
Kenai Peninsula Borough

Board of Equalization

August 2, 2000

Board of Equalization

Borough Assembly Chambers, Soldotna, AK

CALL TO ORDER

The Kenai Peninsula Borough Assembly convened as a Board of Equalization on August 2, 2000, in the Assembly Chambers of the Borough Building in Soldotna, Alaska. Presiding Officer Popp called the hearing to order at 10:00 a.m.

There were present:

Bill Popp, Presiding
Paul Fischer
Grace Merkes

Tim Navarre
Pete Sprague
Drew Scalzi

comprising a quorum of the Board.

Absent:

Jack Brown (excused)
Chris Moss (excused)
Pat O'Brien (excused)

Also in attendance were:

Shane Horan, Director of Assessing
Jamie Shaw, KPB Senior Appraiser
John Simmons, Attorney for Assessing Department
Blaine Gilman, Attorney for BOE
Linda Murphy, Borough Clerk
Sherry Biggs, Deputy Borough Clerk

Presiding Officer Popp read the statement of procedures for the Board of Equalization hearings.

Borough Clerk Linda Murphy swore in all those present who provided testimony.

APPEAL NO. 2000-306 (POSTPONED)

Pixie A. Smith
Assessor's Parcel No. 119-124-18

APPEAL NO. 2000-307
Suneel Alaska Corporation/Hyundai

(Tape 1, 130)

MOTION: Navarre moved to delay the hearing until the appellant was present, as a representative from Suneel/Hyundai was expected.

MOTION PASSED: Without objection.

(Tape 2, 3000)

[Clerk's Note: A representative from Suneel was present and the appeal began at 2:40 p.m.]

Assessor's Parcel No. 145-025-04
Legal Description - T01N R01W S34 SW, T01N R01W S03
Those portions known as the Alaska Railroad Terminal,
Parcel 2, Contract 5335

Assessor's Parcel No. 145-025-05
Legal Description - T01N R01W S34 SW, T01S R01W S03
Those portions known as the Alaska Railroad Terminal,
Parcel 1-A per D 34 @ 559

Assessor's Parcel No. 145-025-08
Legal Description - T01N R01W S34 SW, T01S R01W S03
Those portions leased from the State of Alaska to Suneel by Doc 34 @ 574

(Tape 2, 3310)

Attorney Simmons noted that Mr. Young Jin Park did not have a notarized letter of authorization from the owner of record, Suneel Alaska Corp. et al to act on their behalf. Mr. Simmons also pointed out the issue of taxability should not be addressed by the Board of Equalization.

Presiding Officer Popp ruled the corporation must supply a corporate resolution denoting Mr. Park's authorization to act on behalf of Suneel Alaska Corporation. Mr. Popp suggested the appeal be postponed until the September 13, 2000 Board of Equalization hearing in Soldotna.

(Tape 3, 420)

MOTION: Sprague moved to postpone the hearing of Appeal 2000-307 until September 13, 2000, pending receipt of a corporate resolution, notarized letter of authorization, and with no new evidence submitted by either party.

VOTE ON MOTION:

Yes: Fischer, Merkes, Sprague, Scalzi, Popp

No: Navarre

Absent: O'Brien, Moss, Brown

MOTION PASSED: 5 Yes, 1 No, 3 Absent

APPEAL NO. 2000-501

(Tape 1, 230)

Muriel G. Richardson

Assessor's Parcel No. 119-040-08

Legal Description - Cooper Landing Group US Survey 2526, Parcel 1 of Lot 8

The appellant, Muriel G. Richardson, asked that her husband be allowed to represent her in this matter. Mr. Richardson felt both the land and improvements were excessively valued. Mr. Richardson discussed the items included in their exhibits.

ASSESSOR’S PRESENTATION

(Tape 1, 588)

Jamie Shaw, KPB Senior Appraiser, provided an overview of the valuation as determined by the Assessing Department.

Board Member Navarre asked Mr. Shaw to respond to Mr. Richardson’s concerns as outlined in his exhibits. Mr. Shaw explained the mass appraisal approach, the median valuation, and that the effective age of a house does differ from the actual age of a structure.

APPELLANT’S REBUTTAL

(Tape 1, 1765)

Mr. Richardson said they considered their structure a cabin, not a residential home. They have a loft with no walls, not an upper half story. Mr. Richardson asked that only a nearby sale be used as the comparable property, not several properties in the Cooper Landing area.

ASSESSOR’S REBUTTAL

(Tape 1, 2185)

Mr. Shaw asked Mr. Richardson why he wished to ignore the second land sale. Mr. Richardson said the nearby sale, adjacent to his property, was the best comparable. Mr. Shaw asked the appellant if a fee appraisal had been done on their property. Mr. Richardson said an appraisal had not been done.

QUESTIONS BY THE BOARD OF EQUALIZATION

(Tape 1, 2340)

Board members then asked questions of both the appellant and Assessing Department.

With no further questions, Presiding Officer Popp closed the hearing on the Richardson appeal.

(Tape 2, 500)

MOTION:

Merkes moved to decrease the borough assessor’s valuation by \$13,800 for a total of \$132,000 (\$60,800 for land and \$71,200 for improvements) for the property described as Assessor’s Parcel No. 119-040-08, for the reason the appellant, Muriel G. Richardson, had presented evidence that the loft should not be valued as a second story upper half.

VOTE ON MOTION TO REDUCE
ASSESSOR’S VALUATION:

Yes:

Navarre, Fischer, Merkes, Sprague, Scalzi,
Popp

No:

None

Absent:
MOTION PASSED:

Moss, O'Brien, Brown
6 Yes, 0 No, 3 Absent

APPEAL NO. 2000-506

(Tape 2, 900)

Frank Kapelari
Assessor's Parcel No. 119-280-38
Legal Description - Bean Creek Subdivision Addition No. 9, Lot 11

[Clerk's Note: Board Member Fischer was not available for the Kapelari hearing.]

The appellant, Frank Kapelari, requested the opportunity to present additional evidence. The Assessor had no objection to the submittal of additional written information. Presiding Officer Popp ruled it would be admissible. There were no objections by the other members of the Board of Equalization.

Mr. Kapelari felt a newly erected communications tower on an adjacent parcel lowered his property value. He had photos of the tower and requested those be admitted as evidence. The Assessor was mute on the point of acceptance or denial of new evidence. Presiding Officer Popp ruled the photos as admissible and they were viewed by the members of the Board of Equalization and the Assessing Department.

ASSESSOR'S PRESENTATION

(Tape 2, 1315)

Jamie Shaw, KPB Senior Appraiser, provided an overview of the valuation as determined by the Assessing Department.

APPELLANT'S REBUTTAL

(Tape 2, 1790)

Mr. Kapelari said bringing power to his proposed building site would cost approximately \$10,000.

QUESTIONS BY THE BOARD OF EQUALIZATION

(Tape 2, 1820)

Board members then asked questions of both the appellant and Assessing Department.

With no further questions, Presiding Officer Popp closed the hearing on the Kapelari appeal.

(Tape 2, 2320)

MOTION:

Scalzi moved to reduce the assessor's valuation by \$10,000 for the property described as Assessor's Parcel No. 119-280-38, for a total assessment of \$47,600 for the reason the appellant stated an excessive cost would be incurred in supplying power to his building site.

VOTE ON MOTION TO REDUCE
ASSESSOR'S VALUATION:

Yes:

Scalzi

No:

Navarre, Merkes, Popp, Sprague

Absent:

Moss, O'Brien, Fischer, Brown

MOTION FAILED:

1 Yes, 4 No, 4 Absent

MOTION:

Navarre moved to uphold the assessor's valuation of the property described as Assessor's Parcel No. 119-280-38, for a total assessment of \$57,600 for the reason the appellant, Frank Kapelari, failed to prove excessive, unequal or improper valuation.

VOTE ON MOTION TO UPHOLD
ASSESSOR'S VALUATION:

Yes:

Navarre, Merkes, Popp, Sprague

No:

Scalzi

Absent:

Moss, O'Brien, Fischer, Brown

MOTION PASSED:

4 Yes, 1 No, 4 Absent

APPEAL NO. 2000-502

(Tape 3, 475)

Lyman and Gladys Nichols

Assessor's Parcel No. 119-100-30

Legal Description -

A tract of land bounded on the north by the Sterling Highway and on the west by Nichols Subdivision and on the south by Kenai Lake and on the east by Lot 8 of the Alex Bolam Homestead Subdivision

The appellant, Lyman Nichols, was not present nor did he submit any written documentation other than the original appeal.

ASSESSOR'S PRESENTATION

(Tape 3, 525)

Jamie Shaw, KPB Senior Appraiser, provided an overview of the valuation as determined by the Assessing Department.

QUESTIONS BY THE BOARD OF EQUALIZATION

(Tape 3, 660)

Board Member Navarre asked why the entire parcel was classified as lakefront instead of the front portion as frontage and a back portion as view property. Mr. Shaw stated the 4.9 acre parcel could be subdivided by the owner as such, and the Assessing Department could then make such a valuation. Until the property was subdivided, the Assessing Department must calculate the entire parcel as a lakefront lot.

With no further questions, Presiding Officer Popp closed the hearing on the Nichols appeal.

MOTION:

(Tape 3, 1365)

Sprague moved to uphold the borough assessor's valuation of \$511,000 (\$394,500 for land and \$116,500 for improvements) for the property described as Assessor's Parcel No. 119-100-30, for the reason the appellant, Lyman Nichols, had not presented sufficient evidence to prove unequal, excessive or improper valuation.

VOTE ON MOTION TO UPHOLD
ASSESSOR'S VALUATION:

Yes:

Sprague, Popp

No:

Merkes, Scalzi, Navarre, Fischer

Absent:

Moss, O'Brien, Brown

MOTION FAILED:

2 Yes, 4 No, 3 Absent

MOTION:

(Tape 3, 1550)

Navarre moved to reduce the borough assessor's valuation of the raw land to \$308,100 and uphold the valuation for the land features at \$5,000 and improvements at \$116,500 for a total assessed value of \$429,600 for the property described as Assessor's Parcel No. 119-100-30, for the reason the Assessing Department had excessively valued the lakefront parcel.

VOTE ON MOTION TO REDUCE
ASSESSOR'S VALUATION:

Yes:

Navarre, Merkes, Scalzi

No:

Fischer, Sprague, Popp

Absent:

Moss, O'Brien, Brown

MOTION FAILED:

3 Yes, 3 No, 3 Absent

MOTION:

(Tape 3, 2165)

Merkes moved to reduce the borough assessor's valuation of the raw land to \$294,000 and uphold the valuation for the land features at \$5,000 and improvements at \$116,500 for a total assessed value of \$411,000 for the property described as Assessor's Parcel No. 119-100-30, for the reason the Assessing Department had excessively valued the lakefront parcel.

VOTE ON MOTION TO REDUCE
ASSESSOR'S VALUATION:

Yes:

Merkes, Scalzi, Fischer

No:

Navarre, Sprague, Popp

Absent:

Moss, O'Brien, Brown

MOTION FAILED:

3 Yes, 3 No, 3 Absent

(Tape 3, 2455)

MOTION:

Navarre moved to reduce the borough assessor's valuation of the raw land to \$340,100 and uphold the valuation for the land features at \$5,000 and improvements at \$116,500 for a total assessed value of \$461,600 for the property described as Assessor's Parcel No. 119-100-30, for the reason the Assessing Department had excessively valued the lakefront parcel.

VOTE ON MOTION TO REDUCE
ASSESSOR'S VALUATION:

Yes:

Navarre, Merkes, Popp, Scalzi

No:

Fischer, Sprague

Absent:

Moss, O'Brien, Brown

MOTION PASSED:

4 Yes, 2 No, 3 Absent

APPEAL NO. 2000-503 (POSTPONED)

Charles Behlke

Assessor's Parcel No. 119-110-02

Legal Description - US Survey 2362 - HES 238

APPEAL NO. 2000-505

(Tape 3, 2690)

Joseph D. Smith

Assessor's Parcel No. 119-270-01

Legal Description - Recreation Estates - A replat of Bean Creek Subdivision Tract B, Lot 1

The appellant, Joseph D. Smith, was not present nor did he submit any written documentation other than the original appeal.

ASSESSOR'S PRESENTATION

(Tape 3, 2730)

Jamie Shaw, KPB Senior Appraiser, provided an overview of the valuation as determined by the Assessing Department.

QUESTIONS BY THE BOARD OF EQUALIZATION

(Tape 3, 2955)

With no questions from the Board of Equalization, Presiding Officer Popp closed the hearing on the Smith appeal.

MOTION:

Navarre moved to uphold the borough assessor's land valuation of \$25,900 for the property described as Assessor's Parcel No. 119-270-01, for the reason the appellant, Joseph D. Smith, had not presented sufficient evidence to prove unequal, excessive or improper valuation.

**VOTE ON MOTION TO UPHOLD
ASSESSOR'S VALUATION:**

Yes:

Navarre, Merkes, Fischer, Scalzi, Sprague,
Popp

No:

None

Absent:

Moss, O'Brien, Brown

MOTION PASSED:

6 Yes, 0 No, 3 Absent

APPEAL NO. 2000-504

(Tape 3, 3055)

Robert L. and Jean R. Onstott

Assessor's Parcel No. 119-170-07

Legal Description - West Quartz Creek Unit Alaska State Land Survey 85-339

The appellant, Robert Onstott, was not present nor did he submit any written documentation other than the original appeal.

ASSESSOR'S PRESENTATION

(Tape 3, 3095)

Jamie Shaw, KPB Senior Appraiser, provided an overview of the valuation as determined by the Assessing Department. Mr. Shaw noted the Assessing Department had adjusted the property from lakefront to riverfront classification.

QUESTIONS BY THE BOARD OF EQUALIZATION

Board members asked questions of the Assessing Department regarding the appellants' claim they had no legal access to the water. Mr. Shaw said they certainly had access because the tract in front of their property was dedicated as "public access."

With no further questions, Presiding Officer Popp closed the hearing on the Onstott appeal.

(Tape 3, 3715)

MOTION:

Navarre moved to uphold the borough assessor's valuation of \$128,200 (\$90,200 for land and \$38,000 for improvements) for the property described as Assessor's Parcel No. 119-170-07, for the reason the appellant, Robert Onstott, had not presented sufficient evidence to prove unequal, excessive or improper valuation.

VOTE ON MOTION TO UPHOLD
ASSESSOR'S VALUATION:

Yes: Navarre, Fischer, Merkes, Sprague, Scalzi,
Popp
No: None
Absent: Moss, O'Brien, Brown
MOTION PASSED: 6 Yes, 0 No, 3 Absent

APPEAL NO. 2000-507

(Tape 4, 125)

Michael and Linda Gephardt
Assessor's Parcel No. 119-290-04
Legal Description - Shackleford Creek Subdivision Amended, Lot 28

Assessor's Parcel No. 119-290-07

Legal Description - Shackleford Creek Too, Lot 29-B

The appellant, Michael Gephardt, was not present at the hearing, which began at 4:25 p.m., nor did he submit any written documentation other than the original appeal.

[Clerk's Note: Mr. & Mrs. Gephardt were present at 10:00 a.m., but due to a work-related emergency, Mr. Gephardt was called back to work at 10:25 a.m. Mr. Gephardt stated there was a power outage in the Moose Pass/Cooper Landing area. This was confirmed with Chugach Electric Association.]

(Tape 4, 195)

MOTION: Navarre moved to postpone the hearing on
Appeal 2000-507 until September 13, 2000.

VOTE ON MOTION TO POSTPONE:

Yes: Navarre, Fischer, Merkes, Sprague, Scalzi,
Popp
No: None
Absent: Moss, O'Brien, Brown
MOTION TO POSTPONE PASSED: 6 Yes, 0 No, 3 Absent

REQUEST FOR LATE FILING OF APPEAL

(Tape 4, 255)

Mr. F. DeWayne Craig asked the Board for consideration in accepting a late filed appeal. KPB Appraiser Dennis Mueller was present and offered testimony on the circumstances leading to this situation.

MOTION: Navarre moved to allow the late filing of an
appeal by F. Dwayne Craig with the receipt of
all appeal papers filed no later than August 7,
2000, at the Clerk's Office, to be heard
September 13, 2000.

VOTE ON MOTION TO EXTEND FILING DATE:

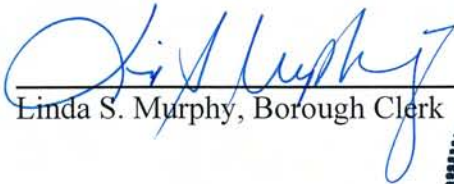
Yes: Navarre, Fischer, Merkes, Sprague, Scalzi,
Popp
No: None
Absent: Moss, O'Brien, Brown
MOTION TO EXTEND FILING PASSED: 6 Yes, 0 No, 3 Absent

ADJOURNMENT

(Tape 4, 790)

The hearing was adjourned at 4:45 p.m.

I certify the above represents an accurate summary of the Board of Equalization hearing of August 2, 2000.


Linda S. Murphy, Borough Clerk

