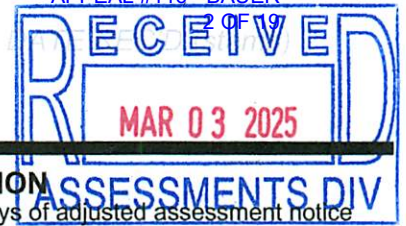


## ***2025 Board of Equalization Formal Appeal***

Appeal #	116
Account Number	59082000L063
Owner	BAUER PAUL A JR
Map Number	CA2
Appraiser	Jacque Malette / Charley Spannagel



**MATANUSKA-SUSITNA BOROUGH**  
350 E. Dahlia Avenue • Palmer, AK 99645  
Ph. (907) 861-8640 • [www.matsugov.us](http://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: Paul A Bauer  
2. ACCOUNT NO: 59082000L063

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 60,500; Buildings 30,900; Total 91,400
4. Owner's Estimate of Value: Land 59,000; Buildings 26,000; Total 85,000
5. Property Market Data:
- a. What was the purchase price of your property? Land 53,000 Building 24,000
- b. What year did you purchase your property? 2011
- 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: N/A  
e. Type of mortgage: No 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: interior staining, oil heat,  
incomplete interior ceiling

**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:  
 Comparables given by Jacque Malette have additional items that my cabin does not have. Examples: Septic, Wood posts, Square footage is not the same as our cabin, cabins also are skirted, drilled well's, not in our district

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 Tru Jacobs BOE # 116



11. Check the appropriate blank:

- ☒ a. I am the owner of record for the account number appealed.
- N/A b. I am the attorney for the owner of record for the account number appealed.
- N/A 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.*
- N/A 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.*
- N/A 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 malette

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.

Paul Bauer  
Signature

Paul A Bauer  
Printed Name

6244 Eastwood CT Anchorage AK 99504  
Mailing address City State Zip

907-952-2807 (cell) 907-338-8056 (landline)  
Phone Number(s) -- Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk.

pbauer@alaskan.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

350 East Dahlia Avenue • Palmer, AK 99645

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

[www.matsugov.us](http://www.matsugov.us)

**To:** 2025 Board of Equalization

**Thru:** Art Godin, Acting Assessor

**From:** Jacque Malette, Appraiser  
Charlyn Spannagel, Appraiser

**Re:** Appeal #116

**Property Owner:** Paul Bauer Jr.

**Account/Legal:** 59082000L063

**Map No.:** CA 02

**Date of Appraisal:** 1/1/2025

**Hearing Date:** 4/17/2025

**2025 Assessed Value:** Improvements: \$30,900  
Land: \$60,500  
Total: \$91,400

### 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 located at 49743 S Leopold Lane. In the gated community of Preserve at Sheep Creek condos in the Caswell Lakes area.
- The subject is an average log cabin home with a year built and effective age of 2012. Subject sets on 1.59-acre river front property with no well or septic.
- The structure has 620 square feet of living area.
- The structure has metal roof, 3-sided log with cedar shakes with vinyl windows.
- The subject has oil heat.

### **Basis of the Appeal:**

☐ Excessive    ☒ Unequal    ☐ Improper    ☐ Undervalued

### **Concerns brought forth by the appellant:**

- Owner states Property value is unequal in value.
- The property owner states on his appeal “comparable’ s given by Jacque Malette have additional items that my cabin does not have. Examples: septic, wood posts, square footage is not the same as our cabins, cabins also are skirted and drilled well’s, not in our district”.

### **Discussion:**

- Mat-Su Borough staff researched sale of comparable properties with an emphasis on cabins of similar age, quality, and size, in the Caswell Lakes area.
- Mat-Su Borough provides four comparable properties that support the current assessed value of the subject. All comparables 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. 53260B01L003	\$180,000	11-05-2024	\$221,400
2. 59082000L072	\$50,500	7-7-2023	\$101,700
3. 59082000L005	\$135,000	9-6-2024	\$174,100
4. 54968B02L014	\$100,000	10-28-2024	\$120,000
<b>Subject Property</b>			<b>Assessed Value</b>
59082000L063			\$91,400

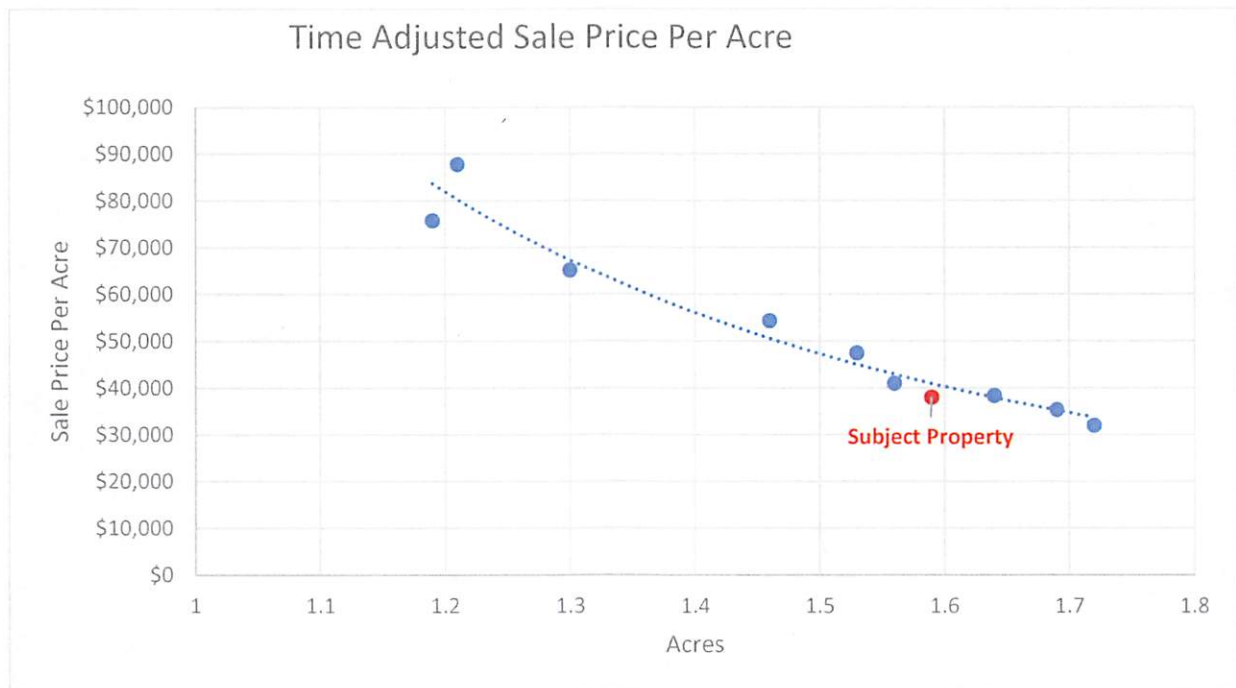
## Comparable Sales Summary:

- Sale #1 is located at 49526 S Denali View Dr. in the Caswell Lakes area. This comparable sold on 11/5/2024 for \$180,000. Quality and condition are similar to the subject. This comparable contains 164 more square feet of living area than the subject with a well. The structure is situated on a 0.96-acre lot.
- Sale #2 is located at 49587 S Hunter Dr. in the gated community of Preserve at Sheep Creek same as the subject. This comparable sold on 7/07/2023 for \$50,500. Quality and condition are similar to the subject. Living area contains 476 square feet less than the subject with no well or septic. The structure is situated on a 1.51-acre lot.
- Sale #3 is located at 49421 S Noah's Dr. gated community of Preserve at Sheep Creek same as the subject. This comparable sold on 9/26/2024 for \$135,000. Quality is and condition are similar to that of the subject. Living area contains 236 square feet less than the subject with no well or septic, the heating system is similar to the subject. The structure is situated on a 1-acre lot.
- Sale #4 is located at 51905 S Woodland Way in the gated community of Eagle's Nest in the Caswell lakes area. This comparable sold on 10/28/2024 for \$100,000. Quality is and condition is similar to the subject. Living area contains 44 square feet less than the subject, which does have a well and septic, the heating system is similar. The structure is situated on a 2.36-acre lot.



## Land Analysis

Parcel Number	Acres	Sale Date	Sale Price	Time Adjusted Sales Price	Time Adjusted Sale Price Per Acre
1 56777B04L010	1.19	8/31/2020	\$80,000	\$90,200	\$75,798
2 56777B04L007	1.21	11/23/2022	\$100,000	\$106,250	\$87,810
3 59227000L014	1.3	7/20/2022	\$79,000	\$84,728	\$65,175
4 59227000L015	1.46	7/20/2022	\$74,000	\$79,365	\$54,360
5 59082000L040	1.53	8/27/2024	\$72,000	\$72,720	\$47,529
6 59082000L034	1.56	8/8/2018	\$53,750	\$63,963	\$41,002
7 55843B02L013	1.64	10/29/2021	\$57,500	\$62,963	\$38,392
8 55843B02L019	1.69	6/7/2024	\$59,000	\$59,885	\$35,435
9 59082000L068	1.72	6/30/2021	\$50,000	\$55,125	\$32,049
<b>Subject Property</b>			<b>Assessed Value</b>	<b>Assessed Value Per Acre</b>	
59082000L063			1.59	\$60,500	\$38,050



- All comparable land sales are river front properties within the same general area with road access and electricity to the property.
- The assessed value of the land for the subject property is supported by the land sales analysis.

### **Comments on basis for appeal:**

- The Mat-Su Borough staff has provided four comparable sales that indicate the property is not valued unequal.
- The Mat-Su Borough staff provided examples of cabin sales to the appellant in the Caswell lakes area, which were not meant to be used as comparable' s.
- Alaska state court decisions (Per State Assessor training packet page 31) indicate unequal is "to show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property" No evidence has been provided to indicate the property is valued unequal.

### **Case facts:**

- 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 unequal.
- Both the improvement and land comparables indicate the subject assessed value is not unequal or excessive.

### **Conclusion:**

- The property owner has not supplied any evidence to indicate that the assessed value is unequal or excessive.
- The comparable sales indicate that the subject is not unequal and is equitable with other cabin structures in the Mat-Su Borough.
- The comparable land sales indicate that the subject property is valued equitably.

### **Recommendation:**

- Uphold the 2025 Assessed Value  

Land: \$30,900  
Improvements: \$60,500  
Total: \$91,400



**Attachments:**

**Comp Spreadsheet**

**Comp Pictures**

**Map of Comps & subject (Zoom out)**

**Map of Comps & subject (Zoom in)**

**Map of Land Comps & subject**

APPELLANT'S NAME	PAUL BAUER	COMP #1	COMP #2	COMP #3	COMP #4
ADDRESS	49743 S LEOPOLD LANE	49526 S DENALI VIEW DR	49587 S HUNTER DR	49421 S NOAHS CIR	51905 S WOODLAND WAY
SUBDIVISION		BLUFFS ON SUSITNA THE PH I	PRESERVE @ SHEEP CREEK CONDO	PRESERVE @ SHP CRK CONDO	EAGLE'S NEST @ KASH PH I
ACCOUNT_NO.	59082000L063	53260B01L003	59082000L072	59082000L005	54968B02L014
MAP	CA 2	CA 7	CA 2	CA 2	CA 8
SALE_PRICES		\$180,000	\$50,500	\$135,000	\$100,000
\$/GROSS_LIV_AREA		\$230.00	\$351.00	\$352.00	\$174.00
LAND_ASSESSED_VALUE	\$60,500	\$10,000	\$30,000	\$24,800	\$32,800
SALE_DATE	1/1/2025	11/5/2024	7/7/2023	9/26/2024	10/28/2024
SALES/FINANCING_CONC					
TIME					
LOCATION	PRESERVE @ SHP CRK CONDO	CASWELL AREA	CASWELL AREA	CASWELL AREA	CASWELL AREA
SITE_(ACRES)	1.59	0.96	1.51	1.00	2.36
VIEW					
DESIGN(STYLE)	CABIN	CABIN	CABIN	CABIN	CABIN
CONST_TYPE	LOG	LOG	FRAME	FRAME	FRAME
CONST_QUAL	AVERAGE	SIMILAR	SIMILAR	SIMILAR	SIMILAR
AGE	2012	2004	2000	2012	2002
CONDITION	S	S	S	S	S
GROSS_LIVING_AREA	620	784	144	384	576
BASEMENT_UNFINISHED		0	0	0	0
BASEMENT_FINISHED		0	0	0	0
BATHS	0	0	0	1	1
HALF_BATHS		0	0	0	0
JACUZZI/SAUNA		0	0	0	0
FUCTIONAL_UTILITY					
HEATING_FUEL_TYPE	OIL HEAT	WOODSTOVE	ELECTRIC SPACE HEAT	OIL HEAT	OIL HEAT
GARAGE		0	0	0	0
CARPORT		0	0	0	0
PORCH/DECK	144	440	48	128	16
FIREPLACE		0	0	0	0
WOODSTOVE		1	0	0	0
PAVED_DRIVEWAY		0	0	0	0
OUTBUILDINGS / WELL & SEPTIC	\$0	\$4,600	\$0	\$0	\$10,500
ADDITIONAL CABIN		\$0	\$0	\$0	\$0
NET_ADJUSTMENT_\$		0	0	0	0
NET_ADJ_%		0	0	0	0
GROSS_ADJ_%		0	0	0	0
ADJUSTED_SALE_PRICE_OF_COMPARABLES		0	0	0	0
SUBJECT_ASSESSED_VALUE	\$91,400				





03/19/25 11:55AM  
49787 Leopold Ln

Subject

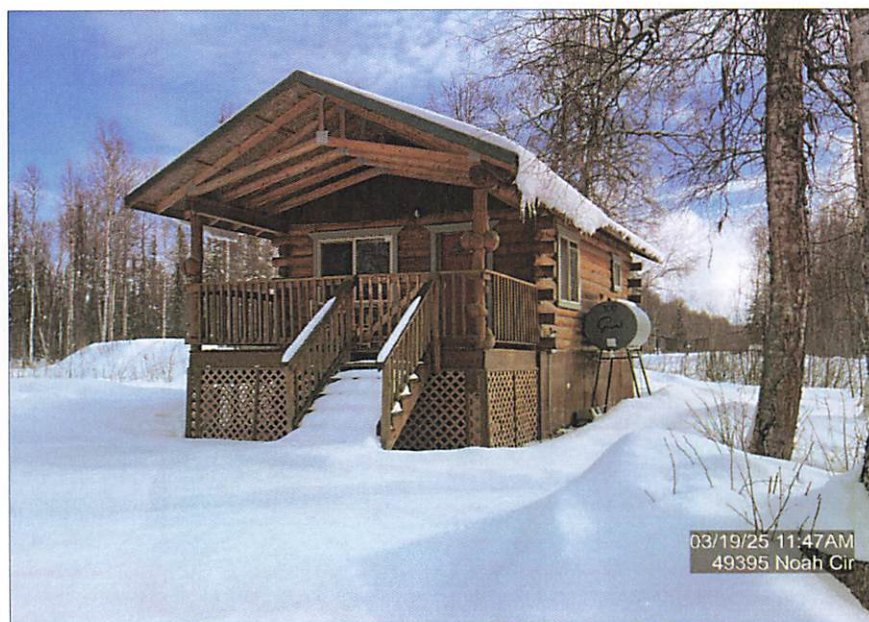




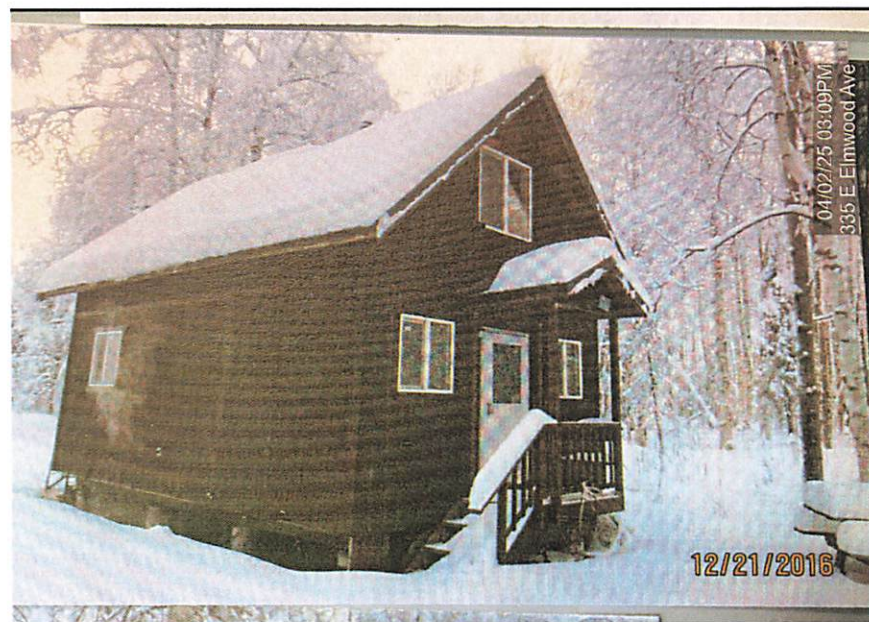
Comp #1



Comp #2

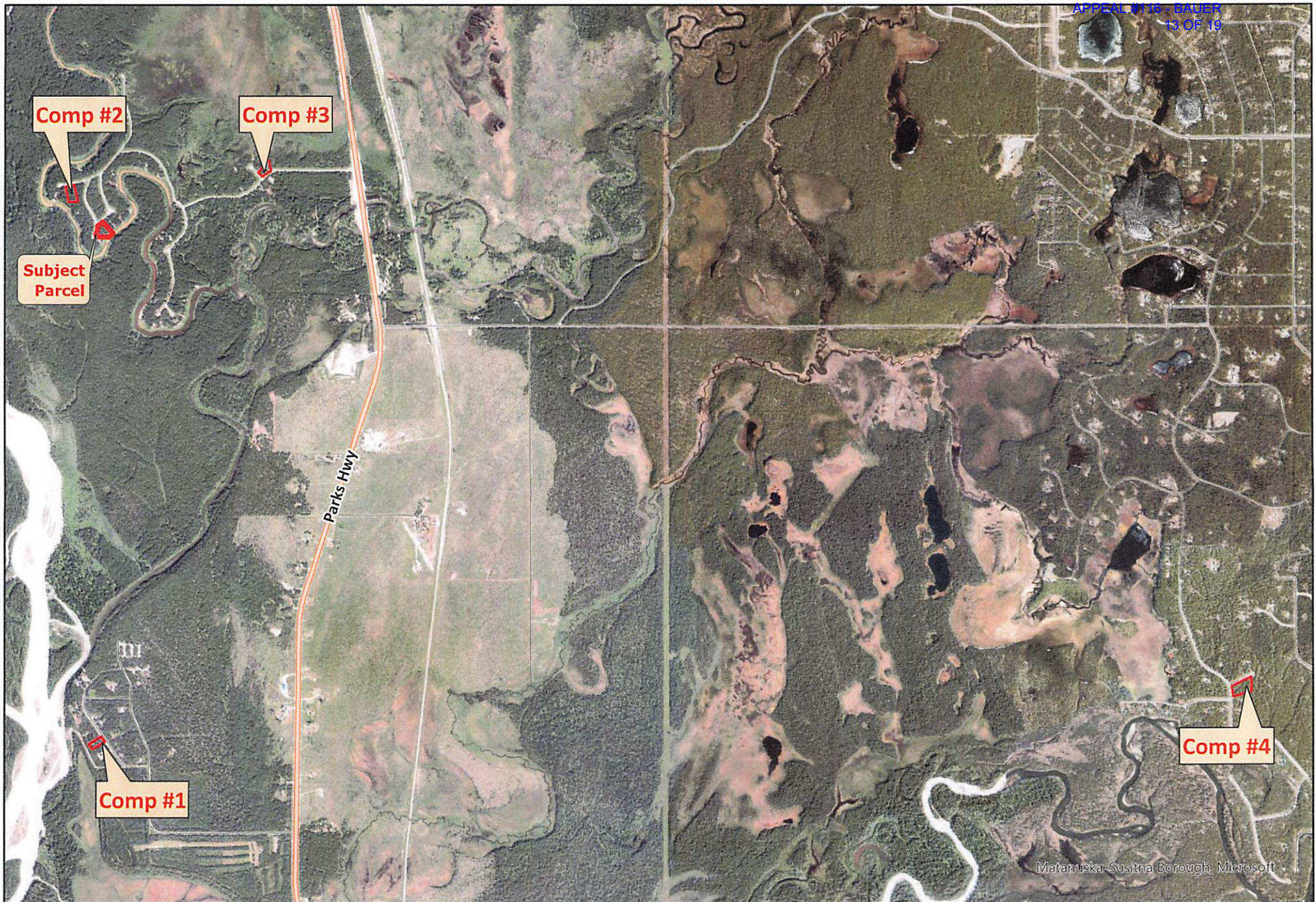


Comp #3



Comp #4





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 907-861-7856.

## Comp Property Overview

49743 S LEOPOLD LN

0 0.3 0.6  
Miles







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**Subject Parcel**  
49743 S LEOPOLD LN

0 175 350  
Feet



Matanuska-Susitna Borough, Microsoft





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**Property Address**  
49526 S DENALI VIEW DR

0

250



500





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**Property Address**  
49587 S HUNTER DR

0

250



500





## Property Address

49421 S NOAHS CIR



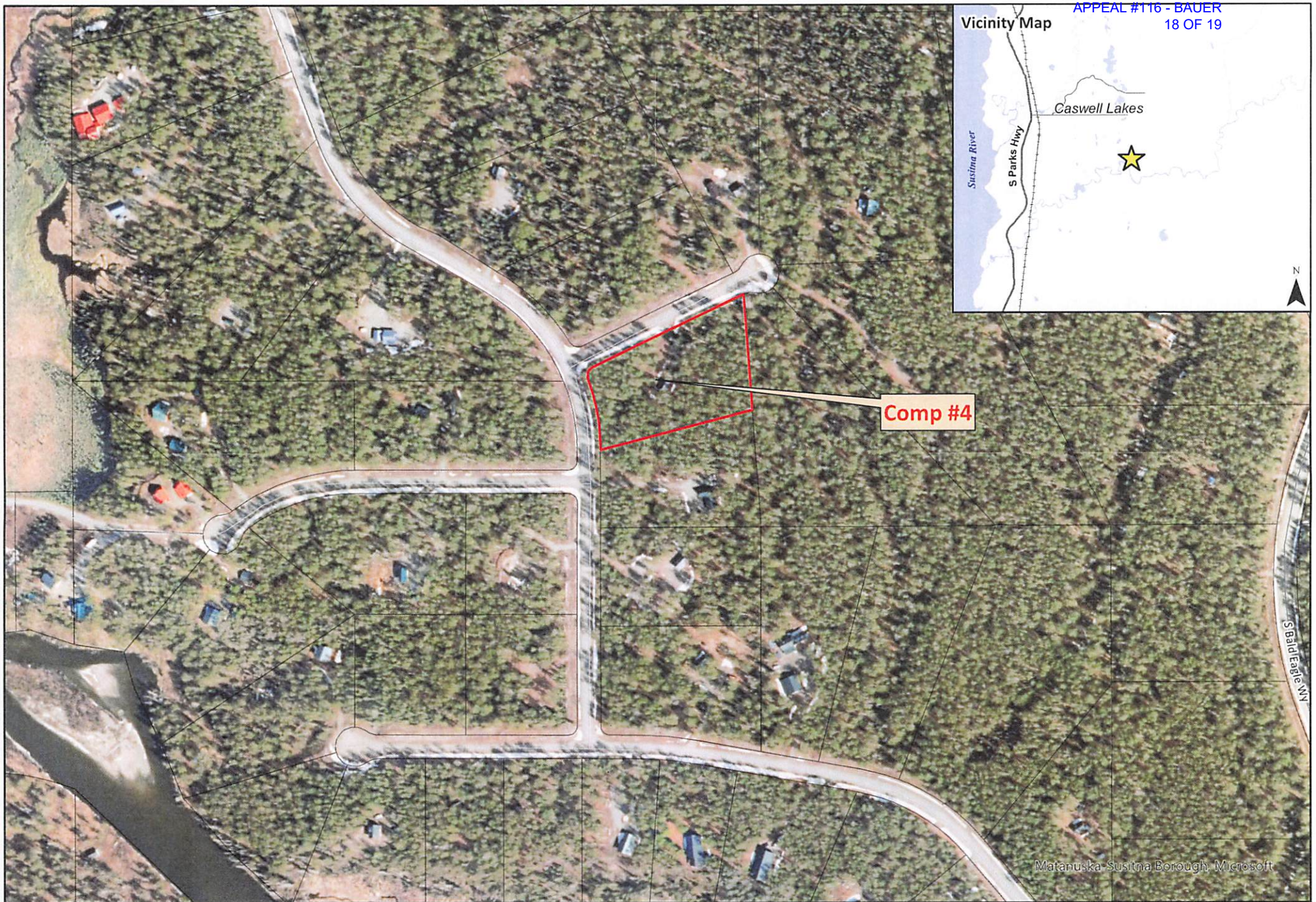
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Matanuska-Susitna Borough, Microsoft

0 250 500







Comp #4

Matanuska-Susitna Borough, Microsoft



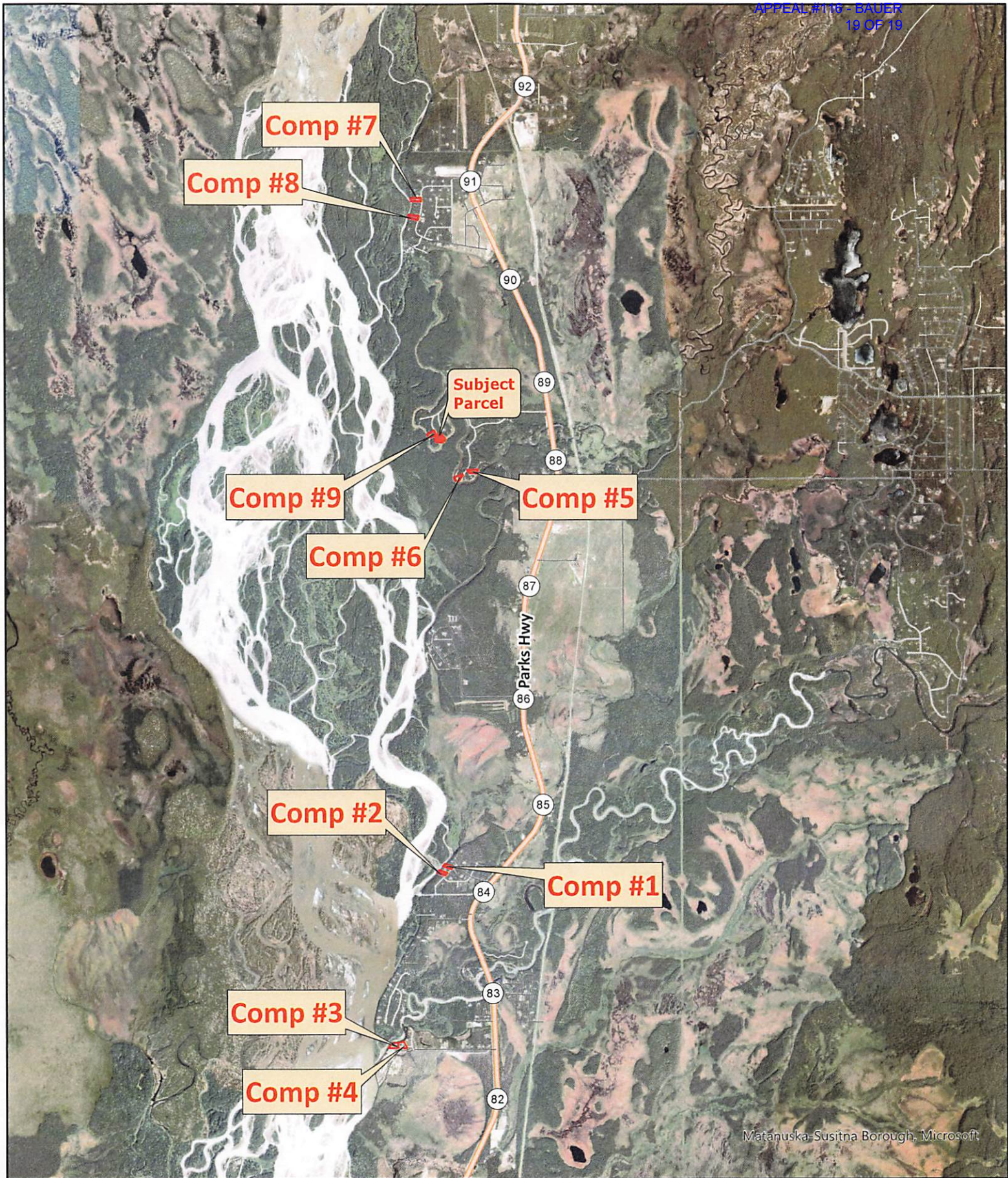
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**Property Address**  
51905 S WOODLAND WAY

0 250 500







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## Comp Land Overview

49743 S LEOPOLD LN

0 0.5 1  
Miles





## ***2025 Board of Equalization Formal Appeal***

Appeal #	050
Account Number	55001B05L009
Owner	VINDUSKA JOHN A
Map Number	PA5
Appraiser	BUDDY EVELAND

FEB 27 2025

RECEIVED



**MATANUSKA-SUSITNA BOROUGH**  
 350 E. Dahlia Avenue • Palmer, AK 99645  
 Ph. (907) 861-8640 • [www.matsugov.us](http://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: John Vinduska

2. ACCOUNT NO: 550018054009

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 \_\_\_\_\_; Buildings \_\_\_\_\_; Total ✓ 367,200

4. Owner's Estimate of Value: Land \_\_\_\_\_; Buildings \_\_\_\_\_; Total 300,000

**5. Property Market Data:**

a. What was the purchase price of your property? 21,000

b. What year did you purchase your property? 1989

c. Was any personal property included in the purchase? Yes \_\_\_\_\_ No ✓

⇒ If so, please itemize: \_\_\_\_\_

d. Date property was last offered for sale: 1989 Price asked: 21,000

e. Type of mortgage: not Financiable

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

⇒ If yes, please attach a copy.

**6. Property Inventory Data:**

a. Have improvements been made since taking ownership? Yes ✓ No \_\_\_\_\_

⇒ If yes, please describe: new siding ROOF, Furnace, Carpeting  
new OUTSIDE stairs

**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:**

built  
This is a home that was made into a 4plex. It was built  
in 1950. 2x4 construction. If sold would not qualified  
for a loan because will not meet code. would be very  
difficult to meet code. would be very difficult to find  
a comparable

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 # 050

Ami Jacobs

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: John Vinduska

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.

John Vinduska  
Signature

John Vinduska  
Printed Name

15605 East helmaur Place  
Mailing address

Palmer  
City

Alaska  
State

99645  
Zip

907 521-9887

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

J.Vinduska@yahoo.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 to appeal for this property? (See Item #11 above.)



## Attachment A

### Income Producing Property

Income producing commercial property is developed with the intent to produce net income to the owner. In order for a protest or appeal to be adequately considered the income and expense generated by the property should be analyzed. The information listed below is appropriate for an analysis of the property.

Income and expense from a business is not appropriate unless the property is the business, such as rental apartments, hotels, retail shopping buildings, etc.

The following information is requested for analysis. The information may be submitted in another form such as IRS filings or financial statements.

**Account Number:** 55001B052009

- 1) Rent roll including unit identification, size, and rent.
- 2)

INCOME	
Rental income	\$700 per month x 4
Common area fees, if any	
Utilities	
Other income	
EXPENSE	
Insurance	
Repairs	
Maintenance	
Employment taxes	
Management fee	
Water	
Sewer	
Gas	
Electricity	
Other - describe	



## **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](http://www.matsugov.us)

**To:** 2025 Board of Equalization

**Thru:** Art Godin, Acting Assessor

**From:** Buddy Eveland, Appraiser III

**Re:** Appeal #050

**Property Owner:** John Vinduska

**Account/Legal:** 55001B05L009

**Map No.:** PA 05

**Date of Appraisal:** 1/1/2025

**Hearing Date:** 4/17/2025

**2025 Assessed Value:** Improvements: \$332,200

Land: \$35,000

Total: \$367,200

### **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 core area of Palmer at 335 S Bailey Street.
- The subject is valued as a fourplex with four average quality one-bedroom units.
- The structure has an original construction year of 1950 with an effective year of 1980.
- Some point in history the single-family home was converted into a four plex.
- This property has a 5% negative adjustment applied for nonstandard four plex configuration.

### Basis of the Appeal:

☒ Excessive    ☐ Unequal    ☐ Improper    ☐ Undervalued

### Concerns brought forth by the appellant:

- Home that was made into a 4 plex.
- It was built in 1950, 2x4 construction.
- If sold would not qualify for a loan because it will not meet code. Would be very difficult to meet code.
- Would be very difficult to find a comparable.

### Discussion:

- An expanded comparable search was necessitated due to a lack of comparable sales in the subject neighborhood. This expanded search included Wasilla and the Butte.
- Comparable sales were selected to bracket the subject for age, quality and quantity of bedroom.

### Comparable Sales:

Comparable Sales	Sale Price	Sale Date	Indicated Value
1. 51023B01L009	\$350,000	4-30-24	\$392,300
2. 51023B01L019	\$245,000	6-30-23	\$376,100
3. 51048B02L004	\$330,000	5-19-2023	\$413,800
4. 52361B01L001	\$407,000	6-16-2023	\$508,800
<b>Subject Property</b>			<b>Assessed Value</b>
55001B05L009			\$367,200

### **Comparable Sales Summary:**

- Sale #1 has three one-bedroom units and one two-bedroom unit that are similar quality to the subject. This comparable also has a nontraditional multi-family layout similar to the subject.
- Sale #2 has five units, two efficiency, two one-bedroom units and one three-bedroom unit that are inferior quality to the subject. This comparable is located in the Butte and the structure was built in 1963 and has an effective age of 1970.
- Sale #3 is located in city limits of Wasilla and has four one-bedroom units slightly inferior to the subject. This structure was built in 1976 with an effective age of 1979.
- Sale #4 has four two-bedroom unit that are similar in quality to the subject and have carports. This structure was built in 1983.

### **Comments on basis for appeal:**

- Property owner believes that the assessment is excessive. Matanuska-Susitna Borough comparable properties support the assessed value.
- Owner states the structure is not financeable, this doesn't mean it wouldn't sell. The building is occupied and does have an income stream even if the owners business model may not receive market rents.

### **Case facts:**

- The Matanuska-Susitna Borough comparable sales support the 2025 assessed value.
- The subject has a negative 5% adjustment for non-traditional configuration.
- To date, the property owner has not provided any evidence to support his claim that the property is not financeable.

### **Conclusion:**

- The property owner has not supplied any evidence to indicate that the assessed value is excessive.
- The comparable sales indicate the subject is not excessive.



**Recommendation:**

- Uphold the 2025 Assessed Value.

Land: \$35,000

Improvements: \$332,200

Total: \$367,200

**Attachments:**

**Comp Spreadsheet**

**Comp Pictures**

**Map of Comps & subject (Zoom out)**

**Map of Comps & subject (Zoom in)**

**Multifamily Re-sales**

APPELLANT'S NAME			COMP #1		COMP #2		COMP #3		COMP #4	
ADDRESS			300 N SPRUCE DR		405 N OLD GLENN HWY		138 E DANNA AVE		3501 W SAKAI ST	
SUBDIVISION			GODDARD		DOWNES		PARKS MNR		CHERYL	
ACCOUNT_NO.			51023B01L019		52031000T001		51048B02L004		52361B01L001	
MAP			WA 11		PA 11		WA 11		WA 13	
ASSESSED_VALUE/SALES_PRICE			\$350,000		\$245,000		\$330,000		\$407,000	
SALE_DATE			4/30/2024		6/30/2023		5/19/2023		1/5/2022	
LAND_ASSESSED_VALUE			\$40,000		\$46,700		\$41,700		\$40,000	
SITE_(ACRES)			1.06		3.11		0.27		0.92	
AREA			MIDWAY AREA		BUTTE AREA		CITY OF WASILLA		KNIK-GOOSE BAY AREA	
CAR STORAGE			SIMILAR		SIMILAR		SIMILAR		SUPERIOR	
DESIGN(STYLE)			RANCH		RANCH		RANCH		TWO-STORY	
AGE			1970		1970		1979		1983	
LIVING_UNITS			4		4		4		4	
GROSS_LIVING_AREA			2,413		1,792		2,328		2,600	
GARAGE			0		0		0		0	
CARPORT			0		0		0		1152	
#_OF_BEDROOMS			5		6.5		4		8	
#_OF_BUILDINGS			1		1		1		1	
HEATING_FUEL_TYPE			GAS		0		0		0	
GROSS_MO_RENT			\$3,480		\$3,460		\$3,165		\$4,576	
GRM			101		71		104		89	
PRICE_PER_WEIGHTED_UNIT			\$66,667		\$39,200		\$66,000		\$67,833	
PRICE_PER_BEDROOM			\$70,000		\$37,692		\$82,500		\$50,875	
PRICE_PER_SQFT			\$145.05		\$136.72		\$141.75		\$156.54	
COUNT			COUNT		COUNT		COUNT		COUNT	
GRADE			GRADE		GRADE		GRADE		GRADE	
EFF			0		2		0		0	
1BR			4		2		4		0	
2BR			0		0		0		4	
3BR			0		1		0		0	
4BR			0		0		0		0	
ADJUSTMENTS										
TIME_ADJ			\$23,600		\$37,000		\$53,600		\$121,800	
LOCATION										
DESIGN										
CARPORT									(\$12,100)	
GRADE					\$80,000		\$28,300			
AGE_			\$18,680		\$14,100		\$1,918		(\$7,932)	
GROSS_LIVING_AREA_			\$0		\$0		\$0		\$0	
GARAGE_AREA			\$0		\$0		\$0		\$0	
CARPORT_AREA			\$0		\$0		\$0		\$0	
AMENITIES										
OTHER										
NET_ADJ_%			12.08%		53.51%		25.40%		25.00%	
GROSS_ADJ_%			12.08%		53.51%		25.40%		34.85%	
ADJUSTED_SALE_PRICE_OF_COMPARABLES			\$392,300		\$376,100		\$413,800		\$508,800	
INDICATED_VALUES										
ADJ_PRICE_PER_UNIT_(WEIGHTED)			\$74,724		\$60,176		\$82,760		\$84,800	
ADJ_PRICE_PER_BEDROOM			\$78,460		\$57,862		\$103,450		\$63,600	
ADJ_PER_SQFT			\$162.58		\$209.88		\$177.75		\$195.69	
TIME_ADJ_GRM			107		82		121		116	
\$74,700	Value Per Unit (Weighted)		\$373,500							
\$90,000	Value by Bedroom		\$360,000							
\$169	Value by sqft		\$411,008							
107	Value by adj GRM		\$440,840							
	Subject Assessed Value		\$367,200							





Subject





Subject





Comparable #1



Comparable #2

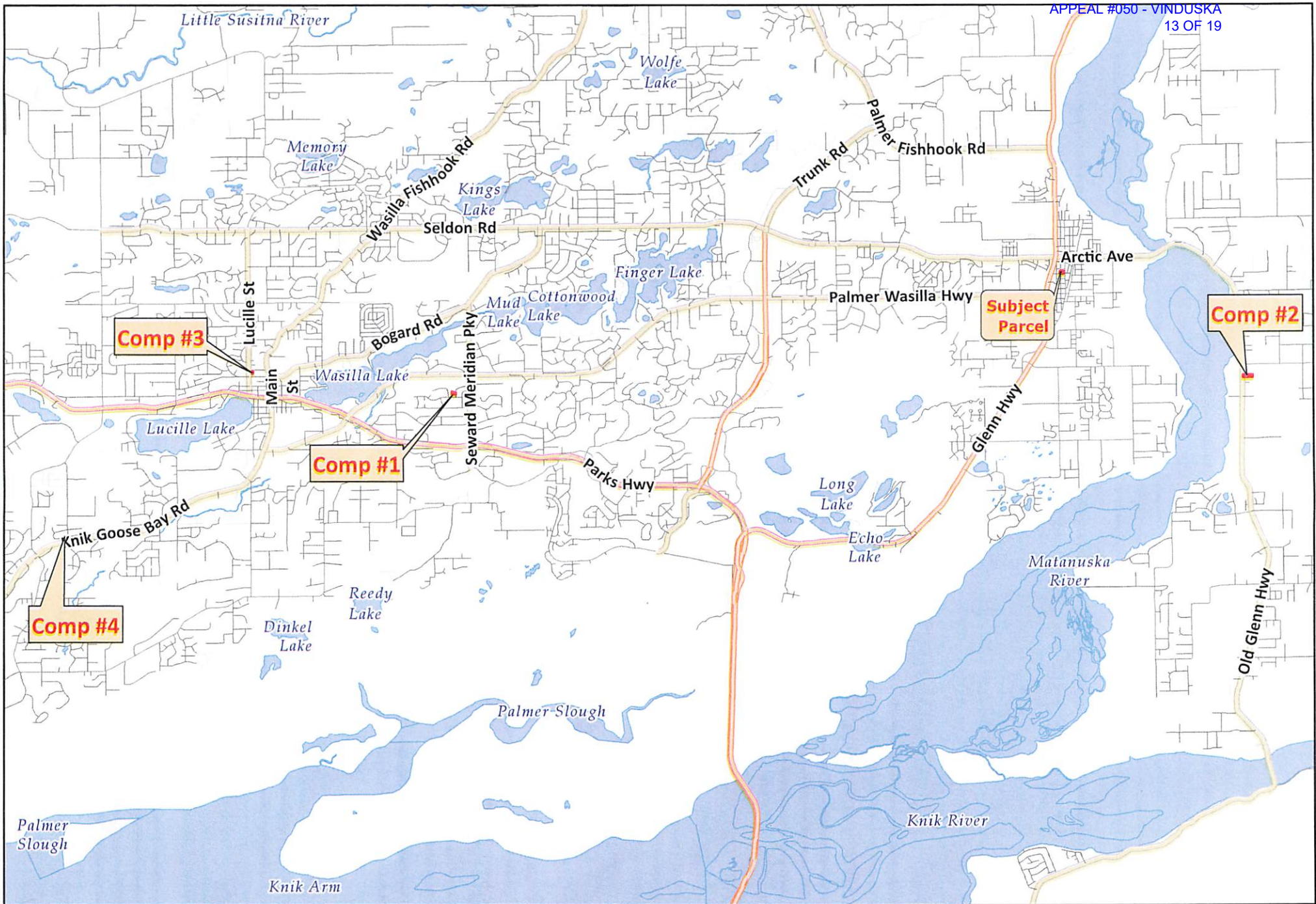


Comparable #3



Comparable #4





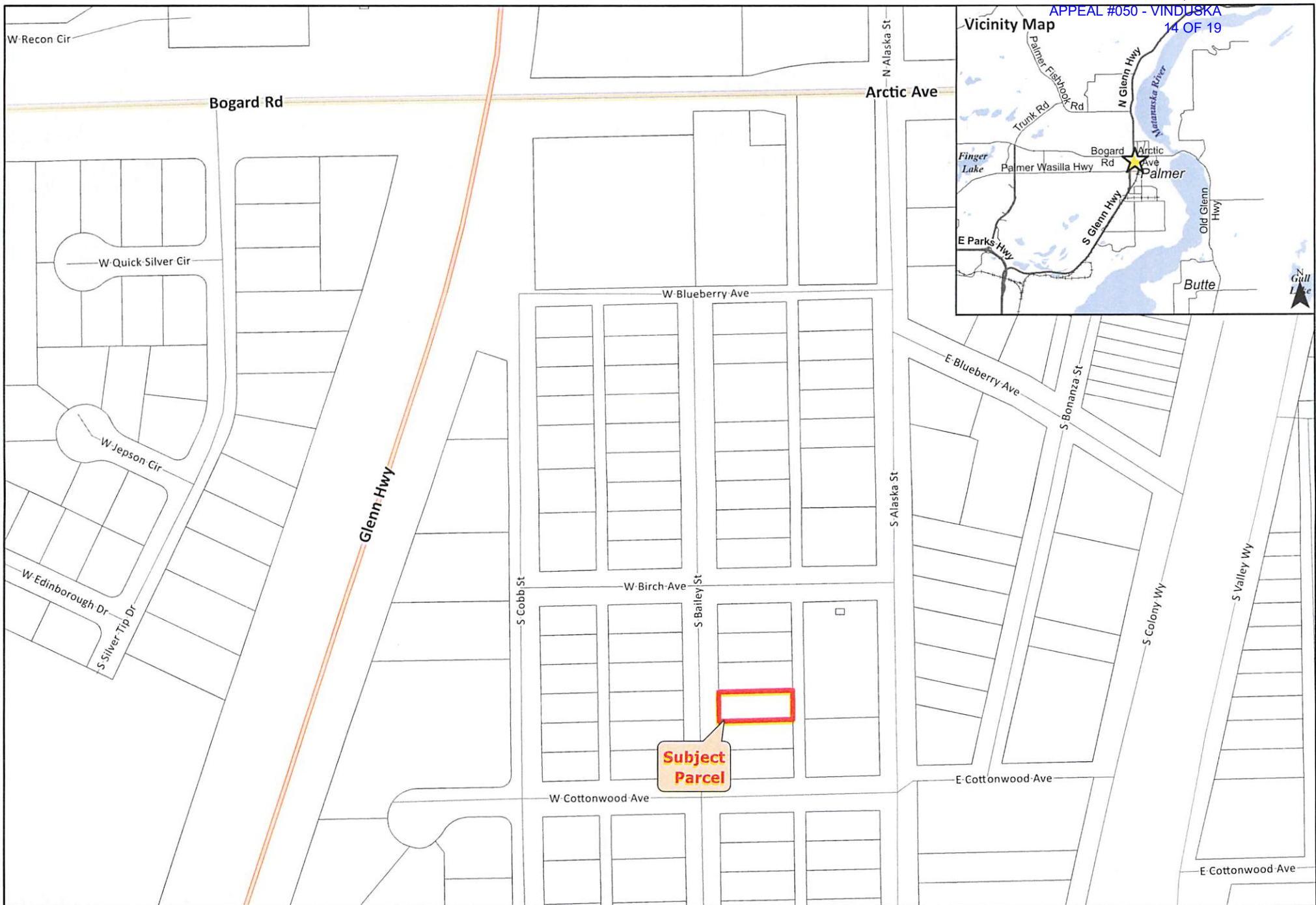
This map is solely for informational purposes only. The Borough makes no express or implied warranties with respect to the character, function, or capabilities of the map or the suitability of the map for any particular purpose beyond those originally intended by the Borough. For information regarding the full disclaimer and policies related to acceptable uses of this map, please contact the Matanuska-Susitna Borough GIS Division at 907-861-7858.

## Comp Property Overview

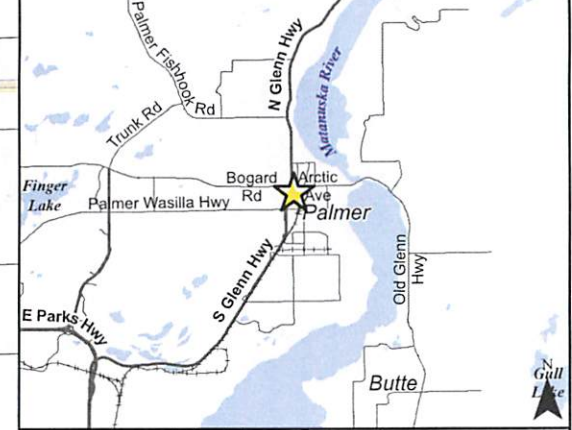
335 S BAILEY





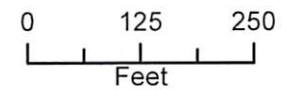


Vicinity Map

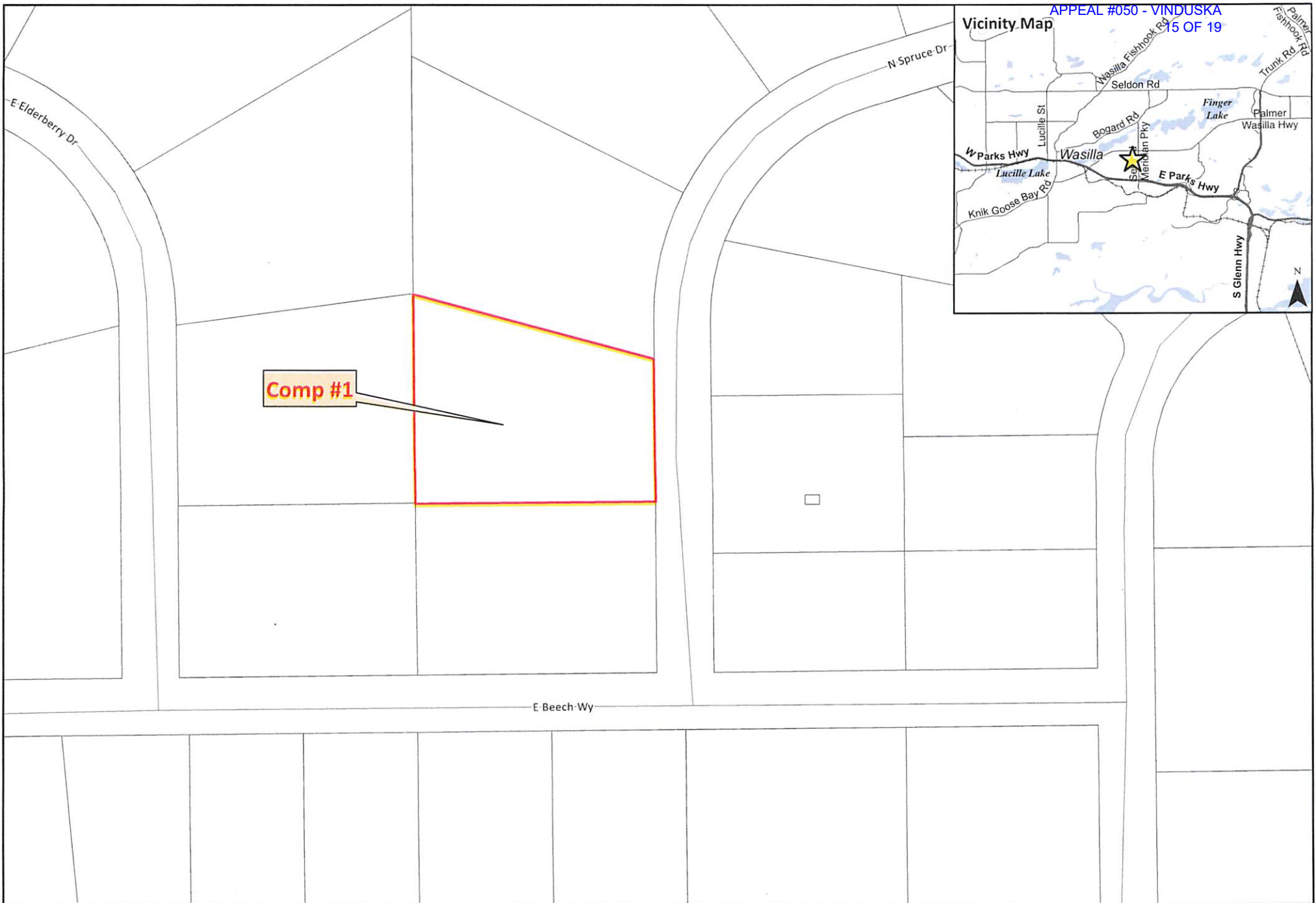


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**Subject Parcel**  
335 S BAILEY





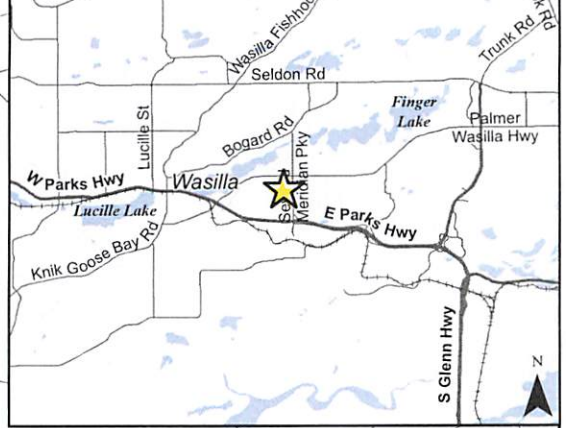


**Comp #1**

E Beech Wy

N Spruce Dr

Vicinity Map



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**Property Address**

300 N SPRUCE DR

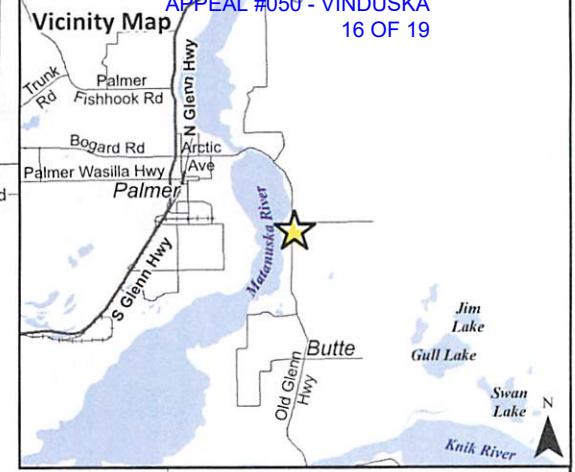
0

250



500





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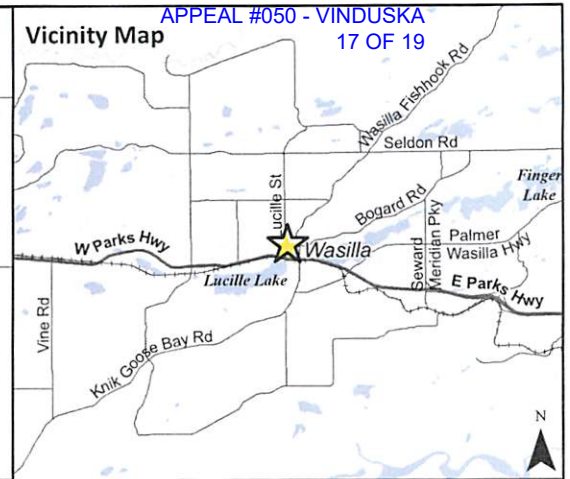
**Property Address**  
405 N OLD GLENN HWY

0 250 500





Vicinity Map



Lucille St

Comp #3

W Nelson Ave

E Nelson Ave



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Property Address

138 E DANNA AVE

0

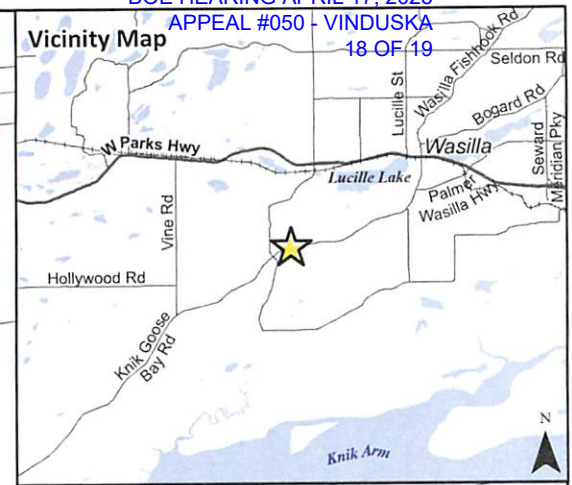
250



500



Vicinity Map



Comp #4

Knik Goose Bay Rd

W Stoneridge Cir

W Stonebluff Dr

W Minnie Wy

S Heritage Farm Rd

S Avalon Cir

S Old Knik Rd

W Sakai St

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Property Address

3501 W SAKAI ST





Account #	Address	Sale Price	Sale date	date diff	% diff	Annual % chng
57361000L003A	1031 S Caulkins Street	967,500	2/23/2024	9.1	101%	11%
	1031 S Caulkins Street	481,250	1/6/2015			
53053000L006	12300 E Drift Lane	1,800,000	1/6/2025	7.3	75%	10%
	12300 E Drift Lane	1,030,000	10/3/2017			
56040B02L002	1565 N Lakeview Drive	582,000	1/5/2024	2.8	29%	11%
	1565 N Lakeview Drive	450,000	3/8/2021			
55577000L002	1855 N Silver Pond Circle	525,000	1/28/2025	5.4	47%	9%
	1855 N Silver Pond Circle	356,500	8/16/2019			
52496000L008C	200 Vincent Circle	515,000	3/1/2023	3.5	61%	17%
	200 Vincent Circle	320,000	8/8/2019			
55873B02L003	2843 S Avalon Circle	1,000,000	8/6/2024	4.8	53%	11%
	2843 S Avalon Circle	655,000	9/20/2019			
55342B01L003	3452 S Vale Avenue	925,000	1/28/2025	10.2	71%	7%
	3452 S Vale Avenue	539,545	10/30/2014			
57401000L004	3700 S Lansing Road	880,000	3/31/2023	4.6	44%	10%
	3700 S Lansing Road	609,999	8/3/2018			
57351000L008	3803 S Lance B Circle	920,000	5/10/2024	3.4	58%	17%
	3803 S Lance B Circle	582,000	12/2/2020			
55851B05L005A	4561 W Sprucewood Drive	882,000	10/6/2023	14.3	100%	7%
	4561 W Sprucewood Drive	440,000	6/10/2009			
56611B02L046	4575 S Binnacle Drive	872,500	2/24/2023	7.8	48%	6%
	4575 S Binnacle Drive	588,500	5/4/2015			
57473B01L016	4645 W Amanda Drive	750,000	10/15/2024	5.0	62%	12%
	4645 W Amanda Drive	463,000	9/24/2019			
53052B04L017	5185 N Monte Carlo Lane	675,000	7/10/2023	3.2	38%	12%
	5185 N Monte Carlo Lane	488,000	5/5/2020			
56001B08L015	5765 E Bogard Road	510,000	3/26/2023	4.9	47%	10%
	5765 E Bogard Road	346,000	4/11/2018			
56420B02L010	5930 W Binnacle Drive	785,000	5/2/2023	7.6	37%	5%
	5930 W Binnacle Drive	575,000	9/23/2015			
55554B02L001	620 W Roy Road	719,000	5/2/2023	13.2	78%	6%
	620 W Roy Road	404,900	2/11/2010			

Mean 10.06%  
 Median 9.98%



## ***2025 Board of Equalization Formal Appeal***

Appeal #	48
Account Number	53048B01L008
Owner	HAROLD FURBUSH
Map Number	PA5
Appraiser	JACQUE





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

DATE RECEIVED FEB 27 2025

RECEIVED

### 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: Harold P Furbush  
2. ACCOUNT NO: 530488012008

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 47,000; Buildings 134,500; Total 181,500  
4. Owner's Estimate of Value: Land 47,000; Buildings 77,000; Total 124,000

5. Property Market Data:

- a. What was the purchase price of your property? 25,000  
b. What year did you purchase your property? \_\_\_\_\_  
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: 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 X No \_\_\_\_\_  
    ⇒ If yes, please describe: Building made on it.

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:

Because nothing has been done to it for many years and there's photo's and information missing out of my file.

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 Amel Jacobs BOE # 648



11. Check the appropriate blank:

- X 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.

<u>Harold Furbush</u>	<u>Harold Furbush</u>		
Signature	Printed Name		
<u>12251 E. Palmer Moose Dr.</u>	<u>Palmer</u>	<u>Alaska</u>	<u>99645</u>
Mailing address	City	State	Zip

907) 982-3783

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

alaskamountains49@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

350 East Dahlia Avenue • Palmer, AK 99645

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

[www.matsugov.us](http://www.matsugov.us)

**To:** 2025 Board of Equalization

**From:** Jacque Malette, Appraiser

**Thru:** Art Godin, Acting Assessor

**Re:** Appeal #048

**Property Owner:** Harold Furbush

**Account/Legal:** 53048B01L008

**Map No.:** PA 05

**Date of Appraisal:** 1/1/2025

**Hearing Date:** 4/08/2025

**2024 Assessed Value:** Improvements: \$134,500

Land: \$47,000

Total: \$181,500

### 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 located in The Chalet subdivision at 12251 E Palmer Moose Dr.
- The subject is an average Two-Story home that was built in 2001 and has an effective age of 2001. Subject sets on 2.02 acre with a well and septic.
- The structure has 2048 square foot of living area, 1,536 square foot attached garage and 512 sq ft of enclosed porch, the entire structure is valued at 39 percent complete.
- The structure has asphalt shingle roof, T1-11 siding on all 4 sides 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.

### **Discussion:**

- An expanded comparable search was necessitated due to a lack of comparable sales in the subject neighborhood. This expanded search included areas north and northwest of Palmer core area.
- Mat-Su Borough provides four comparable properties that support the current assessed value of the subject. All comparable 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 Assessed Value
1. 118N02E18D005	\$350,000	11-30-2022	\$288,100
2. 218N01W11C006	\$309,000	08-25-2023	\$231,600
3. 51537B02L008	\$370,000	07-05-2023	\$249,400
4. 57268B02L003	\$434,500	06-11-2024	\$138,100
<b>Subject Property</b>			<b>Assessed Value</b>
53048B01L008			\$181,500

## Comparable Sales Summary:

- Sale #1 is located at 5778 N Farm Loop. This comparable sold on 11/30/2022 for \$350,000. Design style is inferior, year built is older to the subject. This comparable contains 676 less square feet of living area and 912 square feet less garage area than the subject. The structure is situated on a 10-acre lot, with well & septic.
- Sale #2 is located 2024 E Holobinko Rd. This comparable sold on 08/25/2023 for \$309,000. Design style is similar, year built is older to the subject. This comparable contains 88 more square feet of living area and 528 less garage area than the subject. The structure is situated on 10-acre lot with well & septic.
- Sale #3 is located at 11945 E Weathervane Circle. This comparable sold on 07/05/2023 for \$370,000. Design style is superior, year built is older to the subject. This comparable contains 14 more square feet of living area and no garage. The structure is situated on a 1.25-acre lot, with well & septic
- Sale #4 is located at 3315 S Butte Rd. This comparable sold on 06/11/2024 for \$434,500. Design style is similar, year built is newer to the subject. This comparable contains 236 more square feet of living area and 850 less garage area than the subject. The structure is situated on a 1.19-acre lot, with well & septic.



## Sale of Incomplete Construction Homes

Location	Completion	Sale Date	Assessed	Sale Price	A/S
51344B05L038 3900 N Misty Lane Wasilla	First Floor 85 % Garage 75%	11/17/2022	\$259,600	\$335,000	77%
52042B03L004 5100 N Aycock Wasilla	First Floor 65%	09/25/2023	\$151,700	\$155,000	97%

### Case facts:

- The Mat-Su Borough comparable properties support the assessed value of the subject.
- The subject completion was set at 39 percent complete for the living area and 81 percent complete for the garage, based on the information provided by the appellant last year.
- The value increase for this year is due to the market increase.
- The assessed value generated by the mass appraisal process of the subject is supported by the Mat-Su Borough comparative market analysis.

### Conclusion:

- The property owner has not supplied any evidence to indicate that the assessed value is excessive.
- The comparable sales indicate that the subject is not overvalued and is equitable with other two-story structures in the Mat-Su Borough.

### Recommendation:

- Uphold the 2025 Assessed Value  
Land: \$47,000  
Improvements: \$134,500  
Total: \$181,500

### Attachments:

*Providing Outstanding Borough Services to the Matanuska-Susitna Community.*



**Comp Spreadsheet**

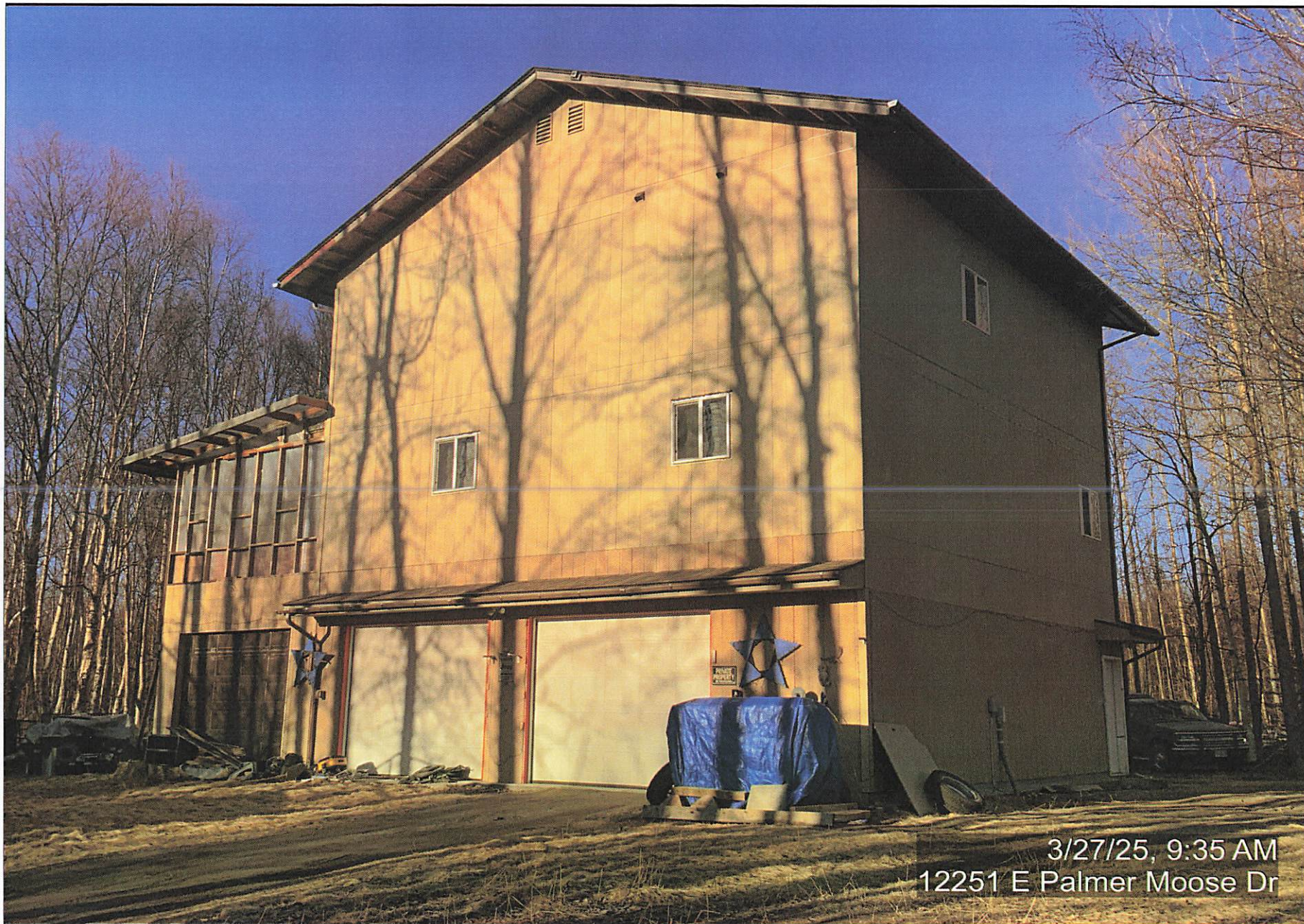
**Comp Pictures**

**Map of Comps & subject (Zoom out)**

**Map of Comps & subject (Zoom in)**

APPELLANT'S NAME	HAROLD FURBUSH	COMP #1	COMP #2	COMP #3	COMP #4
ADDRESS	12251 E PALMER MOOSE DR	5778 N FARM LOOP	2024 E HOLOBINKO RD	11945 E WEATHERVANE CIR	3315 S BUTTE RD
SUBDIVISION		0	0	0	0
ACCOUNT_NO.	53048B01L008	118N02E18D005	218N01W11C006	51537B02L008	57268B02L003
MAP	PA 5	PA 4	WA 3	PA 4	PA 14
SALE_PRICES		\$350,000	\$309,000	\$370,000	\$434,500
\$/GROSS_LIV_AREA		\$255.00	\$198.00	\$179.00	\$190.00
LAND_ASSESSED_VALUE	\$47,000	\$130,000	\$67,000	\$38,000	\$37,000
SALE_DATE	1/1/2025	11/30/2022	8/25/2023	7/5/2023	6/11/2024
SALES/FINANCING_CONC TIME					
LOCATION	PALMER	PALMER-FISHHOOK RD AREA	SCHROCK RD AREA	PALMER-FISHHOOK RD AREA	BUTTE AREA
SITE_(ACRES)	2.02	10.00	10.00	1.25	1.19
VIEW					
DESIGN(STYLE)	TWO STORY	TWO-STORY	TRI-LEVEL	TWO-STORY	TWO-STORY
CONST_TYPE	FRAME FRAME	FRAME	FRAME	FRAME	FRAME
CONST_QUAL	AVERAGE	INFERIOR	SIMILAR	SUPERIOR	SUPERIOR
AGE	2001	1986	1987	1987	2015
CONDITION	S	S	S	S	S
GROSS_LIVING_AREA	2048	1372	1560	2062	2284
BASEMENT_UNFINISHED		0	0	0	0
BASEMENT_FINISHED		0	576	0	0
BATHS	1	2	2	3	2
HALF_BATHS		0	0.5	0	1
JACUZZI/SAUNA		0	1	0	0
FUNCTIONAL_UTILITY					
HEATING_FUEL_TYPE	GAS HEAT	GAS HEAT	OIL HEAT	GAS HEAT	GAS HEAT
GARAGE	1536	624	1008	0	686
CARPORT				0	0
PORCH/DECK	512	180	72	736	108
FIREPLACE		0	0	0	0
WOODSTOVE		1	1	1	0
PAVED_DRIVEWAY		0	0	0	0
OUTBUILDINGS / WELL & SEPTIC	\$10,300	\$7,000	\$11,500	\$9,500	\$9,500
OTHER					
NET_ADJUSTMENT_\$		0	0	0	0
NET_ADJ_%		0	0	0	0
GROSS_ADJ_%		0	0	0	0
ADJUSTED_SALE_PRICE_OF_COMPARABLES		0	0	0	0
PERCENT COMPLETE ADJUSTMENT					
ADJUSTED VALUE (IF COMPLETE)					
SUBJECT_ASSESSED_VALUE	\$181,500				





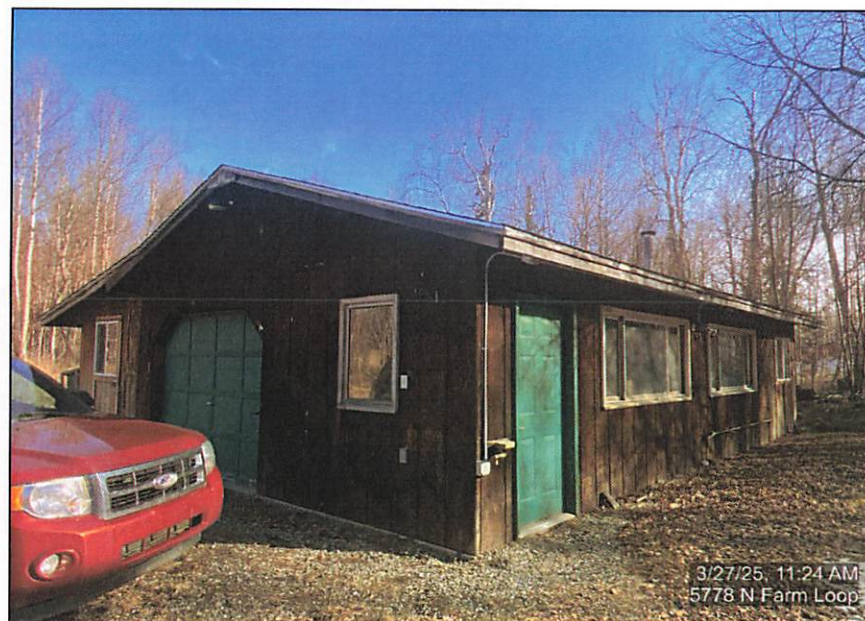
3/27/25, 9:35 AM  
12251 E Palmer Moose Dr

Subject





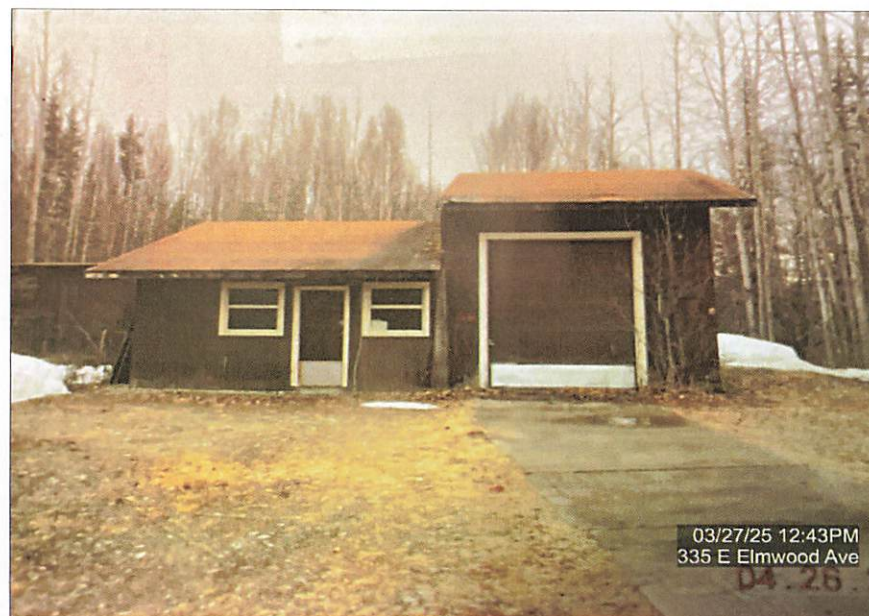
Comp #1



Comp #1 DETACHED GARAGE



Comp #2



Comp #2 Detached Shop

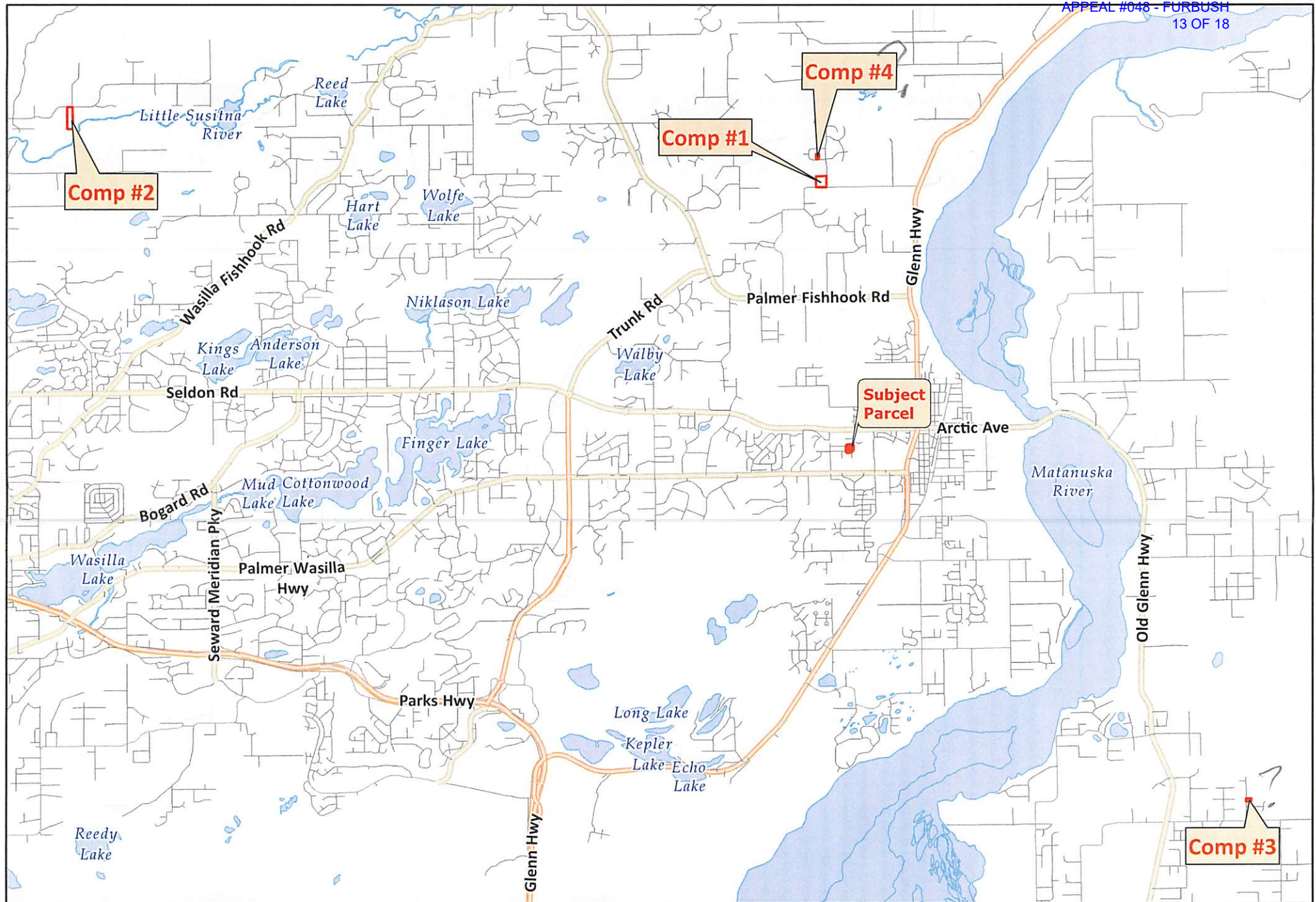




COMP #3



COMP #4



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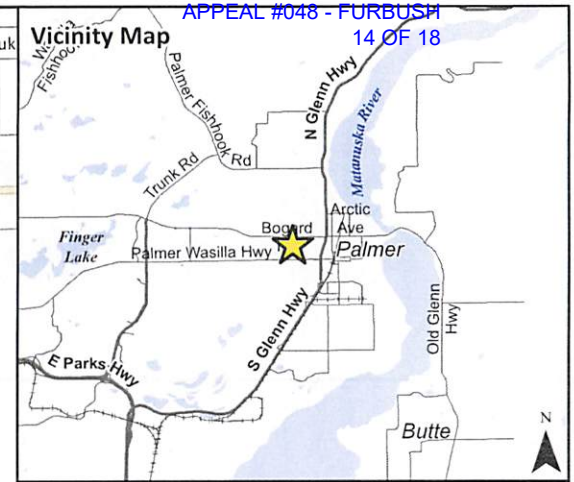
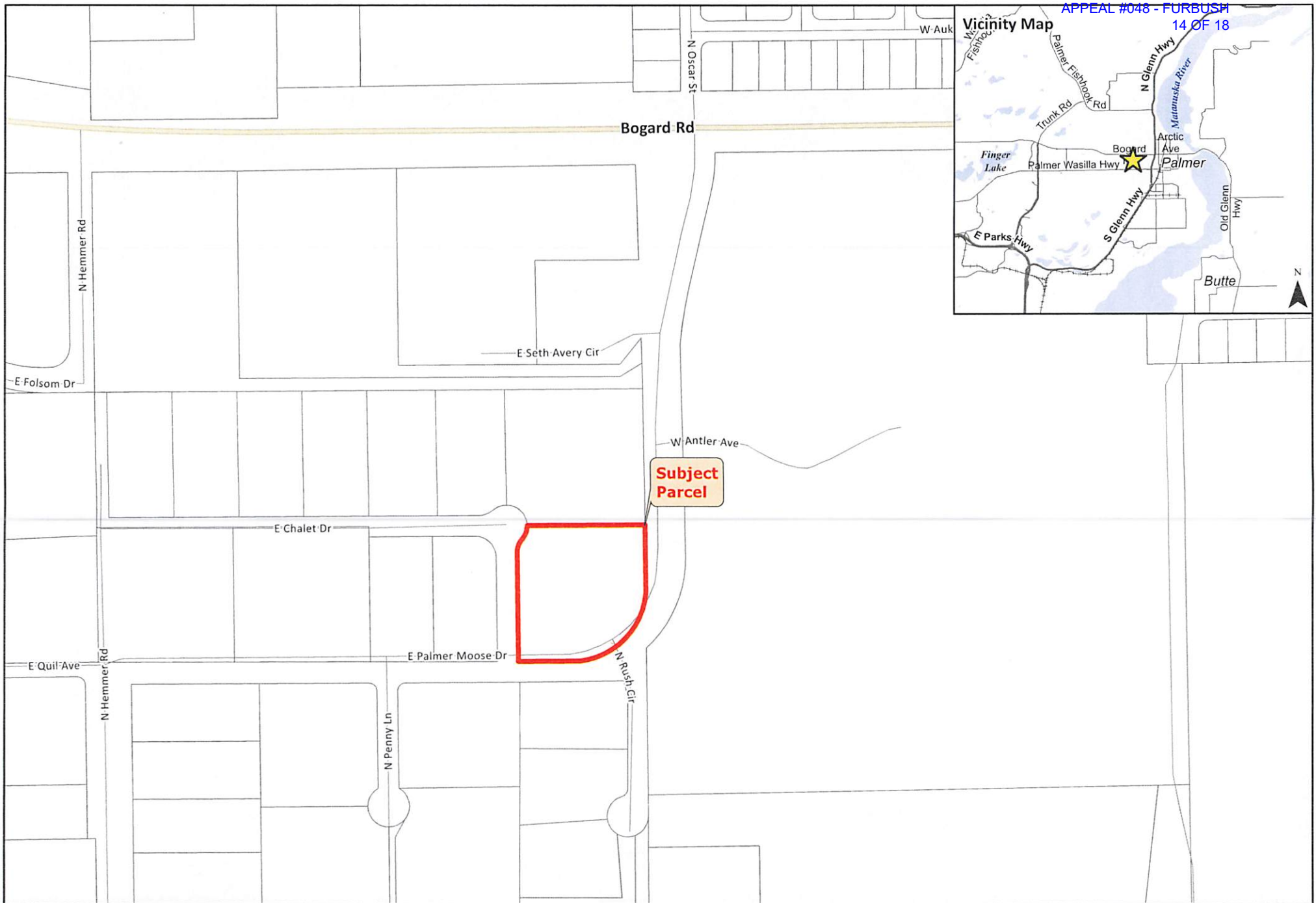
## Comp Property Overview

12251 E PALMER MOOSE DR

0 0.85 1.7  
 Miles







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## Subject Parcel

12251 E PALMER MOOSE DR , PALMER

0 180 360  
Feet





Vicinity Map



Property Address

5778 N FARM LP



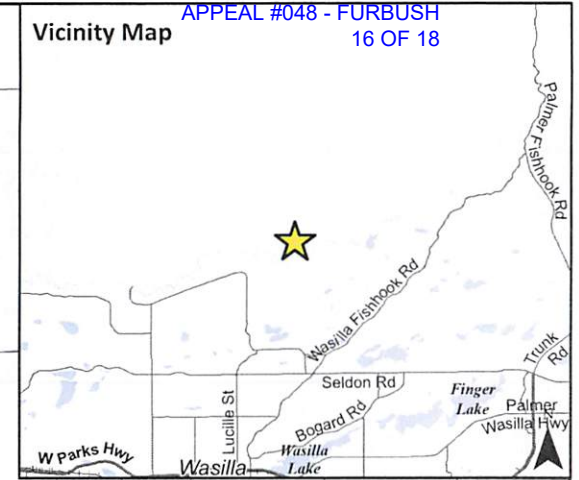
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0 250 500



Vicinity Map



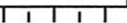
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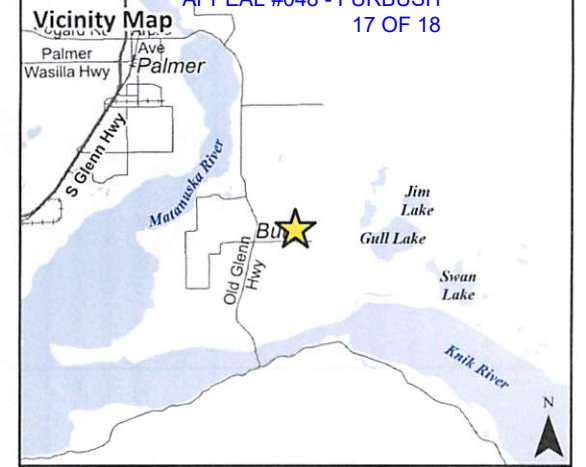
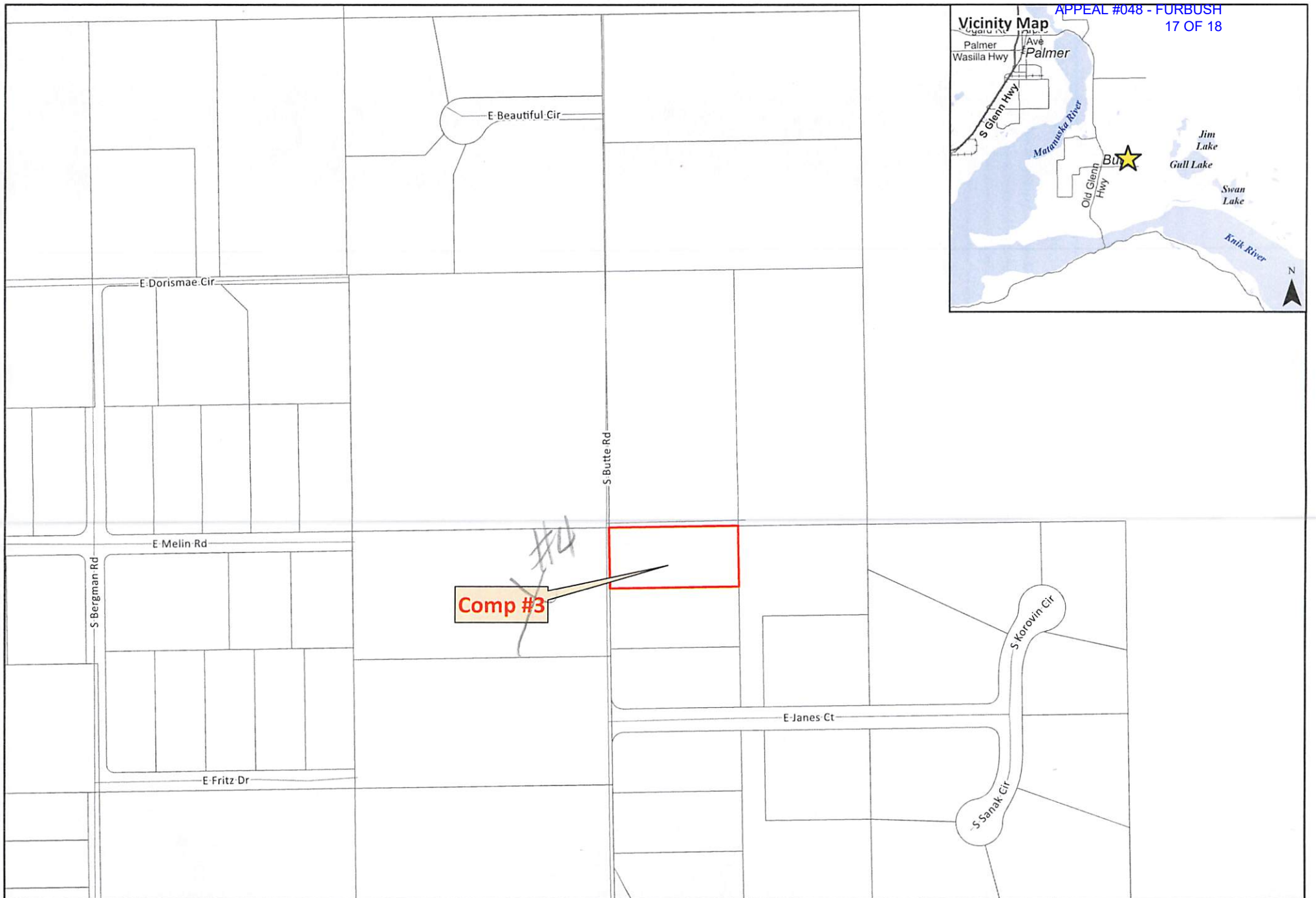
## Property Address

2024 E HOLOBINKO RD



0 250 500





Comp #3

## Property Address

3315 S BUTTE RD



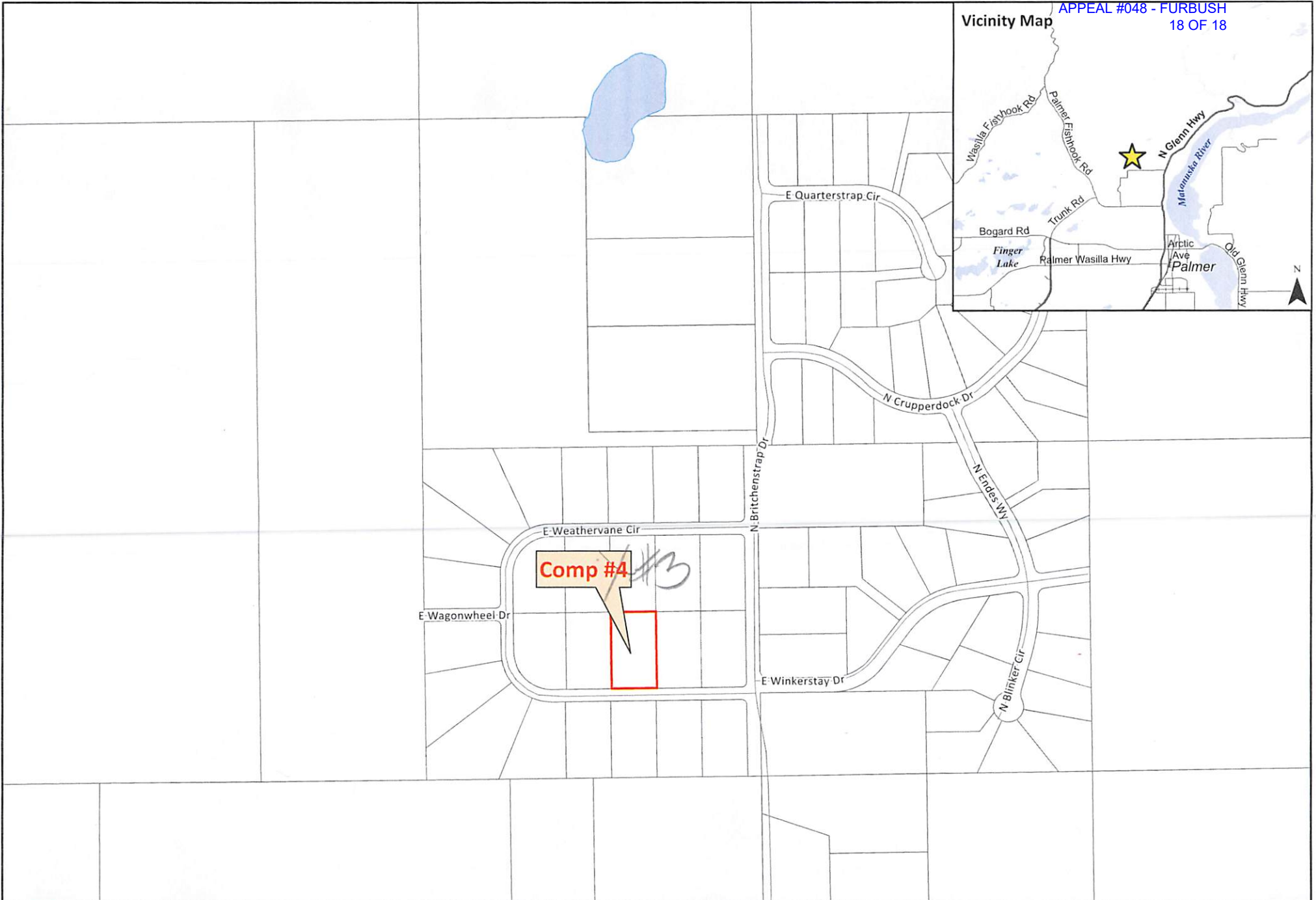
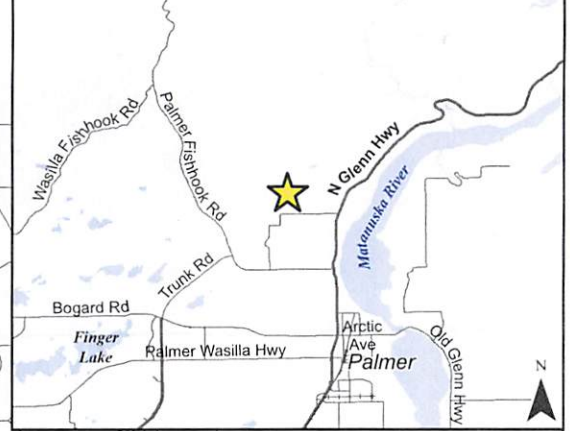
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0 250 500



Vicinity Map



Property Address

11945 E WEATHERVANE CIR



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0 250 500

## ***2025 Board of Equalization Formal Appeal***

Appeal #	20
Account Number	5607000L1203
Owner	Seth Pettigrew
Map Number	CA1
Appraiser	Jacque





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

BOE ASSESSMENTS 17, 2025  
APPEAL #020 - PETTIGREW  
2 OF 17  
FEB 24 2025

RECEIVED

### 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: Seth Pettigrew  
2. ACCOUNT NO: 56070000 L1203

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 3800; Buildings 23,500; Total 27,300  
4. Owner's Estimate of Value: Land 3800; Buildings Minimal; Total \_\_\_\_\_  
5. Property Market Data:

- a. What was the purchase price of your property? was land only  
b. What year did you purchase your property? Do not Remember  
c. Was any personal property included in the purchase? Yes \_\_\_\_\_ No ☒  
⇒ If so, please itemize: RAW LAND

- d. Date property was last offered for sale: Do not Remember Price asked: Raw land Price  
e. Type of mortgage: None  
f. Has a fee appraisal been done on the property within the past 5 years? \_\_\_\_\_ Yes ☒ No  
⇒ If yes, please attach a copy.

6. Property Inventory Data:

- a. Have improvements been made since taking ownership? Yes ☒ No \_\_\_\_\_  
⇒ If yes, please describe: Built Cabin, Shop, Outhouse, well that filled back in with sand.

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:

The roof of the Shop Aved in last winter - 23-24 - did not see until mid summer 24.

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.



11. Check the appropriate blank:

- SP 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.

<u>Seth Pettigrew</u> Signature	<u>Seth Pettigrew</u> Printed Name		
<u>P.O. Box 3588</u> Mailing address	<u>Palmer</u> City	<u>AK</u> State	<u>99645</u> Zip
<u>907-354-7961</u> Call my mother at this number to deal with the Phone Number(s) -- Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk. <u>Taxes on this property</u>			
<u>spettig@mtaonline.net</u> E-mail address -- Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk. <u>Seth Pettigrew</u> <u>SP</u>			

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) 861-8642 • Fax (907) 861-8693

[www.matsugov.us](http://www.matsugov.us)

**To:** 2025 Board of Equalization

**Thru:** Art Godin, Acting Assessor

**From:** Jacque Malette, Appraiser

**Re:** Appeal #020

**Property Owner:** Seth Pettigrew and Phyllis Pettigrew

**Account/Legal:** 56070000L1203

**Map No.:** CA 01

**Date of Appraisal:** 1/1/2025

**Hearing Date:** 04/17/2025

2025 Assessed Value:	Original Value	Adjusted Value
	Improvements: \$23,500	Improvements: \$20,400
	Land: \$3,800	Land: \$3,800
	Total: \$27,300	Total: \$24,200

### Purpose of Report:

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

*Providing Outstanding Borough Services to the Matanuska-Susitna Community.*

## **Introduction:**

- The subject property is in Caswell Lakes area at 49350 S Cutthroat Dr.
- The subject is unfinished cabin that was built and effective age of 2017. Subject sets on 0.48 acre.
- The structure is 384 square feet at 70 percent complete for the status of construction as of Jan 1<sup>st</sup>. An additional 10 percent accelerated depreciation applied to it due to deferred maintenance.
- The structure has asphalt shingle roof, no siding and vinyl windows.
- The subject has woodstove heating.
- The detached garage/shop is valued at 31 percent complete (which does not include a roof) with an additional 5 percent accelerated depreciation added for the roof that was in place that had collapsed in 2023.

## **Basis of the Appeal:**

☒ Excessive    ☐ Unequal    ☐ Improper    ☐ Undervalued

## **Concerns brought forth by the appellant:**

- Owner states Property value is excessively valued.
- The property owner states on his appeal that “the roof of the shop caved in last winter-did not see until mid-summer of 2024”.

## **Discussion:**

- Mat-Su Borough staff researched sale of comparable properties with an emphasis on cabins of similar age, in the Caswell Lakes area.
- 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. 56602B01L002	\$50,000	11-18-2024	\$44,100
2. 56070000L1439	\$45,900	08-29-2024	\$57,000
3. 56070000L0672	\$17,000	11-19-2024	\$23,400
4. 56070000L1230	\$18,000	11-16-2023	\$24,800
<b>Subject Property</b>			<b>Assessed Value</b>
560700000L1203			\$23,500

## Comparable Sales Summary:

- Sale #1 is located at 47188 S Susitna Dr. in the same area as the subject. This comparable sold on 11/18/2024 for \$50,000. Quality and condition are similar to the subject. This comparable contains 384 square feet of living area same as the subject and no garage/shop. The structure is situated on a 1.08-acre lot.
- Sale #2 is located at 20079 E Passthebait Ave in the same areas the subject. This comparable sold on 08/29/2024 for \$45,900. Quality and condition are similar to the subject. Living area contains 168 square feet less than the subject with no garage/shop. The structure is situated on a .70-acre lot.
- Sale #3 is located at 19787 E Good Fishin Ave. in the same area as the subject. This comparable sold on 11/19/2024 for 17,000. Quality and condition is inferior to that of the subject. Living area contains 384 square feet same as the subject with no garage/shop. The structure is situated on a 0.63-acre lot.
- Sale #4 is located at 49344 S Bendapole Rd. in the same area as the subject. This comparable sold on 11/16/2023 for \$18,000. Quality and condition is inferior to the subject. Living area contains 384 square feet same as the subject with no garage/shop. The structure is situated on a 0.62-acre.

### **Comments on basis for appeal:**

- The Mat-Su Borough staff has provided four comparable sales that indicate the property is not valued excessively.
- The second structure was originally valued as a cabin, but this valuation was changed to a garage/shop after the re-inspection of the property along with communication from the property owner. The garage roof did collapse which resulted in adjusting the garage to 31 percent complete (which does not include a roof). An additional 5 percent was also applied to the garage valuation due to the roof collapse.
- The Mat-Su Borough staff called the appellant and went over the findings and the adjustments that were made, and she was not satisfied with the updated evaluation.

### **Case facts:**

- The Mat-Su Borough conducted an on-sight inspection and verified all information on file was accurate and adjusted the percent of completion to be 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 Mat-Su Borough's four comparable sales indicate the subject assessed value is not excessive.

### **Conclusion:**

- The comparable sales indicate that the subject is not overvalued and is equitable with other cabin structures in the Mat-Su Borough.

### **Recommendation:**

- Uphold the 2025 Assessed Value  

Land: \$3,800  
Improvements: \$20,400  
Total: \$24,200

#### **Attachments:**

**Comp Spreadsheet**

**Comp Pictures**

**Map of Comps & subject (Zoom out)**

**Map of Comps & subject (Zoom in)**



APPELLANT'S NAME	SETH PETTIGREW	COMP #1	COMP #2	COMP #3	COMP #4
ADDRESS	49350 S CUTTHROAT DR	47188 S SUSITNA DR <a href="#">Pic</a>	20079 E PASSTHEBAIT AVE <a href="#">Pic</a>	19787 E GOOD FISHIN AVE <a href="#">Pic</a>	49344 S BENDAPOLE RD <a href="#">Pic</a>
SUBDIVISION		CHANDALAR <a href="#">Map</a>	CASWELL LKS <a href="#">Map</a>	CASWELL LKS <a href="#">Map</a>	CASWELL LKS <a href="#">Map</a>
ACCOUNT_NO.	56070000L1203	56602B01L002 <a href="#">Srch</a>	56070000L1439 <a href="#">Srch</a>	56070000L0672 <a href="#">Srch</a>	56070000L1230 <a href="#">Srch</a>
MAP	CA 1	CA 2	CA 1	CA 1	CA 1
SALE_PRICES		\$50,000	\$45,900	\$17,000	\$18,000
\$/GROSS_LIV_AREA		\$130.00	\$212.00	\$44.00	\$47.00
LAND_ASSESSED_VALUE	\$3,800	\$10,000	\$4,500	\$3,800	\$5,000
SALE_DATE	1/1/2025	11/18/2024	8/29/2024	11/19/2024	11/16/2023
SALES/FINANCING_CONC TIME					
LOCATION	CASWELL LKS	CASWELL AREA	CASWELL AREA	CASWELL AREA	CASWELL AREA
SITE_(ACRES)	0.48	1.08 (\$6,200)	0.70 (\$700)	0.63 \$0	0.62 (\$1,200)
VIEW					
DESIGN(STYLE)	CABIN	CABIN	CABIN	CABIN	CABIN
CONST_TYPE	FRAME	FRAME	FRAME	FRAME	FRAME
CONST_QUAL	AVERAGE	SIMILAR	SIMILAR	INFERIOR	INFERIOR
AGE	2017	2022 (\$1,250)	2000 \$3,902	2002 \$1,275	2003 \$1,309
CONDITION	S	S	S	SS	SS
GROSS_LIVING_AREA	384	384 \$0	216 \$5,880	384 \$0	384 \$0
BASEMENT_UNFINISHED	0	0 \$0	0 \$0	0 \$0	0 \$0
BASEMENT_FINISHED	0	0 \$0	0 \$0	0 \$0	0 \$0
BATHS	0	0 \$0	0 \$0	0 \$0	0 \$0
HALF_BATHS	0	0 \$0	0 \$0	0 \$0	0 \$0
JACUZZI/SAUNA	0	0 \$0	0 \$0	0 \$0	0 \$0
FUCTIONAL_UTILITY					
HEATING_FUEL_TYPE	WOOD STOVE	WOOD STOVE \$0	WOOD STOVE \$0	WOOD STOVE \$0	WOOD STOVE \$0
GARAGE		0 \$0	0 \$0	0 \$0	0 \$0
CARPORT	0	0 \$0	0 \$0	0 \$0	0 \$0
PORCH/DECK	0	48 (\$480)	0 \$0	24 (\$240)	0 \$0
FIREPLACE	0	0 \$0	0 \$0	0 \$0	0 \$0
WOODSTOVE	1	1 \$0	1 \$0	1 \$0	1 \$0
PAVED_DRIVEWAY	\$0	0 \$0	0 \$0	0 \$0	0 \$0
OUTBUILDINGS / WELL & SEPTIC	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
DETACHED GARAGE/SHOP	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
NET_ADJUSTMENT_\$		0 -\$5,930	0 \$11,082	0 \$6,435	0 \$6,809
NET_ADJ_%		0 -11.9%	0 24.1%	0 37.9%	0 37.8%
GROSS_ADJ_%		0 19.9%	0 27.2%	0 40.7%	0 51.2%
ADJUSTED_SALE_PRICE_OF_COMPARABLES		0 \$44,100	0 \$57,000	0 \$23,400	0 \$24,800
SUBJECT_ASSESSED_VALUE	\$24,200				





02/28/25 10:33AM  
49350 S Cutthroat Dr

Subject





Subject Garage/Shop



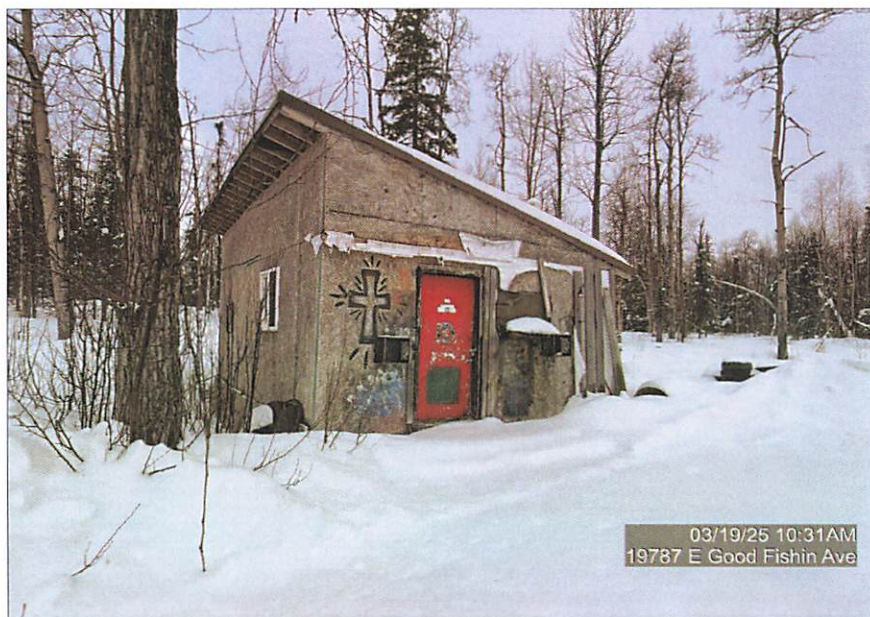


Comp #1



03/19/25 10:05AM  
20102 E Passhebaite Ave

Comp #2



03/19/25 10:31AM  
19787 E Good Fishin Ave

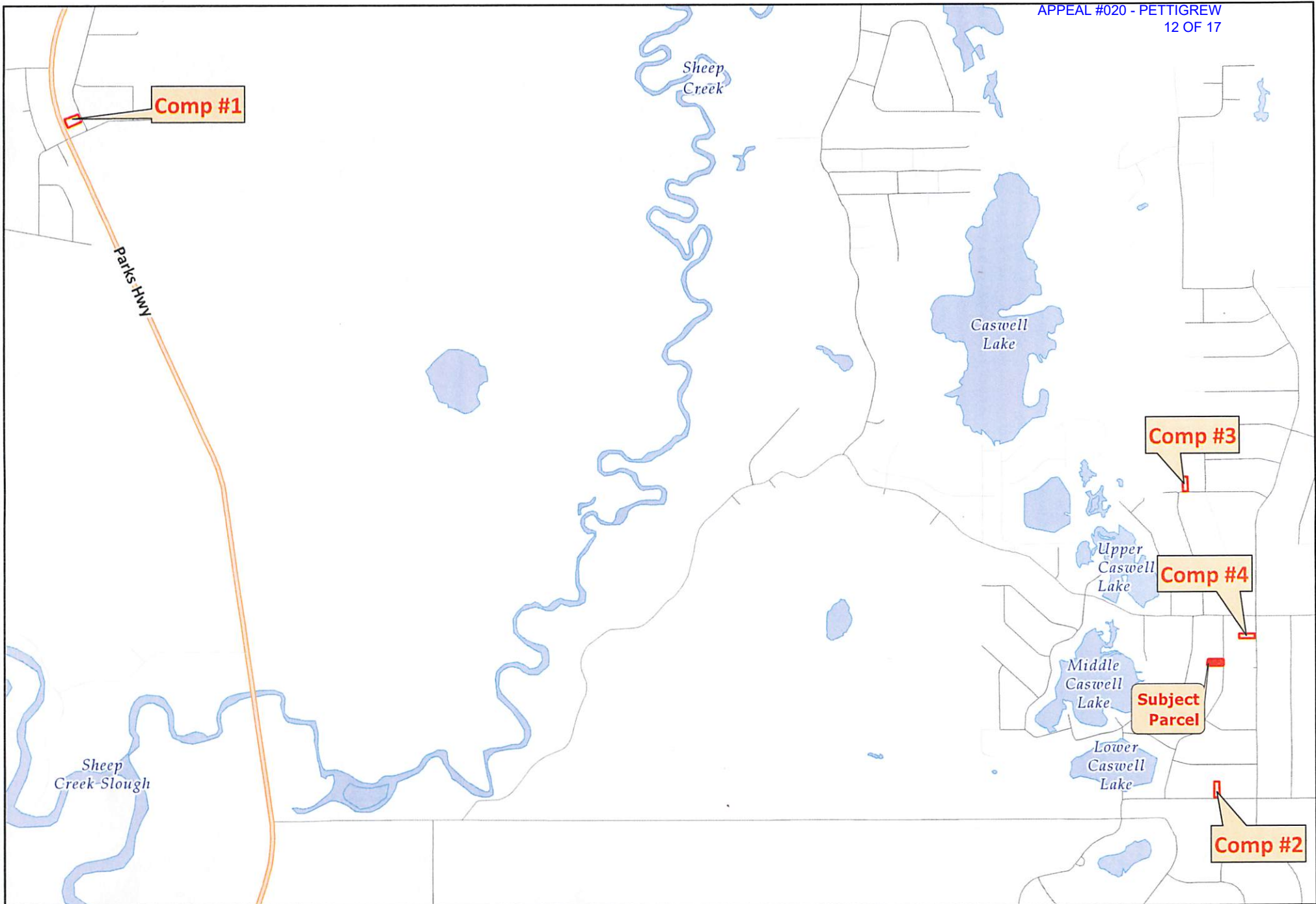
Comp #3



03/19/25 10:57AM  
49344 S Bendapole Rd

Comp #4





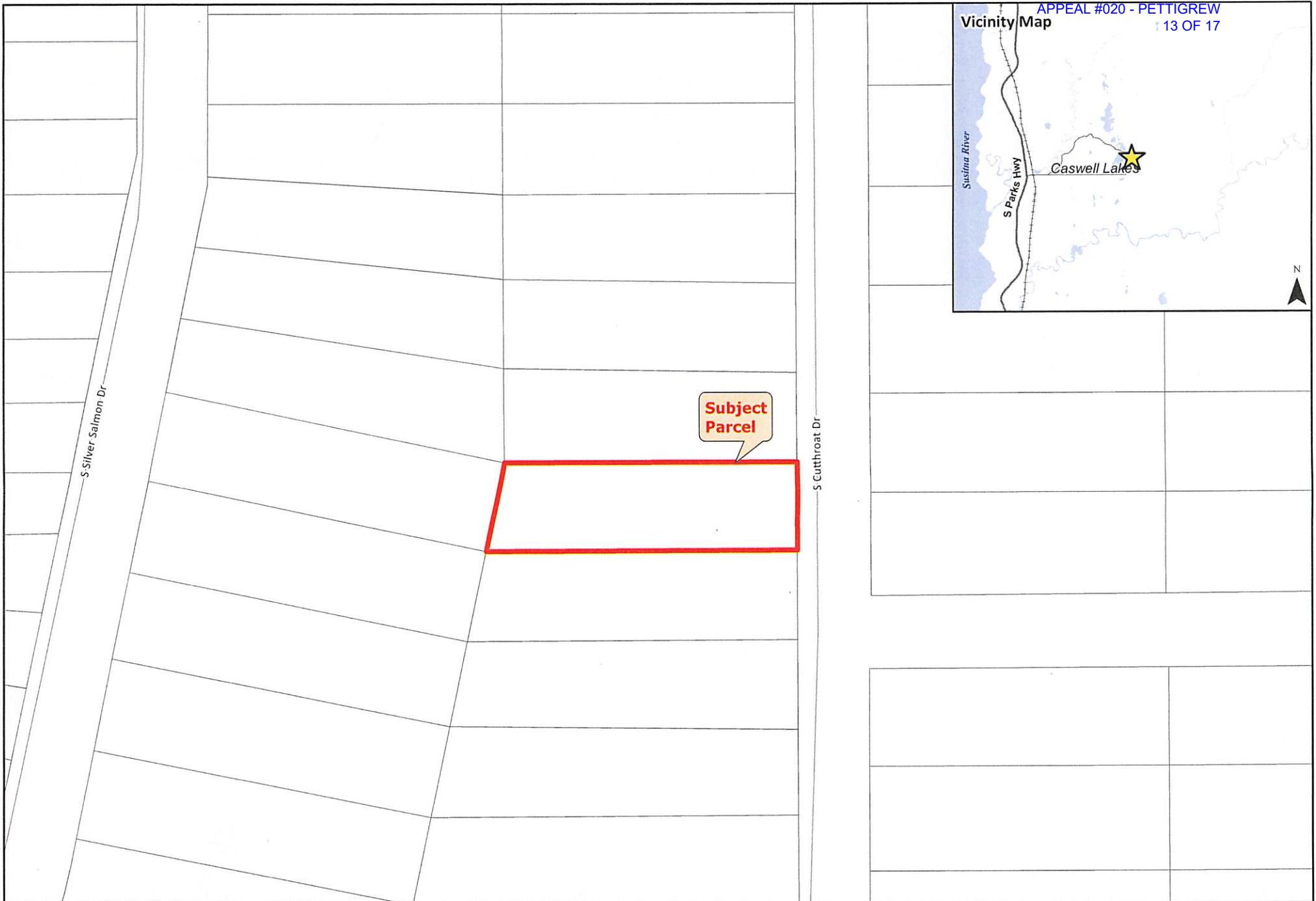
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## Comp Property Overview

49350 S CUTTHROAT DR

0 0.25 0.5  
Miles





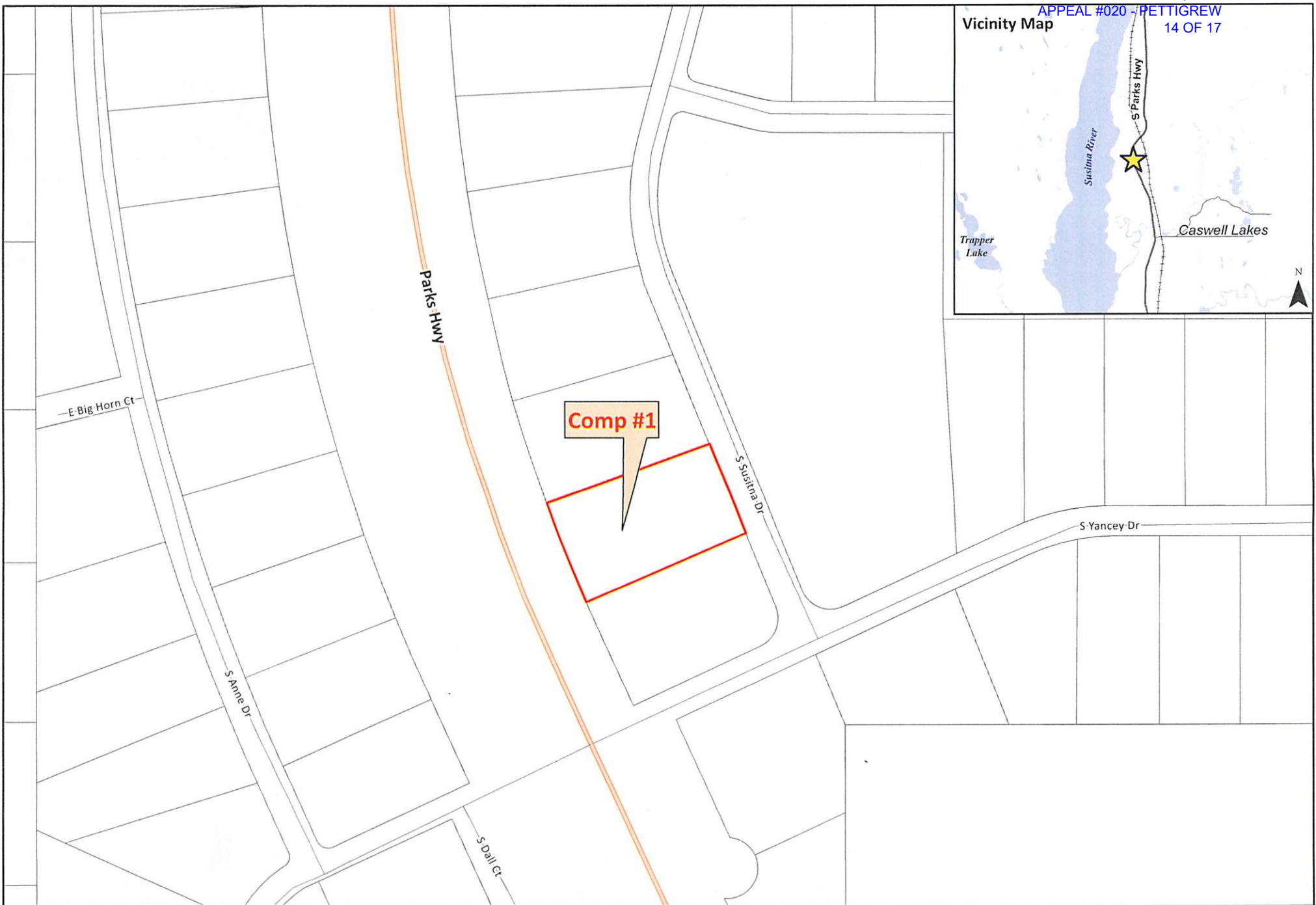
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**Subject Parcel**  
49350 S CUTTHROAT DR

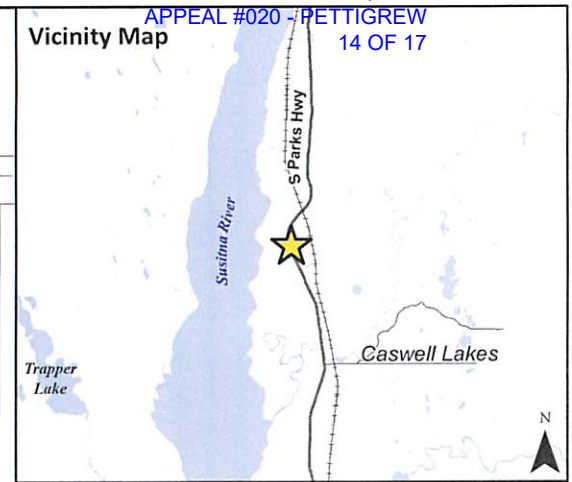
0 60 120  
Feet







Vicinity Map



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## Property Address

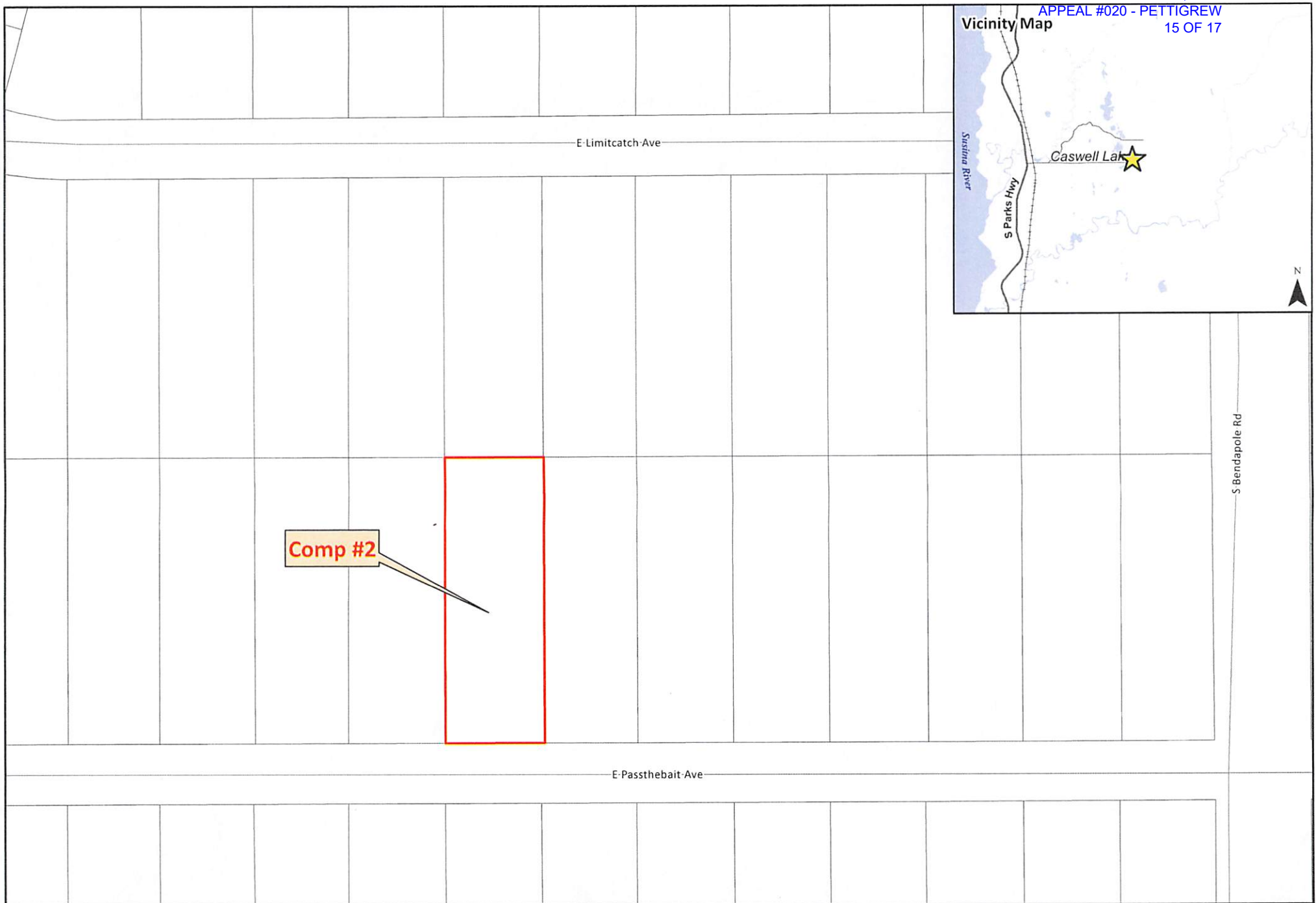
47188 S SUSITNA DR

0

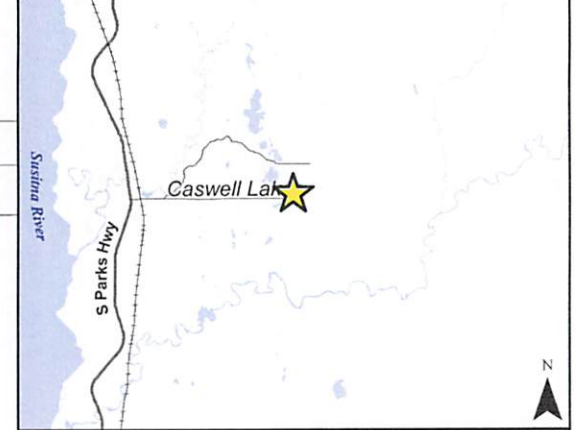
250

500





Vicinity Map



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**Property Address**  
20079 E PASSTHEBAIT AVE

0

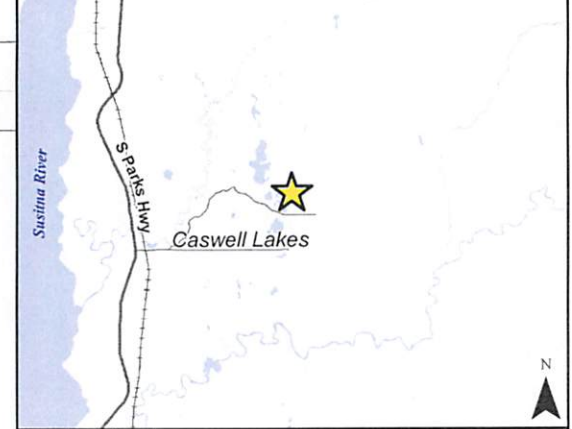
250



500



Vicinity Map



Comp #3

E Good Fishin Ave

S Silver Salmon Dr

S Cutthroat Dr



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**Property Address**  
19787 E GOOD FISHIN AVE

0

250



500



Vicinity Map



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**Property Address**  
49344 S BENDAPOLE RD

0

250



500



## ***2025 Board of Equalization Formal Appeal***

Appeal #	19
Account Number	53342000L015-A
Owner	Phyllis Pettigrew
Map Number	PA 4
Appraiser	Caleb

FEB 24 2025

RECEIVED



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 Ph. (907) 861-8640 • [www.matsugov.us](http://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:** Rhynis Pettigrew  
 2. **ACCOUNT NO:** 53342000 L015A

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 32,000; Buildings 127,700; Total 159,700

4. **Owner's Estimate of Value:** Land 32,000; Buildings much less; Total \_\_\_\_\_

5. **Property Market Data:**

- a. What was the purchase price of your property? Don't Remember  
 b. What year did you purchase your property? 1999  
 c. Was any personal property included in the purchase? Yes \_\_\_\_\_ No ☒  
 ⇒ If so, please itemize: \_\_\_\_\_

- d. Date property was last offered for sale: 1999 Price asked: Don't Remember

- e. Type of mortgage: \_\_\_\_\_

- f. Has a fee appraisal been done on the property within the past 5 years? Yes \_\_\_\_\_ No ☒

⇒ If yes, please attach a copy.

6. **Property Inventory Data:**

- a. Have improvements been made since taking ownership? Yes ☒ No \_\_\_\_\_  
 ⇒ If yes, please describe: at building repairs, Added front covered porch - 10 yrs ago.

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:**

Sent pictures of mold inside house 2 to 3 yrs ago - Has gotten worse not better - in windows Unit sweat - above ceiling in Bathrooms Kitchen under sink, by back door, Floor missing (covering) Front porch leaks & has black mold on it. mold in crawl space

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.**

Will bring pictures with me for evidence in case you all cannot seem to find your copies

BOE # 019

For Office Use Only: Rcv'd By: Michelle



11. Check the appropriate blank:

- AP 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.

Phyllis Pettigrew  
Signature

Phyllis Pettigrew  
Printed Name

P.O. Box 3588  
Mailing address

Palmer, AK 99645  
City State Zip

907-354-7961

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

ppettigr@mtaonline.net

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

350 East Dahlia Avenue • Palmer, AK 99645

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

[www.matsugov.us](http://www.matsugov.us)

**To:** 2025 Board of Equalization

**From:** Caleb Keil, Appraiser

**Through:** Art Godin, Acting Assessor

**Re:** Appeal #019

**Property Owner:** Phyllis Pettigrew

**Account/Legal:** 53342000L015-A

**Map No.:** PA 4

**Date of Appraisal:** 1/1/2025

**Hearing Date:** 4/17/2025

**2024 Assessed Value:** Improvements: \$127,700

Land: \$32,000

Total: \$159,700

### 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 located outside of Palmer in the Soapstone Road Subdivision at 13300 E Soapstone Road.
- The subject is a fair, one-story home that was built in 1992. The subject sits on 2.25 acres with a well and septic.
- The structure has 1,008 square feet of living area with a 68 square foot enclosed porch.
- The structure has asphalt shingle roof, and painted T1-11 siding.
- The subject has oil heat with a woodstove.

### **Basis of the Appeal:**

☒ Excessive    ☐ Unequal    ☐ Improper    ☐ Undervalued

### **Concerns brought forth by the appellant:**

- Owner states she sent in pictures of mold in areas of her house in 2021. She stated the mold has gotten worse, not better and will bring in the pictures of mold for evidence in case we cannot find our copies of the pictures she sent 4 years ago.

### **Discussion:**

- The Mat-Su Borough used comparable properties that are similar in size, age, and design that support the assessed value of the subject property.
- In the search for comparable properties emphasis was placed upon Ranch design homes of similar age to the subject and with no garage area.
- All sales are located within five miles of the subject, in similar rural areas outside of town.

### Comparable Sales:

Comparable Sales	Sale Price	Sale Date	Indicated Value
1. 56534B03L001	\$225,000	06-16-2023	\$188,300
2. 51812B03L011	\$185,000	01-19-2024	\$154,400
3. 52994B01L017	\$330,000	01-12-2024	\$217,900
4. 53585B04L002A	\$289,000	01-31-2024	\$209,000
<b>Subject Property</b>			<b>Assessed Value</b>
53342000L015-A			\$159,700

### Comparable Sales Summary:

- Sale #1 is located at 15000 E Kristofer Lane. This comparable sold on 06-16-2023 for \$225,000. Quality and size are similar to the subject. This comparable differs by only 24 square feet of living area and is 4 years older than the subject. The structure is situated on a 1.29-acre lot, which is directly across the Matanuska River from the subject in a similar rural area as the subject.
- Sale #2 is located at 6240 N Weltin Way approximately 3 miles directly to the west of the subject property. This comparable sold on 01-19-2024 for \$185,000. The quality is similar to the subject. The structure is 2 years older than the subject. Living area contains 240 square feet less than the subject. Location is similar; the structure is situated on a 1.55-acre lot which is 0.7 acres smaller than the subject lot.
- Sale #3 is located at 10081 E Ortnier Loop approximately 5 miles south of the subject. This comparable sold on 01-12-2024 for \$330,000. The quality is superior to that of the subject. Living area contains 462 square feet more than the subject. This comparable is 6 years newer than the subject property. The structure is situated on a 1.03-acre lot, as opposed to the subject's 2.25.
- Sale #4 is located at 7661 E Dania Lane approximately 5 miles southwest of the subject. This comparable sold on 01-31-2024 for \$289,000. Quality is superior to the subject and



it has 32 more square feet of living than the subject. The structure is situated on a 0.99-acre lot as opposed to the subjects 2.25-acre lot.

### **Comments on basis for appeal:**

- Beginning in 2021, based upon the pictures sent in by the property owner (see attached emails with pictures), the Mat-Su Borough downgraded the structure, added 10% accelerated depreciation, and finally added another 15% accelerated depreciation for a total of 25% in accelerated depreciation in 2023. Based on the observed condition in the supplied pictures and the exterior inspection, the 25% adjustment is very generous in the property owner's favor.
- When the property owner was here at the Mat-Su Borough building in person, the Mat-Su Borough explained that these adjustments were still being applied. To determine the current condition of the home, the Mat-Su Borough offered to visit the property, or for the property owner to send in current photos of the properties condition. The property owner declined.
- Multiple calls were made to address owner concerns and reach a consensus or to view recent photos, but the Mat-Su Borough was unsuccessful in getting ahold of the property owner.
- An appraiser went out to the property to take current exterior photos of the structure, and again the property owner was asked to call the Mat-Su Borough back or to allow an interior inspection to evaluate the condition of the house. The property owner again declined.

### **Case facts:**

- An adjustment of 25% accelerated depreciation (for a total of \$55,000) is still currently applied to the structure. Based upon the condition observed in the supplied pictures, this adjustment is generous.
- All attempts by the Mat-Su Borough to either inspect the property or for the property owner to send in current photos of the property condition have been denied.
- The assessed value generated by the mass appraisal process of the subject is supported by the Mat-Su Borough comparative market analysis.

### **Conclusion:**

- The property owner has not supplied any evidence to indicate that the assessed value is excessive.

*Providing Outstanding Borough Services to the Matanuska-Susitna Community.*

- The comparable sales indicate that the subject is not overvalued and is equitable with other comparable structures in the Mat-Su Borough.
- Valuation adjustments remain on the property to account for the issues and for deferred maintenance.

**Recommendation:**

- Uphold the 2025 Assessed Value
- Land: \$32,000
- Improvements: \$127,700
- Total: \$159,700

**Attachments:**

**Comp Spreadsheet**

**Comp Pictures**

**Map of Comps & subject (Zoom out)**

**Map of Comps & subject (Zoom in)**



APPELLANT'S NAME	PHYLLIS PETTIGREW	COMP # 1	COMP # 2	COMP # 3	COMP # 4
ADDRESS	13300 E SOAPSTONE RD	15000 E KRISTOFER LN	6240 N WELTIN WAY	10081 E ORTNER LOOP	7661 E DANIA LN
SUBDIVISION	'S NORMAN HLDY RSB L	HAMACK	TABERNASH	BROOKE HVN EST	SHOREWOOD RSB B/04 L/2 & 3
ACCOUNT_NO.	53342000L015-A	56534B03L001	51812B03L011	52994B01L017	53585B04L002A
MAP	PA 4	PA 3	WA 1	WA 8	WA 8
SALE_PRICES		\$225,000	\$185,000	\$330,000	\$289,000
\$/GROSS_LIV_AREA		\$218.00	\$241.00	\$224.00	\$278.00
LAND_ASSESSED_VALUE	\$32,000	\$20,000	\$33,000	\$38,000	\$38,000
SALE_DATE	1/1/2025	6/16/2023	1/19/2024	1/12/2024	1/31/2024
SALES/FINANCING_CONC TIME		\$9,500	\$6,100	\$11,400	\$8,600
LOCATION	SOAPSTONE RD AREA	LAZY MTN AREA	PALMER-FISHHOOK RD AREA	PALMER AREA	BOGARD RD AREA
SITE_(ACRES)	2.25	1.29	1.55	1.03	0.99
VIEW		\$12,000	(\$1,000)	(\$6,000)	(\$6,000)
DESIGN(STYLE)	RANCH	RANCH	RANCH	RANCH	RANCH
CONST_TYPE	FRAME	FRAME	FRAME	FRAME	FRAME
CONST_QUAL	FAIR	SIMILAR	SIMILAR	SUPERIOR	SUPERIOR
AGE	1992	1988	1990	1998	1985
CONDITION	S	S	S	S	S
GROSS_LIVING_AREA	1008	1032	768	1470	1040
BASEMENT_UNFINISHED		0	0	0	0
BASEMENT_FINISHED		0	0	0	0
BATHS	1	1	1	2	2
HALF_BATHS		0	0	0	0
JACUZZI/SAUNA		0	0	0	0
FUCTIONAL_UTILITY					
HEATING_FUEL_TYPE	OIL HEAT	OIL HEAT	GAS HEAT	GAS HEAT	GAS HEAT
GARAGE		0	0	0	0
CARPORT		0	0	0	240
PORCH/DECK		25	440	0	308
FIREPLACE		0	0	0	0
WOODSTOVE	1	1	1	0	0
PAVED_DRIVEWAY		0	0	0	5200
OUTBUILDINGS / WELL & SEPTIC	\$11,000	\$13,500	\$11,000	\$9,900	\$11,500
OTHER		\$0	\$0	\$0	\$0
NET_ADJUSTMENT_\$		0	0	0	0
NET_ADJ_%		0	0	0	0
GROSS_ADJ_%		0	0	0	0
ADJUSTED_SALE_PRICE_OF_COMPARABLES		0	0	0	0
25% ACC DEPRECIATION		\$247,000	\$200,000	\$283,500	\$273,400
ADJ PRICE WITH ACC		(\$58,700)	(\$45,600)	(\$65,600)	(\$64,400)
SUBJECT_ASSESSED_VALUE	\$159,700	\$188,300	\$154,400	\$217,900	\$209,000



03/26/25 12:29PM  
13300 E Soapstone Rd

Subject





Comp #1



Comp #2

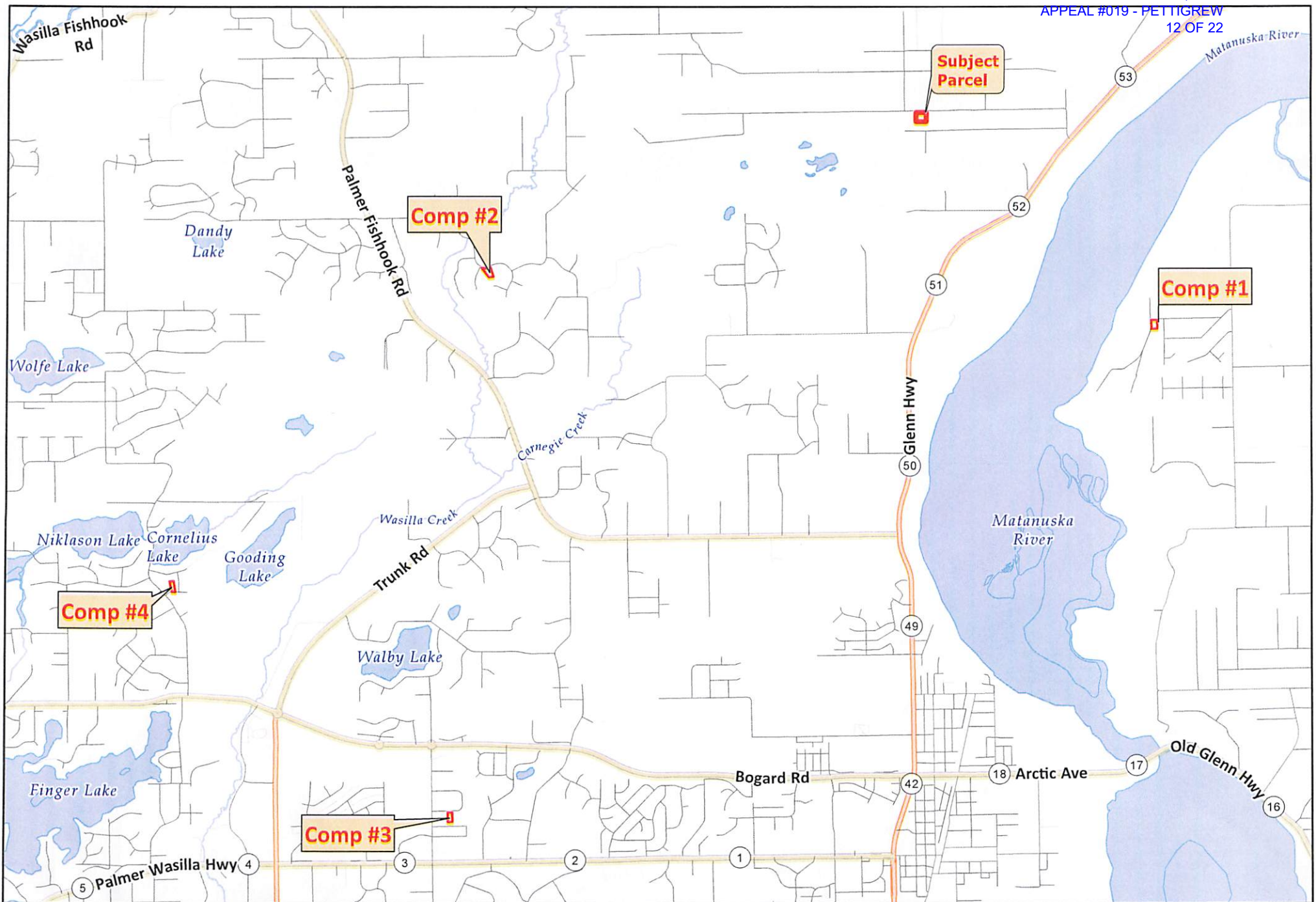


Comp #3



Comp #4





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 907-661-7858.

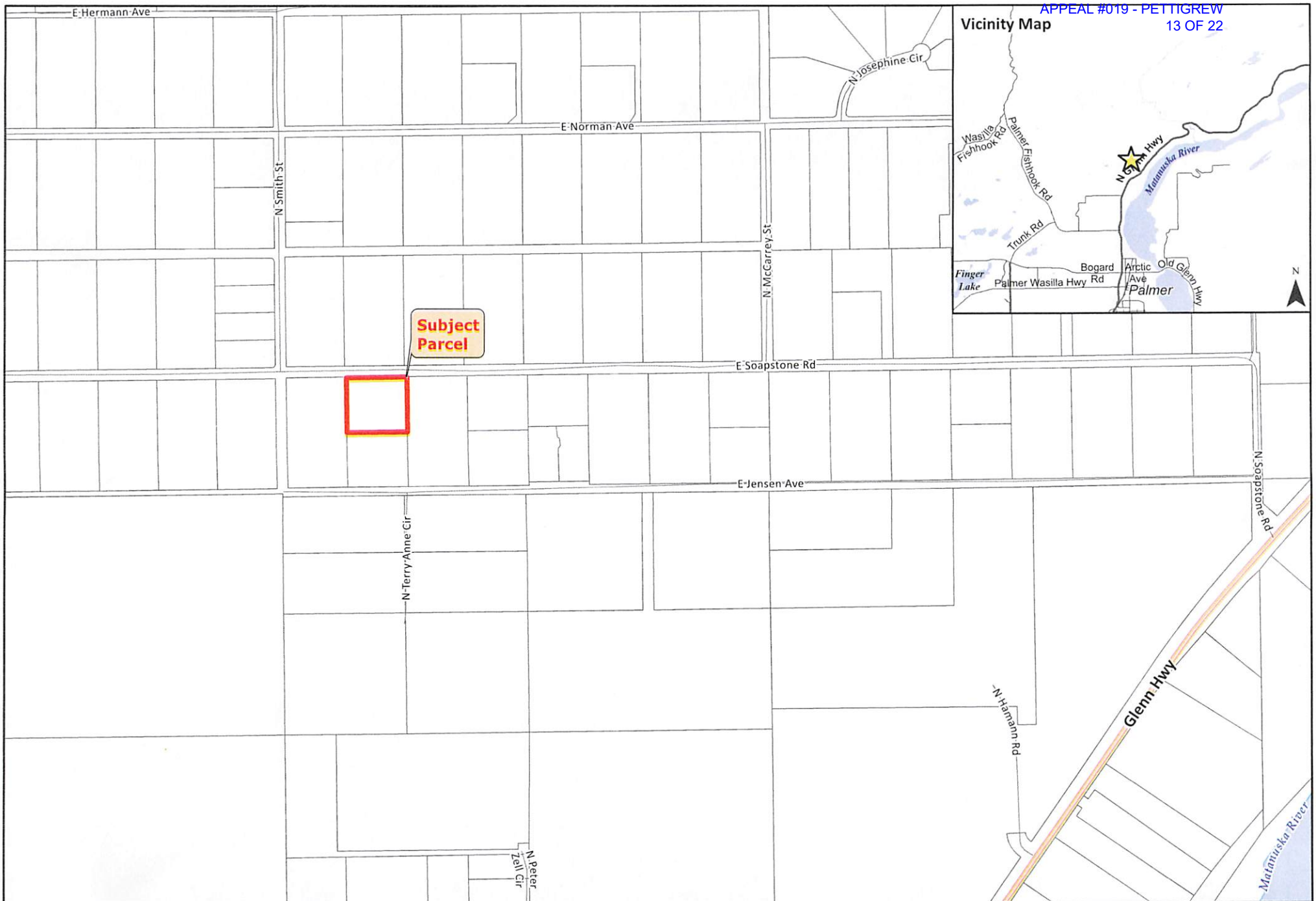
## Comp Property Overview

13300 E SOAPSTONE RD

0 0.45 0.9  
Miles







Subject  
Parcel

E Soapstone Rd

E Jensen Ave

N Terry Anne Cir

N Peter  
Zell Cir

N Josephine Cir

N McCauley St

N Soapstone Rd

Glenn Hwy

Matanuska River

Vicinity Map

Wasilla  
Fishhook Rd  
Palmer  
Trunk Rd  
Finger Lake

Palmer  
Wasilla Hwy Rd  
Bogard Ave  
Arctic Ave  
Old Glenn Hwy

Matanuska River

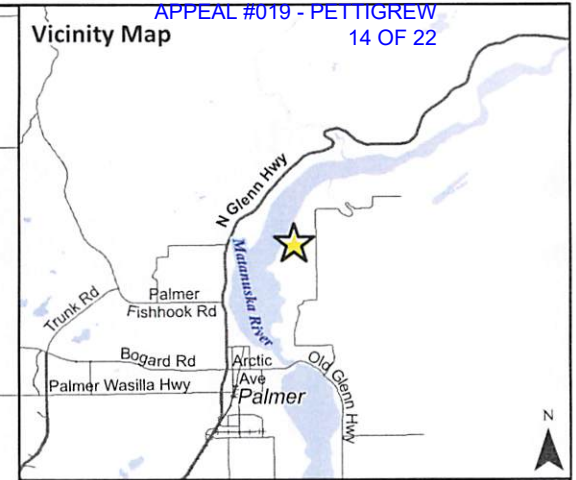


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**Subject Parcel**  
13300 E SOAPSTONE ROAD

0 410 820  
Feet



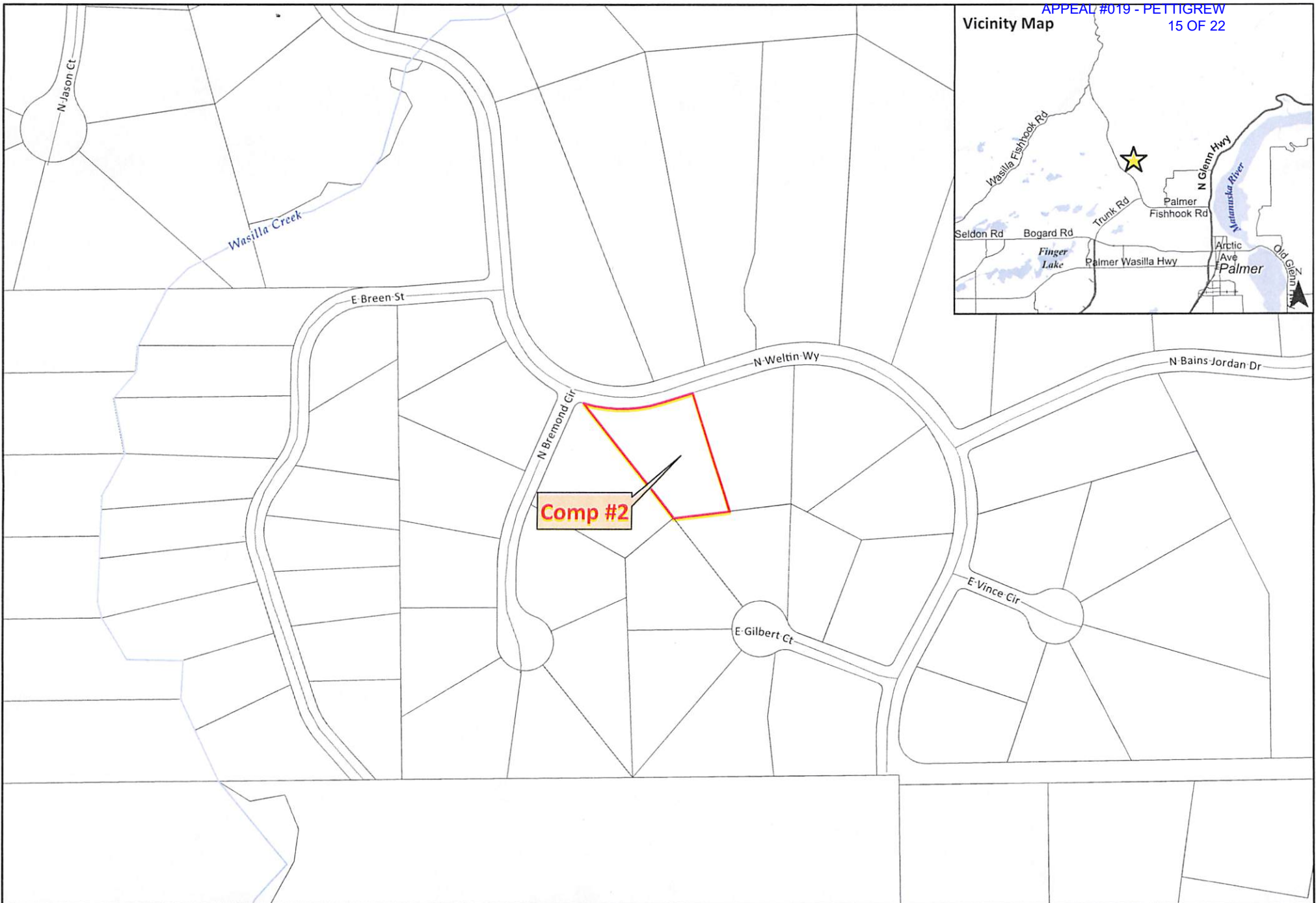


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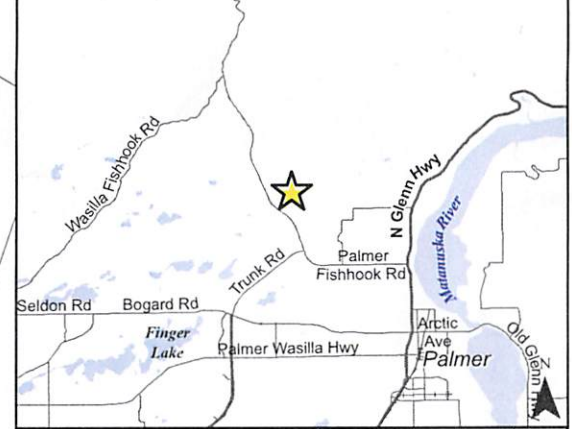
**Property Address**  
15000 E KRISTOFER LANE







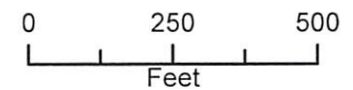
Vicinity Map



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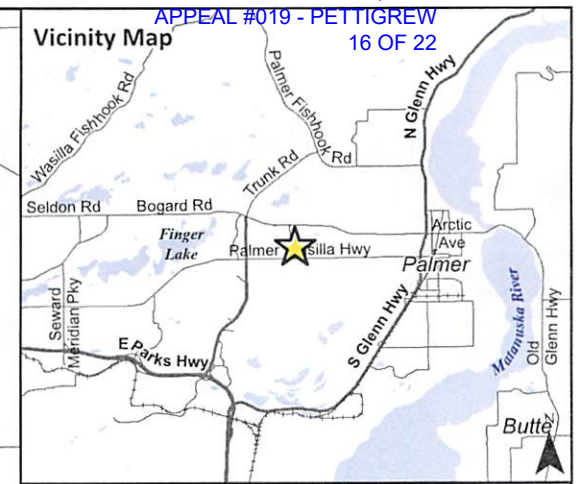
## Property Address

6240 N WELTIN WAY



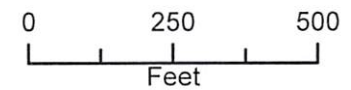


Vicinity Map

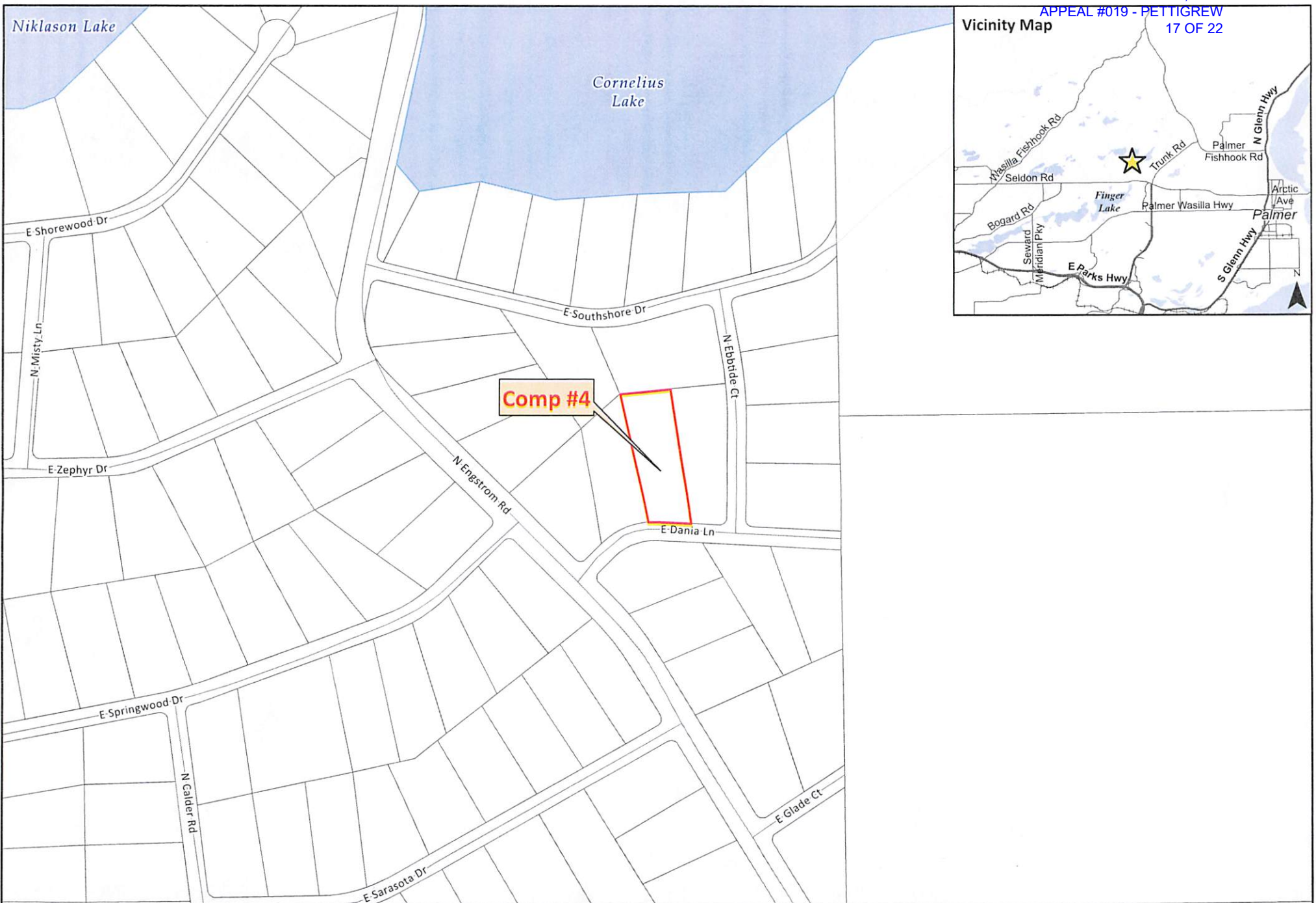


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**Property Address**  
10081 E ORTNER LOOP







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## Property Address

7661 E DANIA LANE

0 250 500  
Feet



## Caleb Keil

---

**From:** Bud Hilty  
**Sent:** Monday, March 24, 2025 3:01 PM  
**To:** Caleb Keil  
**Subject:** FW: Pictures of interior

---

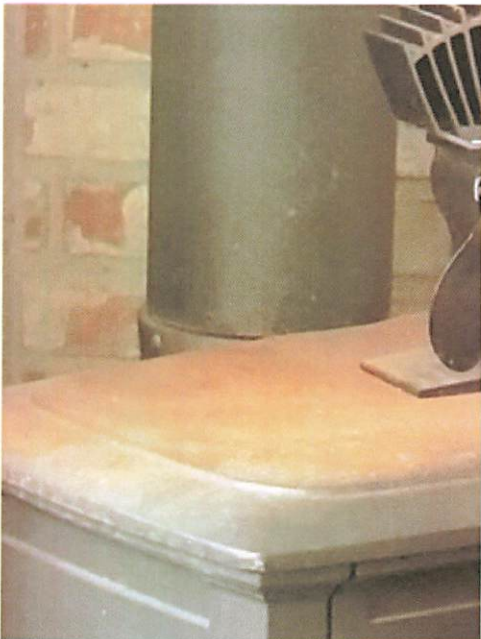
**From:** Phyllis Pettigrew <ppettigr@mtaonline.net>  
**Sent:** Thursday, April 1, 2021 1:00 PM  
**To:** Bud Hilty <bud.hilty@matsugov.us>  
**Subject:** Re: Pictures of interior

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

A dog having seizures takes time and precedence. I am sorry you don't have any compassion for any one that one had no sleep and 2 their dog is not doing well and may be passing soon. She is my priority.

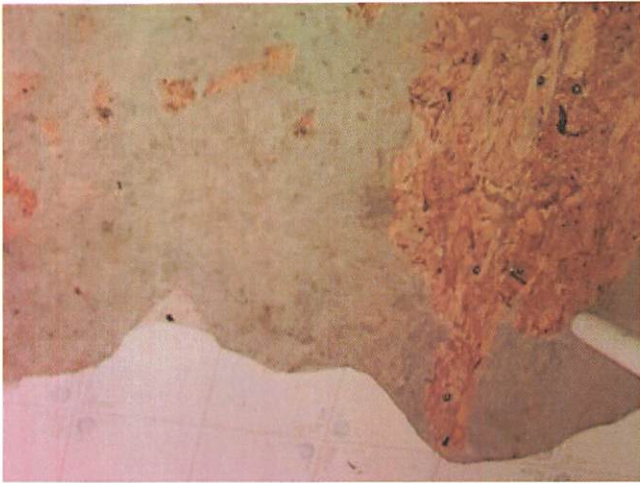
I have yet to find the pictures of the build on the front where I have photos of the roof as well. I have saved them in some files somewhere but I have yet to find them.

I have also changed the appointment time for the meeting due to my sons work schedule so it is toward the end of April not at the beginning any longer.



The leak that is occasional... but there due to the camp robbers stealing and pecking off the sealant.





Kitchen floor



Back entry door



North ceiling with the mold marks and in the corners where it looks to have moisture accumulation.



Closer view around chimney

I will try to get a good picture of the inside of that one window of the bedroom that has been closed off.

The change in the back of the house where we added the door and window in place of the patio doors that popped out was done back when my son was 5... or almost 17 yrs ago. The porch addition that you added was done when my son was 11... or almost 11 yrs ago. It still has the original tarp roof and leaks. The boards are swollen from the moisture around them.

On Apr 1, 2021, at 12:04, Bud Hilty <[bud.hilty@matsugov.us](mailto:bud.hilty@matsugov.us)> wrote:

Hello Phyllis,



I was hoping to get the pictures we talk about yesterday of the interior so I can assess the issues mentioned.

Thanks,  
*Bud Hilty*  
*Appraiser*  
PH 907-861-8673

FW: Pictures of interior

BOE HEARING APRIL 17, 2025  
APPEAL #019 - PETTIGREW  
22 OF 22



Bud Hilty  
To Caleb Keil



Mon 3/24/2025 3:02 PM

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

Here is the only photo I could find of the roof... that shows the moss. That was taken in 2013, the same summer we added the porch enclosure.



On Apr 1, 2021, at 12:04, Bud Hilty <[bud.hilty@matsugov.us](mailto:bud.hilty@matsugov.us)> wrote:

Hello Phyllis,

I was hoping to get the pictures we talk about yesterday of the interior so I can assess the issues mentioned.

Thanks,  
*Bud Hilty*  
*Appraiser*  
PH 907-861-8673



## ***2025 Board of Equalization Formal Appeal***

Appeal #	041
Account Number	226N05W34C025
Owner	STARBUCK SCOTT B & CAROL I
Map Number	TA6
	CALEB KEIL/CHARLYN
Appraiser	SPANNAGEL

ASSESSMENTS

DATE REC'D (stamp)  
FEB 27 2025

RECEIVED



MATANUSKA-SUSITNA BOROUGH  
350 E. Dahlia Avenue • Palmer, AK 99645  
Ph. (907) 861-8640 • [www.matsugov.us](http://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: Scott Starbuck  
2. ACCOUNT NO: 226N05W34C025

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 \$28,500; Buildings \$53,900; Total \_\_\_\_\_

4. Owner's Estimate of Value: Land 25,500; Buildings 10,000; Total \_\_\_\_\_

**5. Property Market Data:**

- a. What was the purchase price of your property? \_\_\_\_\_  
b. What year did you purchase your property? 2007  
c. Was any personal property included in the purchase? Yes \_\_\_\_ No X

⇒ If so, please itemize: \_\_\_\_\_

- d. Date property was last offered for sale: \_\_\_\_\_ Price asked: \_\_\_\_\_

- e. Type of mortgage: \_\_\_\_\_

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

⇒ If yes, please attach a copy.

**6. Property Inventory Data:**

- a. Have improvements been made since taking ownership? Yes \_\_\_\_ No \_\_\_\_

⇒ 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:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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 : Rev'd By Anne Jacobs BOE # 041



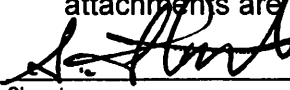
11. Check the appropriate blank:

- ☒ 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

Scott Starbuck  
Printed Name

PO BOX 13302  
Mailing address

Trapper Creek AK 99583  
City State Zip

907-232-9682

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

sstarbuck6@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

350 East Dahlia Avenue • Palmer, AK 99645

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

[www.matsugov.us](http://www.matsugov.us)

**To:** 2025 Board of Equalization

**Thru:** Art Godin, Acting Assessor

**From:** Caleb Keil, Appraiser  
Charlyn Spannagel, Appraiser

**Re:** Appeal #041

**Property Owner:** Scott Starbuck

**Account/Legal:** 226N05W34C025

**Map No.:** TA 06

**Date of Appraisal:** 1/1/2025

**Hearing Date:** 4/17/2025

**2024 Assessed Value:** Improvements: \$53,900  
Land: \$28,500  
Total: \$82,400

### 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 located in the Talkeetna Area at 25020 S Wagner Road.
- The subject is graded as an average cabin, built in 2008.
- The structure has 1,008 square feet of living area.
- The structure has an asphalt shingle roof, with vertical native wood siding on all 4 exterior walls.
- The subject has oil heat.
- The subject property is 21.12 acres but is being valued as a 39.77 acre parcel as it is contiguous with account 226N05W33D005 per legal description created by 40-acre exemption.

## **Basis of the Appeal:**

☒ Excessive    ☒ Unequal    ☒ Improper    ☐ Undervalued

## **Concerns brought forth by the appellant:**

- Property owner did not write any specific reasons for appealing, but did check the boxes for his property value being excessive, unequal and improperly assessed. The property owner wrote on the appeal form that his land should only be valued at \$25,500 as opposed to the \$28,500 the Mat-Su Borough has it assessed at. When speaking with the property owner on the phone and questioning him about this, he said “that was a mistake, and he does not disagree with the Mat-Su Borough land assessment and that we should cross that out and disregard it.”

## **Discussion:**

- A comparable property search was completed in the neighborhood surrounding the subject property.
- The Mat-Su Borough provides four comparable properties in support of the current assessed value of the subject. All comparable properties were chosen from areas that compete with the subject on the open market and are within an approximate 4-mile radius of the subject property. Comparative analysis is summarized as follows

## Comparable Improved Property Sales:

Comparable Sales	Sale Price	Sale Date	Indicated Value
1. 55892000L002	\$102,500	11-08-2023	\$120,000
2. 56317B0BL001	\$69,000	03-05-2021	\$121,900
3. 56317B0CL009	\$135,000	01-31-2023	\$156,300
4. 51214B02L011	\$85,000	04-12-2024	\$126,100
<b>Subject Property</b>			<b>Assessed Value</b>
226N05W34C025			\$82,400

## Comparable Sales Summary:

- Comp #1 is located at 22945 S Watson Circle approximately 1.8 miles to the northwest of the subject property. This comparable sold on 11-08-2023 for \$102,500. Quality and condition are similar to the subject. This comparable contains 496 less square feet of living area than the subject. This structure is 4 years older than the subject property, and similar to the subject property, it also has oil heat. The structure is situated on a 4.38-acre lot.
- Comp #2 is located at 11643 E Susitna River Road approximately 1 mile northeast of the subject property. This comparable sold on 03-05-2021 for \$69,000. Quality and condition are similar to the subject. Living area contains 240 square feet less than the subject. This comp is 8 years older than the subject and has oil heat similar to the subject. This structure is situated on a 1.24-acre lot.
- Comp #3 is located at 11275 E Wolf Trail, approximately 1 mile northeast of the subject. This comparable sold on 01-31-2023 for \$135,000. Quality is superior to that of the subject and therefore adjustments were made to account for this. The living area contains 408 square feet less than the subject. This comp is 3 years older than the subject, and unlike the subject, only contains electric heat. The structure is situated on a 1.84-acre lot.
- Comp #4 is located at 23592 S Rangeview Drive, approximately 4 miles northwest of the subject property. This comparable sold on 04-12-2024 for \$85,000. Quality is similar to the subject and condition is similar. Living area is 827 square feet less than the subject. The structure is situated on a 1.2-acre lot as opposed to the subjects 21.12-acre lot.



## Land Valuation

Parcel Number	Acres	Sale Date	Sale Price	Time Adjusted Sales Price	Time Adjusted Sale Price Per Acre
1. 226N05W34A005	9.62	7/20/2022	\$76,000	\$81,510	\$8,473
2. 226N05W27C017	10.00	4/12/2022	\$80,000	\$86,400	\$8,640
3. 56457000T00A-1	19.02	11/14/2022	\$65,000	\$69,063	\$3,631
4. 56309000T00B	23.42	9/21/2020	\$40,000	\$45,100	\$1,926
5. 224N05W02B004	40.00	12/6/2016	\$60,000	\$74,400	\$1,860
6. 224N05W02B002	80.00	11/21/2016	\$60,000	\$74,550	\$932
<b>Subject Property</b>			<b>Assessed Value</b>		<b>Assessed Value Per Acre</b>
226N05W34C025	21.12		\$28,500		\$1,350
26N05W33D005	18.65		\$28,000		\$1,500
<b>Total Combined</b>	<b>39.77</b>		<b>\$56,500</b>		<b>\$1,421</b>



- The assessed value of the 39.77 subject property as a contiguous parcel is supported by the comparable sales analysis.

### **Comments on basis for appeal:**

- Property value is excessive – The subject is valued using the same policies and valuation procedures as similar single-family properties and the indicated values of the comparable properties show the assessed value is not excessive.
- Property value is unequal – The same standards and appraisal practices as done on all properties throughout the Mat-Su Borough were applied on the subject property to achieve the assessed value. The property owner did not supply any evidence indicating the property is unequal to other properties.
- Property was valued improperly – This property was assessed using the Sales Comparison (Market) Approach (confirmed using statistical analysis), as all single-family properties in the Mat-Su Borough are assessed. This methodology meets the standards per the International Association of Assessing Officers and the Universal Standards of Professional Appraisal Practice.
- The Mat-Su Borough spoke with the property owner per a phone call. The Mat-Su Borough offered to do an inspection of the property but was denied. The Borough offered for the property owner to send in photos or pertinent information regarding the condition of the property, the property owner declined.

### **Case facts:**

- The appellant did not supply any evidence to indicate the subject properties assessed value is excessive, unequal or valued improperly.
- A 5% decrement remains on the property for concerns brought forth by the appellant in the past. This adjustment has been applied without being afforded an inspection of the property.
- The Mat-Su Borough was denied an inspection of the property to verify the condition of the property.
- The assessed value generated by the mass appraisal process of the subject for the land and improvements is supported by the MSB comparative market analysis.

### **Conclusion:**

- The property owner did not supply any evidence to indicate the assessed value is excessive, unequal or improper.
- The comparable sales indicate that the subject is not overvalued compared to other cabins in the surrounding neighborhood.



**Recommendation:**

- Uphold the 2025 Assessed Value

Land: \$28,500

Improvements: \$53,900

Total: \$82,400

**Attachments:**

**Comp Spreadsheet**

**Comp Pictures**

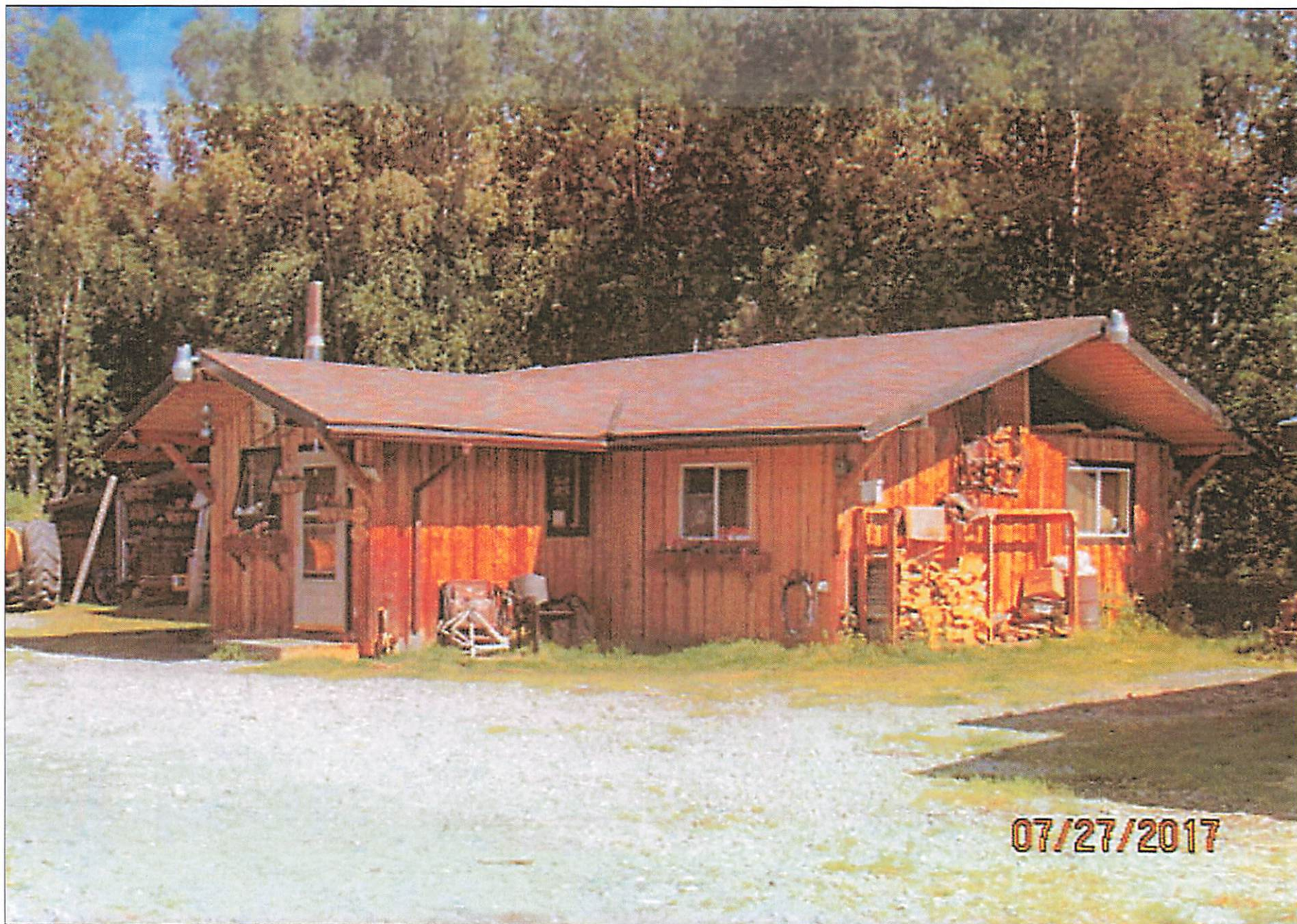
**Map of Comps & subject (Zoom out)**

**Map of Comps & subject (Zoom in)**

**Map of Land Comps**

APPELLANT'S NAME	SCOTT STARBUCK	COMP #1	COMP #2	COMP #3	COMP #4
ADDRESS	25020 S WAGNER RD	22945 S WATSON CIR <a href="#">Pic</a>	11643 E SUSITNA RIVER RD <a href="#">Pic</a>	11275 E WOLF TRL <a href="#">Pic</a>	23592 S RANGEVIEW DR <a href="#">Pic</a>
SUBDIVISION		MERRIFIELD AC <a href="#">Map</a>	TRAPPER CRK TRLS UNIT #1 <a href="#">Map</a>	TRAPPER CRK TRLS UNIT #1 <a href="#">Map</a>	RANGEVIEW <a href="#">Map</a>
ACCOUNT_NO.	226N05W34C025	55892000L002 <a href="#">Srch</a>	56317B0BL001 <a href="#">Srch</a>	56317B0CL009 <a href="#">Srch</a>	51214B02L011 <a href="#">Srch</a>
MAP	TA 6	TA 5	TA 6	TA 6	PV 48
SALE_PRICES		\$102,500	\$69,000	\$135,000	\$85,000
\$/GROSS_LIV_AREA		\$200.00	\$90.00	\$225.00	\$470.00
LAND_ASSESSED_VALUE	\$28,500	\$18,600	\$6,400	\$8,400	\$8,000
SALE_DATE	1/1/2025	11/8/2023	3/5/2021	1/31/2023	4/12/2024
SALES/FINANCING_CONC					
TIME		\$3,800	\$22,900	\$12,100	\$1,000
LOCATION	TALKEETNA AREA	TALKEETNA AREA	TALKEETNA AREA	TALKEETNA AREA	PETERSVILLE AREA
SITE_(ACRES)	21.12	4.38	1.24	1.84	1.20
VIEW		\$9,900	\$22,100	\$20,100	\$20,500
DESIGN(STYLE)	CABIN	CABIN	CABIN	CABIN	CABIN
CONST_TYPE	FRAME	FRAME	FRAME	LOG	FRAME
CONST_QUAL	AVERAGE	SIMILAR	SIMILAR	SUPERIOR	SIMILAR
AGE	2008	2004	2000	2005	2021
CONDITION	SS	S	S	S	S
GROSS_LIVING_AREA	1008	512	768	600	181
BASEMENT_UNFINISHED		0	0	0	0
BASEMENT_FINISHED		0	0	0	0
BATHS	0	1	0	1	0
HALF_BATHS		0	0	0	0
JACUZZI/SAUNA		0	0	0	0
FUCTIONAL_UTILITY					
HEATING_FUEL_TYPE	OIL HEAT	OIL HEAT	OIL HEAT	WOOD HEAT	ELECTRIC HEAT
GARAGE		0	0	0	0
CARPORT		0	0	0	0
PORCH/DECK		0	0	320	9
FIREPLACE		0	0	0	0
WOODSTOVE		0	0	1	0
PAVED_DRIVEWAY		0	0	0	0
OUTBUILDINGS / WELL & SEPTIC	\$2,300	\$9,500	\$3,000	\$10,000	\$4,500
5% DECREMENT		\$3,500	\$3,500	\$3,500	\$3,500
NET_ADJUSTMENT_\$		0	0	0	0
NET_ADJ_%		0	0	0	0
GROSS_ADJ_%		0	0	0	0
ADJUSTED_SALE_PRICE_OF_COMPARABLES		0	0	0	0
SUBJECT_ASSESSED_VALUE	\$82,400	\$120,000	\$121,900	\$156,300	\$126,100





Subject





Comp #1



Comp #2

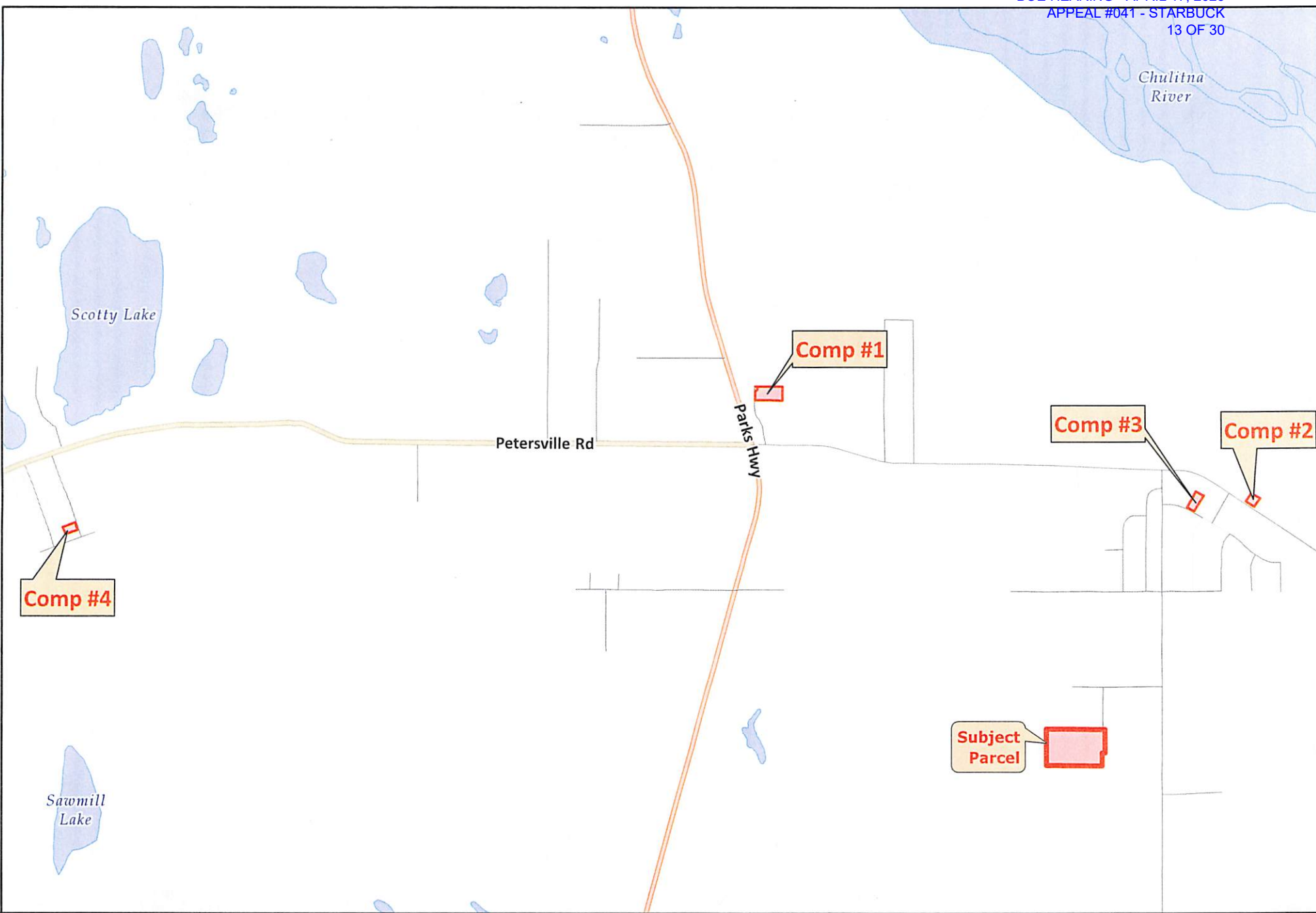



Comp #3



Comp #4



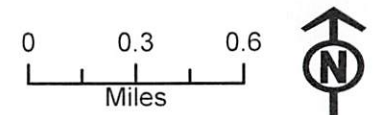


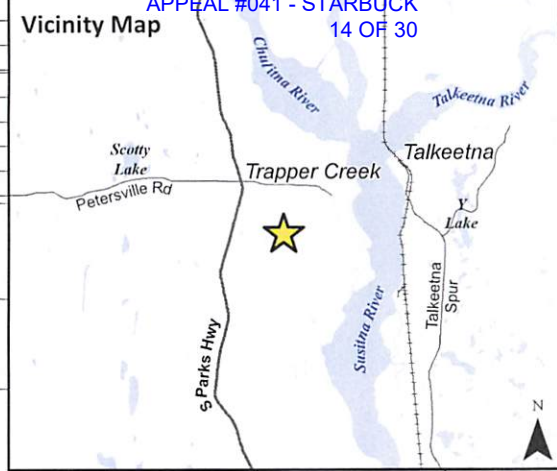
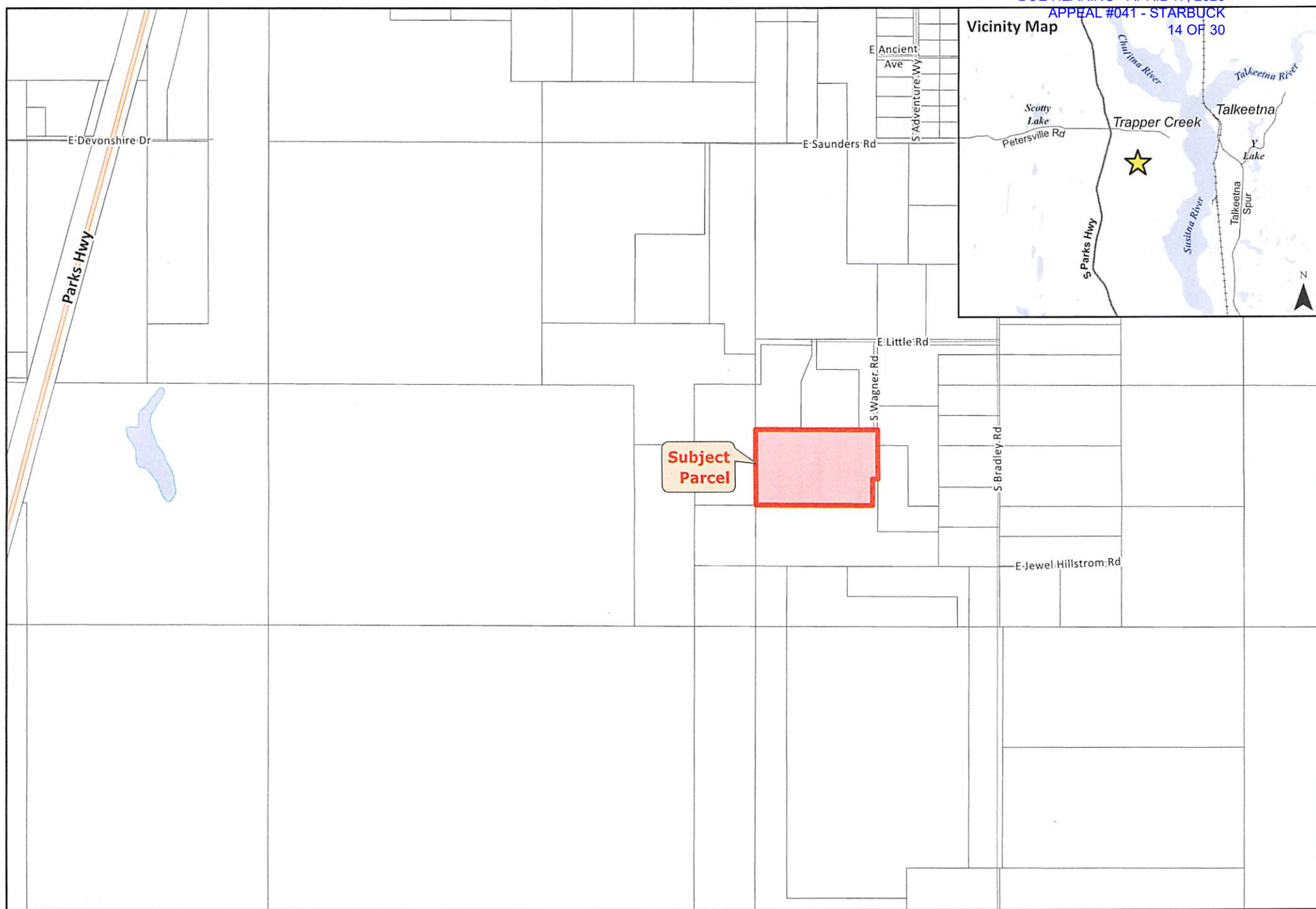


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# Comp Property Overview

25020 S WAGNER RD



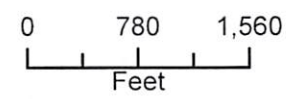


Subject Parcel

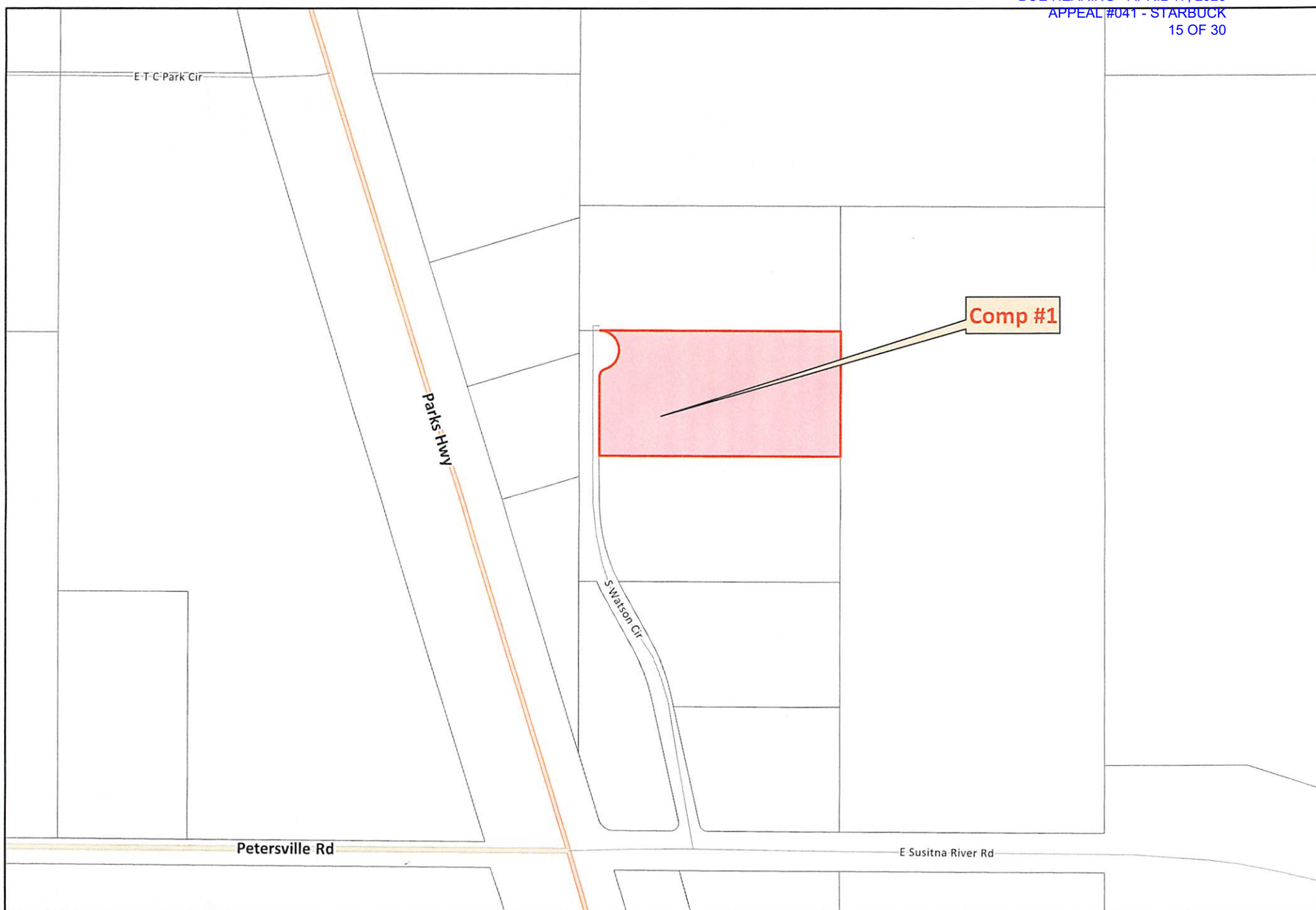


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**Subject Parcel**  
25020 S WAGNER RD







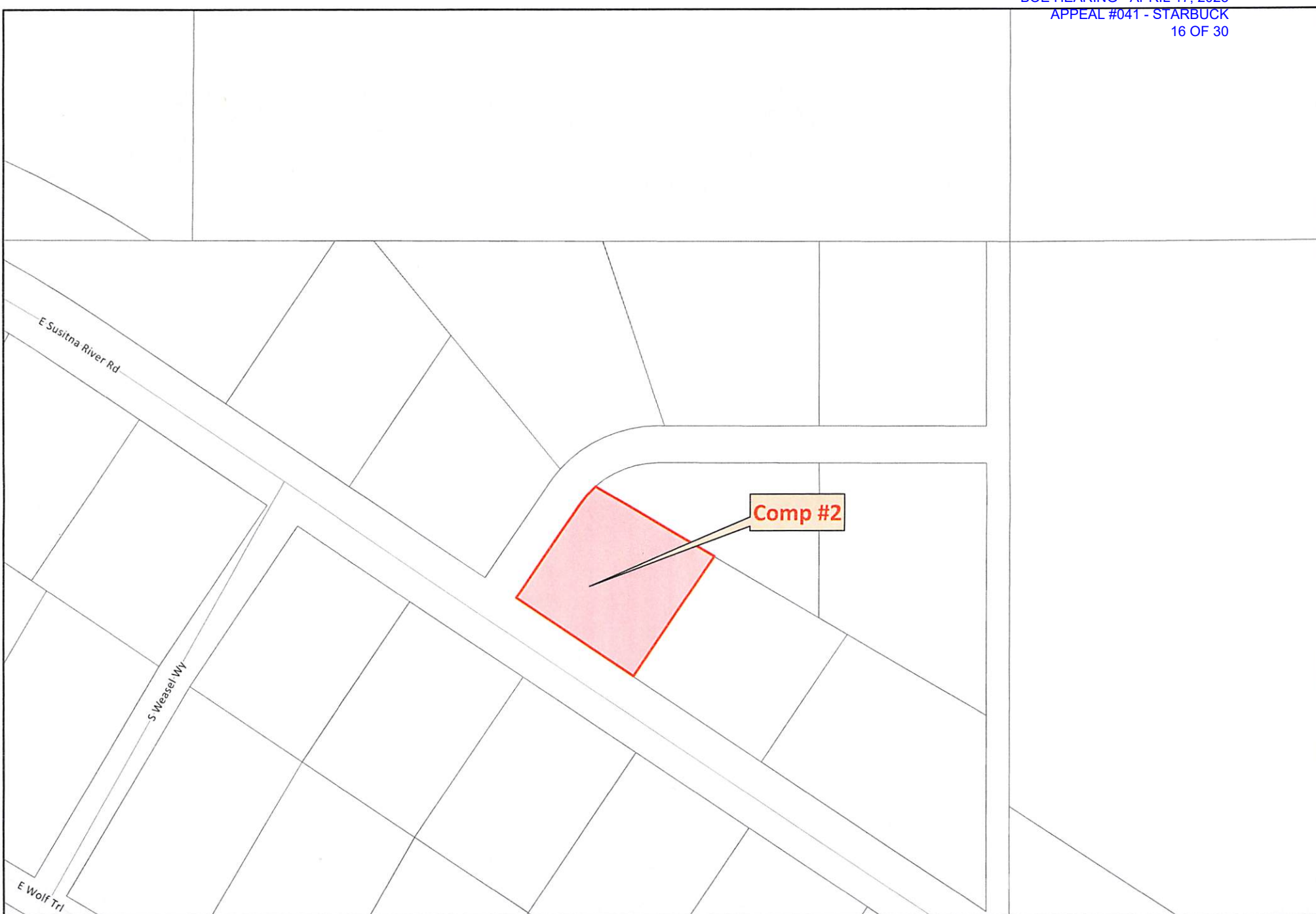
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## Comp Property Overview

22945 S WATSON CIR

0 0.04 0.07  
Miles





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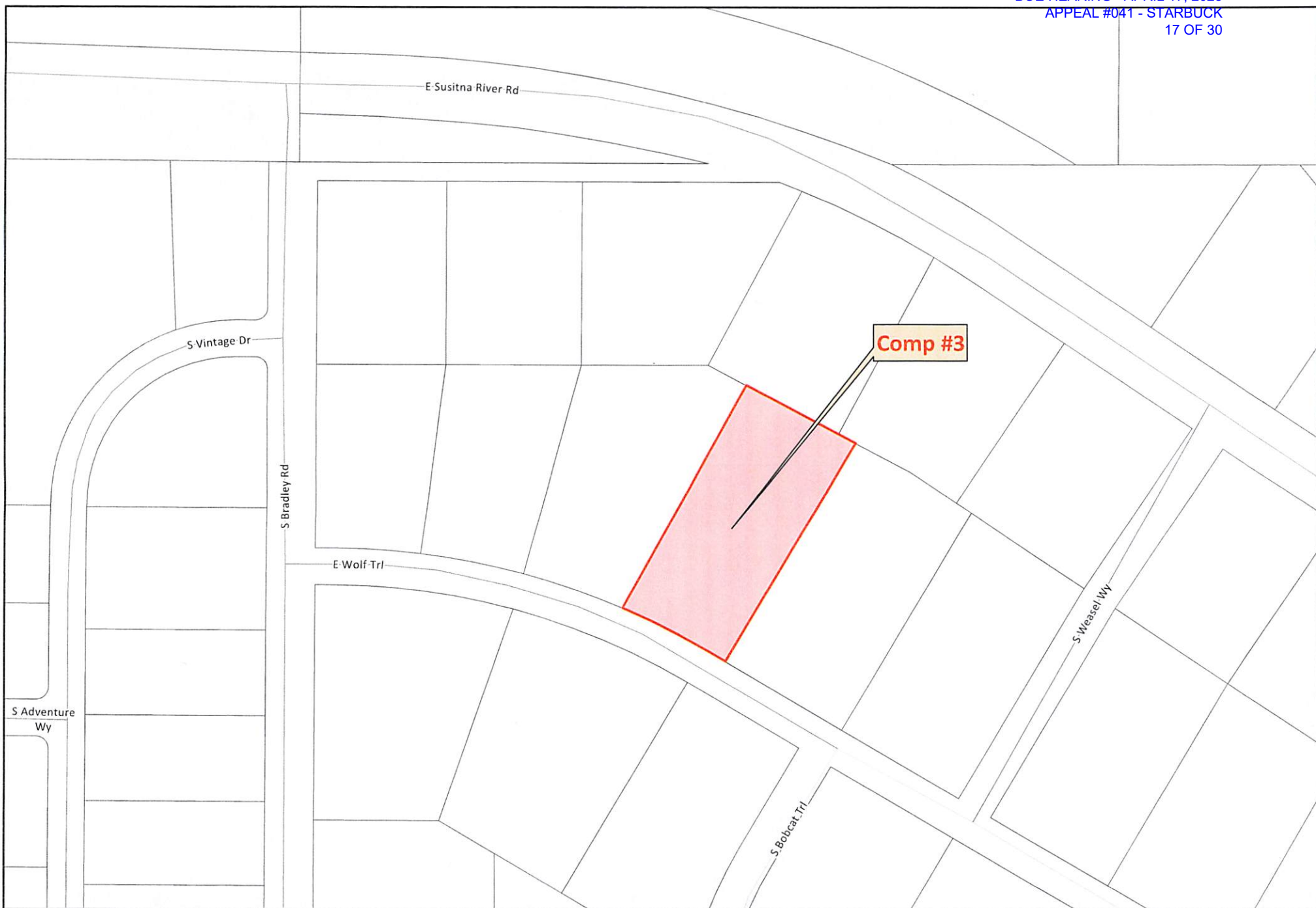
## Comp Property Overview

11643 E SUSITNA RIVER RD

0 0.02 0.04  
Miles







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## Comp Property Overview

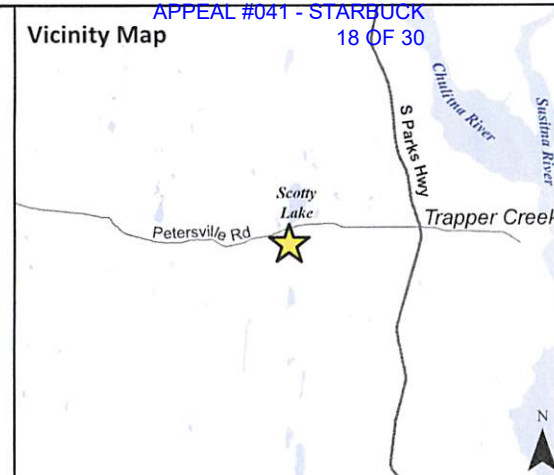
11275 E WOLF TRAIL

0 0.02 0.04  
Miles





Vicinity Map



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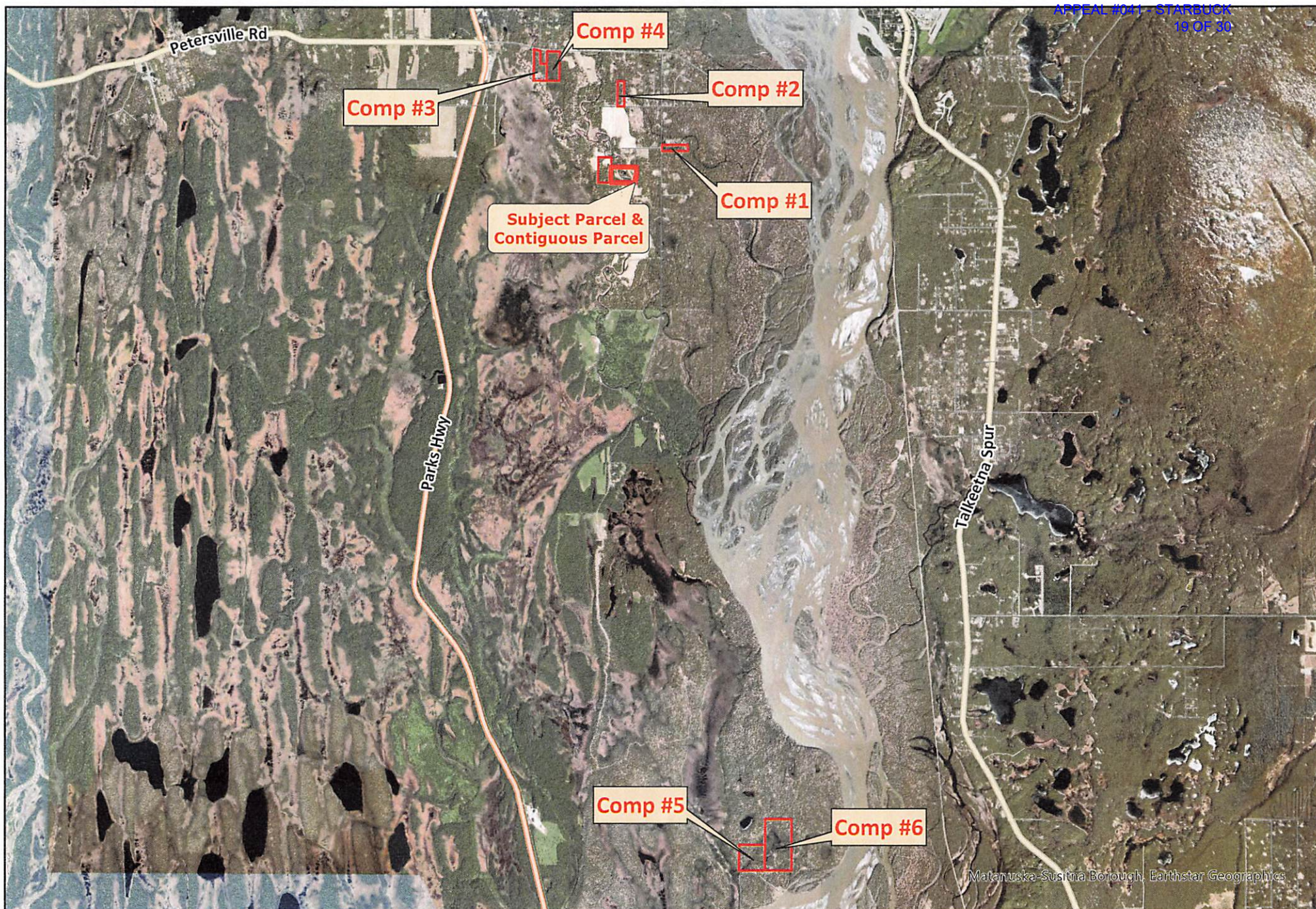
## Property Address

23592 S RANGEVIEW DR

0 250 500







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## Comp Land Overview

26N05W33C005 & 26N05W33D005

0 0.75 1.5  
Miles





## **To the Board of Equalization and Whom It May Concern,**

I am writing to formally appeal the 2025 tax assessment for my property at **25020 S Wagner Rd**, and I respectfully request a thorough and fair review of the documentation I have included.

### **1. Background of Appeal**

Please see **Document #1**, which shows this year's assessed building value at \$53,900—a significant and unjustified increase from last year's \$11,600. **Document #2** provides the property's assessed value history, highlighting the volatility and inconsistency of past valuations.

This structure was never intended as a permanent home, but as a temporary shelter while we identified the best location for a long-term residence. As such, it was built with minimal investment using basic, short-lifespan materials. For instance, it was placed on railroad ties, sitting on the bare ground (with no gravel or concrete foundation). It was constructed out of necessity—not as an asset designed to appreciate in value. The intention was survival and utility, not profit.

### **2. History with the Assessor's Office**

In 2014, the structure was assessed at an implausible \$163,000. I immediately contacted the Assessor's Office, and after a site visit, the assessment was rightfully lowered to \$12,900 based on its limited life expectancy. I was told this value would depreciate over time, and it did—until a pattern of inconsistent appraisals began.

Since then, every time a new appraiser has come into the area, the structure's value has inexplicably increased. Each time, I've had to drive to Palmer to explain the error, and each time, I was told, *"We'll just leave it at last year's value"*. Yet increases have continued to be quietly added. In 2021, while I was working out of state, a \$600 increase slipped through unnoticed until after the appeal deadline. Last year, the value increased again—this time by nearly 10%—yet the board member claimed it was less than 5%. That miscalculation went unchallenged only because I realized the error too late, on the long drive home.

### **3. Lack of Consistent Comparisons**

Despite the Assessor's Office referencing "comparison values," they have never once provided a truly comparable property. I have done that for you.

See **Document #3**, which shows a property two blocks from mine, built around the same time with nearly identical size and materials. As shown in **Document #4**, they first lived in a 16x16 shed before building a second structure. That shed later collapsed under snow and has been gone for years—yet it remains on the tax roll, with MSB continuing to charge taxes on it.

I've been told that property owners are responsible for reporting such changes, but it's clear the MSB is aware of the shed's removal. This double standard is unacceptable.



#### 4. Additional Examples of Inconsistencies

Documents **#5** and **#6** present two nearby 10-acre lots, each with aging mobile homes—one 53 years old, the other 58. MSB values each of these at \$30,000, yet according to the **U.S. National Depreciation Chart (Docs #7 and #8)**, these homes have a value of \$0. In fact, they are now likely liabilities, not assets.

**Document #9** reveals yet another property where a \$4,700 mobile home was demolished *eight years ago* and replaced with a new home—yet the tax records still reflect the value of the removed structure, not the current one.

#### 5. Conclusion

These examples point to a systemic issue of inaccurate and inconsistent assessments in our area. There is no reliable standard being applied, which creates an unfair system for property owners.

The structure at **25020 S Wagner Rd** holds **no market value**, was built to serve a temporary purpose, and was constructed with materials that naturally deteriorate over time. To treat it as a high-value asset defies both logic and fairness.

It's disappointing and disheartening to feel ignored and disrespected as a taxpayer simply trying to ensure accurate and honest treatment. I ask the Board to do what the Assessor's Office has failed to do: review this case with fairness and common sense.

Thank you for your time and consideration.

Sincerely,

Scott B Starbuck

Tel: 907-232-9682



## Real Property Detail for Account: 226N05W34C025

## Site Information

Account Number 226N05W34C025  
Parcel ID 518142  
TAS S26N05W34  
All Inclusive District (Not for City/County) TOWNSHIP 26N RANGE 5W SECTION 34 LOT C25  
Subdivision City None  
Map TMS Tax Map

## Site Address

25020 S Wagner Rd

## Ownership

Owner STARBUCK SCOTT B & CAROL  
Primary Buyer's Address PO BOX 13302 TRAPPER CREEK AK 99683-3302  
Buyer's Primary Buyer's Address

## Appraisal Information

Year	Land Assessed	Imp. Assessed	Land Assessed	Assessment	Land Assessed	Imp. Assessed	Total Assessed
2025	\$28,500.00	\$53,900.00	\$82,400.00	2025	\$28,500.00	\$53,900.00	\$82,400.00
2024	\$28,500.00	\$11,600.00	\$40,100.00	2024	\$28,500.00	\$11,600.00	\$40,100.00
2023	\$28,500.00	\$10,600.00	\$39,100.00	2023	\$28,500.00	\$10,600.00	\$39,100.00

## Building Information

Address 0 of 1  
Residential Units 1  
Construction Sub-Standard  
Foundation None  
Year Built 2008  
Foundation Wood Sills  
WALL  
Building Item Details  
Building Number Description Area Percent Complete  
Oil Heat 1 Sq. Ft. 100%  
Wood Stove - 8Y 1 Sq. Ft. 100%  
First Story 1008 Sq. Ft. 100%  
Residential Building Cabin Frame  
1220 - Cabin  
Building Area \$51600

## Tax/Billing Information

Year	Certification	Zone	MU	Tax Status	Recorded Documents
2025	No	0052	::	::	12/10/2012 40 AC EXEMP
2024	Yes	0052	13.429	\$538.50	
2023	Yes	0052	13.084	\$511.58	

Tax Account Status <sup>2</sup>

Current	Tax Status	Exemption	Disabled Veteran	Senior	Total	Liability
Current	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## and and Miscellaneous

Area	Area	Assembly District	Account	Area	Area
21.86	21.12	Assembly District 007	30-590	030	Trapper Creek RSA

Total Assessed is net of exemptions and deferments. rest, penalties, and other charges posted after Last Update Date are not reflected in balances.

Last Updated: 3/30/2025 10:00:01 PM

If account is in foreclosure, payment must be in certified funds.

If you reside within the city limits of Palmer or Houston, your exemption amount may be different.



DOC #2

Parcel ID: 518142

	Land	Sum of All Improvements	Exemption	Assessed Value
2024	\$ 28,500	\$ 11,600		\$ 40,100
2023	\$ 28,500	\$ 10,600		\$ 39,100
2022	\$ 28,500	\$ 10,600		\$ 39,100

Matanuska Susitna Borough

Building Summary

Page 1 of 1  
 02/27/2025  
 12:09

STARBUCK SCOTT B & CAROL I  
 PO BOX 13302  
 TRAPPER CREEK, AK 99683-3302

226N05W34C025  
 25020 S WAGNER RD

Acreage: 21.12

S 26N05W34C  
 TA 6

	Land	Sum of All Improvements	Exemption	Assessed Value
2021	\$ 28,500	\$ 10,000		\$ 38,500
2020	\$ 28,500	\$ 10,600		\$ 39,100
2019	\$ 28,500	\$ 11,000		\$ 39,500

Matanuska Susitna Borough

Building Summary

Page 1 of 1  
 02/27/2025  
 12:08

STARBUCK SCOTT B & CAROL I  
 PO BOX 13302  
 TRAPPER CREEK, AK 99683-3302

226N05W34C025  
 25020 S WAGNER RD

Acreage: 21.12

S 26N05W34C  
 TA 6

	Land	Sum of All Improvements	Exemption	Assessed Value
2018	\$ 28,500	\$ 11,600		\$ 40,100
2017	\$ 28,500	\$ 11,600		\$ 40,100
2016	\$ 28,500	\$ 12,100		\$ 40,600

Matanuska Susitna Borough

Building Summary

Page 1 of 1  
 02/27/2025  
 12:08

STARBUCK SCOTT B & CAROL I  
 PO BOX 13302  
 TRAPPER CREEK, AK 99683-3302

226N05W34C025  
 25020 S WAGNER RD

Acreage: 21.12

S 26N05W34C  
 TA 6

	Land	Sum of All Improvements	Exemption	Assessed Value
2015	\$ 28,500	\$ 12,500		\$ 41,000
2014	\$ 28,500	\$ 12,900		\$ 41,400
2013	\$ 28,500	\$ 0		\$ 28,500



# MATANUSKA-SUSITNA BOROUGH

BOE HEARING - APRIL 17, 2025  
APPEAL #141 - STARBUCK  
24 OF 30

DOC#3

## Real Property Detail for Account: [REDACTED]

### Site Information

Account Number [REDACTED] Subdivision [REDACTED]  
Parcel ID [REDACTED] City None  
TRS [REDACTED] Map TA06  
Abbreviated Description [REDACTED] Tax Map  
(Not for Conveyance) [REDACTED]

### Site Address

Ownership [REDACTED]  
Owners [REDACTED] Buyers [REDACTED]  
Primary Owner's Address [REDACTED] Primary Buyer's Address [REDACTED]

### Appraisal Information

Year	Land Appraised	Bldg. Appraised	Total Appraised	Year	Land Assessed	Bldg. Assessed	Total Assessed <sup>1</sup>
2025	\$20,000.00	\$42,900.00	\$62,900.00	2025	\$20,000.00	\$42,900.00	\$62,900.00
2024	\$20,000.00	\$37,300.00	\$57,300.00	2024	\$20,000.00	\$37,300.00	\$57,300.00
2023	\$20,000.00	\$29,500.00	\$49,500.00	2023	\$20,000.00	\$29,500.00	\$49,500.00

### Building Information

Structure 0 of 1  
Residential Units 1 Use Residential Building  
Condition Standard Design Cabin  
Basement None Construction Type Frame  
Year Built 2022 Grade 1220 - Cabin  
Foundation Concrete Piers Building Appraisal \$33100  
Well Septic

### Building Item Details

Building Number	Description	Area	Percent Complete
0	Oil Heat	1 Sq. Ft.	100%
0	Wood Stove - 8Y	1 Sq. Ft.	100%
0	First Story	320 Sq. Ft.	100%

### Tax/Billing Information

Year	Certified	Zone	Mill	Tax Billed	Date	Type	Recording Info (offsite link to DNR)
2025	No	0052	::	::	12/11/2024	CORRECTIVE DEED	<a href="#">Talkeetna 2024-001662-0</a>
2024	Yes	0052	13.429	\$769.48	11/27/2024	WARRANTY DEED (ALL TYPES)	<a href="#">Talkeetna 2024-001613-0</a>
2023	Yes	0052	13.084	\$647.66	7/9/2021	WARRANTY DEED (ALL TYPES)	<a href="#">Talkeetna 2021-001116-0</a>

### Tax Account Status <sup>2</sup>

Status	Tax Balance	Farm	Disabled Veteran	Senior	Total <sup>3</sup>	LID Exists
PLEASE CALL	\$2.71	\$0.00	\$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
5.00	5.00	Assembly District 007	30-590		030 Trapper Creek RSA

<sup>1</sup> Total Assessed is net of exemptions and deferrals, rest, penalties, and other charges posted after Last Update Date are not reflected in balances.

<sup>2</sup> If account is in foreclosure, payment must be in certified funds.

<sup>3</sup> If you reside within the city limits of Palmer or Houston, your exemption amount may be different.

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# MATANUSKA-SUSITNA BOROUGH

BOE HEARING - APRIL 17, 2025  
APPEAL #041 - STARBUCK  
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DOC #4

## Real Property Detail for Account: [REDACTED]

### Site Information

Account Number [REDACTED] Subdivision [REDACTED]  
Parcel ID [REDACTED] City [REDACTED] None  
TRIS [REDACTED] Map TAGG [REDACTED]  
Abbreviated Description [REDACTED] Tax Map [REDACTED]  
(Not for Conveyance) [REDACTED]

### Site Address

#### Ownership

Owners [REDACTED] Buyers [REDACTED]  
Primary Owner's Address [REDACTED] Primary Buyer's Address [REDACTED]

### Appraisal Information

Year	Land Appraised	Bldg. Appraised	Total Appraised	Assessment Year	Land Assessed	Bldg. Assessed	Total Assessed*
2025	\$29,300.00	\$11,600.00	\$40,900.00	2025	\$29,300.00	\$11,600.00	\$40,900.00
2024	\$29,300.00	\$11,500.00	\$40,800.00	2024	\$29,300.00	\$11,500.00	\$40,800.00
2023	\$29,300.00	\$10,900.00	\$40,200.00	2023	\$29,300.00	\$10,900.00	\$40,200.00

### Building Information

Structure 0 of 1  
Residential Units 1 Use Residential Building  
Condition Standard Design Cabin  
Basement None Construction Type Frame  
Year Built 2012 Grade 1215 - Cabin  
Foundation Unknown Building Appraisal \$11600  
Well Septic

### Building Item Details

Building Number	Description	Area	Percent Complete
1	First Story	240 Sq. Ft.	100%

### Tax/Billing Information

Year	Certified	Zone	Mill	Tax Billed	Recorded Documents Date	Type	Recording Info (offsite link to DNR)
2025	No	0052	::	::	12/11/2024	CORRECTIVE DEED	<a href="#">Talkeetna 2024-001662-0</a>
2024	Yes	0052	13.429	\$547.90	11/27/2024	WARRANTY DEED (ALL TYPES)	<a href="#">Talkeetna 2024-001613-0</a>
2023	Yes	0052	13.084	\$525.98	7/9/2021	WARRANTY DEED (ALL TYPES)	<a href="#">Talkeetna 2021-001116-0</a>

### Tax Account Status 2

Status	Tax Balance	Farm	Disabled Veteran	Senior	Total 2	LID Exists
LEASE CALL		\$1.94	\$0.00	\$0.00	\$0.00	\$0.00 No
and and Miscellaneous						
Gross Acreage	Taxable Acreage	Assembly District	Precinct	Fire Service Area	Road Service Area	
25.00	25.00	Assembly District 007	30-590		030 Trapper Creek RSA	

Total Assessed is net of exemptions and deferments, rest, penalties, and other charges posted after Last Update Date are not reflected in balances.  
If account is in foreclosure, payment must be in certified funds.  
If you reside within the city limits of Palmer or Houston, your exemption amount may be different.

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# MATANUSKA-SUSITNA BOROUGH

BOE HEARING - APRIL 17, 2025  
APPEAL #141 - STARBUCK  
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DOCS

## Real Property Detail for Account: [REDACTED]

### Site Information

Account Number [REDACTED] Subdivision [REDACTED]  
Parcel ID [REDACTED] City [REDACTED] None  
TRS [REDACTED] Map TA06 Tax Map  
Abbreviated Description [REDACTED]  
(Not for Conveyance) [REDACTED]

### Site Address

#### Ownership

Owners [REDACTED] Buyers [REDACTED]  
Primary Owner's Address [REDACTED] Primary Buyer's Address [REDACTED]

### Appraisal Information

Year	Land Appraised	Bldg. Appraised	Total Appraised	Year	Land Assessed	Bldg. Assessed	Total Assessed <sup>1</sup>
2025	\$32,000.00	\$29,600.00	\$61,600.00	2025	\$32,000.00	\$29,600.00	\$61,600.00
2024	\$32,000.00	\$27,900.00	\$59,900.00	2024	\$32,000.00	\$27,900.00	\$59,900.00
2023	\$32,000.00	\$26,400.00	\$58,400.00	2023	\$32,000.00	\$26,400.00	\$58,400.00

### Building Information

Structure 1 of 1  
Residential Units 1 Use Mobile Home  
Condition Standard Design Trailer  
Basement None Construction Type None  
Year Built 1972 Grade 19.2  
Foundation None Building Appraisal \$24600  
Well Well 1 - Drilled Well Septic Septic 2 - Cess Pool Only

### Building Item Details

Building Number Description Area Percent Complete

### Tax/Billing Information

Year	Certified	Zone	Mill	Tax Billed
2025 No		0052	::	::
2024 Yes		0052	13.429	\$804.40
2023 Yes		0052	13.084	\$764.11

### Recorded Documents

Date	Type
3/31/2023	QUITCLAIM DEED (ALL TYPE)
2/22/2023	QUITCLAIM DEED (ALL TYPE)
11/27/2018	

### Recording Info (offsite link to DNR)

[Talkeetna 2023-000398-0](#)  
[Talkeetna 2023-000174-0](#)  
[Talkeetna 2018-001712-0](#)

### Tax Account Status <sup>2</sup>

Status	Tax Balance	Farm	Disabled Veteran	Senior	Total <sup>3</sup>	LID Exists
PLEASE CALL	\$893.39		\$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
15.00	14.24	Assembly District 007	30-590		030 Trapper Creek RSA

<sup>1</sup> Total Assessed is net of exemptions and deferrals, rest, penalties, and other charges posted after Last Update Date are not reflected in balances.

<sup>2</sup> If account is in foreclosure, payment must be in certified funds.

<sup>3</sup> If you reside within the city limits of Palmer or Houston, your exemption amount may be different.

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# MATANUSKA-SUSITNA BOROUGH

BOE HEARING - APRIL 17, 2025  
APPEAL #041 - STARBUCK  
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DOC #6

## Real Property Detail for Account: [REDACTED]

### Site Information

Account Number [REDACTED] Subdivision [REDACTED]  
Parcel ID [REDACTED] City [REDACTED] None  
TRS [REDACTED] Map TAGG [REDACTED] Tax Map  
Abbreviated Description [REDACTED]  
(Not for Conveyance) [REDACTED]

### Site Address

#### Ownership

Owners [REDACTED] Buyers [REDACTED]  
[REDACTED]  
Primary Owner's Address [REDACTED] Primary Buyer's Address [REDACTED]

### Appraisal Information

Assessment							
Year	Land Appraised	Bldg. Appraised	Total Appraised	Year	Land Assessed	Bldg. Assessed	Total Assessed <sup>1</sup>
2025	\$33,800.00	\$30,500.00	\$64,300.00	2025	\$0.00	\$0.00	\$0.00
2024	\$33,800.00	\$28,900.00	\$62,700.00	2024	\$33,800.00	\$28,900.00	\$62,700.00
2023	\$33,800.00	\$28,600.00	\$62,400.00	2023	\$0.00	\$0.00	\$0.00

### Building Information

Structure 1 of 1  
Residential Units 1 Use Mobile Home  
Condition Standard Design Trailer  
Basement None Construction Type None  
Year Built 1966 Grade 19.2  
Foundation None Building Appraisal \$30500  
Well Well 1 - Drilled Well Septic Septic - 1 - Septic Tank

### Building Item Details

Building Number	Description	Area	Percent Complete
1	MH Lean to - 19G		456 Sq. Ft. 100%
1	Mobile Home - 19K		500 Sq. Ft. 100%

### Tax/Billing Information

Year	Certified	Zone	Mill	Tax Billed
2025	No	0052	::	::
2024	Yes	0052	13.429	\$842.00
2023	Yes	0052	13.084	\$0.00

### Recorded Documents

Date	Type
9/29/2023	AFFIDAVIT OF SURVIVORSHIP
7/8/2021	TRANSFER ON DEATH
3/13/2006	WARRANTY DEED (ALL TYPES)

### Recording Info (offsite link to DNR)

[Talkeetna 2023-001182-0](#)  
[Talkeetna 2021-001107-0](#)  
[Talkeetna 2006-000301-0](#)

### Tax Account Status <sup>2</sup>

Status	Tax Balance	Farm	Disabled Veteran	Senior	Total <sup>3</sup>	LID Exists
Current		\$0.00	\$0.00	\$0.00	\$64,300.00	\$64,300.00 No

### Land and Miscellaneous

Gross Acreage	Taxable Acreage	Assembly District	Precinct	Fire Service Area	Road Service Area
15.00	14.24	Assembly District 007	30-590		030 Trapper Creek RSA

<sup>1</sup> Total Assessed is net of exemptions and deferments, rest, penalties, and other charges posted after Last Update Date are not reflected in balances.

<sup>2</sup> If account is in foreclosure, payment must be in certified funds.

<sup>3</sup> If you reside within the city limits of Palmer or Houston, your exemption amount may be different.

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- Physical

**DOC #7**

## Depreciation Table, Mobile-Manufactured Housing - Physical

Depreciation is a lessening in value or worth of a mobile-manufactured housing unit caused by wear and tear from use, structural defects, building service deficiencies, and exposure to elements.

Two items are taken into account when determining normal depreciation: Condition and Effective Age.

### Condition

The condition factors consider the desirability and usefulness of a mobile-manufactured housing unit:

- **Satisfactory+:** The mobile-manufactured housing unit is in perfect, like new condition. It is extremely attractive, highly desirable, and very well maintained with no evidence of physical deterioration. Its building services are modern, proper, and adequate.
- **Satisfactory:** Although not new, the mobile-manufactured housing unit is quite attractive and desirable. It has been well maintained, however, some minor deterioration is visible. Its building services are proper and adequate. Most insurable mobile-manufactured housing units can be considered satisfactory.
- **Satisfactory-:** The mobile-manufactured housing unit is showing signs of normal wear and tear due to both climate and deferred maintenance. It is still attractive, desirable, and its building services are functional.

### Effective Age

Effective age is the number or years of apparent age, sometimes determined by deducting the estimated remaining life from normal life. Remodeling or renovation can reduce the effective age. Actual age is the number of years between the date the mobile-manufactured housing unit was built and the present date. The effective age, not the actual age, is used in conjunction with the condition to estimate an appropriate amount of depreciation.

## Mobile-Manufactured Housing - Single-Unit Depreciation Table

Effective Age	Condition		
	Satisfactory +	Satisfactory	Satisfactory -
1	1%	2%	3%
2	2%	4%	5%
3	3%	6%	8%
4	4%	7%	10%
5	6%	8%	12%
6	7%	9%	14%
7	8%	10%	15%
8	10%	12%	17%
9	11%	14%	19%
10	13%	16%	21%
11	14%	18%	22%



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12	15%	20%	24%
13	17%	22%	26%
14	19%	24%	29%
15	21%	26%	32%
16	23%	28%	34%
17	25%	30%	37%
18	27%	32%	40%
19	28%	34%	43%
20	30%	37%	45%
21	32%	39%	48%
22	34%	42%	51%
23	36%	44%	54%
24	38%	47%	57%
25	40%	50%	60%
26	43%	52%	62%
27	45%	55%	65%
28	47%	57%	68%
29	49%	59%	70%
30	52%	62%	71%
31	54%	64%	72%
32	56%	67%	74%
33	58%	69%	75%
34	60%	71%	77%
35	62%	72%	78%
36	65%	74%	79%
37	67%	75%	79%
38	69%	77%	80%
39	70%	78%	
40	72%	79%	
41	73%	79%	
42	75%	80%	
43	76%		
44	77%		
45	78%		
46	79%		
47	79%		
48	80%		



# MATANUSKA-SUSITNA BOROUGH

BOE HEARING - APRIL 17, 2025  
APPEAL #0411-STARBUCK  
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DOC#9

## Real Property Detail for Account: [REDACTED]

### Site Information

Account Number [REDACTED] Subdivision [REDACTED]  
Parcel ID [REDACTED] City [REDACTED] None  
TBS [REDACTED] Map TA05 Tax Map  
Abbreviated Description [REDACTED]  
(Not for Conveyance) [REDACTED]

### Ownership

Owners [REDACTED] Buyers [REDACTED]  
Primary Owner's Address [REDACTED] Primary Buyer's Address [REDACTED]

### Appraisal Information

Year	Land Appraised	Bldg. Appraised	Total Appraised	Year	Land Assessed	Bldg. Assessed	Total Assessed <sup>1</sup>
2025	\$54,200.00	\$4,700.00	\$58,900.00	2025	\$54,200.00	\$4,700.00	\$58,900.00
2024	\$54,200.00	\$4,500.00	\$58,700.00	2024	\$54,200.00	\$4,500.00	\$58,700.00
2023	\$54,200.00	\$4,500.00	\$58,700.00	2023	\$54,200.00	\$4,500.00	\$58,700.00

### Building Information

Structure 1 of 1  
Residential Units 1 Use Mobile Home  
Condition Sub-Standard Design Trailer  
Basement None Construction Type None  
Year Built 1970 Grade 19.3  
Foundation None Building Appraisal \$4700  
Well Septic

### Building Item Details

Building Number	Description	Area	Percent Complete
	MH Lean to - 19G	264 Sq. Ft.	100%

### Tax/Billing Information

Year	Certified	Zone	M/I	Tax Billed	Date	Type	Recording Info (offsite link to DNR)
2025	No	0052	::	::	7/5/2005	QUITCLAIM DEED (ALL TYPE)	<a href="#">Talkeetna 2005-001085-0</a>
2024	Yes	0052	13.429	\$788.29	12/27/2000	WARRANTY DEED (ALL TYPES)	<a href="#">Palmer Bk: 1105 Pg: 986</a>
2023	Yes	0052	13.084	\$768.04	2/6/1996	QUITCLAIM DEED (ALL TYPE)	<a href="#">Talkeetna Bk: 156 Pg: 215</a>

### Tax Account Status <sup>2</sup>

Status	Tax Balance	Farm	Disabled Veteran	Senior	Total <sup>3</sup>	LID Exists
PLEASE CALL	\$866.73		\$0.00	\$0.00	\$0.00	\$0.00 No

### and and Miscellaneous

Gross Acreage	Taxable Acreage	Assembly District	Precinct	Fire Service Area	Road Service Area
42.49	42.49	Assembly District 007	30-590		030 Trapper Creek RSA

Total Assessed is net of exemptions and deferments, rest, penalties, and other charges posted after Last Update Date are not reflected in balances.

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