2025 Board of Equalization Formal Appeal

Appeal #

219N04W28A002

Account Number

21311041120A002

Owner

KEVEN SMITH/KATHLEEN HUSTON

40

Map Number

WI15

Appraiser

CHARLEY

ASSESSMENTS

FEB 2 7 2025

RECEIVED



MATANUSKA-SUSITNA BOROUGH

| | N. | | 350 E. Dahlia Avenue • Paimer, AK 95043 Ph. (907) 861-8640 • <u>www.matsugov.us</u> |
|-----------------------|-------|--|---|
| | S. C. | 14 | 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. KEVIN Smith & Kathleen fustor |
| | 1. | OWNER NAME: | REVIN Smith & Mach leen passe. |
| | 2. | ACCOUNT NO: | |
| | | Note: A separate | e form is required for each appeal; do not submit multiple account numbers on the same |
| | | form. | 12000 22728 |
| | 3. | Value from Ass | essment Notice: Land on 1000 Buildings Total not |
| 1 | 4. | Owner's Estima | essment Notice: Land A 100 Buildings ; Total A 200 ate of Value: Land ; Buildings ; Total 15,000 |
| | | | |
| | | a. What was the | e purchase price of your property? |
| 7 | | b. What year di | |
| 6 | | c. Was any per | sonal property included in the purchase? Yes No |
| # | | | lease itemize: |
| BOE# | | | by was last offered for sale: July 202/ Price asked: # 15,000 |
| Ш | | | |
| 1 | | e. Type of mort | opraisal been done on the property within the past 5 years?YesNo |
| 8 | | f. Has a fee ap | praisal been done on the property warm the passes, |
| 9 | ^ | | please attach a copy. |
| 3 | 6. | a Have improv | rements been made since taking ownership? Yes X No |
| N | | □ If ves | please describe: We built a road to our assigniviv property |
| 3 | | which improv | es to this parcel but Kevin Smith lives on The Rost Coast. |
| 3 | | WINICH INCOM | |
| 1 | | | and the year assessed property value? |
| By | 7. | Why are you a | ppealing your assessed property value? value is excessive. |
| P | | | |
| S | | Mv property | was valued improperly (traud or using all unlecognized appraisa. Methods) |
| œ. | | MA | has been undervalued |
| 힏 | | The above are | the only grounds for adjustment allowed by Alaska Statute 29.45.210(b). (See attached.) |
| Office Use Only: Rcv' | 8. | Please provide | specific reasons and evidence supporting the item(s) checked above: cemains high since purchasing the property in 2022 for 45,000 accessed a |
| Us | | The second secon | AC 1 |
| fice | 77 | here 15 831 f | of troprage on a swamp in pour some a this ers |
| | 50 | y. feet of pub | lic access ou our property. There is no public or utility easement to this pro |
| For | ti | lere is anoth | er 10% of the property that is swamp with exposed water table. The RR. ease |
| | 495 | | |
| | 9 | | I I was been attached additional information to SUDDOIL Your appeal. |
| | | ☐Please che | ck here if you intend to submit additional evidence within the required time limit. |

| 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 appear should be submitted within 15 days of the close of the appeal period or as provided in (MSI 3.15.225(E)(5)). I further warrant that all statements contained in this appeal form and it attachments are true to the best of my knowledge. |
| Signature Printed Name Printed Name Printed Name |
| Mailing address City State Zip |
| 907-395-9000. |
| Phone Number(s) – Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk. |
| AKhost @ 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. |
| |

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: 319 NO4 W 28 A 00 2

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

2)

| INCOME | W) A |
|--------------------------|------|
| Rental income | |
| Common area fees, if any | |
| Utilities | |
| Other income | |
| EXPENSE | |
| Insurance | |
| Repairs | |
| Maintenance | |
| Employment taxes | |
| Management fee | |
| Water | |
| Sewer | |
| Gas | |
| Electricity | |
| Other - describe | |
| | |



DEPARTMENT OF ASSESSMENT

Matanuska-Susitna Borough 350 E Dahlia Ave Palmer Alaska 99645-6488 (907) 861-8637

SMITH KEVIN J HUSTON KATHLEEN J PO BOX 38 WILLOW AK 99688

The account number and abbreviated legal description shown below refers to the property that has recently been bought and sold in the Matanuska-Susitna Borough. This form is sent to both the seller and the buyer of this property. This account number and description will be the identifying reference on assessment notices, assessment tax rolls, tax bills and official correspondence involving this property. Because of its importance, we suggest that you retain this identification for your records. In the Matanuska-Susitna Borough, Assessment Notices are mailed the end of February each year.

State law requires the Borough Assessor to appraise property in a fair and equitable manner and at its full and true value. Information obtained through this questionnaire will be used to monitor market trends which influence property values. Your cooperation is a very positive step, helping to assure accurate and equitable assessments. A self-addressed, stamped envelope is enclosed for your convenience.

We appreciate your assistance. If we can assist you regarding assessment matters, please contact this department.

We appreciate your assistance. If we can assist you regarding assessment matters, please contact this departme FOR CURRENT TAX-BALANCE PLEASE CALL MSB COLLECTIONS AT 907-861-8610.

| Tax Account Number | | Reques | t | | | Date |
|---|---|---------------------------------|---------------|---|-------------|---|
| 219N04W28A002 | | FIRST | ī | | C | 02/26/2025 |
| TOWNSHIP 19N RANGE 4 | W SECTION 28 | LOT A2 | | | | |
| | | | | | | |
| | | Descripti | on | | | |
| | Please | e Detach and Retu | rn Bottom Por | tion | | |
| Matanuska-Susitna Borough 350 E Dahlia Ave Palmer A (907) 861-8637 | | Property Acqu | isition Qu | estionnaire | | 219N04W28A002 |
| Date of Sale: If this sale involves more than or | Price \$ e parcel, list all lots involved or | n back of form. | | nate of Structure(s) vanate of Land value | alue \$ | |
| 2. Type of financing: ☐ Check (Check all that apply) ☐ AHFC | | evious Owner nventional Loan | ☐ Loan Ass | sumption Home Admin | | e (describe on back of form) er (describe on back of form) |
| 3. Did the sale include: | ☐ Septic ☐ Nat | tural Gas | | | | |
| 4. Was Personal Property, other tha | n normal furnishings involved i | in the sale? | ☐ Yes | QI No | If yes, ple | ase explain on back of form. |
| Is this transaction for a reason of If yes, please explain: | er than sale (i.e. family transfe | er, foreclosure, jud | gement)? | ☐ Yes | □ No | |
| 6. If you would like Assessment No | ices sent to a different address | s, please indicate | by changing t | he address below: | | |
| FOR CURRENT TAX BALANCE PLEAS | E CALL MSB | Tax Account No | ımber | Request | | Date |
| COLLECTIONS AT 907-861-8610. | | 219N04W28A0 | 02 | FIRST | | 02/26/2025 |

TOWNSHIP 19N RANGE 4W

SECTION 28 LOT A2

Description



MATANUSKA-SUSITNA BOROUGH

Department of Finance Division of Assessment

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

To: 2025 Board of Equalization

Thru: Art Godin, Acting Assessor

From: Charlyn Spannagel, Appraiser

Re: Appeal #040

Property Owner: Kevin Smith & Kathleen Huston

Account/Legal: 219N04W28A002

Map No.: WI 15

Date of Appraisal: 1/1/2025

Hearing Date: 4/30/2025

2025 Assessed Value: Improvements: \$0

Adjusted Land: \$21,800

Adjusted Total: \$21,800

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 3.52 acres with 200' feet of frontage on Kelly Lake east of the railroad.
- The subject parcel has legal access per unconstructed section line easements that goes to the northeast corner of the parcel.
- The parcel has no road access or commercial power.

| Ba | Basis of the Appeal: | | | | | | | | | |
|-------------|----------------------|-----------|------------|---------------|--|--|--|--|--|--|
| \boxtimes | Excessive | ☐ Unequal | ☐ Improper | ☐ Undervalued | | | | | | |

Concerns brought forth by the appellant:

- The property owner checked the box that the property value is excessive.
- The property owner states that the assessment remains high since purchasing the property in 2022 for \$15,000, assessed at \$22,200 (has since been adjusted to \$21,800 for ARR easement).
- The property owner states there is 831 feet of frontage on a swamp lily pond with a fifty foot easement giving up 41,550 square feet of public access on the subject property.
- The property owner states that there is no public or utility easement to this property.
- Property owner states that another 10% of the property is swamp with exposed water table.
- The property owner stated that the railroad easement has a mandatory whistle making a frequent noise nuisance.
- The property owner stated that there are scores of dead black spruce on the property.

Discussion:

- A comparable search of sales of lake front properties with difficult access and no commercial power was conducted.
- It was verified that the property owners purchased this parcel 7/21/2021 per warranty deed.
- The subject property has a front foot value reflecting the quality and possible use of this portion of Kelly Lake. The parcel does have access to the north portion of Kelly Lake.
- The subject property does have a -30% adjustment for the swamp or lowland areas.
- The easements on the subject property were reviewed. The easement along the water front of the property is typical and therefore no additional adjustment needs to be made. It was discovered that an acreage adjustment had not been made for the railroad right of

- way that is constructed and in use. The taxable acreage was reduced by .06 acres which resulted in a \$400 reduction from \$22,200 to \$21,800 for the assessed value for 2025.
- The Mat-Su Borough does not value trees on a parcel therefore there is no adjustment for the dead black spruce.

Comparable Sales:

| ı | PARCEL NUMBER | TAXABLE ACRES | FR FT | SALE DATE | SALE PRICE | SALE PRICE PER ACRE | TIME ADJ SALE PRICE | TIME ADJ PRICE PER ACRE |
|---|-------------------|------------------|-------|------------|-------------------|--------------------------|------------------------|-------------------------------|
| 1 | 56396000T00P-1 | 6.13 | 550 | 4/24/2019 | \$64,000 | \$10,440 | \$67,087 | \$10,944 |
| 2 | 219N04W21A001 | 2.22 | 800 | 11/29/2019 | \$19,000 | \$8,559 | \$19,809 | \$8,923 |
| 3 | 54586000L019A | 2.61 | 188 | 7/13/2020 | \$41,500 | \$15,900 | \$43,075 | \$16,504 |
| 4 | 216N04W28B004 | 9.1 | 1,400 | 12/9/2020 | \$78,400 | \$8,615 | \$81,097 | \$8,912 |
| 5 | 52911000L003 | 2.52 | 880 | 4/22/2021 | \$34,000 | \$13,492 | \$35,061 | \$13,913 |
| 6 | 217N04W28A015 | 2.2 | 330 | 10/13/2022 | \$35,000 | \$15,909 | \$35,658 | \$16,208 |
| | SUBJECT PARCEL | | | | ASSESSED VALUE | ASSESSED VAL PER ACRE | | |
| | 219N04W28A002 | 3.52 | 200 | 1/1/2025 | \$21,800 | \$6,193 | | |



Comparable Sales Summary:

- All of the comparables are lake front properties with difficult access and no utilities.
- Comparable #2 is on the same lake and borders the north boundary of the subject parcel. This parcel is 2.2 acres, 40% smaller than the subject, same amount of swamp or lowland, and with the same access issues, sold 11/29/2019 for \$19,000.
- Comparable #4 has approximately 50% swamp or lowland making it inferior to the subject parcel.
- Comparable #5 has approximately 50% swamp land per imeragy, leaving approximately 4.4 acres of useable land.
- Comparable #7 is approximately 70% lowland per aerial imagery.
- Comparables #1, #3, & #6 are all treed lots with lake front access only.

Comments on basis for appeal:

- The subject property was purchased July 21, 2021 for \$15,000, the 2025 assessed value has been adjusted to \$21,800 after making an acreage adjustment for the railroad right-of-way.
- The subject property has a modest frontage adjustment to account for the swamp, lily pond area of frontage.
- The public easement along the water frontage of this parcel is typical for lakes in this area and is already accounted for in the value.
- The subject parcel has already been adjusted for the swamp or lowland area.
- Mat-Su Borough has not observed any market indications that the railroad whistle has an impact to the market value of properties in the location of the railroads.
- The comparables properties all have some dead black spruce trees on them and there is no indication that an adjustment is warranted.

Case facts:

- Lake front properties with difficult access issues and no utilities were used in the comparative analysis which support the current assessed value.
- The assessed value generated by the mass appraisal process of the subject is supported by the MSB comparative market analysis.

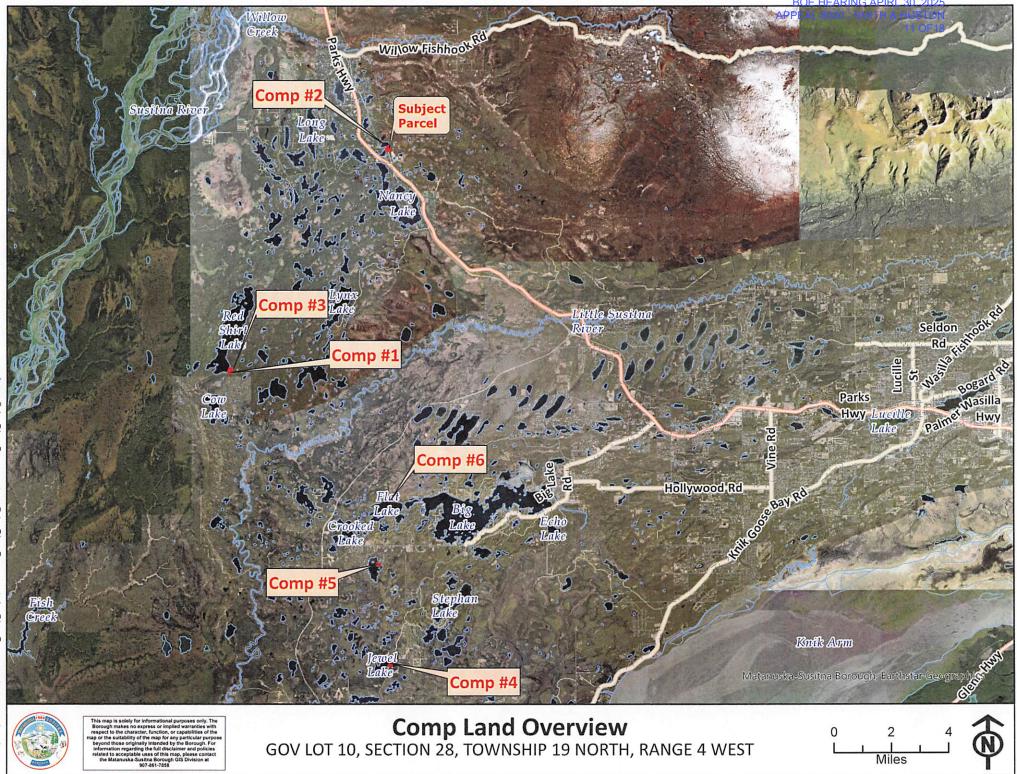
Conclusion:

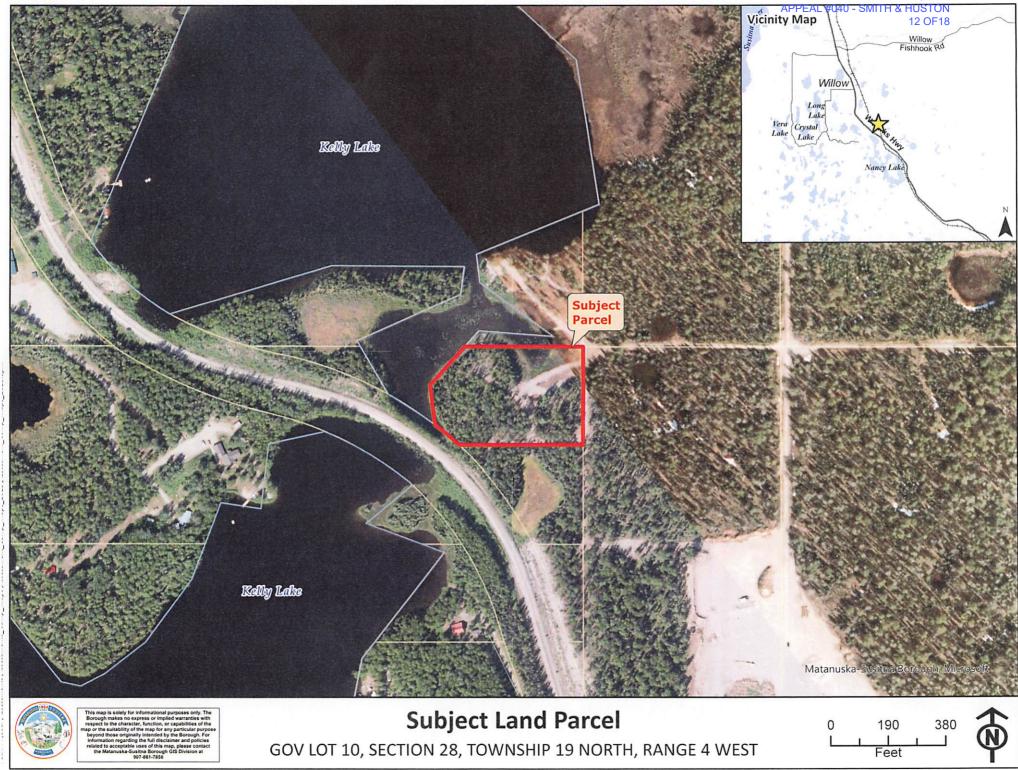
- The comparable sales analysis supports the assessed value.
- The assessed value is not excessive based on sales.

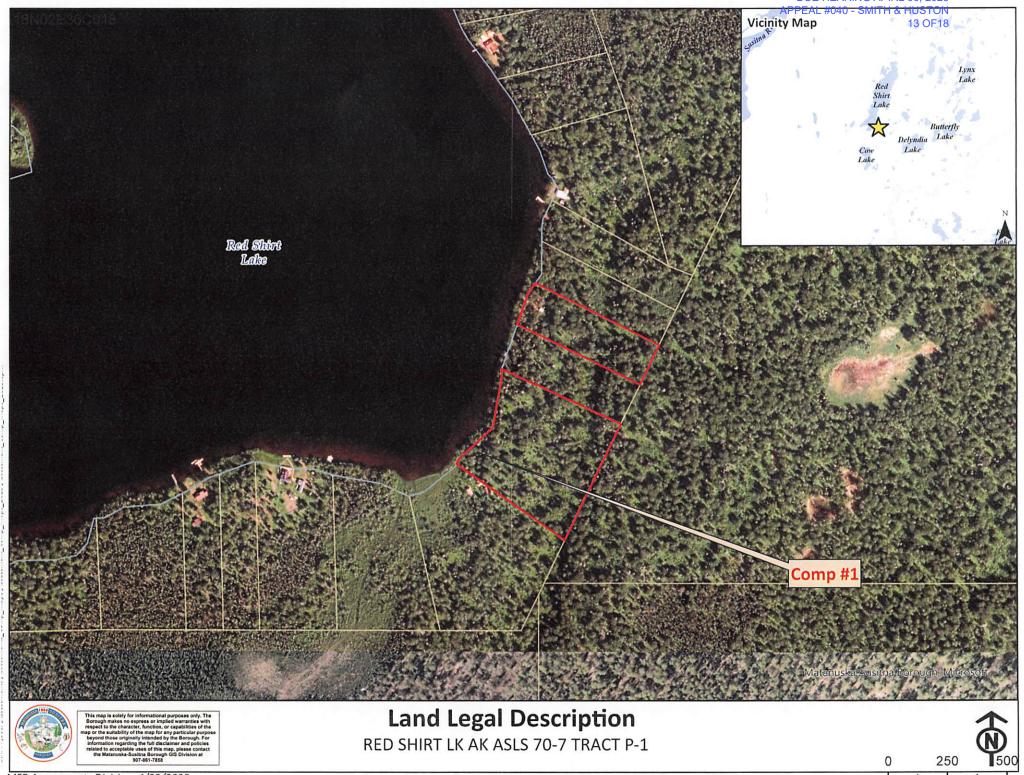
Recommendation:

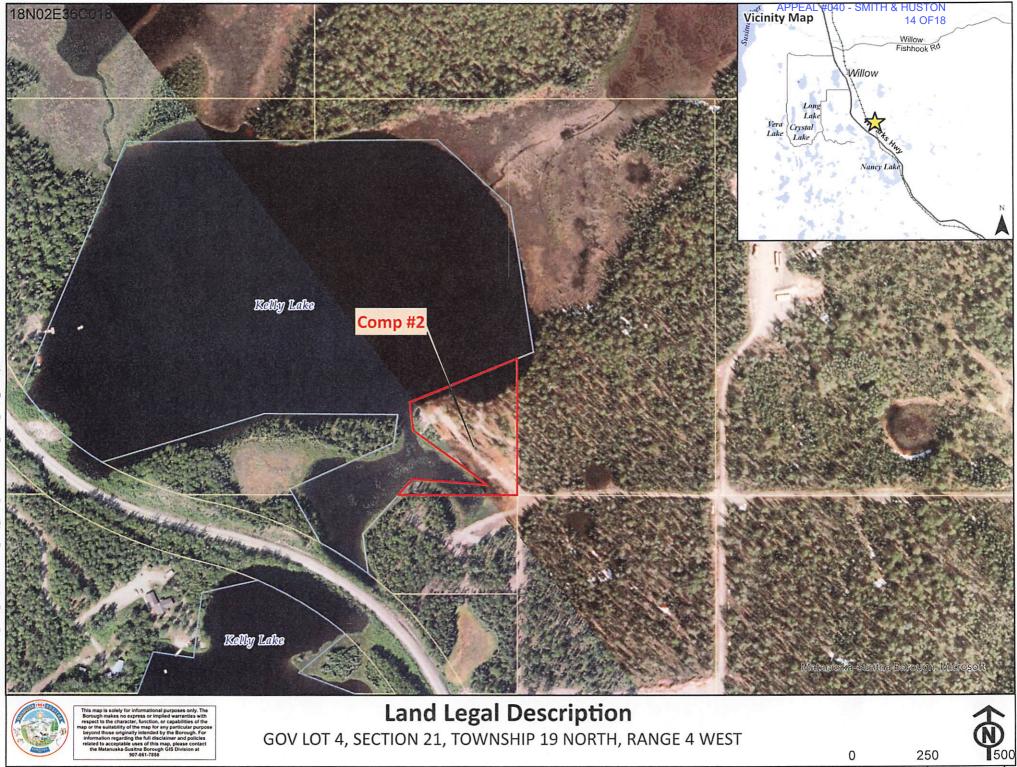
• Retain the assessed value of \$21,800 for the land.

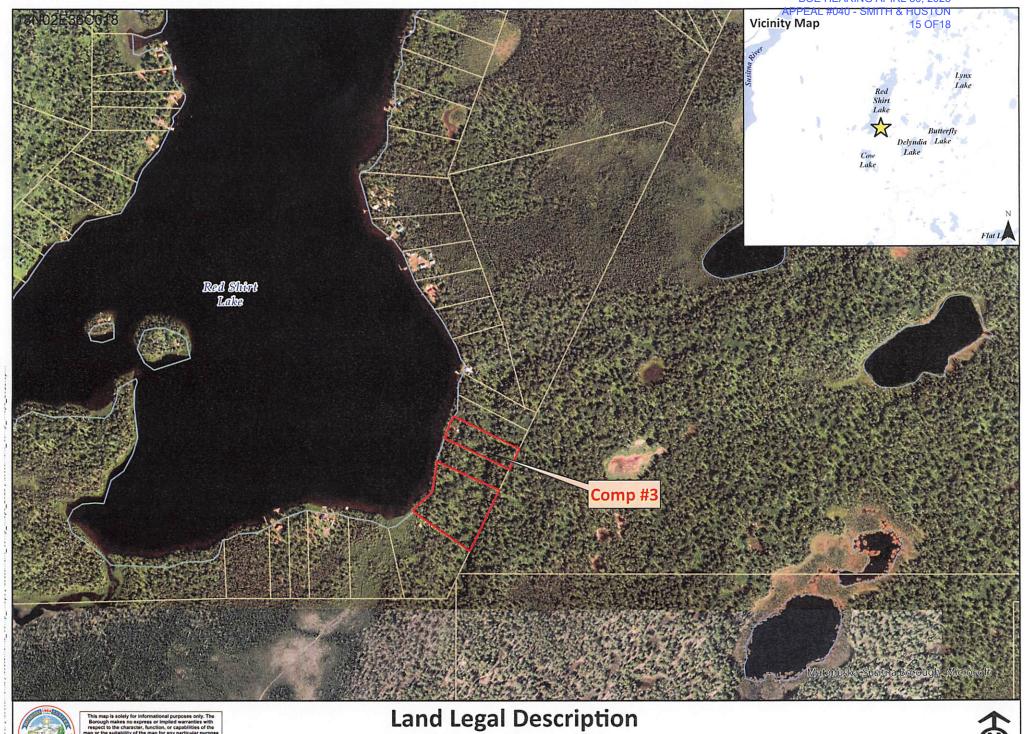
Attachments:
Map of Comps & subject (Zoom out)
Map of Comps & subject (Zoom in)











LOT 19A U.S. SURVEY 3868

MSR Accessments Division: 4/23/2025



Land Legal Description

GOV LOT 1, SECTION 28, TOWNSHIP 16 NORTH, RANGE 4 WEST





Land Legal Description

GOV. LOT 5, SECTION 28, TOWNSHIP 17 NORTH, RANGE 4 WEST



2025 Board of Equalization Formal Appeal

Appeal #

Account Number

Owner

Map Number

Appraiser

051

56164B01L001

ESTATES OF THE KING JESUS

WI10

CHAR/CHARLEY

MATANUSKA-SUSITNA BOROUGH 350 E. Dahlia Avenue • Palmer, AK 99645

Ph. (907) 861-8640 · www.matsugov.us

10. Commercial Property Owners: Please include Attachment A.

NOTICE OF APPEAL TO THE BOARD OF EQUALIZATIONS ESSMENTS DIV Must be postmarked or delivered by February 28, 2025 or within 30 days of adjusted assessment notice mailing.

APPEAL #051 - ESTATE OF

| | mailing. |
|----|---|
| 1. | OWNER NAME: Estates of the King Jesus the Christ |
| 2. | ACCOUNT NO: 56/64/30/2001 |
| | 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 13,000; Buildings 4,90,800; Total 503,800 Owner's Estimate of Value: Land 9,000; Buildings 270,000; Total 279,000 |
| Δ. | Owner's Estimate of Value: Land & DA & Buildings 770 for Total 79 and de |
| 4. | Drangerty Market Date: Land 9,700 , Buildings & 70,000 , Total & 77,000 |
| Э. | a. What was the purchase price of your property? 5500 == |
| | |
| | b. What year did you purchase your property? 2005 |
| | c. Was any personal property included in the purchase? Yes No/ |
| | If so, please itemize: |
| | |
| | d. Date property was last offered for sale: 2005 Price asked: 5500 |
| | e. Type of mortgage: |
| | f. Has a fee appraisal been done on the property within the past 5 years?YesVNo |
| | If yes, please attach a copy. |
| 6. | Property Inventory Data: |
| | a. Have improvements been made since taking ownership? Yes No |
| _ | If yes, please describe: Darage, Wood shed House |
|) | |
| | |
| _ | |
| 1. | 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 was valued improperty (if add or dsing an diffectogrifzed 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.) |
| Q | Please provide specific reasons and evidence supporting the item(s) checked above: |
| 0. | Land appraised & assessedment bas been unequal excessive and |
| | |
| | Improper, tridence attached clearly shows like property basic just |
| | across the street being assessed and approved a huge percentage |
| | lower for at least 3 years, Owner Maintains This section of Douglas Dr. |
| | Evidonce will show the praction of "Percent Complete marsh meritated |
| 0 | - 15 se attached 6 Ruges |
| 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.) |

| 11. Check the appropriate blank: |
|--|
| a. I am the owner of record for the account number appealed. |
| b. I am the attorney for the owner of record for the account number appealed. |
| c. The owner of record for this account is a business, trust or other entity for which I am an owner or officer, trustee, or otherwise authorized to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account. |
| d. The owner of record is deceased and I am the personal representative of the estate. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account. |
| e. I am not the owner of record for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account. |
| 12. Signed Statement of Appeal to the MSB Board of Equalization (BOE): |
| I hereby appeal the determination of assessed value of the aforementioned property to the Matanuska-Susitna Borough Board of Equalization. My appeal is based on the grounds identified in Item #7 of this appeal form. I have discussed opinions of value with an appraiser representing the Assessment Division. Appraiser's name: |
| I understand that I bear the burden of proof for this appeal and that I must provide evidence to support my appeal. I also understand that all documentation that will be used to support my appeal should be submitted within 15 days of the close of the appeal period or as provided in (MSB 3.15.225(E)(5)). I further warrant that all statements contained in this appeal form and its attachments are true to the best of my knowledge. |
| Signature Printed Name |
| 7362 W. Parks Hwy 399 Wasilla Alaska 99623 |
| Mailing address / City State Zip |
| 907-232-3376 |
| Phone Number(s) Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk. |
| Chithe SCIN by Side (a) Live, 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.)

| Ownership | | | | | - | | | | | |
|--|----------------|--------------------|--|---|-------------------------------------|-------------|--------------|---------------------|-------------------|-------------|
| Owners | | ESTATI | ES OF THE KING JESU | S THE CHRIST | Buyers | E SEATH | | | | |
| Primary Ow | ner's Address | PMB 3 99654 | 99 7362 W PARKS HW | Y WASILLA AK | Primary Bu | ıyer's Addr | ess | | | |
| Appraisal In | formation | MEGNICITICAL CO. | | | Assessmer | nt | | | | |
| Year | Land A | Appraised | Bldg. Appraised To | otal Appraised | Year | L | and Assessed | Bldg. Assessed | Total A | ssessed1 |
| The state of the s | 2025 | \$13,000.00 | \$490,800.00 | \$503,800.00 |) | 2025 | \$13,000.00 | \$490,800. | .00 | \$503,800.0 |
| | 2024 | \$13,000.00 | \$240,700.00 | \$253,700.00 |) | 2024 | \$13,000.00 | \$240,700. | .00 | \$253,700.0 |
| | 2023 | \$13,000.00 | \$228,900.00 | \$241,900.00 |) | 2023 | \$13,000.00 | \$228,900. | .00 | \$241,900.0 |
| Building Info | ormation (Hide | Building Inform | nation) | | | | | | | |
| Structure 0 | | Re V | | | | | | | | |
| Residential | Units | | 0 | | Use | | | Residential Garag | je | |
| Condition | | | Standard | | Design | | | Garage | | |
| Basement | | | None | | Construction | on Type | | Frame | | |
| Year Built | | | | 200 | 9 Grade | | | None | | |
| Foundation | | | Slab on Grade | | Building Ap | opraisal | | \$63700 | | |
| Well | | | | | Septic | | | | | |
| Structure 0 | of 2 | | | | | | | | | |
| Residential | Units | | 1 | | Use | | | Residential Buildi | ng | STANDARD OF |
| Condition | | | Standard | | Design | | | Daylight Basemer | nt | |
| Basement | | No other base | Full | | Construction | on Type | | Frame | | |
| Year Built | | | | 201 | 1 Grade | | | 04.2 | | |
| Foundation | | | Poured Concrete | | Building Ap | opraisal | | \$425600 | | |
| Well | | | Well 1 - Drilled Well | | Septic | | | Septic - 1 - Septic | c Tank | |
| Building Iter | n Details | | | | | | | | | |
| Building Nur | nber | Description | | | | 7 5 3 3 3 | Area | Per | cent Comp | olete |
| | | DLB Finish - 2 | D | | | | | 1564 Sq. Ft. | | 77 9 |
|) | | Oil Heat | | | | | | 1 Sq. Ft. | | 1009 |
|) | | Wood Stove - | 8Y | | | | | 1 Sq. Ft. | | 1009 |
|) | | Garage (10.2) | - 11G | | | | | 2480 Sq. Ft. | | 79 9 |
|) | | Garage (10.3) | Area - 11M | | | | | 480 Sq. Ft. | | 96 9 |
|) | | First Story | | | | | | 1564 Sq. Ft. | | 86 9 |
|) | | DLB | | | | | | 1564 Sq. Ft. | | 1009 |
| Tax/Billing In | nformation | | | Recorded Do | cuments | | | | | |
| Year Certi | fied Zone | Mill | Tax Billed | Date | Туре | | | Recording Info (o | ffsite link t | o DNR) |
| 2025 No | 0065 | :: | : | 6/1/2005 | QUITCLAIN | DEED (AL | L TYPE) | Palmer 2005-013 | 615-0 | |
| | | | | 9/16/1988 | QUITCLAIN | DEED (AL | L TYPE) | Palmer Bk: 561 P | g: 475 | |
| ax Account | Status 2 | | | | | | | | | |
| Status | on the second | Tax Balance | Farm | | Disabled V | eteran | Senior | Total ³ | | LID Exists |
| Current | | | \$0.10 | \$0.00 | | 5 | 0.00 | \$0.00 | \$0.001 | No |
| and and Mis | scellaneous | | | | | | | | , | |
| Gross Acrea | ige Taxabl | e Acreage | Assembly District | Precinct | Fire Service | e Area | | Road Service Are | a | |
| | 1.02 | THE REAL PROPERTY. | Assembly District 007 | Name and Address of the Owner, where the Parket of the Owner, where the Owner, which is the Owner, which is the Owner, where the Owner, which is the Owner, which | 140 Willow- | | SA | 020 Greater Willo | The second second | |
| | | (0)5-0-0 | Control of the contro | | and the second second second second | | | | | |

Update Date are not reflected in balances.

² If account is in foreclosure, payment must be in certified funds.

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

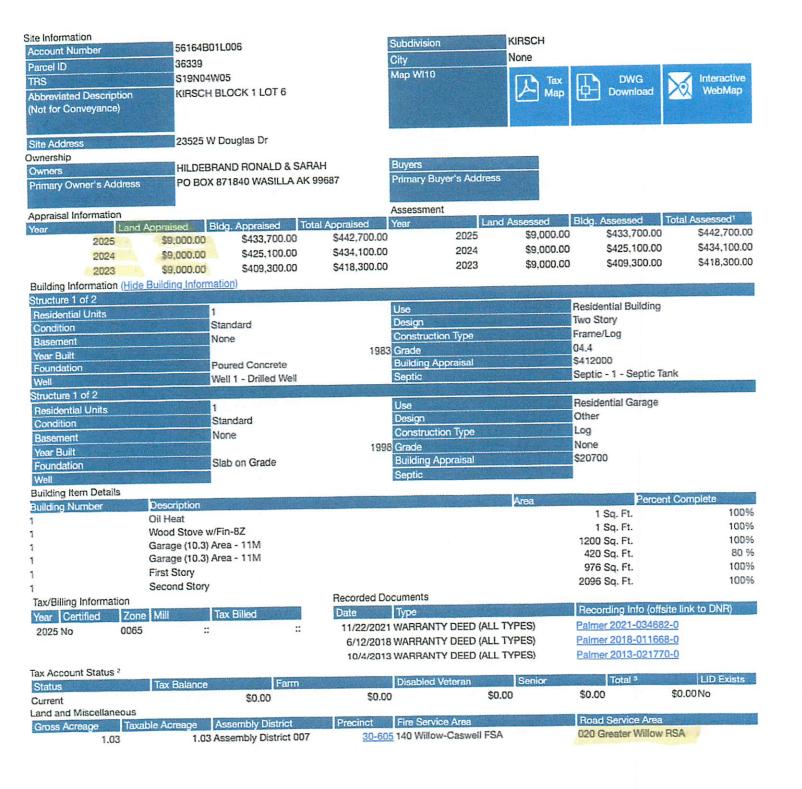
Real Property Detail for Account: 56164B01L007

| Site Information | | | | 0 1 1 1 | KIRSCH | | |
|--|--|---|-----------------------------|---|--|----------------------|--|
| Account Number | 56164B0 | 1L007 | | Subdivision | | | |
| Parcel ID | 80963 | | | City | None | | |
| TRS | S19N04V | V05 | | Map WI10 | Tax | DWG DWG | Interactive |
| Abbreviated Description | KIRSCH | BLOCK 1 LOT 7 | | | 人 Map | Download | WebMap |
| (Not for Conveyance) | | | | | | | |
| | | | | | | | |
| Site Address | 23555 W | Douglas Dr | | | | | |
| Ownership | | | | | | | |
| Owners | | RAND RONALD & SAR | | Buyers | | | |
| Primary Owner's Address | PO BOX | 871840 WASILLA AK | 99687 | Primary Buyer's Add | iress | | |
| | | The second | | Assessment | | | |
| Appraisal Information (Show Bu | ilding Inform | nation) | tot Assuminad | Year | Land Assessed | Bldg. Assessed | Total Assessed1 |
| Year Land Appr | | DEPT. TOWNS OF EXCHANGES AND ADDRESS OF THE PERSONS ASSESSED. | tal Appraised \$9,000.00 | | \$9,000.00 | \$0.00 | Contraction of Contra |
| | 9,000.00 | \$0.00 | • | | \$9,000.00 | \$0.00 | |
| | 9,000.00 | \$0.00 | \$9,000.00 | | \$9,000.00 | \$0.00 | |
| 2023 | 9,000.00 | \$0.00 | \$9,000.00 | | \$9,000.00 | φυ.υς | ψ5,000.00 |
| Tax/Billing Information | | | Recorded Do | | | Recording Info (offs | ite link to DNDI |
| Year Certified Zone Mill | The state of the s | ax Billed | | Type | | | |
| 2025 No 0065 | :: | :: | | WARRANTY DEED (| | Palmer 2021-03468 | |
| | | | | WARRANTY DEED (| and the second s | Palmer 2018-01166 | |
| | | | 10/4/2013 | WARRANTY DEED (| ALL TYPES) | Palmer 2013-02177 | 3-0 |
| Tax Account Status 2 | | | | PACONICIONAL PROPERTY AND ADDRESS OF THE PACONICIONAL PROPERTY AND ADDRESS OF | | | LID Exists |
| Status Tax | Balance | Farm | | Disabled Veteran | Senior | Total ³ | WHEN THE PARTY OF |
| PLEASE CALL | | \$16.51 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 No |
| Land and Miscellaneous | | | ****** | | | | |
| Gross Acreage Taxable Ar | creage / | Assembly District | Precinct | Fire Service Area | | Road Service Area | |
| The state of the s | | | | 140 Willow-Caswell | | 020 Greater Willow | |

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

² If account is in foreclosure, payment must be in certified funds.
³ If you reside within the city limits of Palmer or Houston, your exemption amount may be different.

Last Updated: 2/27/2025 11:00:01 AM



Newmans Hilltop- (Excavating) PO Box 98 Willow, Ak. 99688 907-495-6479/ fax 907-495-6530 Invoice

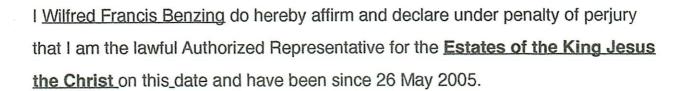
| Date | Invoice # |
|----------|-----------|
| 5/7/2024 | 127384 |

Bill To

Wilfred Benzing W. Pouglas Dr. J Willow, Alaska

| | P.O. N | lo. Terms | Project |
|-------------------------------|--------|------------------|----------|
| | | Due on receipt | |
| Description | Qty | Rate | Amount |
| Loads of fractured rock chips | | 1 425.00 | 425.00 |
| hank you for your business. | | Total | \$425.00 |
| | | Payments/Credits | \$0.00 |
| | | Balance Due | \$425.00 |

Affidavit



Said property for Estates of the King Jesus the Christ is located at 23351 W. Douglas Dr. Willow, Alaska 99688.

Mail receiving address is 7362 W. Parks Hwy. #399 Wasilla, Alaska 99623 Phone contact # 907-232-3376

Dated; 26 Feb 2025

Wilfred Francis Benzing Authorized Representative

Mail receiving address is 7362 W. Parks Hwy. #399 Wasilla, Alaska 99623

Witnesses;

echariah Francis - Senior Warden

Sharon Mary - Records Keeper



Power of Attorney

Date; 26 February 2025

To whom It concern,

As per the Assembly agreement of the Estates of the King Jesus the Christ dated 26 February 2025 it was concluded that Wilfred Benzing would be the spokes person to submit to the MATSU BOROUGH the NOTICE OF APPEAL TO THE BOARD OF EQUALIZATION for the purposes of submitting an Appeal Form and providing contact and other pertinent information.

The agreement is acknowledged By the Assembly director Zechariah Benzing.

Signed_

Zechariah Benzing

Notary Public

Seal

OFFICIAL SEAL
Crystal E. Riley
Notary Public-State of Alaska
My Comm. Expires: 09/16/2026

Notary Signature System 16 2026



No heat - No Chimney

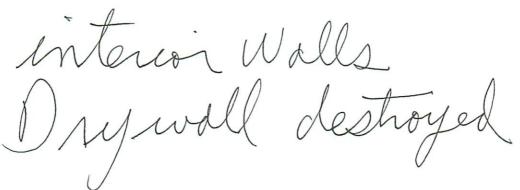


All temporary construction Bracing still being utilized as internal Brighting exection in NOT complete and this exection in NOT complete and this execution in NOT complete and this execution is totally remsafe to occupy by any ope . No Soffit, No Poors . No by any ope . No Siding No Feira No Gleething . No links

No Soffet - Facia - Siding



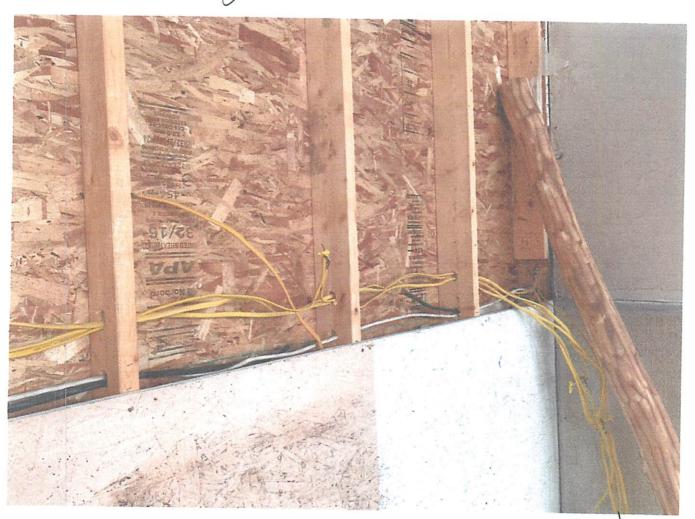








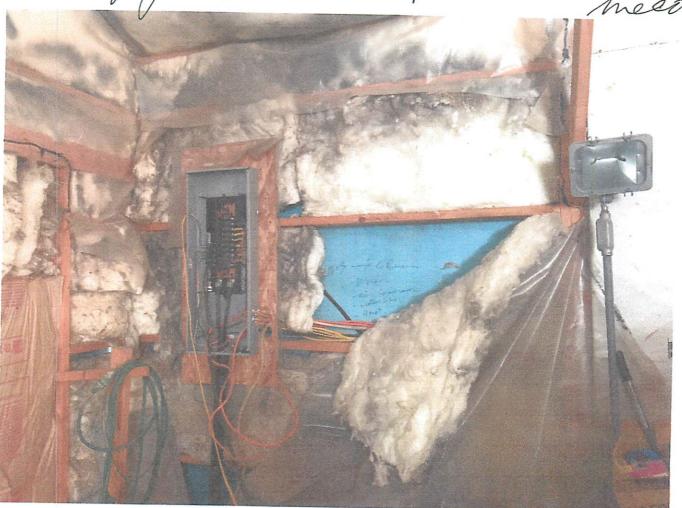
All Electrical by neverty done yet to be totally inspected/not done yet



Not determined

4

All Electrical need 100% Fiell inspection Temporary Wiring stayed to facilitate Well operations while funds are Favoilable to suffy repair or Replace Electrical as mesded



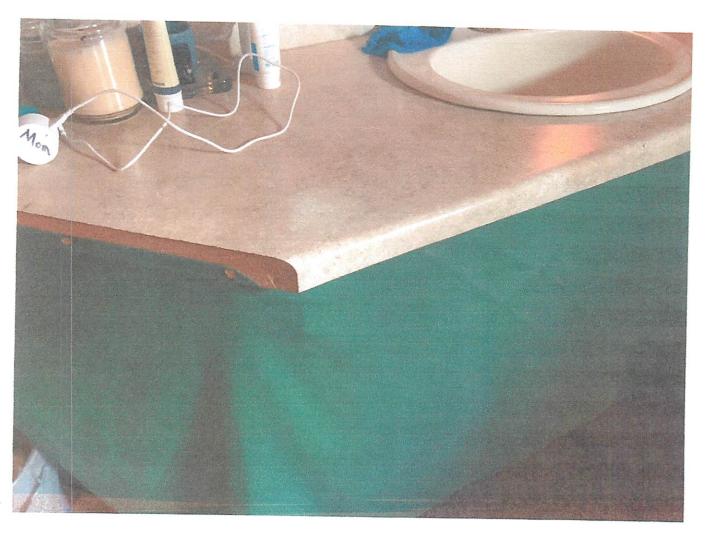


1 Bath - a Dump Retrieval counter top & curtain for Vanity



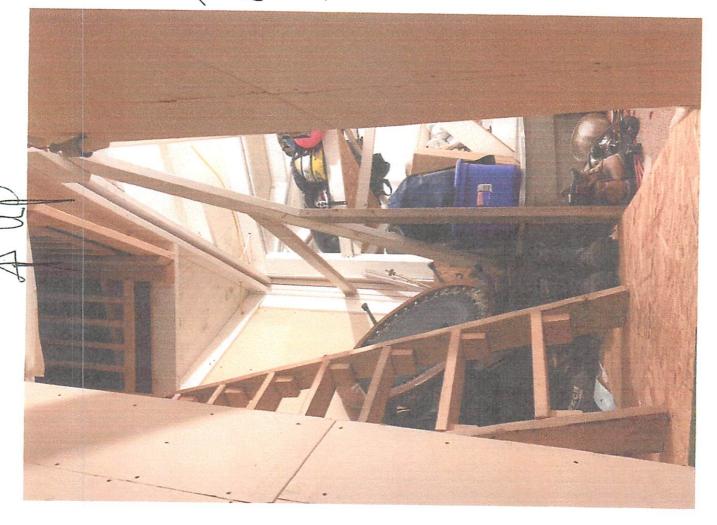


And curtain for Vanity



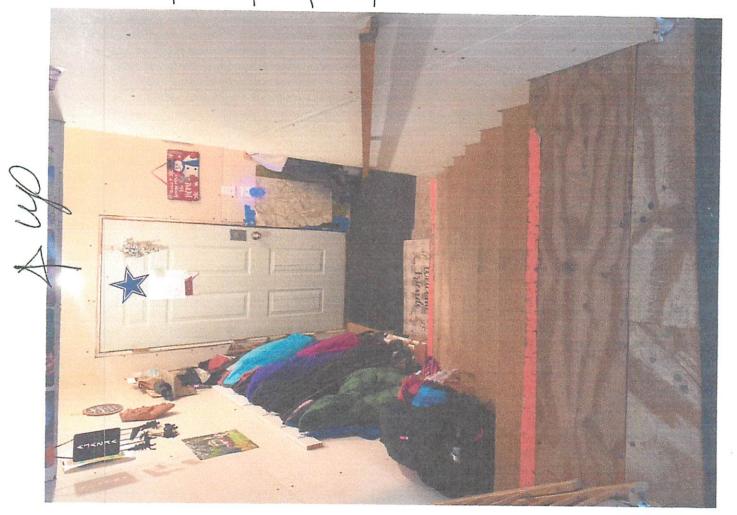


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Cherry No Tam No Tam Sold San Sold San



BOE HEARING APRIL 30, 2025 APPEAL #051 - ESTATE OF THE KING JESUS THE CHRIST 19 OF 49

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BOE HEARING APRIL 30, 2025 APREAL #051 - ESTATE OF THE KING JESUS THE CHRIST 21 OF 49

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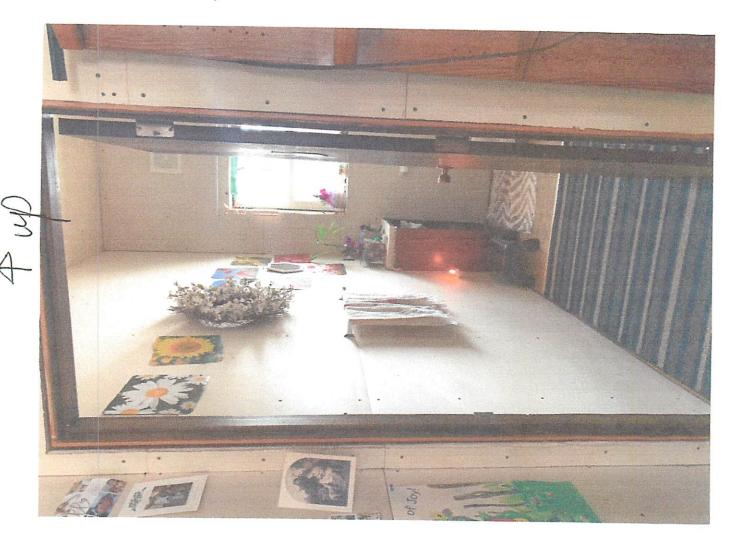




Gan Man No Man Ser Fried.



again unfinished Trim Drywoll Door is wrongly hingede-but only temporally set. No finish flooring





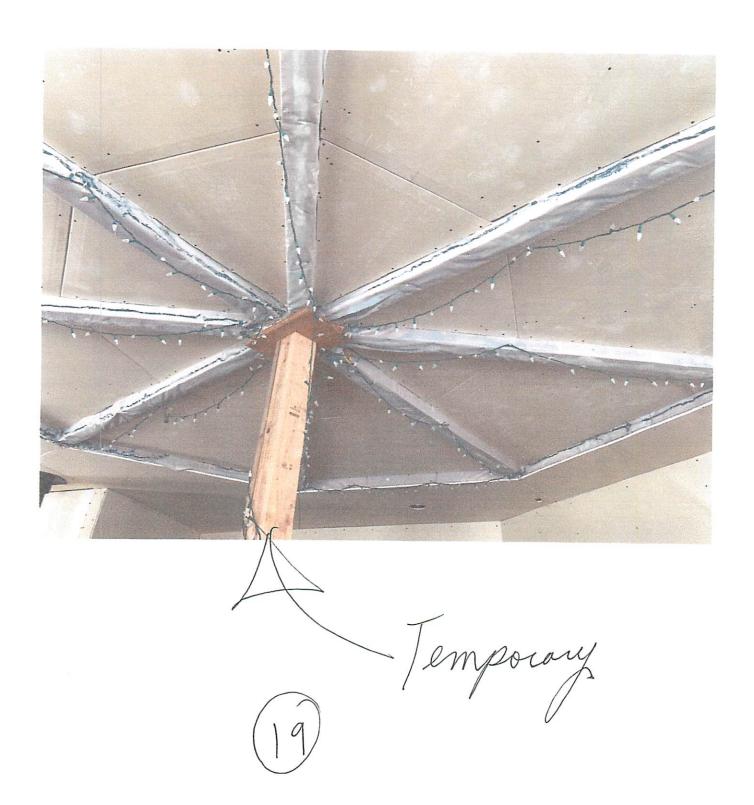
- Bero Trim -Bero Dy Wall Finish or Paint



(8)

BOE HEARING APRIL 30, 2025 APPEAL #051 - ESTATE OF THE KING JESUS THE CHRIST

interior structure incomplete on house still temporary supports in moin living area.



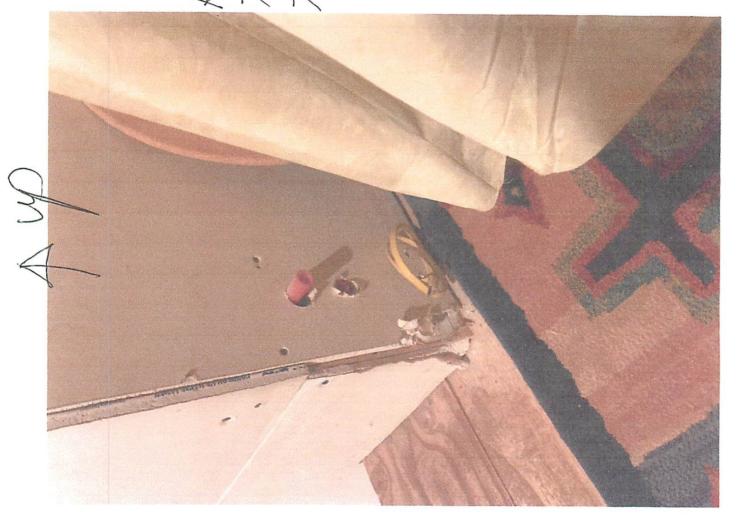
Bero Hordwore installed on garage of door. Zero usability



20

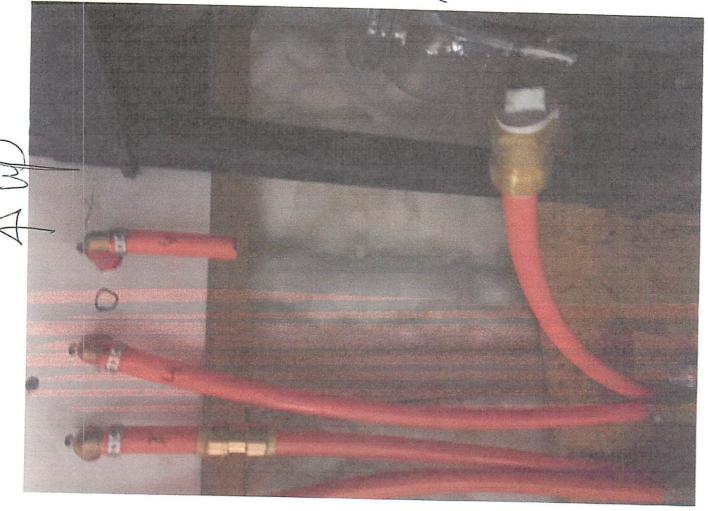
BOE HEARING APRIL 30, 2025 APPEAL #051 - ESTATE OF THE KING JESUS THE CHRIST 31 OF 49

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BOE HEARING APRIL 30, 2025 APPEAL #051 - ESTATE OF THE KING JESUS THE CHRIST 33 OF 49



(23)



MATANUSKA-SUSITNA BOROUGH

Department of Finance Division of Assessment

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

To:

2025 Board of Equalization

Thru:

Art Godin, Acting Assessor

From:

Char Avril, Appraiser

Charlyn Spannagel, Appraiser

Re:

Appeal #051

Property Owner:

Estate of the King Jesus the Christ

Account/Legal:

56164B01L001

Map No.:

WI 10

Date of Appraisal:

1/1/2025

Hearing Date:

4/30/2025

2025Assessed Value:

Improvements: \$490,800

Adjusted Improvements: \$367,300

Land: \$13,000

Land: \$9,000

Total: \$503,800

Total: \$376,300

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 is located in Kirsch at 23351 West Douglas Drive in Willow.
- The subject is a fair quality daylight basement home that was built in 2011.
- The subject sets on 1.02-acre lot and is serviced with a private well and septic on an unmaintained borough road.
- The structure has 1,564 square feet of living area with 1,564 square feet of finished daylight basement, 480 square feet attached garage, and 2,480 square feet detached garage.
- The structure is an octagon shaped house, with asphalt shingle roof, decorative log siding and vinyl windows.
- The subject has oil heat.

| Basis | of | the | Ap | peal: |
|--------------|----|-----|----|-------|
|--------------|----|-----|----|-------|

| □ Excessive □ Unequal □ Improper □ Undervalued | ⊠ Excessive | ⊠ Unequal | ⊠ Improper | ☐ Undervalued |
|---|-------------|-----------|------------|---------------|
|---|-------------|-----------|------------|---------------|

Concerns brought forth by the appellant:

- The owner states the property value is excessive.
- The owner states the property value is unequal.
- The owner states the property was valued improperly.
- The property owner states: "Land appraisal and assessment has been unequal, excessive
 and improper". "Evidence attached clearly shows like property basically just across the
 street being assessed and appraised a huge percentage lower for at least 3 years, improper
 maintenance this section of Douglas Drive. "Evidence will show the section of "present
 complete" is grossly overstated".

Discussion:

• The Mat-Su Borough provides four comparable properties in support of 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 Improved Parcel Sales:

| | Sale | | Indicated |
|------------------------|-------------|------------|-------------------|
| Comparable Sales | Price Price | Sale Date | Value |
| 1. 55255B07L004 | \$307,000 | 6/23/2023 | \$398,800 |
| 2. 56164B01L012 | \$369,000 | 2/8/2024 | \$417,000 |
| 3. 56164B01L014 | \$250,000 | 12/19/2023 | \$345,700 |
| 4. 51314B01L005 | \$369,500 | 9/22/2023 | \$447,900 |
| Subject Property | | | Adjusted Value |
| 23351 W. Douglas Drive | | | \$376,300 |

Comparable Sales Summary:

- Sale #1 is located at 2570 N. Backhaus Street. This comparable sold on 6/23/2023 for \$307,000. Quality and condition are similar to the subject. This comparable contains 492 less square feet of living area and 492 less square feet of finished daylight basement than the subject. The structure is situated on a 0.95-acre lot.
- Sale #2 is located at Kirsch Block 1 Lot 12 and has not been assigned an address at the time of this write-up. This comparable sold on 2/8/2024 for \$369,000. Quality is superior to that of the subject and condition is similar. This comparable contains 412 less square feet of living area and 1,564 less square feet of finished daylight basement and 1,456 less square feet of detached garage than the subject. The structure is situated on a 1.03-acre lot.
- Sale #3 is located at 15288 N. Willow Station Road. This comparable sold on 12/19/2023 for \$250,000. Quality and condition are similar to the subject. This comparable contains 75 less square feet of living area and 1,564 less square feet of finished daylight basement than the subject. The structure is situated on a 0.54-acre lot.
- Sale #4 is located at 10455 N. Kime Lane. This comparable sold on 9/22/2023 for \$369,500. Quality is superior to the subject and condition is similar. This comparable contains 26 less square feet of living area and 1,564 less square feet of finished daylight basement than the subject. The structure is situated on a 1,28-acre lot.

Comparable Land Valuation

| | PARCEL NUMBER ACRES | | ASSESSED VALUE | ASSESSED VALUE PER ACRE | | |
|----|---------------------|-------|-------------------|-------------------------------|--|--|
| 1. | 56164B01L005 | 0.95 | \$9,000 | \$9,474 | | |
| 2. | 56164B01L006 | 1.03 | \$9,000 | \$8,738 | | |
| 3. | 56164B01L007 | 0.93 | \$9,000 | \$9,677 | | |
| 4. | 56164B01L008 | 1.21 | \$9,000 | \$7,438 | | |
| 5. | 56164B01L009 | 1.55 | \$10,400 | \$6,710 | | |
| 6. | 56164B01L011 | 1.03 | \$8,100 | \$7,864 | | |
| | SUBJECT | | | | | |
| | PARCEL | | | | | |
| | 56164B01L002 | 1.02_ | \$9,000 | \$8,824 | | |

Comparable Land Valuation Summary:

- Comparable land parcels were selected that are in the same vicinity as the subject parcel with similar access and road issues.
- Land Comparables #1, #2, and #3 are most like the subject parcel as they are the same shape and are roughly the same size with constructed physical access.
- Land Comparables #4 and #5 are larger with a different shape. They also have an additional -10% adjustment for no constructed physical access.
- Land Comparable #6 is the same size and shape but has an additional -10% adjustment for no constructed physical access.
- The subject parcel has constructed physical access but it is not maintained by the Mat-Su Borough.

Comments on basis for appeal:

- Property value is excessive The assessed value generated by the mass appraisal process of the subject is supported by the Mat-Su Borough comparative market analysis.
- Property value is unequal to similar properties The Mat-Su Borough provides four comparable properties in support of the current assessed value.
- Property valued improperly The subject is valued using the same policies and valuation procedures as similar residential properties and therefore is not valued improperly.
- Property across the street has an appraised value lower than the subject property the property owner supplied a Real Property Detail for Account record for 56164B01L006 and 56164B01L007. The Real Property Detail for Account referenced are highlighted in

yellow regarding the land appraisal value at \$9,000 vs. the subject property land appraisal value at \$13,000. These lots are similar in size, they are both located on the west end of W. Douglas Drive. This section of Douglas Drive is a publicly maintained road. The land value of the subject parcel was adjusted for equity with the properties in the comparable land valuation review.

- Improper Road Maintenance The subject parcel is located at the east end of West Douglas Drive off Willow Station Road. Through further research it was verified that this section of West Douglas Drive is a privately maintained road. The land value of this parcel was adjusted for equity purposes to match the parcels that had been adjusted for the road and access issues identified in the comparable land valuation review.
- Percentage complete grossly overstated The property owner supplied interior photos of the uncompleted portion of the detached garage and house. Adjustments have been made to the record and value of the buildings to reflect the current condition.

Case facts:

- The Mat-Su Borough has supplied four comparable properties indicating the value is not excessive or unequal to similar properties.
- The subject property value has been adjusted to reflect the current state of completion.
- The Mat-Su Borough asked for an interior inspection of property to verify the progress and to see if there was anything needed that the property owner missed. The property owner denied review.
- The assessed value generated by the mass appraisal process of the subject is supported by the Mat-Su Borough comparative market analysis.
- Through review it was discovered that the subject property had similar access and road characteristics as the properties in the Comparable Land Valuation. The value of the subject property was adjusted from \$13,000 to \$9,000 for equity purposes.

Conclusion:

- The Mat-Su Borough has supplied comparable properties establishing that the value is not excessive or valued improperly.
- The subject property was inspected prior to this write up and adjustments were made to update the value and correct the record of both land and improvements.
- The assessed value generated by the mass appraisal process of the subject is supported by the Mat-Su Borough comparative market analysis.

Recommendation:

• Uphold the 2025 Assessed Value

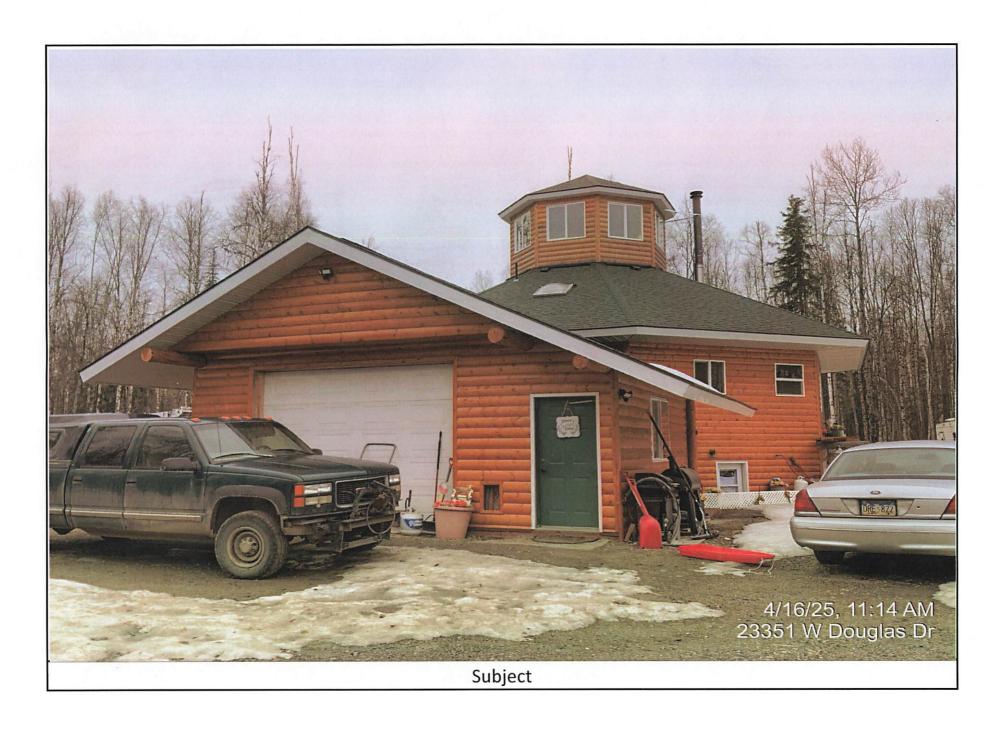
Adjusted Improvements: \$367,300

Land: \$9,000

Total: \$376,300

Attachments:
Comp Spreadsheet
Comp Pictures
Map of Comps & subject (Zoom out)
Map of Comps & subject (Zoom in)

| APPELLANT'S NAME | ESTATE OF KING JESUS | COMP 1 | | COMP 2 | | COMP 3 | | COMP 4 | |
|-----------------------------------|----------------------|----------------------|--|-----------------------|---|---------------------------|---|-----------------|------------|
| ADDRESS | 23351 W DOUGLAS DR | 2570 N BACKHAUS ST P | ic | KIRSCH BLOCK 1 LOT 12 | Pic | 15288 N WILLOW STATION RD | Dic | 10455 N KIME LN | Die |
| SUBDIVISION | KIRSCH | DILLEY EST PH III | | KIRSCH | | KIRSCH | CONTRACTOR OF THE PARTY OF THE | NANCY KNL | |
| ACCOUNT NO. | 56164B01L001 | 55255B07L004 S | ARREST OF THE PARTY OF THE PART | 56164B01L012 | THE REAL PROPERTY. | 56164B01L014 | | 51314B01L005 | |
| MAP | WI 10 | HO 6 | | WI 10 | STORE | WI 10 | <u> Jicii</u> | WI 15 | STEIL |
| SALE PRICES | | \$307,000 | | \$369,000 | | \$250,000 | | \$369,500 | |
| \$/GROSS LIV AREA | | \$286.00 | | \$320.00 | | \$168.00 | | \$240.00 | |
| LAND ASSESSED VALUE | \$13,000 | \$15,000 | | \$13,000 | | \$1,000 | | \$10,200 | |
| SALE_DATE | 1/1/2025 | 6/23/2023 | | 2/8/2024 | | 12/19/2023 | | 9/22/2023 | |
| SALES/FINANCING_CONC | | -,, | | -, 0, -01 | | 12/13/2023 | | 3/22/2023 | |
| TIME | | | \$12,300 | | \$10,300 | | \$9,300 | | \$13,800 |
| LOCATION | WILLOW AREA | CITY OF HOUSTON | | WILLOW AREA | 710,000 | WILLOW AREA | \$5,500 | NANCY LK AREA | \$15,000 |
| SITE_(ACRES) | 1.02 | 0.95 | (\$2,000) | 1.03 | \$0 | 0.54 | \$12,000 | 1.28 | \$2,800 |
| VIEW | | | | | | 0.54 | \$12,000 | 1.28 | \$2,000 |
| DESIGN(STYLE) | DAYLIGHT BASEMENT | DAYLIGHT BASEMENT | | RANCH | | TWO-STORY | | TWO-STORY | |
| CONST_TYPE | FRAME | FRAME | | FRAME | | FRAME | | FRAME | |
| CONST_QUAL | FAIR | SIMILAR | | SUPERIOR | | SIMILAR | | SUPERIOR | (\$15,000) |
| AGE | 2011 | 1990 | \$33,527 | 2023 | (\$22,758) | 2017 | (\$7,779) | 2003 | \$15,332 |
| CONDITION | S | · s | | S | | S | (4.11.13) | S S | \$15,552 |
| GROSS_LIVING_AREA | 1564 | 1072 | \$29,520 | 1152 | \$24,720 | 1489 | \$4,500 | 1538 | \$1,560 |
| BASEMENT_UNFINISHED | | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 |
| BASEMENT_FINISHED | 1564 | 1072 | \$19,680 | 0 | \$62,560 | 0 | \$62,560 | 0 | \$62,560 |
| BATHS | 2 | 2 | \$0 | 2 | \$0 | 1 | \$5,000 | 1 | \$5,000 |
| HALF_BATHS | | 0 | \$0 | 0 | \$0 | 0 | \$0 | 1 | (\$3,000) |
| JACUZZI/SAUNA | | 1 | (\$1,200) | 0 | \$0 | 0 | \$0 | 0 | \$0 |
| FUCTIONAL_UTILITY | | | | | | | | J. | 70 |
| HEATING_FUEL_TYPE | OIL HEAT | OIL HEAT | \$0 | OIL HEAT | \$0 | OIL HEAT | \$0 | OIL HEAT | \$0 |
| GARAGE | 480 | 624 | (\$5,040) | 0 | \$16,800 | 0 | \$16,800 | 600 | (\$4,200) |
| DETACHED GARAGE | 2480 | 0 | \$49,600 | 1024 | \$29,120 | 0 | \$49,600 | 0 | \$49,600 |
| PORCH/DECK | 120 | 50 | \$700 | 108 | \$120 | 225 | (\$1,050) | 277 | (\$1,570) |
| FIREPLACE | | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 |
| WOODSTOVE | 1 | 0 | \$1,000 | 0 | \$1,000 | 1 | \$0 | 1 | \$0 |
| PAVED_DRIVEWAY | | 0 | \$0 | 0 | \$0 | 0 | \$0 | 0 | \$0 |
| OUTBUILDINGS / WELL & SEPTIC | \$10,500 | \$9,500 | \$1,000 | \$9,500 | \$1,000 | \$11,000 | (\$500) | \$13,500 | (\$3,000) |
| OTHER | | | \$0 | | \$0 | | \$0 | | \$0 |
| NET_ADJUSTMENT_\$ | | 0 | \$139,087 | 0 | \$122,862 | 0 | \$150,431 | 0 | \$123,882 |
| NET_ADJ_% | | 0 | 45.3% | 0 | 33.3% | 0 | 60.2% | 0 | 33.5% |
| GROSS_ADJ_% | | 0 | 50.7% | 0 | 45.6% | 0 | 67.6% | 0 | 48.0% |
| ADJUSTED_SALE_PRICE_OF_COMPARABLE | S | 0 | \$446,100 | 0 | \$491,900 | 0 | \$400,400 | 0 | \$493,400 |
| ADJUSTMENT FOR COMPLETION | | | (\$47,300) | | (\$74,900) | | (\$54,700) | | (\$45,500) |
| | | | \$398,800 | | \$417,000 | | \$345,700 | | \$447,900 |
| SUBJECT_ASSESSED_VALUE | \$380,300 | | | | | | | | |







Comp #1

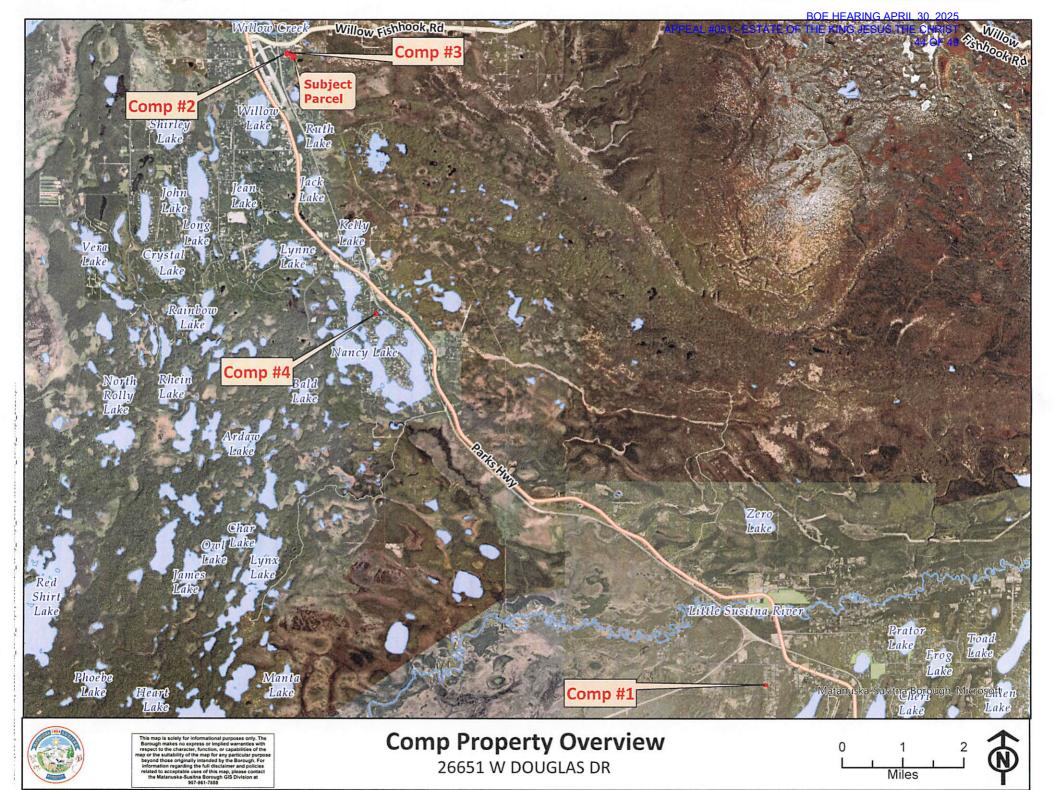


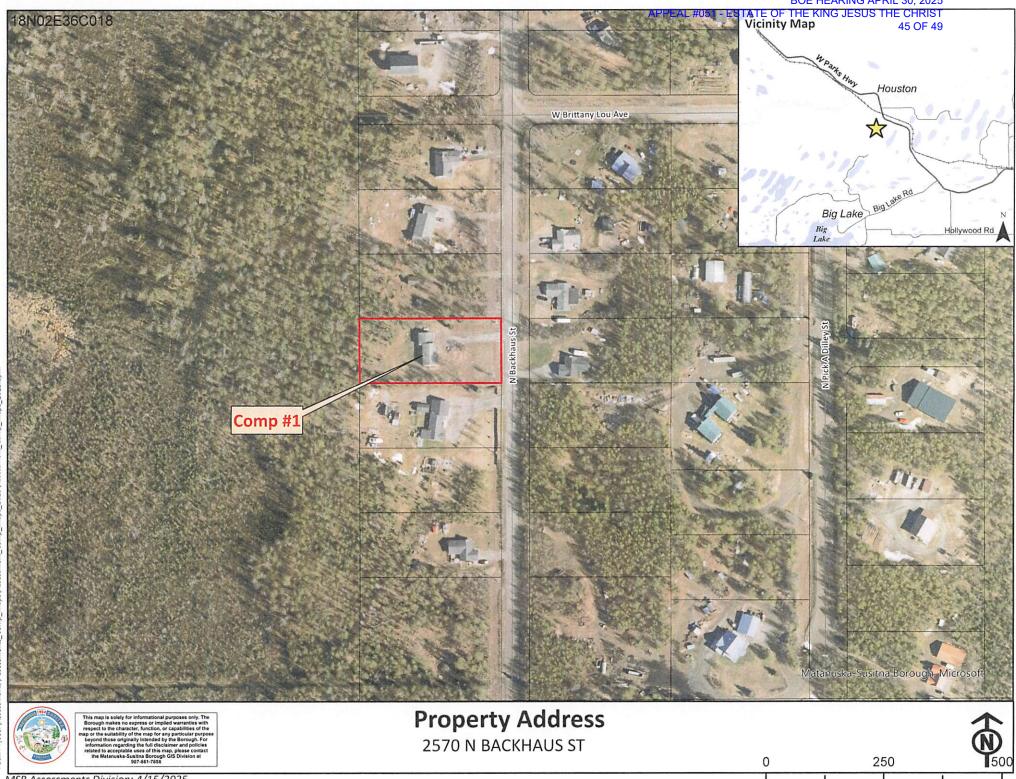
Comp #2

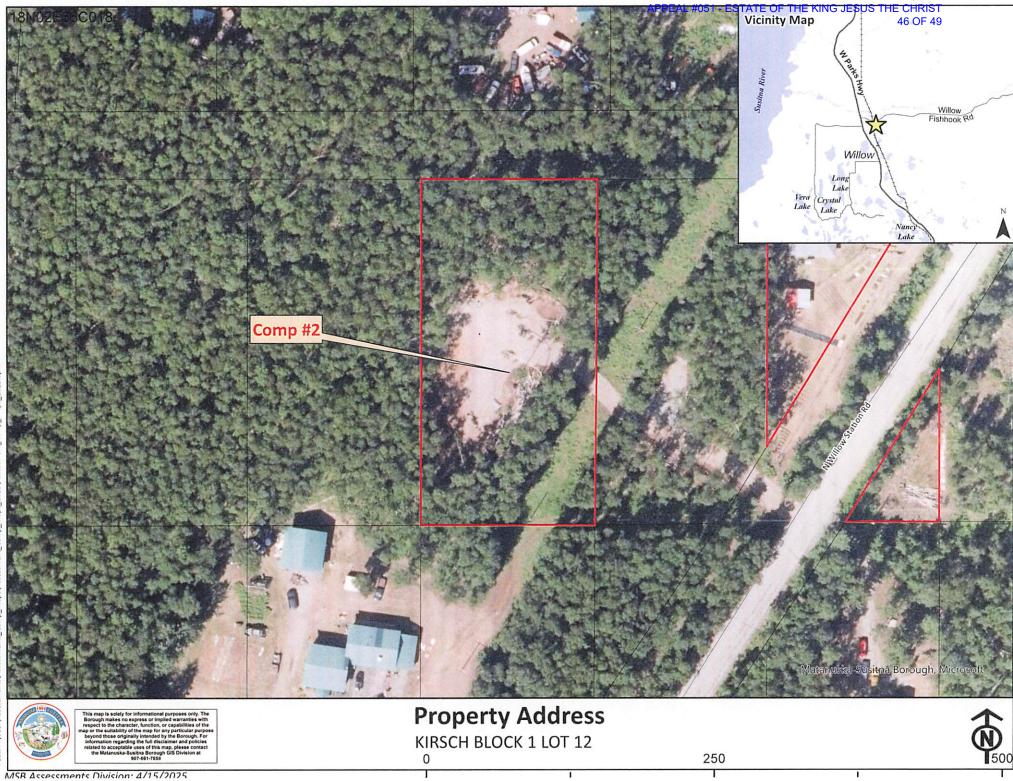


Comp #3

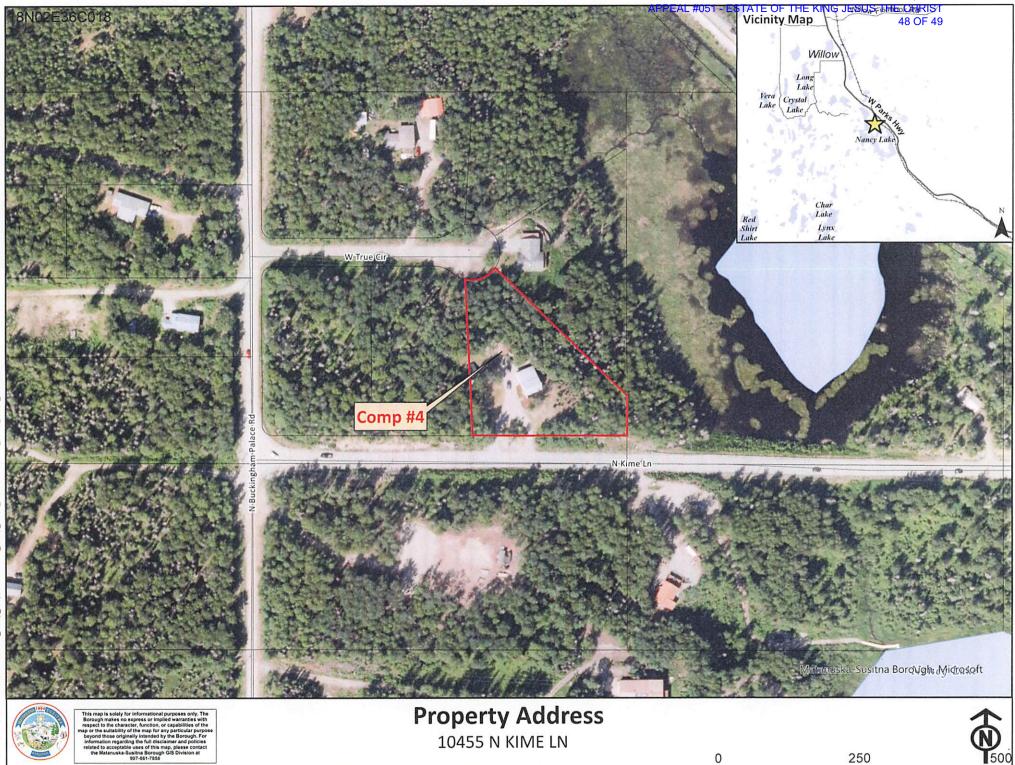








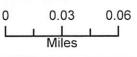




MSR Assessments Division: 4/15/2025

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 for the suitability of the map for any particular purpose beyond those originally instanded by the Borough beyond those originally instanded by the Borough related to acceptable uses of this map, please contact the Matanuska-Sustina Borough GIS Division at 997-661-789.

KIRSCH B/1 L/1





2025 Board of Equalization Formal Appeal

Appeal #

Account Number

Owner

Map Number

Appraiser

052

56164B01L002

ESTATES OF THE KING JESUS

WI10

CHARLEY



For Office Use Only: Rcv' d By

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

FEB 27 2025 SSESSMENTS DI

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.

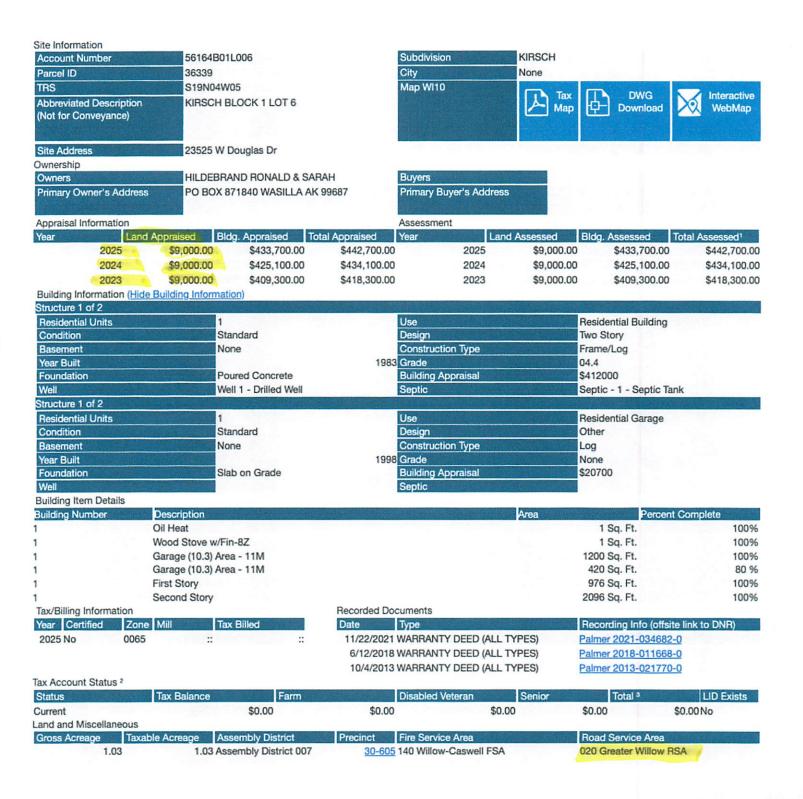
| 1. | OWNER NAME: Estates of the King Jesus the Christ | |
|----|---|----|
| 2. | ACCOUNT NO: .56/64/30/16002 | |
| | Note: A separate form is required for each appeal; do not submit multiple account numbers on the same | е |
| | | |
| 3 | Value from Assessment Notice: Land 13,000; Buildings ; Total 13,000 Owner's Estimate of Value: Land 9,000; Buildings ; Total 9,000 | |
| 4 | Owner's Estimate of Value: Land 9,000; Buildings ; Total 9,000 | |
| 5. | Property Market Data: | |
| | a What was the purchase price of your property? 3500 | |
| | b. What year did you purchase your property? c. Was any personal property included in the purchase? Yes No | |
| | c. Was any personal property included in the purchase? Yes No | |
| | If so, please itemize: | |
| | # | |
| | d. Date property was last offered for sale: 2006 Price asked: 45500 000 | |
| | e. Type of mortgage: | |
| | f. Has a fee appraisal been done on the property within the past 5 years?YesNo | |
| | if yes, please attach a copy. | |
| 6. | Property Inventory Data: | |
| | a. Have improvements been made since taking ownership? Yes No 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; | |
| | This vacant land approved and assessed value | |
| | has been unequal excessive and improper, Evidence | e |
| | attached clearly shows like property basicly accross the | |
| | street being assessed apprined 3/ of lower for at lease | K |
| | 3 years - UKso this section of Douglas Dr is not Road Maintained | 1 |
| 0 | - by Borough but by This Property owner see allached 3 piece | 22 |
| 9. | 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. CI | heck 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. |
| V | 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. Si | igned Statement of Appeal to the MSB Board of Equalization (BOE): |
| M in | hereby appeal the determination of assessed value of the aforementioned property to the latanuska-Susitna Borough Board of Equalization. My appeal is based on the grounds identified Item #7 of this appeal form. I have discussed opinions of value with an appraiser representing the Assessment Division. Appraiser's name: |
| sı sl 3. | understand that I bear the burden of proof for this appeal and that I must provide evidence to upport my appeal. I also understand that all documentation that will be used to support my appeal hould be submitted within 15 days of the close of the appeal period or as provided in (MSE .15.225(E)(5)). I further warrant that all statements contained in this appeal form and its trachments are true to the best of my knowledge. |
| Signatur | Printed Name |
| Mailing a | 362 W. Parks Huy 399 Wasilla Hlaska 99623 city State Zip |
| | , |
| Phone N | 107-232-3376 Iumber(s) Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk. |
| 0 1 | nthe Schnyside astive, com |
| E-mail a | ddress - 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.)



Real Property Detail for Account: 56164B01L007

| V-10 | | | | Subdivision | | KIRSCH | | | | |
|--|----------------------|--------------------|--------------|----------------|------------|-------------------|----------------------------------|---------------------|---------|-----------|
| Parcel ID | 80963 | 80963 | | City None | | | | | | |
| TRS | S19N04W05 | | | Map WI10 | | | | | TOTAL S | 9800556 |
| Abbreviated Description Not for Conveyance) | KIRSCH BLOC | RSCH BLOCK 1 LOT 7 | | | | Map Map | THE R. LEWIS CO., LANSING, MICH. | DWG ownload Webl | | |
| Site Address | 23555 W Doug | glas Dr | | | | | | | | |
| wnership | | | | | | | | | | |
| Owners | HILDEBRAND | RONALD & SAR | AH | Buyers | LINE DE | | | | | |
| Primary Owner's Address | PO BOX 87184 | 40 WASILLA AK | 99687 | Primary Buyer | 's Address | | | | | |
| Appraisal Information (Show B | Building Information | 2) | | Assessment | | THE STREET STREET | | | | |
| ear Land App | raised Bldg. A | ppraised Tot | al Appraised | Year | Lanc | Assessed | Bldg. Assesse | ed T | otal As | sessed1 |
| 2025 | \$9,000.00 | \$0.00 | \$9,000.00 | 100 | 2025 | \$9,000.00 | | \$0.00 | | \$9,000.0 |
| 2024 | \$9,000.00 | \$0.00 | \$9,000.00 | | 2024 | \$9,000.00 | | \$0.00 | | \$9,000.0 |
| 2023 | \$9,000.00 | \$0.00 | \$9,000.00 | li : | 2023 | \$9,000.00 | | \$0.00 | | \$9,000.0 |
| ax/Billing Information | | | Recorded Do | cuments | | | | | | |
| Year Certified Zone Mi | ill Tax Bill | ed | Date | Туре | | | Recording Inf | o (offsite | link to | DNR) |
| 2025 No 0065 | :: | :: | 11/22/2021 | WARRANTY D | EED (ALL T | YPES) | Palmer 2021-0 | 034682- | 0 | |
| | | | 6/12/2018 | WARRANTY D | EED (ALL T | YPES) | Palmer 2018-0 | 011668- | 0 | |
| | | | 10/4/2013 | WARRANTY D | EED (ALL T | YPES) | Palmer 2013-0 | 021773- | 0 | |
| ax Account Status 2 | | | | | | | | | | |
| Status Ta | x Balance | Farm | | Disabled Vete | ran | Senior | Total 3 | | L | D Exists |
| LEASE CALL and and Miscellaneous | \$ | 16.51 | \$0.00 | | \$0.0 | 0 | \$0.00 | \$ | 0.00 N | 0 |
| Gross Acreage Taxable A | Acreage Assem | bly District | Precinct | Fire Service A | rea | | Road Service | Area | TO MEN | |

¹ 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: 2/27/2025 11:00:01 AM

² If account is in foreclosure, payment must be in certified funds.

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

 $\qquad \qquad \text{BOE HEARING APRIL 30, 2025} \\ \text{APPEAL #052 ESTATE OF THE KING JESUS THE CHRIST}$

Newmans Hilltop- (Excavating)
PO Box 98
Willow, Ak. 99688
907-495-6479/ fax 907-495-6530

| = 0 | UF | 14 | | | |
|------------|--------------|--------|---|-------|---|
| | W # . | \sim | | _ | _ |
| In | v | I D | 8 | I = I | - |
| | • | v | | • | • |

| Date | Invoice # |
|----------|-----------|
| 5/7/2024 | 127384 |

Bill To

Wilfred Benzing W. Pouglas Dr. J Willow, Alaska

| | P.O. No. | Terms | Project |
|-------------------------------|----------|------------------|----------|
| | | Due on receipt | |
| Description | Qty | Rate | Amount |
| Loads of fractured rock chips | | 1 425.00 | 425.00 |
| nank you for your business. | | Total | \$425.00 |
| | | Payments/Credits | \$0.00 |
| | | Balance Due | \$425.00 |

Affidavit

I <u>Wilfred Francis Benzing</u> do hereby affirm and declare under penalty of perjury that I am the lawful Authorized Representative for the <u>Estates of the King Jesus</u> the <u>Christ</u> on this date and have been since 26 May 2005.

Said property for Estates of the King Jesus the Christ is located at 23351 W. Douglas Dr. Willow, Alaska 99688.

Mail receiving address is 7362 W. Parks Hwy. #399 Wasilla, Alaska 99623 Phone contact # 907-232-3376

Dated; 26 Feb 2025

Wilfred Prancis Benzing Authorized Representative

Mail receiving address is 7362 W. Parks Hwy. #399 Wasilla, Alaska 99623

Witnesses;

Zechariah Francis - Senior Warden

Sharon Mary - Records Keeper

Power of Attorney

Date; 26 February 2025

To whom It concern,

As per the Assembly agreement of the Estates of the King Jesus the Christ dated 26 February 2025 it was concluded that Wilfred Benzing would be the spokes person to submit to the MATSU BOROUGH the NOTICE OF APPEAL TO THE BOARD OF EQUALIZATION for the purposes of submitting an Appeal Form and providing contact and other pertinent information.

The agreement is acknowledged By the Assembly director Zechariah Benzing.

Signed_

Zechariah Benzing

Notary Public

Seal

OFFICIAL SEAL

Crystal E. Riley

Notary Public-Stale of Alaska

My Comm. Expires: 09/16/2026

Notary Signature



MATANUSKA-SUSITNA BOROUGH

Department of Finance Division of Assessment

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

To:

2025 Board of Equalization

Thru:

Art Godin, Acting Assessor

From:

Charlyn Spannagel, Appraiser

Re:

Appeal #052

Property Owner:

Estate of the King Jesus the Christ

Account/Legal:

56164B01L002

Map No.:

WI 10

Date of Appraisal:

1/1/2025

Hearing Date:

4/30/2025

2025Assessed Value:

Improvements: \$0

Adjusted Improvements: \$0

Land: \$13,000

Adjusted Land: \$9,000

Total: \$13,000

Adjusted Total: \$9,000

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 is located in Kirsch Subdivision at 23385 West Douglas Drive in Willow.
- The subject sets on 1.02 acre unimproved lot on an unmaintained borough road.

Basis of the Appeal:

| El Excessive El Chequal El Improper El Chaervan | | essive 🛛 | Unequal | \boxtimes | Improper | | Undervalu | uec |
|---|--|----------|---------|-------------|----------|--|-----------|-----|
|---|--|----------|---------|-------------|----------|--|-----------|-----|

Concerns brought forth by the appellant:

- The owner states the property value is excessive.
- The owner states the property value is unequal.
- The owner states the property was valued improperly.
- The property owner states: "Land appraisal and assessment has been unequal, excessive and improper". "Evidence attached clearly shows like property basically just across the street being assessed and appraised 31% percentage lower for at least 3 years. Also this section of Douglas Dr. is not road maintained by borough but by the property owner."

Discussion:

- The Mat-Su Borough provides 1 sale to support that the land value is not excessive.
- The Mat-Su Borough provides 6 comparable land value equity properties in support of the current assessed value of the subject.

Comparable Land Sale

| PARCEL NUMBER | ACRES | SALE DATE | SALE PRICE | SALE PRICE PER ACRE |
|-------------------|-------|--------------|-------------------|-------------------------------|
| 56164B01L008 | 1.21 | 2/9/2022 | \$16,000 | \$13,223 |
| SUBJECT PARCEL | | | ASSESSED VALUE | ASSESSED VALUE PER ACRE |
| 56164B01L002 | 1.02 | | \$9,000 | \$8,824 |

Comparable Land Valuation

| | PARCEL NUMBER | ACRES | ASSESSED VALUE | ASSESSED VALUE PER ACRE |
|----|----------------|-------|----------------|----------------------------|
| 1. | 56164B01L005 | 0.95 | \$9,000 | \$9,474 |
| 2. | 56164B01L006 | 1.03 | \$9,000 | \$8,738 |
| 3. | 56164B01L007 | 0.93 | \$9,000 | \$9,677 |
| 4. | 56164B01L008 | 1.21 | \$9,000 | \$7,438 |
| 5. | 56164B01L009 | 1.55 | \$10,400 | \$6,710 |
| 6. | 56164B01L011 | 1.03 | \$8,100 | \$7,864 |
| | SUBJECT PARCEL | | | |
| | 56164B01L001 | 1.02 | \$9,000 | \$8,824 |

Comparable Land Valuation Summary:

- Comparable land parcels were selected that are in the same vicinity as the subject parcel with similar access and road issues.
- Comparables #1, #2, and #3 are most like the subject parcel as they are the same shape and are roughly the same size with constructed physical access.
- Comparables #4 and #5 are larger with a different shape. They also have an additional -10% adjustment for no constructed physical access.
- Comparable #6 is the same size and shape but has an additional -10% adjustment for no constructed physical access.
- The subject parcel has constructed physical access but it is not maintained by the Mat-Su Borough.

Comments on basis for appeal:

- Property value is excessive The assessed value generated by the mass appraisal process of the subject is supported by the Mat-Su Borough comparative market analysis.
- Property value is unequal to similar properties The Mat-Su Borough provides six comparable properties in support of the current assessed value.
- Property valued improperly The subject is valued using the same policies and valuation procedures as similar properties and therefore is not valued improperly.
- Property across the street has an appraised value lower than the subject property the property owner supplied a Real Property Detail for Account record for 56164B01L006

and 56164B01L007. The Real Property Detail for Account referenced are highlighted in yellow regarding the land appraisal value at \$9,000 vs. the subject property land appraisal value at \$13,000. These lots are similar in size, they are both located on the west end of W. Douglas Drive. This section of Douglas Drive is a publicly maintained road. The land value of the subject parcel was adjusted for equity with the properties in the comparable land valuation review.

• Improper Road Maintenance – The subject parcel is located at the east end of West Douglas Drive off Willow Station Road. Through further research it was verified that this section of West Douglas Drive is a privately maintained road. The land value of this parcel was adjusted for equity purposes to match the parcels that had been adjusted for the road and access issues identified in the comparable land valuation review.

Case facts:

- The Mat-Su Borough has supplied six comparable properties indicating the value is not excessive or unequal to similar properties.
- Through review it was discovered that the subject property had similar access and road issues as the properties in the Comparable Land Valuation. The value of the subject property was adjusted from \$13,000 to \$9,000 for equity purposes.
- The assessed value generated by the mass appraisal process of the subject is supported by the Mat-Su Borough comparative market analysis.

Conclusion:

- The Mat-Su Borough has supplied comparable properties establishing that the value is not excessive or valued improperly.
- The assessed value generated by the mass appraisal process of the subject is supported by the Mat-Su Borough comparative market analysis.

Recommendation:

• Uphold the 2025 Assessed Value Improvements: \$0

Adjusted Land: \$9,000

Total: \$9,000

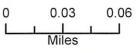
Attachments:
Comp Spreadsheet
Comp Pictures
Map of Comps & subject (Zoom out)
Map of Comps & subject (Zoom in)





Comp Land Overview

KIRSCH B/1 L/2





2025 Board of Equalization Formal Appeal

Appeal #

Account Number

Owner

Map Number

Appraiser

134

52120B03L010

KAUCIC CHARLES F

WA8

Rob Tracy



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

(See Page 3, Item #5 regarding the required time limit.)

10. Commercial Property Owners: Please include Attachment A.

| N | MAR 25 2025 | |
|-----|-------------|-----|
| ASS | ESSMENTS | DI¥ |

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: HUCK KAYCIC |
| 2. | A COOLINIT NO. |
| | Note: A separate form is required for each appeal; do not submit multiple account numbers on the same |
| | form |
| 2 | Value from Assessment Notice: Land 38000; Buildings 272, 200; Total 3/0, 200 |
| 4. | Owner's Estimate of Value: Land 3 \$ 600; Buildings 196,000; Total 234,600 |
| 5. | Owner's Estimate of Value: Land 3 600; Buildings 196,000; Total 234,000 Property Market Data: a. What was the purchase price of your property? 1982 |
| ٥. | a What was the purchase price of your property? 72,000 |
| | |
| | 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: |
| | Turn of mortgago: |
| | 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. | Descrite Inventory Data: |
| _ | A Have improvements been made since taking ownership? Yes No |
|) | If yes, please describe: Home ADDITION - UNPINISHED SAFELL) |
| | STORAGE BLAG 16 X16; SHOP/GARAGE -UNFINISHED; WOOD |
| | ACCESS DECKS |
| | |
| 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: |
| A | FIXUS)-INCOME, RETIRED SRCITIZEN WITH NOPLANS TO FINISH THE |
| | UNPINISHED AREAS NOW OR IN THE PUTURE, FOCUS IS MINSTENANCE |
| | EMINOR CONFORT/SAPETY IMPROVEMENTS iE HAND RAILS GRAB BARS: |
| 1 | B MY PERSONAL SURVEY REPLECTS A 4-14% RANGE FOR INCREASES (2025) |
| * | Please provide specific reasons and evidence supporting the term(s) checked above. FIXUS)-INCOME, REFIRED SR CITIZEN WITH NO PLANS TO FINISH THE UNPINISHED AREAS NOW OR IN THE FUTURE, FOCUS IS MAINTENANCE MINOR COMFORT / SAPEN IMPROVEMENTS in HAND RAILS, GRAB BARS; B MY PERSONAL SURVEY REPLECTS A 4-14% RANGE FOR INCREMSES (2025) IN PROPERTY TAXES. THE ASSESSMENT OF MY BUILDINGS IN THE REVISED |
| 9. | |
| ٥. | ☐ Please check here if you intend to submit additional evidence within the required time limit. |

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. 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: Kara TRACY |
| 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. |
| Chuck Kanus CHUCK KAUCIC |
| Signature Printed Name 1930 LAUREL DR PAINER 9264F |
| Mailing address |
| City State Zip |
| 273 ~ 2947 Phone Number(s) — Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk. |
| |
| STUDEFAN 1 @ LEMAIL. ROM |
| 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.)

BOE HEARING APRIL 30, 2025 APPEAL #134 - KAUTEIG OF 2

NOTICE OF APPEAL TU B.O.E. CHUCK KAUCIC 521203036010

MSB TAX ASSESSMENT 15 OVER 152 % ABOVE THE 24 SB CONT VALUATION, BESPITENO APPRECIABLE IMPROVEMENTS, THIS IS NOT VALID & IS UNWARRANTED
FROM
COMPARISON OF VALUES 2024 TO 2025

1 - LAND REMAINED THE SAME

2- BUILDING VALUE (DESPITE NO SIGNIFICANT PROPERTY IMPROVEMENTS) INCRUMSED 152+ %.

BUILDING DETAILS - COMPLETION

a ORIGINAL HOME 26X40 Lips FLOOR 100%

DOWNSTAIRS 50%

TOTAL = 75% 5 ADDITION SHELL 32×32 1 ST PLOOP

> DOWNS, MIRS 45%

TOTAL = 47.5%

ECEIVERYOF 36×48 70% CUMPLETE MAR 25 2025 ASSESSMENTS DIV

TOTAL COMPETION 64%

E COMPLETION DEFICIENCIES

1-HOME: DOWNSTAIRS - SHEETROCK, CLILING, INTERIOR WALLS, FLOOR CONERING, ELECTRIC, PLUMBING, ACCESS/EGRESS DOOR, PAINT, HEAT, FIXTURES, 1/2 BATH Z-ADDITION SHELL: 1 STELOOR - SHEETROCK, CEILING INTERIOR WALLS, PAINT, FLOOR, PLUMBING HEATING, INSULATION VENTILATION, FIXTURES, BATH DOWNSTAIRS - TATERIOR WALLS, SHEETROCKS CEILING, HEATING PLUMBING, 1/2 BATH, VENTILATION, GLECTRIC, INS.

THE CURRENT STATE OF THE ADDITION IS COLD STORAGE. 3-SHOP - SHEETROCK, TAPE, PAINT, WINDOWS, HEAT SYSTOM ¿ VENTILATION DUCT EXHAUST FAN, ELECTRIC

BOE HEARING APRIL 30, 2025 APPEAL #134 - MAUGICO F 7 5 OF 19

CHUCK KAUCIC NOTICE OF APPEAL TO B.O.E. 52120 BO3 LO10

SUMMARY

IF THIS CURRENT PROPERTY ASSESSMENT WAS A

QUESTION ON AN ASSESSMENT 101 EDUCATION CLASS

EXAM, HOW WOULD A 152+ % INCREASE OVER THE

PREVIOUS YEAR WITHOUT ANY SUBSTANTIAL IMPROVEMENTS

& SIMILAR INCREASES IN ADTACENT OR WITHIN PROXIMITY)

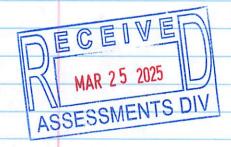
PROPERTIES BE ANSWERED WITH A VALID CORRECT

ANSWER? IT DEFINITELY COULD NOT 13E AN

ACCEPTABLE BEST MANAGEMENT PRACTICE.

ISEKTO BE FAIRLY TREATED. SUZERY IT MUST BE AGREED / DECIDED THAT A 152 % INCREASE OVER THE PREVIOUS YEAR'S ASSESSMENT IS UNTUSTIFABLY WARRANTED.

THANK YOU FOR CONSIDERATION.





MATANUSKA-SUSITNA BOROUGH

Department of Finance Division of Assessment

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

To:

2025 Board of Equalization

Thru:

Art Godin, Acting Assessor

From:

Robert Tracy, Appraiser

Re:

Appeal #134

Property Owner:

Charles Kaucic

Account/Legal:

52120B03L010

Map No.:

WA 08

Date of Appraisal:

4/17/2025

Hearing Date:

4/30/2025

2025 Assessed Value

Original Value:

Adjusted Value:

Improvements: \$392,100

Improvements: \$257,400

Land:

\$38,000

Land: \$38,000

Total: \$430,100

Total: \$295,400

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 is located at 1930 N Laurel Drive in Laurel Estates II Subdivision.
- The property contains 1.05 acres and includes a well and septic.
- It includes a 4,128sf home and a 1,728sf detached shop.
- The home has 936sf of finished living area, 1024sf of unfinished addition, and 2064sf of unfinished deep basement.
- The home was originally built in 1982 but received a large addition in 2003 resulting in an overall effective age of 1992. The addition has remained unfinished to the present.
- The original portion of the home has builder-grade finishes. Most appear to be dated and are nearing the end of their economic life.
- The overall finish of the Subject is calculated to be 66% fin above grade with an 80% fin detached garage.

| Basis of the Appea | al: | | | |
|--------------------|-----------|------------|---------------|--|
| | ☐ Unequal | ☐ Improper | ☐ Undervalued | |

Concerns brought forth by the appellant:

- The Appellant states his property value is excessive.
- The Appellant points out the assessed value increased over 100%, despite no appreciable improvements being made to the property in the last year.
- The Appellant states he is retired, and on a fixed income.
- The Appellant states that he intends to make minor comfort improvements only and has no plans to finish the addition.

Discussion:

- A search was performed to identify sales of similar properties within the Greater Palmer/Central Core Area that occurred during 2024.
- All sales were from subdivisions that compete with the subject on the open market.
- A study of these properties supports the current assessed value of the subject.

The Comparative analysis is summarized as follows:

| Comparable Sales | Sale Price | Sale Date | Indicated Value |
|------------------|------------|-----------|-----------------|
| 1. 51344B04L007 | \$349,730 | 6-07-24 | \$346,200 |
| 2. 52350B03L001 | \$392,500 | 11-08-24 | \$348,200 |
| 3. 52488B01L008 | \$499,000 | 6-25-24 | \$309,300 |
| 4. 51630B04L008 | \$557,500 | 5-08-24 | \$398,200 |
| Subject Property | | | Assessed Value |
| 52120B03L010 | | | \$295,400 |

Comparable Sales Summary:

Emphasis was placed upon homes of similar age with detached garages. No sales were found of homes that sold with large unfinished above grade areas. Therefore, the comparables have been adjusted to account for the unfinished areas and functional obsolescence found in the Subject.

- Sale #1 is located at 3891 N Engstrom Road in Shorewood Subdivision, 2.5 miles from the Subject. This home was built in 1983, during the same general time frame as the Subject and it included basement area and a large, detached garage.
- Sale #2 is located at 351 W Ivory Drive in Prospect Park Subdivision, 8.5 miles from the Subject. It is a similar ranch design home built in 1982 with a large, detached garage. The finishes appear to be original but are in better condition than the Subject. The younger effective age of 1985 is deemed adequate to account for the minor condition differences.
- Sale #3 is located at 1430 N Ranch Road in Shadow Mountain Subdivision, 2.3 miles from the Subject. This home bracketed the upper end for living area size and garage size. Although originally built in 1984, the home received interior upgrades in more recent years which gave it a younger effective age.
- Sale #4 is located at 3005 N Polar Lane in Eagle Estates, 1 mile from the Subject. This home was built in 1984 and also received credit for kitchen and bath remodeling. It has superior quality finishes and is larger than the Subject. This property also included a detached garage.

Comments on basis for appeal

- The property value is excessive Based upon on-site observations and a thorough review of assessment records, all appropriate adjustments have been made.
- Appellant states that he is retired, and on a fixed income The Appellant is currently receiving the Senior Exemption on his property in the amount of \$279,720.
- It is the responsibility of the Assessment Division to value all properties equitably therefore we cannot take into account a property owner's age or work status in the valuation process.

Case facts:

- During the informal appeal period the Appellant stated the assessed value was too high and consented to an inspection of his property.
- This inspection confirmed that, despite the exterior appearance, the addition to the home is not complete but is only a shell. Inside it is open, with no partition walls, insulation, or mechanical rough-ins.
- This inspection also served to confirm the construction grade and condition of the home.
 It was discovered that there is no interior stairway access to the basement and the garage
 heating system was severely damaged. A large front deck was also added to the record at
 this time. Adjustments to our records were made accordingly and resulted in the current
 assessed value.

Conclusion:

- Common assumptions about the Subject were made initially. Inspection of the property was crucial to determine accurate information.
- The adjustments applied reduced the assessed value by \$98,900 for the unfinished above grade area, and \$11,400 for the unfinished garage components & estimated heating repairs, or \$110,300 total.
- An adjustment was also applied to account for the entrepreneurial incentive that is usually included in sales of unfinished homes.
- Every supportable adjustment to the record has been made
- The Sales Comparison study indicates that the subject is not overvalued and is assessed equitably with other similar properties in the MSB.
- The property owner has not supplied any evidence to indicate that the finalized assessed value is excessive or improper.

Recommendation:

• Uphold the 2025 Assessed Value:

Improvements: \$257,400

Land: \$ 38,000

Total: \$295,400

| ADDRESS 1903 N LAUREL DE 3938 N ENGSTROM RD 1 | APPELLANT'S NAME | CHARLES KAUCIC | COMP #1 | | COMP #2 | | COMP #3 | | COMP #4 | |
|---|---|------------------|-----------------------|--|------------------|--|-------------------|--|--------------------|--|
| ACCOUNT NO. \$21200031010 \$1340040000 \$150 \$2320001000 \$250 \$249000 \$36000 \$357500 \$36000 \$357500 \$36000 \$357500 \$36000 \$357500 \$36000 \$357500 \$36000 \$357500 | ADDRESS | 1903 N LAUREL DR | 3891 N ENGSTROM RD PI | C | 351 W IVORY DR P | ic | 1430 N RANCH RD P | ic | 3005 N POLAR LN P | ic |
| MAR | SUBDIVISION | LAUREL EST II | SHOREWOOD N | lap | PROSPECT PK N | Лар | SHADOW MTN N | 1ap | EAGLE EST ADD #2 N | Лар |
| SALE_PRICES S.349,730 S.397,500 S.499,000 S.587,500 S. | ACCOUNT_NO. | 52120B03L010 | 51344B04L007 St | ch | 52350B03L001 S | rch | 52488B01L008 S | rch | 51630B04L008 S | rch |
| Sydings W. AREA S301.00 S320.00 S320 | MAP | WA 8 | WA 8 | | WA 5 | | WA 9 | | WA 8 | |
| NAME | SALE_PRICES | | \$349,730 | | \$392,500 | | \$499,000 | | \$557,500 | |
| SALE_DATE 1/1/2025 6/7/2024 1/18/2025 5/8/2024 5/8/202 | \$/GROSS_LIV_AREA | | \$301.00 | | \$252.00 | | \$208.00 | | \$218.00 | |
| SALES,FINANCING_CONC | LAND_ASSESSED_VALUE | \$38,000 | \$38,000 | | \$38,000 | | \$38,000 | | \$40,000 | |
| TIME | SALE DATE | 1/1/2025 | 6/7/2024 | | 11/8/2024 | | 6/25/2024 | | 5/8/2024 | |
| DCATION | SALES/FINANCING_CONC | | | | | | | | | |
| DCATION | TIME | | | \$0 | | \$0 | | \$0 | | \$0 |
| VEEW PESIGN STYLE RANCH TRI-LEVEL RANCH TWO-STORY TWO-STORY CONST_TYPE FRAME FRAM | LOCATION | PALMER AREA | BOGARD RD AREA | | WASILLA AREA | | FOUR CORNERS AREA | | PALMER AREA | |
| VEW PESIGN STYLE RANCH TRI-LEVEL RANCH TWO-STORY TWO-STORY CONST_TYPE FRAME | SITE (ACRES) | 1.05 | 0.99 | \$0 | 1.12 | \$0 | 1.00 | \$0 | 1.30 | (\$2,000) |
| CONST_TYPE | | | | | | | | | | |
| CONST_QUAL AVERAGE A | DESIGN(STYLE) | RANCH | TRI-LEVEL | | RANCH | | TWO-STORY | | TWO-STORY | |
| CONDITION AVERAGE AVERAGE AVERAGE AVERAGE S. S. S. S. S. S. S. S | | | | | FRAME | | FRAME | | FRAME | |
| AGE | | | | | | | AVERAGE + | | AVERAGE | |
| CONDITION S S S S S S S S S | _ | | | (\$1,749) | | (\$5,888) | 1994 | (\$29,940) | 1988 | (\$16,725) |
| GROSS_LIVING_AREA 2064 1160 \$54,240 1560 \$30,240 2400 \$(\$20,160) 2558 \$(\$29,640) 2558 \$(\$29,640) 2558 2529,640 2400 2518 2529,640 2400 2518 2529,640 2 | | | | ****** | | Maria | | | S | The second |
| BASEMENT_INFINISHED 2064 0 \$41,280 | | 2064 | | \$54.240 | 1560 | \$30,240 | 2400 | (\$20,160) | 2558 | (\$29,640) |
| BASEMENT_FINISHED 0 528 (\$18,480) 0 \$0 0 \$0 \$0 \$0 \$0 \$0 | | | | | | A STATE OF THE PARTY OF THE PAR | | | | |
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| HAIF_BATHS 0 0 0 50 0 50 0 \$0 0 \$0 0 \$0 0 \$0 0 \$0 | _ | | | | | | 2 | | 2 | |
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Subject



