

Typically, several appeals will be heard within the same meeting. Cases will be heard in the order listed on the agenda, except for cases with no appellants present. We cannot predict the time that a particular appeal will be heard. If you are unable to attend, the Board of Equalization may proceed in your absence (AS 29.45.210). If this is the case, please let me know at (907) 861-8640.

Please review MSB 3.15.225(E) and (F), attached with this letter, for important information regarding appeal hearings, including rules of evidence, order of presentation and time limits. **You will need to provide information to prove your case as the board is unable to do the research on the property. Please contact me at 861-8640 if you have additional information the board needs to see, as you will not be able to do so the day of the hearing.**

The information that the Board will review for your appeal will be available to you in a packet five days prior to your hearing, this packet will be emailed to you or you may pick it up at the Assessment Office, the packet will contain the information you provide and the borough appraisers report. Please contact me if you do not have email. If after you have reviewed the information provided and wish to discontinue your appeal, it is required that you contact me at the above number. Please read through the attached information. Please call if you have any questions, I will attempt to contact you before your hearing to work out any issues.

Sincerely,

Amie Jacobs
Clerk, Board of Equalization
(907) 861-8648

Board of Equalization

- The Board of Equalization is made up of local business professionals, which include real estate brokers, fee appraisers and other professionals with knowledge in the real estate field. Their job is to confirm that you are given due process for your appeal. They are neither employees of the borough nor assembly members.
- They cannot change the assessing process or mill rates.
- The burden of proof is on you to prove any inequities in your property assessments. If you fail to do so, the Board will have no choice but to uphold the Borough's assessment.

When it is your turn, you will be sworn in then asked to present your case. The staff and Board members have already been sworn in. You will be given 5 minutes to present your case. Then the Borough will have 5 minutes to present their case. You will then be given 2 minutes for rebuttal. All questions and comments need to be made through the Chair. Please remain in the meeting until your case is voted on and closed. You will be mailed a summary of the decision on your case within ten days of your hearing.

Finally, all motions are made in the affirmative. What this means is that a motion will be made to "grant the appeal". This is only a "motion", and it does not mean that the appeal has been granted. This is how the board must state the motion prior to voting on it.

Matanuska-Susitna Borough Code

MSB 3.15.225 BOARD OF EQUALIZATION; HEARING.

- (E) Conduct of hearings, decisions. Except as otherwise provided in this chapter, hearings shall be conducted in accordance with the following rules:
- (1) Record. The board of equalization clerk shall keep electronic recordings of the board's proceedings. The board of equalization clerk shall prepare written certification at the end of all board proceedings showing the vote of each member on every question and such certification shall be signed by the chair of the board.
 - (2) Counsel. All parties may be represented by counsel during hearings before the board. On procedural matters a borough attorney may offer legal counsel to the board during its proceedings. Upon the recommendation of the borough attorney, the board may retain legal counsel from another attorney for a particular matter.
 - (3) Case number. Every appeal shall be assigned a case number, which shall be read into the record along with the name of the appellant and the tax identification number, at the commencement of the hearing on that appeal.
 - (4) Burden of proof. The burden of proof rests with the appellant. The only grounds for adjustment of an assessment are unequal, excessive, improper or under valuation based on the facts stated in a valid written appeal or proven at the appeal hearing in accordance with subsections (E)(5) and (E)(7) of this section. If the valuation is found to be too low, the board may raise the assessment. The borough shall make available to the appellant all reasonably pertinent documents requested for presentation of the appeal, including, but not limited to, documents presented or requested by the board of equalization for the presentation of the appeal.
 - (5) Rules of evidence. Evidence shall only be represented by the appellant and the assessor or their authorized representative. The board shall not be restricted by the formal rules of evidence; however, the presiding chair may exclude evidence irrelevant to the issues appealed. Hearsay evidence may be considered; if there are adequate guarantees of its

trustworthiness and that it is more probative on the point for which it is offered than any other evidence which the proponent can procure by reasonable efforts. The appellant must submit to the assessor's office within 15 days after the close of appeal period, or within ten calendar days after notification of a Board-approved late-file request, all documentary evidence in their possession which they wish to be considered and which is relevant to the resolution of the appeal. This evidence includes but is not limited to purchase and closing documents, appraisal reports, brokers opinion of value, engineers' reports, estimates to repair, rent rolls, leases, and income and expense information. The board of equalization may in its discretion decline to accept documents offered at the hearing which should have been provided within 15 days from the close of the appeal period or within ten calendar days after notification of a Board-approved late-file request. In

exercising this discretion, the board shall consider the relevance and probative value of the documents which are under consideration accepting those documents which in all fairness are necessary to a fair resolution of the appeal. Prior to the board meeting, the appellant and assessor may agree to an extension of time to produce evidence.

(6) Order of presentation. The appellant shall present evidence and argument first. Following the appellant, the assessor or his representative shall present the borough's evidence and argument. Each party shall be allowed a total of five minutes to present evidence and make oral argument unless additional time is permitted by the presiding chair. The appellant may make a rebuttal presentation, not to exceed two minutes, directed solely to the issues raised by the assessor. The members of the board may ask questions, through the presiding chair, of either the appellant or the assessor at any time during the hearing. After both the appellant and the assessor have made their presentations, each may question the other through the presiding chair.

The presiding chair may end the questioning and call for a motion from the other members.

(7) Witnesses, exhibits and other evidence. The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing.

(a) At the request of the appellant, evidence submitted pursuant to subsection (E)(5) of this section relating to the assessed valuation of property used in an income-producing commercial enterprise shall be confidential. The assessor and the appellant may stipulate to facts to be presented to the board, provided the assessor has received credible and reliable evidence to establish the facts.

(8) Decisions. At the conclusion of the hearing, the panel shall determine, based solely on the evidence submitted, whether the assessment is unequal, excessive, improper or undervalued. The board or a panel thereof shall render a decision which includes findings of fact and conclusions of law clearly stating the grounds upon which the panel relied to reach its decision and advising all parties of their right to appeal the decision to superior court.

(9) Certification. The chair shall certify and issue the written decision of the panel regarding an appeal to the assessor within seven days of its issuance. The board shall notify the appellant in writing of its decision regarding each individual case within seven days.

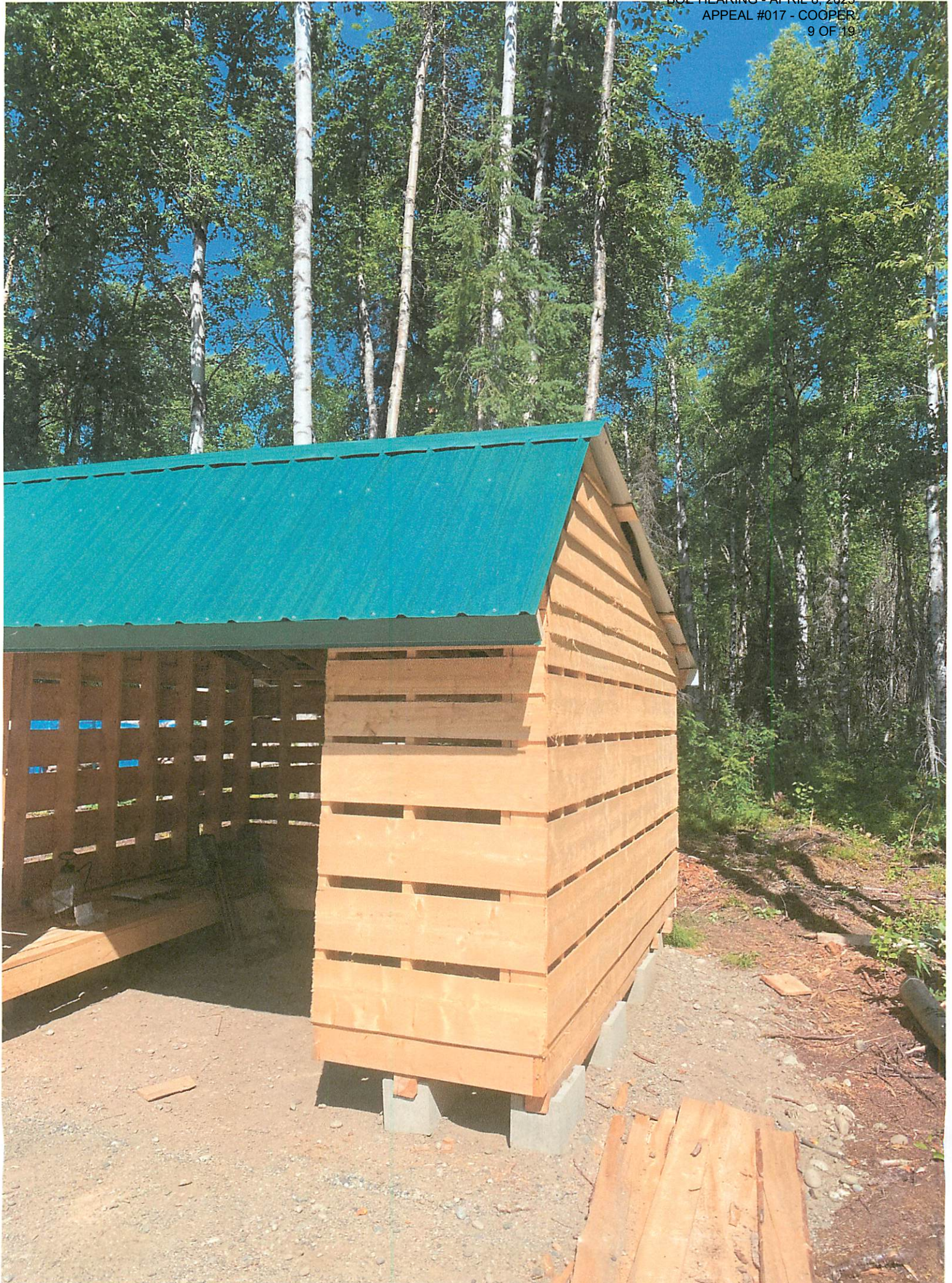
(10) Termination of appeal upon agreement between appellant and assessor. After an appeal to the board of equalization has been filed, any value which has been agreed to by the assessor and the appellant shall constitute a withdrawal and termination of the appeal by the appellant and the agreed-upon valuation shall become the assessed value.

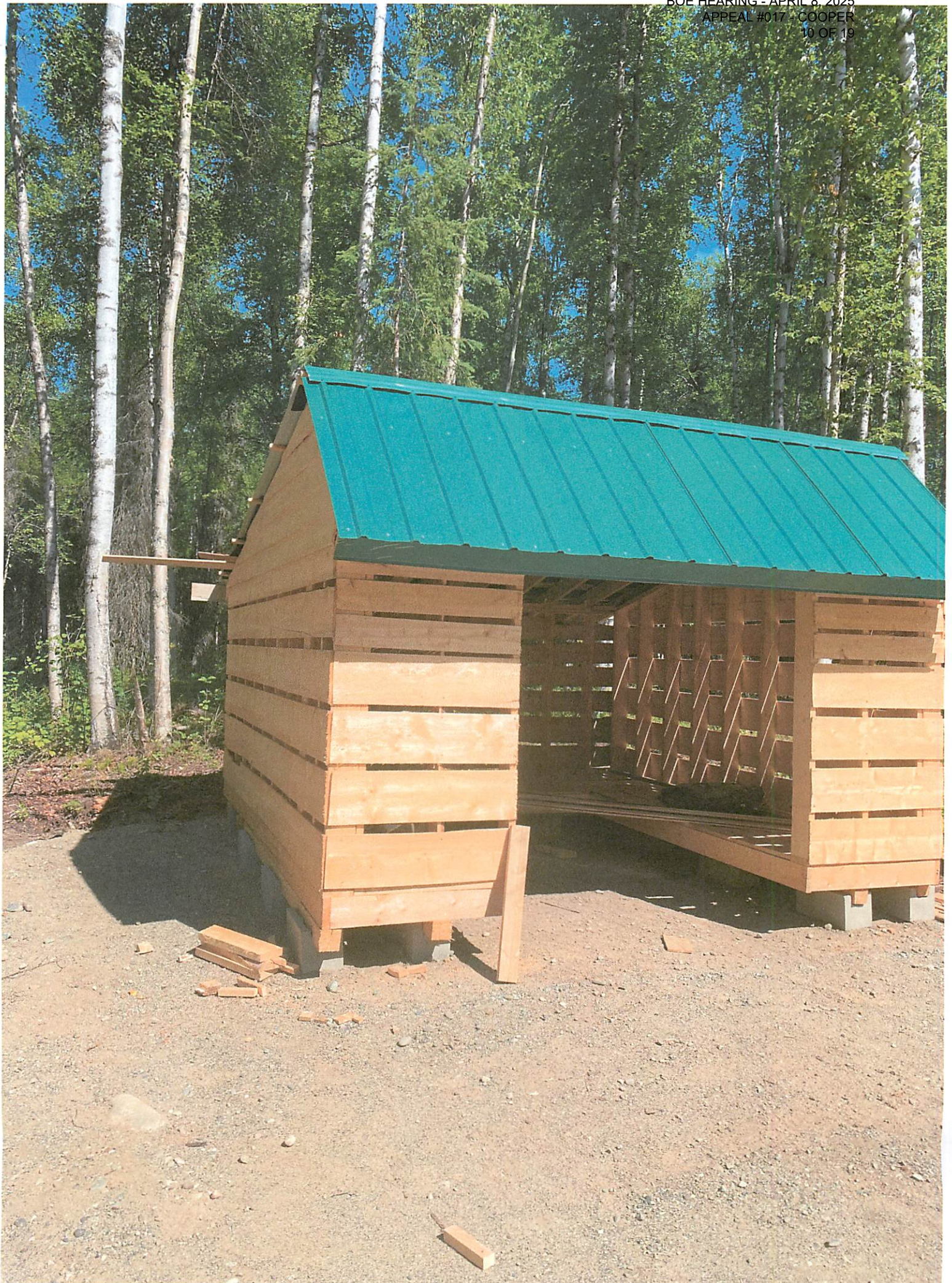
(11) Additional rules and procedures. Other procedures and rules of operation may be adopted by the board of equalization which are consistent with general rules of administrative procedure.

(F) Appeal to the superior court. The decision of the board may be appealed to the superior court within 30 calendar days in accordance with the Alaska State Rules of Appellate Procedure.









Site Information

| | | | |
|---|---|-------------|------|
| Account Number | 222N04W11A003 | Subdivision | |
| Parcel ID | 45250 | City | None |
| TRS | S22N04W11 | Map CA01 | |
| Abbreviated Description (Not for Conveyance) | TOWNSHIP 22N RANGE 4W SECTION 11 LOT A3 | | |

 Tax Map

 DWG Download

 Interactive WebMap

| | |
|-------------------------|--------------------------------|
| Ownership | |
| Owners | COOPER PATRICK ALLEN & KA |
| Primary Owner's Address | PO BOX 670207 CHUGIAK AK 99567 |
| Buyers | |
| Primary Buyer's Address | |

| Appraisal Information | | | Assessment | | | | |
|-----------------------|----------------|-----------------|-----------------|------|---------------|----------------|-----------------------------|
| Year | Land Appraised | Bldg. Appraised | Total Appraised | Year | Land Assessed | Bldg. Assessed | Total Assessed ¹ |
| 2025 | \$43,200.00 | \$5,400.00 | \$48,600.00 | 2025 | \$43,200.00 | \$5,400.00 | \$48,600.00 |
| 2024 | \$43,200.00 | \$0.00 | \$43,200.00 | 2024 | \$43,200.00 | \$0.00 | \$43,200.00 |
| 2023 | \$43,200.00 | \$0.00 | \$43,200.00 | 2023 | \$43,200.00 | \$0.00 | \$43,200.00 |

| | | | |
|--|---------------|--------------------|--------------------|
| Building Information (Hide Building Information) | | | |
| Structure 0 of 1 | | | |
| Residential Units | 0 | Use | Residential Garage |
| Condition | Standard | Design | Garage |
| Basement | None | Construction Type | Frame |
| Year Built | 2024 | Grade | None |
| Foundation | Slab on Grade | Building Appraisal | \$3400 |
| Well | | Septic | |

| Building Item Details | | | |
|-----------------------|---------------------|------|------------------|
| Building Number | Description | Area | Percent Complete |
| 0 | First Story | | 0 Sq. Ft. 10 % |
| 0 | Garage (10.2) - 11G | | 585 Sq. Ft. 16 % |

| Tax/Billing Information | | | | Recorded Documents | | | |
|-------------------------|-----------|------|------|--------------------|------------|---------------------------|--|
| Year | Certified | Zone | Mill | Tax Billed | Date | Type | Recording Info (offsite link to DNR) |
| 2025 | No | 0066 | :: | :: | 10/21/2020 | QUITCLAIM DEED (ALL TYPE) | Palmer 2020-026935-0 |
| | | | | | 4/29/1985 | Patent | Palmer Bk: 414 Pg: 166 |

| Tax Account Status ² | | | | | | | |
|---------------------------------|-------------|--------|------------------|--------|--------------------|------------|--|
| Status | Tax Balance | Farm | Disabled Veteran | Senior | Total ² | LID Exists | |
| Current | \$3.54 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | No | |

| Land and Miscellaneous | | | | | | |
|------------------------|-----------------|-----------------------|------------------------|------------------------|-----------------------|--|
| Gross Acreage | Taxable Acreage | Assembly District | Precinct | Fire Service Area | Road Service Area | |
| 40.03 | 40.03 | Assembly District 007 | 30-595 | 140 Willow-Caswell FSA | 015 Caswell Lakes RSA | |

¹ Total Assessed is net of exemptions and deferrals, rest, penalties, and other charges posted after Last Update Date are not reflected in balances. Last Updated: 2/16/2025 10:00:01 AM
² If account is in foreclosure, payment must be in certified funds.



MATANUSKA-SUSITNA BOROUGH
Department of Finance
Division of Assessment

350 East Dahlia Avenue • Palmer, AK 99645
Phone (907) 861-8642 • Fax (907) 861-8693
www.matsugov.us

To: 2025 Board of Equalization
From: Jacque Malette, Appraiser
Thru: Art Godin, Acting Assessor
Re: Appeal #017
Property Owner: Patrick Cooper
Account/Legal: 222N04W11A003
Map No.: CA 01
Date of Appraisal: 1/1/2025
Hearing Date: 4/08/2025
2024 Assessed Value: Improvements: \$5,400
Land: \$43,200
Total: \$48,600

Purpose of Report:

- Validation of the 2025 assessed value of the subject property generated by the mass appraisal process and confirmed using ratio studies.

Introduction:

- The subject property is in the Caswell area, TOWNSHIP 22N RANGE 4W SECTION 11 LOT A3.
- The subject is a 585 square foot garage/workshop foundation slab on 40.03-acres.
- The property also includes a 12x12 woodshed with a metal roof.

Basis of the Appeal:

Excessive Unequal Improper Undervalued

Comments on Basis for Appeal:

- The Mat-Su Borough adds outbuildings as appropriate with a contributory value to be equitable with all properties.
- The woodshed on the appellants property is value at \$2000.
- Assessment staff contacted Black Lakes Buildings (local supplier) and supplied photos of the appellant's woodshed and requested what it would cost to construct and deliver a 12x12 woodshed like the appellant's woodshed. They replied back with an estimate of \$4000 (see attached).
- Better Built Buildings (local supplier) website shows cost of various sizes of garden sheds, the cost of a 10x12 completely enclosed shed would cost \$5820.00 (see attached).
- The appellant indicates that his property was valued improperly – Alaska state court decisions (Per State Assessor training packet page 31) indicate improper is “to show that an assessment is improper, it must be shown that the assessor used an improper method of valuation, which amounts to fraud or clear adoption of a wrong principle of valuation.” No evidence has been provided to indicate the property is valued improperly.

Case facts:

- The Mat-Su Borough has provided information that the woodshed it not valued excessive.
- The property owner has not supplied any evidence to indicate that the assessed value is improper or excessive.

Conclusion:

- The sales provided indicate that the subject is not improperly valued and is equitable with other outbuildings within the Mat-Su Borough

Recommendation:

- Uphold the 2025 Assessed Value

Land: \$5,400

Improvements: \$43,200

Total: \$48,600

Attachments:

Comp Pictures

Map of subject (Zoom out)

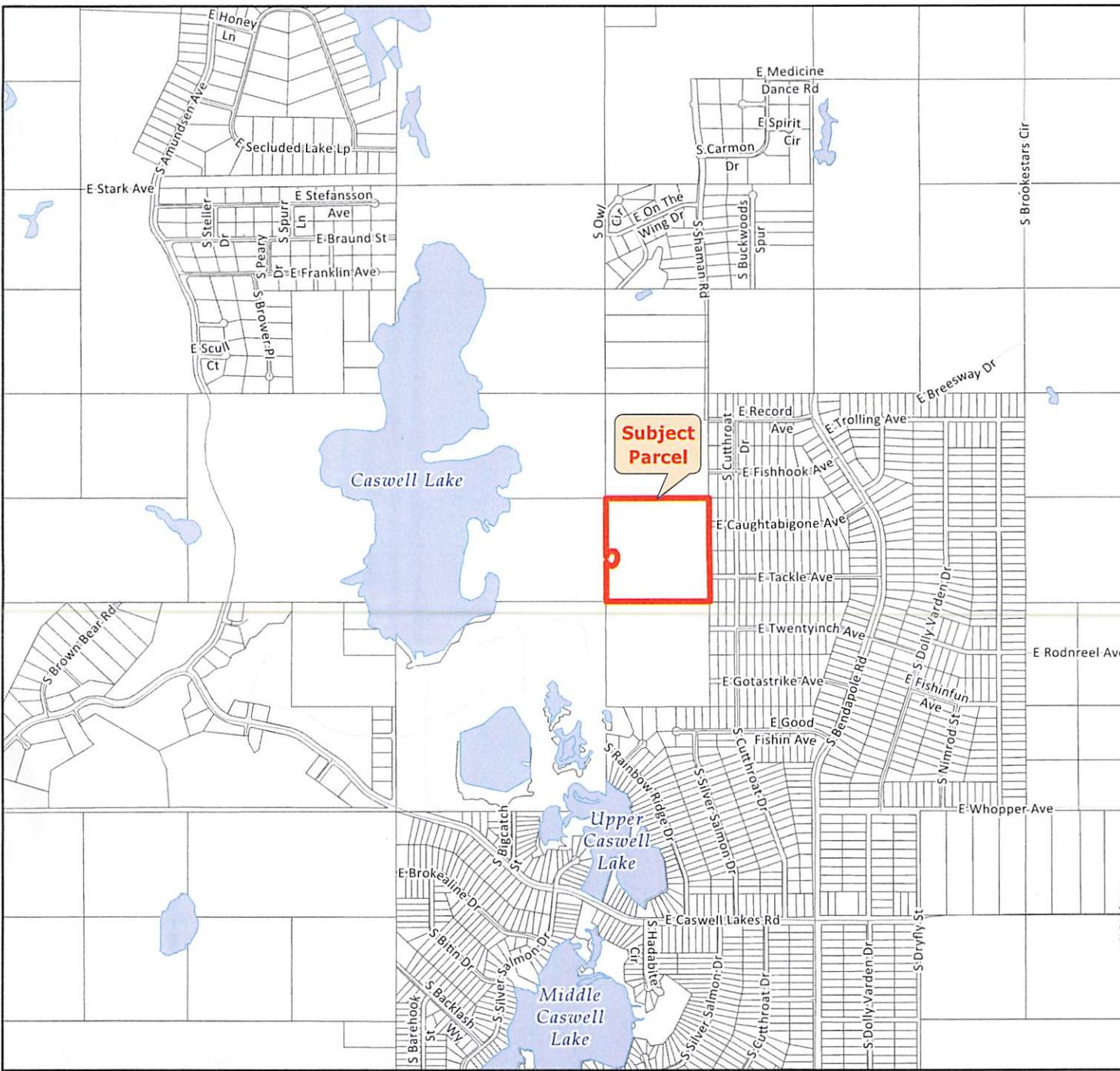
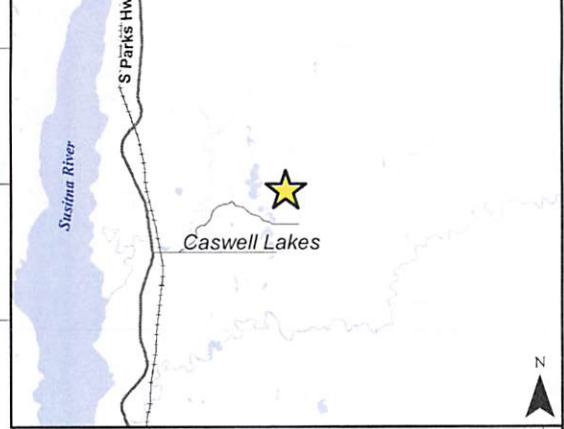
Map of subject (Zoom in)

Other attachments



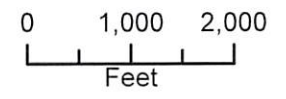
Subject Woodshed

Vicinity Map

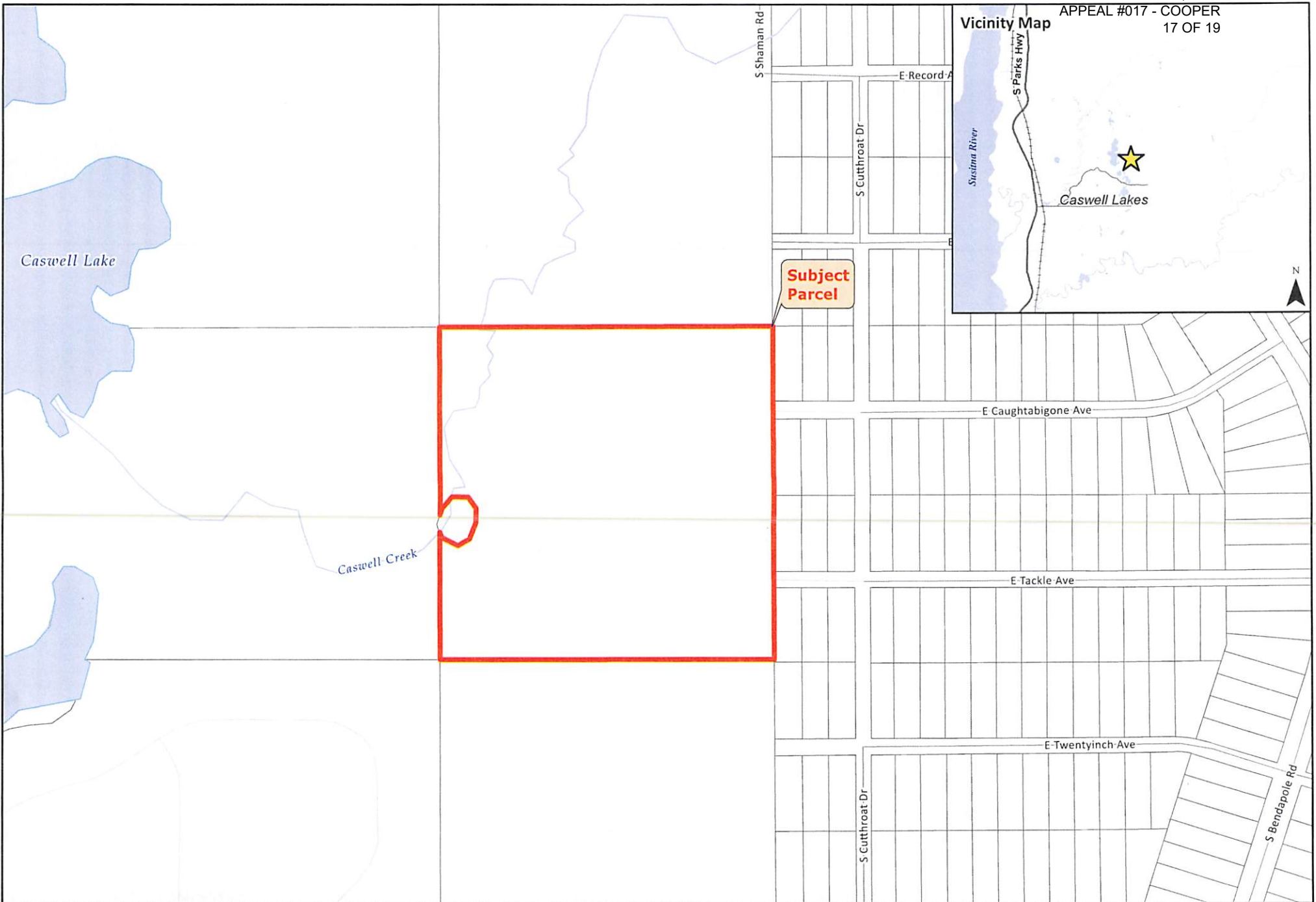


Subject Parcel

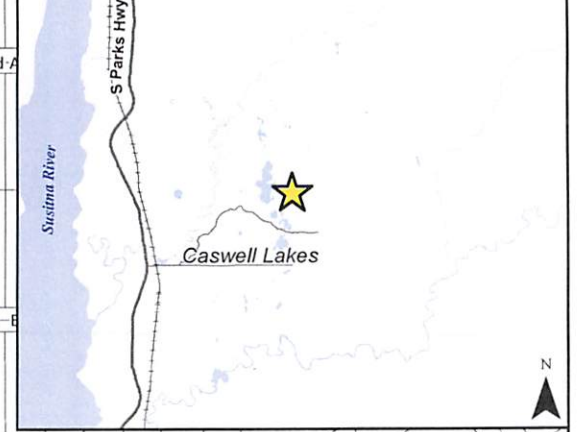
Subject Parcel
222N04W11A003



This map is solely for informational purposes only. The Borough makes no express or implied warranties with respect to the character, function, or capabilities of the map or the suitability of the map for any particular purpose beyond those originally intended by the Borough. For information regarding the full disclaimer and policies related to acceptable uses of this map, please contact the Matanuska-Susitna Borough GIS Division at 907-461-7855

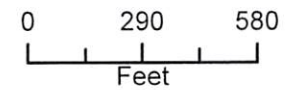


Vicinity Map



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Subject Parcel
222N04W11A003



Jacque Malette

From: Dennis Tresner <dtresner@msn.com>
Sent: Tuesday, March 18, 2025 10:57 AM
To: Jacque Malette
Subject: Re: shed

[EXTERNAL EMAIL - CAUTION: Do not open unexpected attachments or links.]

I would think that would be worth at least \$3,000 minimum. It may only have a couple \$2,000 in material. But, time and labor, I would think it should sale for \$4,000+. I sale a 12x12 for \$6,800. With metal roof it would be aroun\$7,500.

Sorry I had computer issues??

Dennis Tresner
Black Lake Buildings
Wasilla, AK

From: Jacque Malette <jacque.malette@matsugov.us>
Sent: Monday, March 17, 2025 1:19 PM
To: dtresner@msn.com <dtresner@msn.com>
Subject: shed

Jacque Malette
Appraiser
350 E Dahlia Avenue
Palmer, AK 99645-6411
907-861-8644



Current Size: 10 x 12 x 6.96

View Shed In AR

Garden Shed

Est Price **\$5,820.00**

[REQUEST A QUOTE](#)

Types:

All Types

Upgrades, Flooring & Interior

Upgrades:

- Floor Insulation: None (included)
- Framing Options: None (included)
- Roof Overhang: Standard (included)

Share

Save for later

Reset Model

The depiction on the 3D configurator is an approximation of the building. The actual building's options, colors, textures, and components may vary slightly from this rendering.

2025 Board of Equalization Formal Appeal

| | |
|----------------|----------------------|
| Appeal # | 053 |
| Account Number | 118N02E33B007 |
| Owner | EVERGREEN VALLEY LLC |
| Map Number | PA5 |
| Appraiser | JACQUE |

DATE RECEIVED FEB 27 2025

RECEIVED



MATANUSKA-SUSITNA BOROUGH
350 E. Dahlia Avenue • Palmer, AK 99645
Ph. (907) 861-8640 • www.matsugov.us

NOTICE OF APPEAL TO THE BOARD OF EQUALIZATION

Must be postmarked or delivered by February 28, 2025 or within 30 days of adjusted assessment notice mailing.

- 1. OWNER NAME: Evergreen Valley LLC
- 2. ACCOUNT NO: 118 No 2 E 33 B007

Note: A separate form is required for each appeal; do not submit multiple account numbers on the same form.

3. Value from Assessment Notice: Land 42,000 ; Buildings 351,900 ; Total 393,900

4. Owner's Estimate of Value: Land 42,000 ; Buildings 306,000 ; Total 348,000

5. Property Market Data:

a. What was the purchase price of your property? 369,000

b. What year did you purchase your property? 09/2023

c. Was any personal property included in the purchase? Yes X No

⇒ If so, please itemize: TV's, custom chicken coop, large sectional couch, chickens, Dining room table and chairs,

d. Date property was last offered for sale: 9/23 Price asked: 369,000

e. Type of mortgage: None

f. Has a fee appraisal been done on the property within the past 5 years? Yes X No

⇒ If yes, please attach a copy.

6. Property Inventory Data:

a. Have improvements been made since taking ownership? Yes No X

⇒ If yes, please describe: _____

7. Why are you appealing your assessed property value?

- My property value is excessive.
- My property value is unequal to similar properties.
- My property was valued improperly (fraud or using an unrecognized appraisal method).
- My property has been undervalued.

The above are the only grounds for adjustment allowed by Alaska Statute 29.45.210(b). (See attached.)

8. Please provide specific reasons and evidence supporting the item(s) checked above:

looking at the neighborhood, the house is in, consistent appraisals is unrealistic, all surrounding properties are Borough appraised at low numbers in comparison. This property should not be appraised at a value near Inodgrass property. (across AK) Yes, I paid 369,000 but in hind sight, I overpaid for this property.

- 9. Please check here if you have attached additional information to support your appeal.
- Please check here if you intend to submit additional evidence within the required time limit. (See Page 3, Item #5 regarding the required time limit.)

10. Commercial Property Owners: Please include Attachment A.

BOE #

For Office Use Only : Rcv' d By

11. Check the appropriate blank:

- a. I am the owner of record for the account number appealed.
- b. I am the attorney for the owner of record for the account number appealed.
- c. The owner of record for this account is a business, trust or other entity for which I am an owner or officer, trustee, or otherwise authorized to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- d. The owner of record is deceased and I am the personal representative of the estate. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- e. I am not the owner of record for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*

12. Signed Statement of Appeal to the MSB Board of Equalization (BOE):

I hereby appeal the determination of assessed value of the aforementioned property to the Matanuska-Susitna Borough Board of Equalization. My appeal is based on the grounds identified in Item #7 of this appeal form. I have discussed opinions of value with an appraiser representing the Assessment Division. Appraiser's name: _____

I understand that I bear the burden of proof for this appeal and that I must provide evidence to support my appeal. I also understand that all documentation that will be used to support my appeal should be submitted within 15 days of the close of the appeal period or as provided in (MSB 3.15.225(E)(5)). I further warrant that all statements contained in this appeal form and its attachments are true to the best of my knowledge.

 _____
 Signature

 Printed Name

PO Box 3631 _____
 Mailing address

Palmer _____
 City

AK _____
 State

99845 _____
 Zip

(907) 715-1213 _____
 Phone Number(s) -- Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk.

josiahmoffitt@gmail.com _____
 E-mail address -- Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk.

MUST BE FILED BY FEBRUARY 28, 2025 OR WITHIN 30 DAYS OF ADJUSTED ASSESSMENT NOTICE.

BEFORE YOU FILE:

Did you remember to include your attachments? Attachments may include such items as an appraisal of your property, valuation information regarding similar properties in your area, Attachment A (for commercial properties), or other additional information to support your appeal.

Did you provide the required documentation to prove your right of appeal for this property? (See Item #11 above.)



MATANUSKA-SUSITNA BOROUGH

Department of Finance

Division of Assessment

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Phone (907) 861-8640 • Fax (907) 861-8693

www.matsugov.us

March 17, 2025

Josiah Moffitt
PO BOX 3631
Palmer, AK 99645

HEARING NOTIFICATION LETTER: Please keep this information for future reference.

Account Number: 118N02E33B007 **Appeal No. 053.**

The Board of Equalization has received your valuation appeal for the above referenced parcel(s). The borough appraiser assigned to your appeal is: JACQUE; phone (907) 861-8642.

You're hearing before the Board of Equalization is scheduled for **April 8, 10:00 AM** on Microsoft Teams.

Meeting ID 238 722 825 482, Passcode: ZK78uS6v. Or you may call in 1 907-290-7880 Phone conference ID: 137 959 047#

Typically, several appeals will be heard within the same meeting. Cases will be heard in the order listed on the agenda except for cases with no appellants present. We cannot predict the time that a particular appeal will be heard. If you are unable to attend, the Board of Equalization may proceed in your absence (AS 29.45.210). If this is the case, please let us know at (907) 861-8640.

Please review MSB 3.15.225(E) and (F), attached with this letter, for important information regarding appeal hearings including rules of evidence, order of presentation and time limits. **You will need to provide information to prove your case as the board is unable to do the research on the property. Please contact me at 861-8640 if you have additional information the board needs to see, as you will not be able to do so the day of the hearing.**

The information that the Board will review for your appeal will be available to you in a packet five days prior to your hearing, this packet will be emailed to you, or you may pick it up at the Assessment Office, the packet will contain the information you provide and the borough appraisers report. Please contact me if you do not have email. If after you have reviewed the information provided and wish to discontinue your appeal, it is required that you contact me at the above number. Please read through the attached information. Please call if you have any questions, I will attempt to contact you before your hearing to work out any issues.

Sincerely,

Amie Jacobs
Clerk, Board of Equalization
(907) 861-8648

Board of Equalization

The Board of Equalization is made up of local business professionals, which include real estate brokers, fee appraisers and other professionals with knowledge in the real estate field. Their job is to confirm that you are given due process for your appeal. They are neither employees of the borough nor assembly members.

They cannot change the assessing process or mill rates.

The burden of proof is on you to prove any inequities in your property assessments. If you fail to do so, the Board will have no choice but to uphold the Borough's assessment.

When it is your turn, you will be sworn in then asked to present your case. The staff and Board members have already been sworn in. You will be given 5 minutes to present your case. Then the Borough will have 5 minutes to present their case. You will then be given 2 minutes for rebuttal. All questions and comments need to be made through the Chair. Please remain in the meeting until your case is voted on and closed. You will be mailed a summary of the decision on your case within ten days of your hearing.

Generally, all motions are made in the affirmative. What this means is that a motion will be made to "grant the appeal". This is only a "motion", and it does not mean that the appeal has been granted. This is how the board must state the motion prior to voting on it.

Matanuska-Susitna Borough Code

SB 3.15.225 BOARD OF EQUALIZATION; HEARING.

- 1) Conduct of hearings, decisions. Except as otherwise provided in this chapter, hearings shall be conducted in accordance with the following rules:
 - 2) Record. The board of equalization clerk shall keep electronic recordings of the board's proceedings. The board of equalization clerk shall prepare written certification at the end of all board proceedings showing the vote of each member on every question and such certification shall be signed by the chair of the board.
 - 3) Counsel. All parties may be represented by counsel during hearings before the board. On procedural matters a borough attorney may offer legal counsel to the board during its proceedings. Upon the recommendation of the borough attorney, the board may retain legal counsel from another attorney for a particular matter.
 - 4) Case number. Every appeal shall be assigned a case number, which shall be read into the record along with the name of the appellant and the tax identification number, at the commencement of the hearing on that appeal.
 - 5) Burden of proof. The burden of proof rests with the appellant. The only grounds for adjustment of an assessment are unequal, excessive, improper or under valuation based on the facts stated in a valid written appeal or proven at the appeal hearing in accordance with subsections (E)(5) and (E)(7) of this section. If the valuation is found to be too low, the board may raise the assessment. The borough shall make available to the appellant all reasonably pertinent documents requested for presentation of the appeal, including, but not limited to, documents presented or requested by the board of equalization for the presentation of the appeal.
 - 6) Rules of evidence. Evidence shall only be represented by the appellant and the assessor or their authorized representative. The board shall not be restricted by the formal rules of evidence; however, the presiding chair may exclude evidence irrelevant to the issues appealed. Hearsay evidence may be considered; if there are adequate guarantees of its

trustworthiness and that it is more probative on the point for which it is offered than any other evidence which the proponent can procure by reasonable efforts. The appellant must submit to the assessor's office within 15 days after the close of appeal period, or within ten calendar days after notification of a Board-approved late-file request, all documentary evidence in their possession which they wish to be considered and which is relevant to the resolution of the appeal. This evidence includes but is not limited to purchase and closing documents, appraisal reports, brokers opinion of value, engineers' reports, estimates to repair, rent rolls, leases, and income and expense information. The board of equalization may in its discretion decline to accept documents offered at the hearing which should have been provided within 15 days from the close of the appeal period or within ten calendar days after notification of a Board-approved late-file request. In

exercising this discretion, the board shall consider the relevance and probative value of the documents which are under consideration accepting those documents which in all fairness are necessary to a fair resolution of the appeal. Prior to the board meeting, the appellant and assessor may agree to an extension of time to produce evidence.

(6) Order of presentation. The appellant shall present evidence and argument first. Following the appellant, the assessor or his representative shall present the borough's evidence and argument. Each party shall be allowed a total of five minutes to present evidence and make oral argument unless additional time is permitted by the presiding chair. The appellant may make a rebuttal presentation, not to exceed two minutes, directed solely to the issues raised by the assessor. The members of the board may ask questions, through the presiding chair, of either the appellant or the assessor at any time during the hearing. After both the appellant and the assessor have made their presentations, each may question the other through the presiding chair.

The presiding chair may end the questioning and call for a motion from the other members.

(7) Witnesses, exhibits and other evidence. The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing.

(a) At the request of the appellant, evidence submitted pursuant to subsection (E)(5) of this section relating to the assessed valuation of property used in an income-producing commercial enterprise shall be confidential. The assessor and the appellant may stipulate to facts to be presented to the board, provided the assessor has received credible and reliable evidence to establish the facts.

(8) Decisions. At the conclusion of the hearing, the panel shall determine, based solely on the evidence submitted, whether the assessment is unequal, excessive, improper or undervalued. The board or a panel thereof shall render a decision which includes findings of fact and conclusions of law clearly stating the grounds upon which the panel relied to reach its decision and advising all parties of their right to appeal the decision to superior court.

(9) Certification. The chair shall certify and issue the written decision of the panel regarding an appeal to the assessor within seven days of its issuance. The board shall notify the appellant in writing of its decision regarding each individual case within seven days.

(10) Termination of appeal upon agreement between appellant and assessor. After an appeal to the board of equalization has been filed, any value which has been agreed to by the assessor and the appellant shall constitute a withdrawal and termination of the appeal by the appellant and the agreed-upon valuation shall become the assessed value.

(11) Additional rules and procedures. Other procedures and rules of operation may be adopted by the board of equalization which are consistent with general rules of administrative procedure.

(F) Appeal to the superior court. The decision of the board may be appealed to the superior court within 30 calendar days in accordance with the Alaska State Rules of Appellate Procedure.



THE STATE
 of **ALASKA**

Department of Commerce, Community, and Economic Development
 Division of Corporations, Business, and Professional Licensing
 PO Box 110806, Juneau, AK 99811-0806
 (907) 465-2550 • Email: corporations@alaska.gov
 Website: corporations.alaska.gov

FOR DIVISION USE ONLY

Web-2/21/2025 10:29:12 AM

Domestic Limited Liability Company

2025 Biennial Report
 For the period ending December 31, 2024

Due Date: This report along with its fees are due by January 2, 2025

Fees: If postmarked before February 2, 2025, the fee is \$100.00.
 If postmarked on or after February 2, 2025 then this report is delinquent and the fee is \$137.50.

Entity Name: Evergreen Valley, LLC
Entity Number: 10245239
Home Country: UNITED STATES
Home State/Prov.: ALASKA
Physical Address: 531 E ARCTIC AVE , PALMER, AK 99645
Mailing Address: PO BOX 3631, PALMER, AK 99645

Registered Agent information cannot be changed on this form. Per Alaska Statutes, to update or change the Registered Agent information this entity must submit the Statement of Change form for this entity type along with its filing fee.

Name: Kristin Moffitt
Physical Address: 3651 N PALMER FISHHOOK RD, PALMER , AK 99645
Mailing Address: PO BOX 3631, PALMER, AK 99645

Officials: The following is a complete list of officials who will be on record as a result of this filing.

- **Provide all officials and required information. Use only the titles provided.**
- **Mandatory Members:** this entity must have at least one (1) Member. A Member must own a %. In addition, this entity must provide all Members who own 5% or more of the entity. A Member may be an individual or another entity.
- **Manager:** If the entity is manager managed (per its articles or amendment) then there must be at least (1) Manager provided. A Manager may be a Member if the Manager also owns a % of the entity.

| Full Legal Name | Complete Mailing Address | % Owned | Member |
|-----------------|--------------------------------|---------|--------|
| Kristin Moffitt | PO BOX 3631 , PALMER, AK 99645 | 50.00 | X |
| Josiah Moffitt | PO BOX 3631, PALMER, AK 99645 | 50.00 | X |

If necessary, attach a list of additional officers on a separate 8.5 X 11 sheet of paper.

Purpose: Short term rental/travel accommodations

NAICS Code: 721199 - ALL OTHER TRAVELER ACCOMMODATION

New NAICS Code (optional):

the commissioner that are known to the person to be false in material respects are guilty of a class A misdemeanor. Continuation means you have read this and understand it.

CRF# 053
8

Name: Kristin Moffitt



MATANUSKA-SUSITNA BOROUGH

Department of Finance

Division of Assessment

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 861-8642 • Fax (907) 861-8693

www.matsugov.us

To: 2025 Board of Equalization

From: Jacque Malette, Appraiser

Thru: Art Godin, Acting Assessor

Re: Appeal #053

Property Owner: Evergreen Valley LLC

Account/Legal: 118N02E33B007

Map No.: PA 05

Date of Appraisal: 1/1/2025

Hearing Date: 4/08/2025

2024 Assessed Value: Improvements: \$351,900
Land: \$42,000
Total: \$393,900

Purpose of Report:

- Validation of the 2025 assessed value of the subject property generated by the mass appraisal process and confirmed using ratio studies.

Introduction:

- The subject property is in the downtown area within the city limits of Palmer at 531 E Arctic Ave.
- The subject is an above average DLB home that was built in 2000. Subject sets on .37 acre and is provided with public water and septic.
- The structure has 2128 square foot of living area with 1064 square foot finished daylight basement and 900 square foot detached garage.
- The structure has asphalt shingle roof, vinyl lap siding with vinyl windows.
- The subject has gas heat.

Basis of the Appeal:

Excessive Unequal Improper Undervalued

Concerns brought forth by the appellant:

- Owner states Property value is excessive.
- Property owner made comments on the value of the property across the street from the subject address.

Discussion:

- Mat-Su Borough staff researched sales of comparable properties with an emphasis on homes of similar age, with a daylight basement, within the core area in Palmer and for daylight basement structures with similar age properties and similar size.
- Mat-Su Borough provides four comparable properties that support the current assessed value of the subject. All comparable' s were chosen from areas that compete with the subject on the open market. Comparative analysis is summarized as follows

Comparable Sales:

| Comparable Sales | Sale Price | Sale Date | Indicated Value |
|-------------------------|-------------------|------------------|------------------------|
| 1. 52752B08L010 | \$425,000 | 07-20-2023 | \$433,500 |
| 2. 55004B01L012 | \$367,000 | 08-27-2024 | \$410,800 |
| 3. 55021B12L014 | \$326,860 | 06-23-2023 | \$393,600 |
| 4. 52229000L009 | \$409,000 | 06-23-2023 | \$417,400 |
| Subject Property | | | Assessed Value |
| 118N02E33B007 | | | \$393,900 |

Comparable Sales Summary:

- Sale #1 is located at 590 S. Williwaw Dr. in Palmer. This comparable sold on 07-20-2023 for \$425,000. Quality and condition are similar to the subject. This comparable contains 384 more square feet of living area than the subject and the garage is 500 square ft smaller and is older than the subject property.
- Sale #2 is located at 379 N Eklutna St. in Palmer. This comparable sold on 08-27-2024 for \$367,000. Quality and condition are similar to the subject. Living area contains 504 square feet less than the subject and the garage is over 564 square feet smaller. Heating system is similar to the subject.
- Sale #3 is located at 445 N Alaska St. in Palmer. This comparable sold on 06-23-2023 for \$326,860. Quality is similar to that of the subject and condition is similar. Living area contains 396 square feet less than the subject and the garage is 624 square feet smaller. The heating system is similar to the subject.
- Sale #4 is located at 16845 E. Maud Rd. on the outskirts of Palmer. This comparable sold on 6-30-2023 for \$409,000. Quality is similar to the subject and condition is similar. Square feet of above grade, living area is 367 square feet less than the subject is. This property has a detached garage which is similar to the subject property the detached garage is 108 sq ft larger.

Comments for basis for appeal:

- The Mat-Su Borough took into consideration a property located across from the subject property which the appellant mentioned in his appeal. Home was built in 1977 and if effective age was changed to reflect same as subject property it would support the subjects assessed value.

Case facts:

- The Mat-Su Borough conducted an on-sight inspection and verified all information on file was accurate.
- The assessed value generated by the mass appraisal process of the subject is supported by the Mat-Su Borough comparative market analysis.
- The property owner has not supplied any evidence to indicate that the assessed value of the property is excessive.
- The four comparable' s indicate the subject assessed value is not excessive.

Conclusion:

- The comparable sales indicate that the subject is not overvalued and is equitable with other Daylight basement structures within the Palmer core area.

Recommendation:

- Uphold the 2025 Assessed Value
Land: \$42,000
Improvements: \$351,900
Total: \$393,900

Attachments:

Comp Spreadsheet

Comp Pictures

Map of Comps & subject (Zoom out)

Map of Comps & subject (Zoom in)



2/26/25, 12:13 PM
531 E Arctic Ave
Palmer AK 99645
United States

Subject



2/26/25, 12:17 PM
531 E Arctic Ave
Palmer AK 99645
United States

Subject Detached Garage



Comp #1



Comp #2



Comp #3

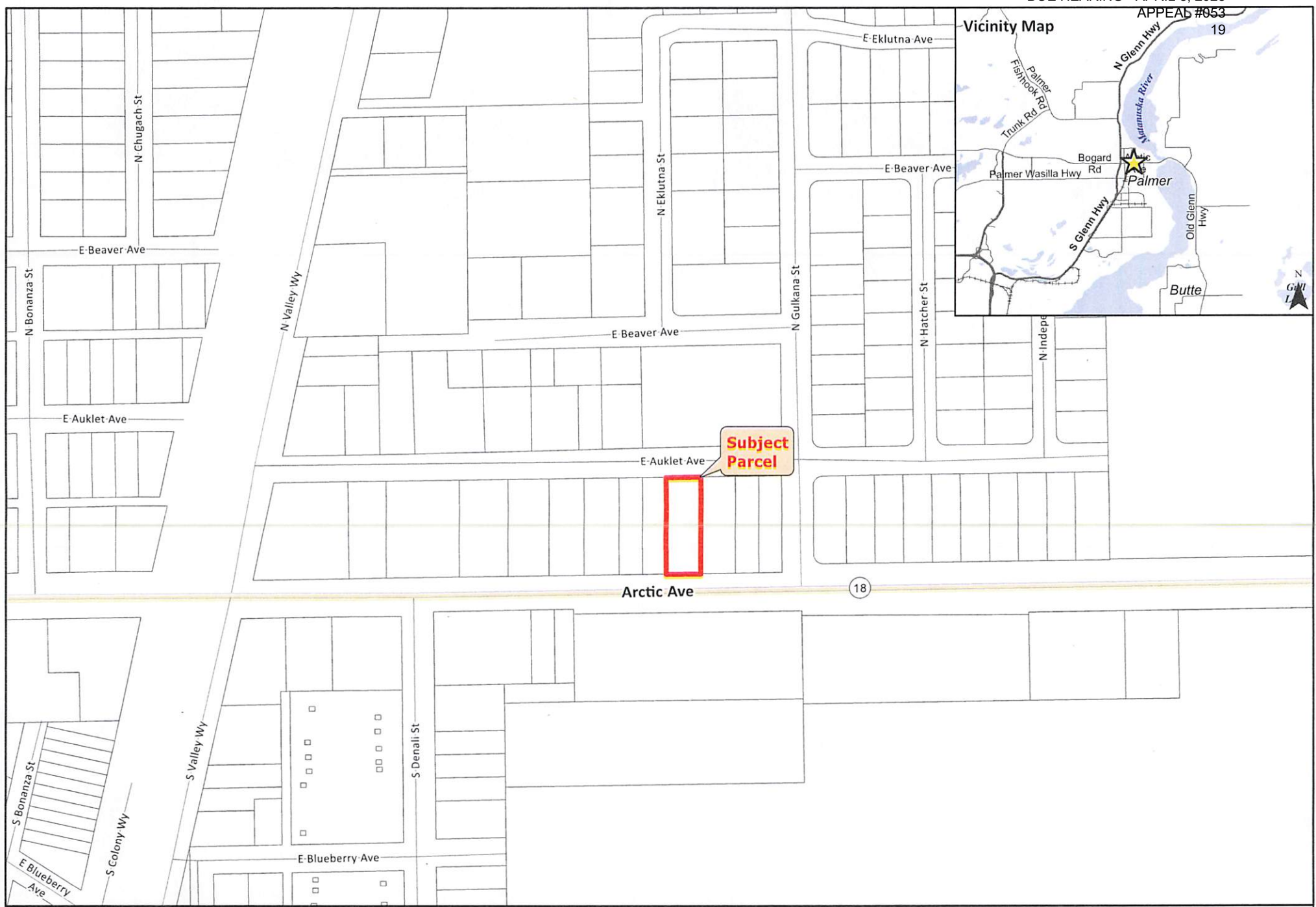
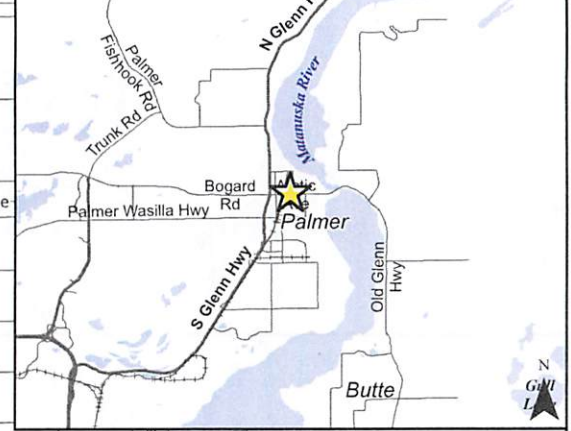


Comp #4



COMP # 4 Detached Garage

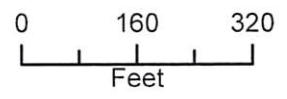
Vicinity Map



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Subject Parcel

531 E ARCTIC AVE , PALMER





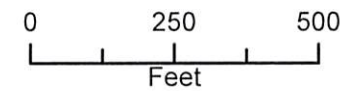
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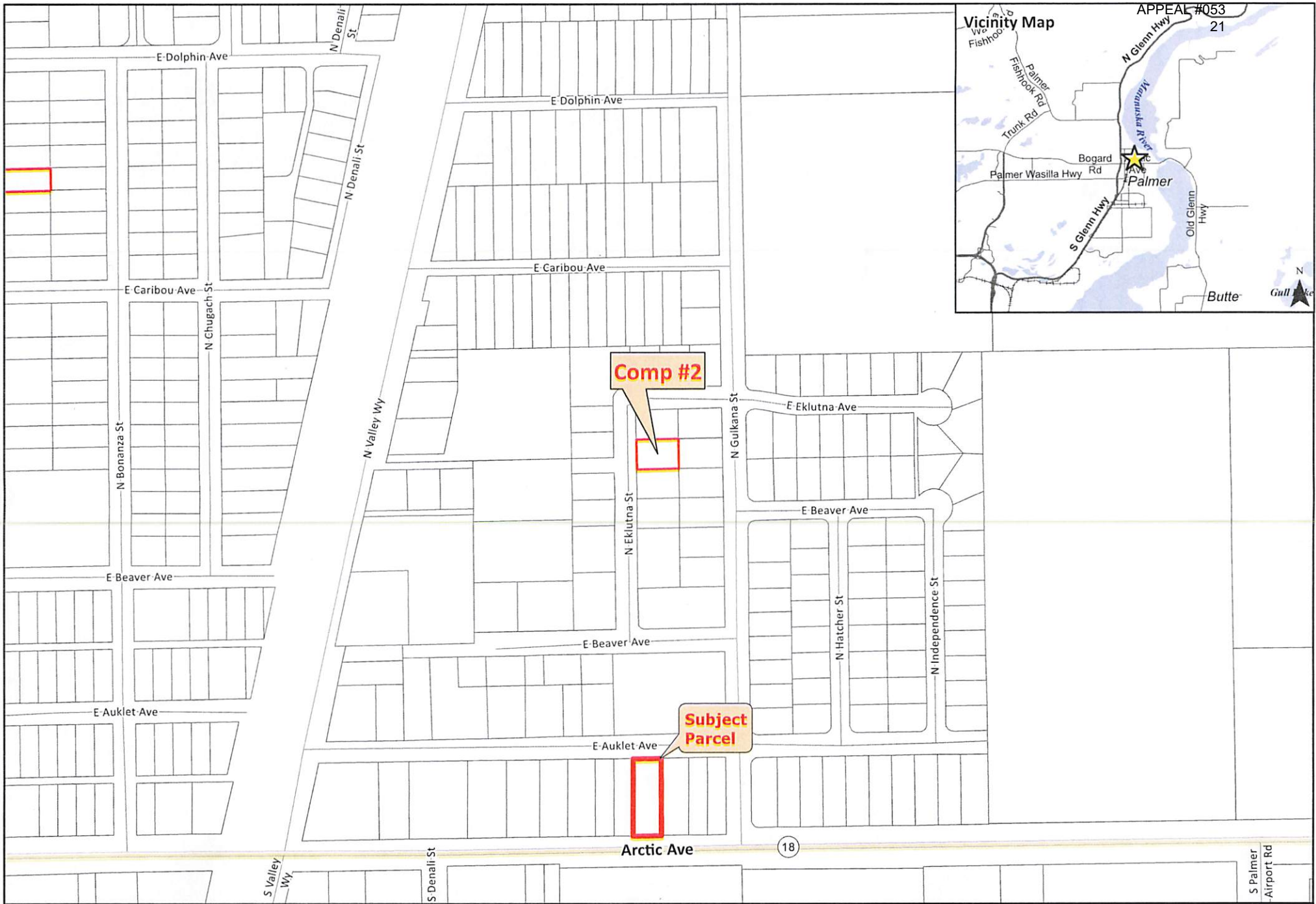
Comp #1

Property Address

590 S WILLAWAW DR

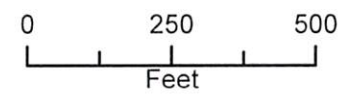


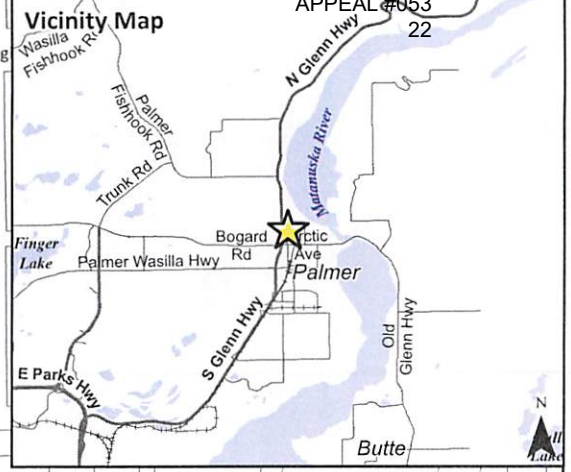
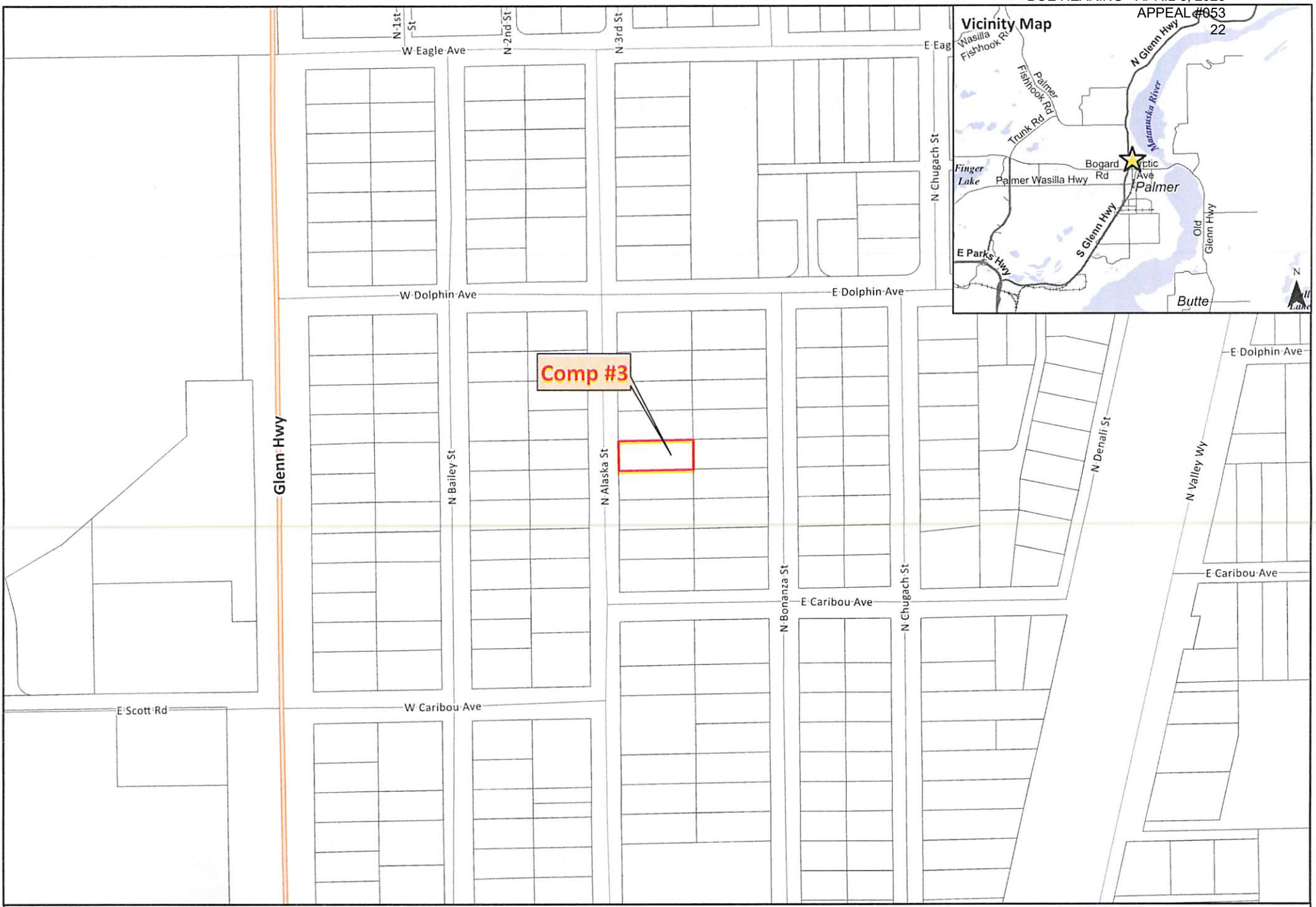
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Property Address
 379 N EKLUTNA ST, PALMER AK

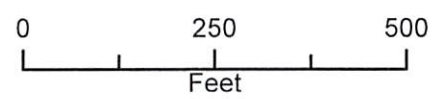




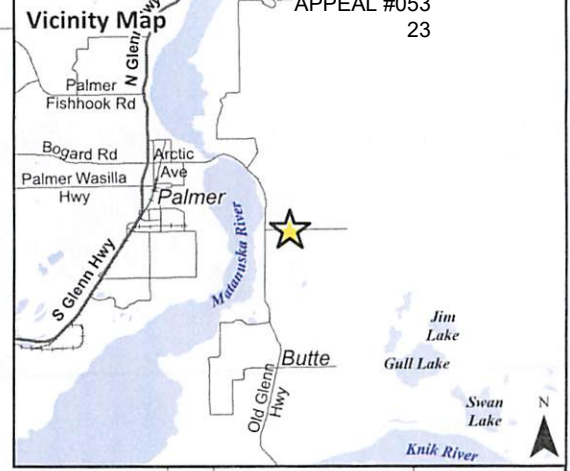
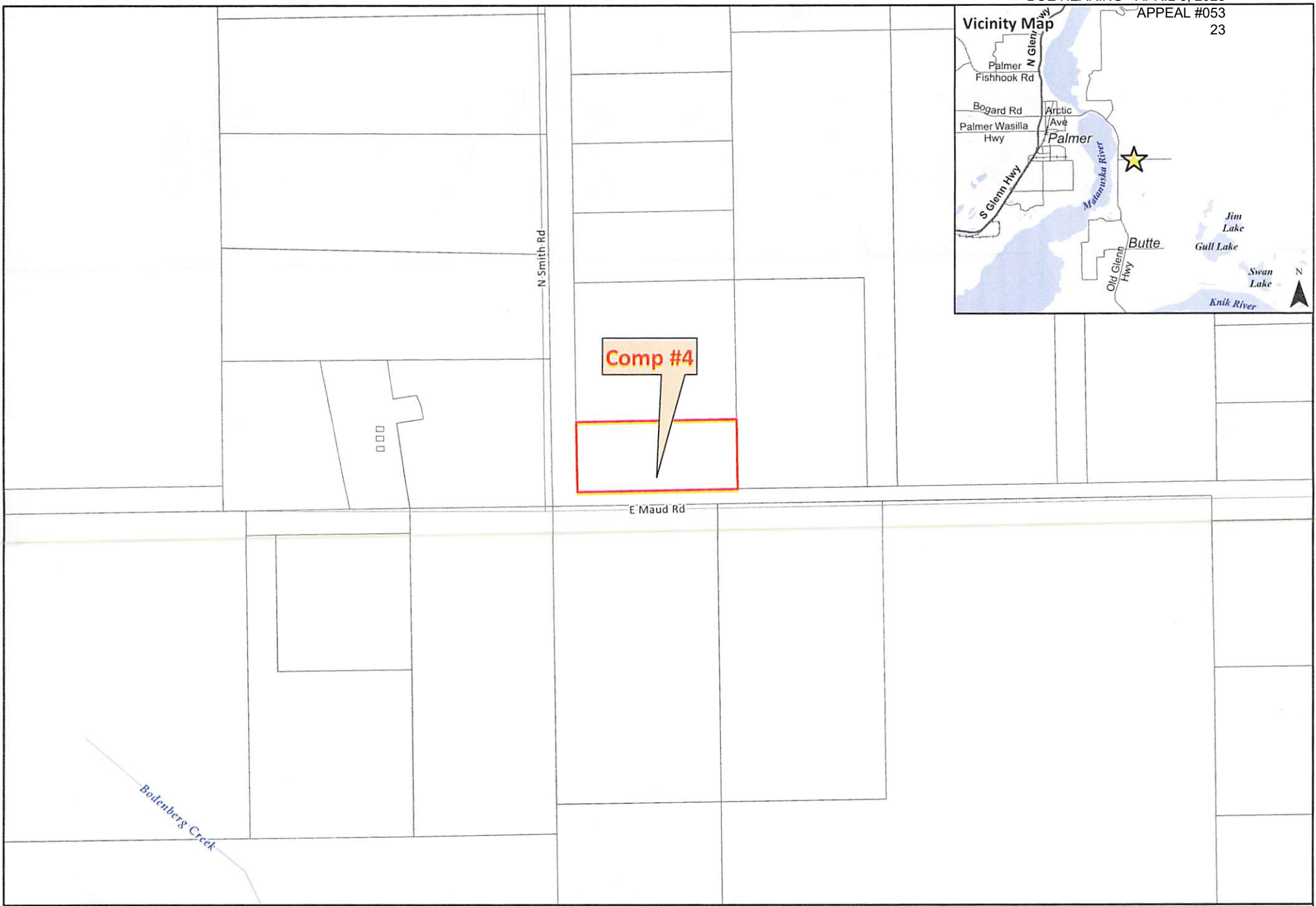
Comp #3

Property Address

455 N ALASKA ST, PALMER AK



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Property Address
16845 E MAUD RD, PALMER AK

