



**BOE MEETING / HEARING**  
Thursday, May 18, 2023 at 5:30 PM

**AGENDA**

*In compliance with the Americans with Disabilities Act, individuals needing special accommodations / during this meeting should notify the City of Dillingham at 907-842-5212 at least three working days before the meeting.*

**MEETING INFORMATION**

**AMENDED AGENDA III**

**BOARD OF EQUALIZATION**

**CITY HALL COUNCIL CHAMBERS / 5:30 p.m.**

Limited Seating Available 141 Main Street, Dillingham, AK 99576 (907) 842-5212

This meeting will also be available at the following online location:

<https://us02web.zoom.us/j/85795207424?pwd=TEhEb095WU5Lcmt4NEh2MINLbWxTd09>

Meeting ID: 857 9520 7424; participant #, passcode: 935590

Or dial (346) 248-7799, or (669) 900-6833

**CALL TO ORDER**

**ROLL CALL**

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF AGENDA**

**ASSESSOR'S COMMENTS**

**APPEALS FOR CONSIDERATION**

**Personal Property Appeals**

*Personal Property Appeals Settled*

- [1.](#) PP23-01; Dray
- [2.](#) PP23-02; Wahl
- [3.](#) PP23-03; Most
- [4.](#) PP23-05; Friss-Mikkelson

**Real Property Appeals**

*Real Property Appeals Settled*

- [5.](#) RP23-01A; Tubbs

- [6.](#) RP23-01B; Tubbs
- [7.](#) RP23-01B; Tubbs
- [8.](#) RP23-02; Hurley
- [9.](#) RP23-03; Wahl
- [10.](#) RP23-04; Heyano
- [11.](#) RP23-05; McGill and Muhic
- [12.](#) RP23-06; Wiard
- [13.](#) RP23-07; Wiard
- [14.](#) RP23-08; Wiard
- [15.](#) RP23-09; Norden
- [16.](#) RP23-10; Elliot
- [17.](#) RP23-11; Tucker
- [18.](#) RP23-12; Tucker
- [19.](#) RP23-13; Ekuk Properties, LLC
- [20.](#) RP23-14; Ball
- [21.](#) RP23-15; Ball & Ekuk Properties, LLC
- [22.](#) RP23-16; Ekuk Properties, LLC
- [23.](#) RP23-17; Nixon-Luckhurst
- [24.](#) RP23-19; Folsom

*Real Property Appeals Not Settled*

- [25.](#) RP23-18; McCambly

**Late-Filed Appeals for BOE Consideration**

- [26.](#) Dylan Braund
- [27.](#) Antonio Arena

**CITIZEN DISCUSSION** (Prior Notice or Agenda Items)

**COMMITTEE COMMENTS**

**ADJOURNMENT**

# Personal Property

## Settled Appeals

PP 23-01



City of Dillingham

RECEIVED

FEB 28 2023

Property Assessment Appeal Form

CITY OF DILLINGHAM

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.

Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us.

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 101198

Prop Id. 101198-001

Property Owner Casey Dray

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box P.O. Box 415

City Dillingham State AK Zip 99576

Contact Phone Number (907) 744-8576 Email Address casaydray@yahoo.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

High time engine no annual

Table with 3 rows: Assessor Value from Notice, Owners Estimate of Value, Purchase Price of Property

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X \_\_\_\_\_  
 Signature of Owner/Agent

Casey Day  
 \_\_\_\_\_  
 Print Name

X  2-28-23  
 \_\_\_\_\_  
 Date

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

BILLINGHAM  
ASSESSOR'S REVIEW FORM

CASEY DA  
Section . Item 1.

APPEAL # AP 23-01  
PROPERTY ID# 101198

1) Assessor's Decision

From: \$39,700 -  
To: \$12,000 -

Total  
\$39,700 -  
\$12,000 -

Assessor's reason for decision: THE SUBJECT PROPERTY IS A 1978 CESSNA 152 AIRCRAFT WITH HIGH TIME ENGINE.  
RECOMMEND ADJUSTMENT TO \$12,000 - TO REFLECT PRESENT AIRWORTHINESS STATUS.

23 February 2023  
Date Received

[Signature]  
Decision Made By

12 MAY 2023  
Date

Approved By

2)

- Mail
- Telephone
- In Person

Date Notified  
15 MAY 2023 - (email attached)  
10 AM 12 MAY '23 MSG -

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.  
I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature]  
Signature of owner or authorized agent

12 MAY 2023  
Date

A. ERICKSON - CONTRACT  
Print Name ASSESSOR'S OFFICE



City of Dillingham

Property Assessment Appeal Form

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 101429

Property Owner GUST & LINDA WAHL

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 949

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-1944 Email Address akbluebird@aol.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

According to previous determination.

Table with 3 rows: Assessor Value from Notice (\$31,015.00), Owners Estimate of Value (\$7,500.00), Purchase Price of Property (Price unknown, Purchase Date unknown)

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES       NO

*Information has been provided to the city.*

If yes, appraisal date: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

I intend to submit additional information within the required time limit.

My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X *Linda Casale*  
Signature of Owner/Agent

X 4/8/2023  
Date

*Linda Casale*  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.



ASSESSOR'S REVIEW FORM

APPEAL # 2023-05

PROPERTY ID# 101429

1) Assessor's Decision

From: \$ 31,015 ->

Total  
\$ 31,015 -

To: \$ 7,500 - \$

\$ 7,500 -

Assessor's reason for decision: VALUE WAS ESTABLISHED UPON APPEAL IN 2022.

THE SUBJECT FV IS A 1977 ROBERTS ETL NOTTER WITH LOW MARKETABILITY DUE TO AGE, CONSTRUCTION, AND CURRENT PHYSICAL CONDITION.

APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

8 APRIL 2023  
Date Received

[Signature]  
Decision Made By

12 MAY 2023  
Date

Approved By

2)

Date Notified

- Mail
- Telephone
- In Person

9:50 AM 12 MAY 2023

TELEPHONIC - 9:50 AM 12 MAY 2023

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature] - for appellant 12 MAY 2023  
Signature of owner or authorized agent Date

A. ERICKSON CONTRACT  
Print Name ASSESSOR'S OFFICE



City of Dillingham

Property Assessment Appeal Form

PP23-03

Section . Item 3.

APR 14 2023

CITY OF DILLINGHAM

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.

Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us.

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 101675 101675-003

Property Owner Charles Most

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 325

City Westport State WA Zip 98595

Contact Phone Number Email Address

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued) I think you skipped the decimal.
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

old beat up aluminum boat built in 1979. Survey 5-6-21 enclosed

Table with 3 rows: Assessor Value from Notice (\$390,953), Owners Estimate of Value (\$40-50 thousand), Purchase Price of Property (Price 110,000, Purchase Date 6/27/2017)



ASSESSOR'S REVIEW FORM

APPEAL # 2023-05

PROPERTY ID# 101675

1) Assessor's Decision

	Land	Improvements	Total
From:	<u>\$390,953 -</u>	<u>\$</u>	<u>\$390,953 -</u>
To:	<u>\$40,000 -</u>	<u>\$</u>	<u>\$40,000 -</u>

Assessor's reason for decision: SUBJECT FV IS A 1979 CURRY (ALUMINUM/DIESEL).  
IT HAS NO IMPROVEMENTS (OTHER THAN STOCK MANUFACTURE)  
IT HAS LOW MARKETABILITY POTENTIAL IN THE PRESENT  
FISHERY.

DISCUSSED APPEAL WITH APPELLANT AND RECOMMENDED  
A DOWNWARD ADJUSTMENT TO REFLECT MARKET AND  
CURRENT PHYSICAL CONDITION.

APPELLANT CONCURRED, APPEAL RESOLVED AND  
WITHDRAWN.

14 APRIL 2023

Date Received

[Signature]  
 Decision Made By

12 MAY 2023

Date

Approved By

2)

Date Notified

- Mail
- Telephone
- In Person

9:20 AM - 12 MAY 2023

TELEPHONIC - 9:20 AM - 12 MAY 2023

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature] - for appellant  
 Signature of owner or authorized agent

11 MAY 2023  
 Date

A. ERICKSON - CONTRACT  
 Print Name ASSESSOR'S OFFICE



City of Dillingham

PP23-05

Receive

Section . Item 4.

MAY 02 2023

Property Assessment Appeal Form

City of Dillingham

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 101227 N. SOUND. FIU KAMI SEA 24' HEARDING BEACH SEINE SKIFF

Property Owner KANUKANAK FISHERIES, INC

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 13031 8th AVE NW

City SEATTLE State WA Zip 98177

Contact Phone Number 206-915-6024 Email Address gv53ti@gmail.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

THERE HASN'T BE A FISHERY IN NORTH SOUND IN 12 YRS. + NO OTHER USE IN AK, NO HEARDING FISHING

Table with 3 rows: Assessor Value from Notice (\$35,924), Owners Estimate of Value (\$), Purchase Price of Property (Price \$10,000.00, Purchase Date 3-3)

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_


5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

x   
 Signature of Owner/Agent  
PAUL FRELS-MIKKELSEN  
 Print Name

x 4-28-  
 Date

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

ASSESSOR'S REVIEW FORM

APPEAL # 2023-05

PROPERTY ID# 101227

1) Assessor's Decision

From: \$35,924 -

Total \$35,924 -

To: \$7,500 -

\$7,500 -

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT.

SUBJECT IS A DATED ALUMINUM HERRING SKIFF - WITH "TIMED-OUT" OUTBOARDS. MARKETABILITY POTENTIAL IS LOW DUE TO OVER ABUNDANCE OF SKIFFS AND LOW DEMAND WITHIN THE LIMITED HERRING RELATED FISHERY.

RECOMMENDED A DOWNWARD ADJUSTMENT. APPELLANT CONCURRED. APPEAL RESOLVED AND WITHDRAWN.

2 MAY 2023  
Date Received

[Signature]  
Decision Made By

12 MAY 2023  
Date

Approved By

2)

Date Notified

- Mail
- Telephone
- In Person

10:31 AM 12 MAY 2023

TELEPHONIC - 10:31 AM - 12 MAY 2023

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature] - for appellant  
Signature of owner or authorized agent

12 MAY 2023  
Date

A. ERICKSON CONTRACT  
Print Name ASSESSOR'S OFFICE

# REAL PROPERTY APPEALS SETTLED





**City of Dillingham**

**Property Assessment Appeal Form**

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.  
 Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).  
 Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. Parcel 2-200-136  
 Appeal #RP23-01A (mailed my appeal March 21 by certified mail, received response from the City on May 5, 2023 with a letter dated 5/2/23)

**Property Owner** Lila B. Tubbs

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1807 Kanakanak Road

City Dillingham State Alaska Zip 99576-0052

Contact Phone Number 907-843-1393 Email Address cnlnt907@gmail.com

**1. Why are you appealing your value? Check ONE and provide a detailed explanation below:**

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

**2. You must provide specific reasons and provide information supporting the item checked above:**

This process is backwards, as the taxing authority, the City should have to prove the valuation, not the other way around. This property has had no significant improvements since the assessor did a walk through back in 2019. The basement is unfinished, with original carpeting and windows, and exposed ceilings. The well gets tested at least 2 times per year by the State for possible well contamination from fire retardant used at the local airport. +

<b>Assessor Value from Notice</b>	\$ 231,500	
<b>Owners Estimate of Value</b>	\$ 207,200 (the value from 2020)	
<b>Purchase Price of Property</b>	Price n/a	Purchase Date n/a

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price
Unknown			

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit. *Not very much time afforded people.*
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X Lila B. Tubbs  
Signature of Owner/Agent

X 05/08/2023  
Date

Lila B. Tubbs  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 5.

Case No.# 2023-01 (A) Property Owner Lila B. Tubbs

Property ID 2-200-136

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>50,300</u>	\$ <u>181,200</u>	\$ _____	\$ <u>231,500</u>
TO	\$ <u>50,300</u>	\$ <u>171,200</u>	\$ _____	\$ <u>221,500</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend adjusting the building value to reflect well contamination Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/17/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accept via cell phone	<u>5/17/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106



**City of Dillingham**

**Property Assessment Appeal Form**

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.  
 Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).  
 Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. Parcel 2-200-138  
 Appeal #RP23-01B (mailed my appeal March 21 by certified mail, received response from the City on May 5, 2023 with a letter dated 5/2/23)

**Property Owner** Lila B. Tubbs

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1801 Kanakanak Road

City Dillingham State Alaska Zip 99576-0052

Contact Phone Number 907-843-1393 Email Address cnInt907@gmail.com

**1. Why are you appealing your value? Check ONE and provide a detailed explanation below:**

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

**2. You must provide specific reasons and provide information supporting the item checked above:**

This property was once an auto garage. It has no running water or sewage, and has been closed for business since the 1980s-early 90s. No improvements have been made to this property since 2020.

<b>Assessor Value from Notice</b>	\$ 42,600	
<b>Owners Estimate of Value</b>	\$ 41,500 (the value from 2020)	
<b>Purchase Price of Property</b>	Price <u>n/a</u>	Purchase Date <u>n/a</u>

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price
Unknown			

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$\_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit. *Not very much time afforded people.*
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X Lila B. Tubbs  
Signature of Owner/Agent

X 05/08/2023  
Date

Lila B. Tubbs

Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 6.

Case No.# 2023-01 (B) Property Owner Lila B. Tubbs

Property ID 2-200-138

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>20,300</u>	\$ <u>22,300</u>	\$ _____	\$ <u>42,600</u>
TO	\$ <u>20,300</u>	\$ <u>22,300</u>	\$ _____	\$ <u>42,600</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend no change in the assessed value.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)	Date Notified	Date Notified
Mail	_____	Email _____
Telephone	<u>5/17/2023</u>	In Person _____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

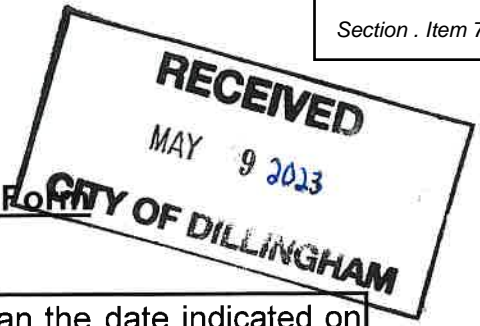
Accept via cell phone	<u>5/17/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106



City of Dillingham

Property Assessment Appeal Form



This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.

Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. Parcel 2-200-140

Appeal #RP23-01C (mailed my appeal March 21 by certified mail, received response from the City on May 5, 2023 with a letter dated 5/2/23)

Property Owner Lila B. Tubbs

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 436 Birch Lane

City Dillingham State Alaska Zip 99576-0052

Contact Phone Number 907-843-1393 Email Address cnInt907@gmail.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

C&L Apartments have been closed since March 2019, over 4 years. No tenants have lived in the building since (accept a caretaker). No significant improvements have been made to the property during that time, dating back to 2020. This property is also subject to water testing (at least twice annually) due to possible ground water contamination due to fire retardant use at the local airport.

Assessor Value from Notice	\$ 372,700 (a \$43,300 increase in 2 years!)	
Owners Estimate of Value	\$ 329,400 (the value from 2020)	
Purchase Price of Property	Price n/a	Purchase Date n/a

3. THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.

Comparable Sales:		Recent sales of similar property (within three years)	
Property Sold	Owner/Address	Date of Sale	Sale Price
Unknown			

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. Has property been appraised within the last five years?

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

5. You may submit additional information to support your appeal of the assessed value.

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Please check the following statement that applies to your intentions:

I intend to submit additional information within the required time limit. *Not very much time afforded people.*

My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.

X Lila B. Tubbs  
Signature of Owner/Agent

X 05/08/2023  
Date

Lila B. Tubbs

Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.



**ASSESSOR'S REVIEW FORM**

Section . Item 7.

Case No.# 2023-01 (C) Property Owner Lila B. Tubbs

Property ID 2-200-140

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>49,900</u>	\$ <u>322,800</u>	\$ _____	\$ <u>372,700</u>
TO	\$ <u>49,900</u>	\$ <u>287,900</u>	\$ _____	\$ <u>337,800</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend adjusting building value to reflect well contamination, minor siding and walkway root. Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/17/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accept via cell phone	<u>5/17/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106

PP2302

Section . Item 8.

RECEIVED

APR 4 2023

CITY OF DILLINGHAM



City of Dillingham

Property Assessment Appeal Form

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 1-020-200
Lot Size: 2AC; Lot: 2A; BLK:2; Subdivision: LARS D NELSON; Plat#.81-15; District: Bristol Bay 307

Property Owner Alannah A. Hurley

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1488

City Dillingham State AK Zip 99576

Contact Phone Number 9078431633 Email Address girlasue@gmail.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

My property value assessed for 2023 is \$373,300 and in 2022 it was \$343,900 (an increase of \$29,400). I have made no improvements or changes that would justify this increase and would like an explanation of why there was such a substantial increase. I was informed by the City staff that there was a comprehensive increase for all residential property assessments but it's unclear to me how this happened with no explanation.

Table with 3 rows: Assessor Value from Notice (\$ 373,300.00), Owners Estimate of Value (\$), Purchase Price of Property (Price \$250,000.00, Purchase Date May 2014)

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales:		Recent sales of similar property (within three years)	
Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**  
 YES      NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X \_\_\_\_\_ X 4-3-2023  
 Signature of Owner/Agent Date  
 Alannah Hurley  
 Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 8.

Case No.# 2023-02 Property Owner Alannah A. Hurley

Property ID 1-020-200

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>48,800</u>	\$ <u>324,500</u>	\$ _____	\$ <u>373,300</u>
TO	\$ <u>48,800</u>	\$ <u>295,100</u>	\$ _____	\$ <u>343,900</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend adjusting the building value to reflect leaking roof; missing siding on dormers; building age/wear. Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	_____	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

_____	_____	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106



City of Dillingham

Property Assessment Appeal Form

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 2-191-843 PARCEL NUMBER 000 811-000

Property Owner GUST K. & LINDA C. WAHL

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 949

City Dillingham, State AK Zip 99576

Contact Phone Number 907-843-1964 Email Address akbluebird@aol.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
[X] My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

The house is substandard housing, and piecemeal construction, antiquated. Next to ARMSTRONGS dump.

Table with 3 rows: Assessor Value from Notice (\$83,100.00), Owners Estimate of Value (\$20,000.00), Purchase Price of Property (Price UNKNOWN, Purchase Date UNKNOWN)

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

Linda C. Wahl  
Signature of Owner/Agent

X 8 APR 23  
Date

Linda C. Wahl  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 9.

Case No.# 2023-03 Property Owner Gust K. & Linda C. Wahl

Property ID 2-191-843

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>15,800</u>	\$ <u>67,300</u>	\$ _____	\$ <u>83,100</u>
TO	\$ <u>15,800</u>	\$ <u>19,800</u>	\$ _____	\$ <u>35,600</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend - correcting the assessed value - cabin was picked up on the wrong lot. Removed cabin values. Values adjusted accordingly.

\_\_\_\_\_ Martins Onskulis 5/16/2023  
Date Received Decision Made By Date

2) 

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/12/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Agreed via cell phone 5/12/2023  
Signature of Owner or Agent Date Signed Print Name

CLK106

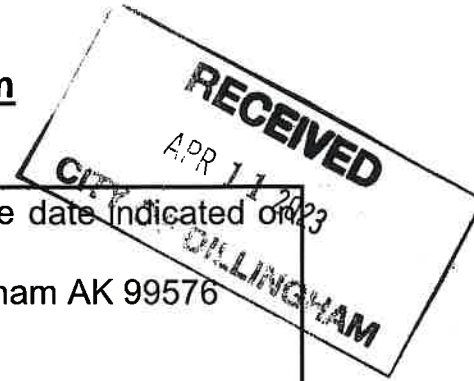


City of Dillingham

RP23-04

Section . Item 10.

Property Assessment Appeal Form



This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 102898
CREEKSIDE B L-1, PLAT #2000-07
1-132-360
000737-000

Property Owner ALVIN D HEYANO & KAREN L SHELDEN

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 948

City DILLINGHAM State ALASKA Zip 99576

Contact Phone Number 907-843-0770 Email Address dean\_heyano@hotmail.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

The 2023 assessment is \$17,500 more than the revised 2022 assessment and there have been no improvements to the house. There is no explanation for the increase.

Table with 3 rows: Assessor Value from Notice (\$228,500), Owners Estimate of Value (\$), Purchase Price of Property (Price, Purchase Date)



3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X Alvin D Heyano  
Signature of Owner/Agent

X April 11, 2023  
Date

Alvin D Heyano  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 10.

Case No.# 2023-04 Property Owner Alvin Heyano & Karen L Shelden

Property ID 1-132-360

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>36,200</u>	\$ <u>192,300</u>	\$ _____	\$ <u>228,500</u>
TO	\$ <u>36,200</u>	\$ <u>192,300</u>	\$ _____	\$ <u>228,500</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend no change in the assessed value.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/17/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

<u>Accept via cell phone</u>	<u>5/17/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106

RP23-05

Rec Section . Item 11.



City of Dillingham

APR 11 2023

Property Assessment Appeal Form

City of Dillingham

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 161319 Parcel # 2-191-760 000659-000

Property Owner David McGill and Theresa Muhic

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 481

City Dillingham State Alaska Zip 99576

Contact Phone Number 907-842-1007 Email Address muhict@yahoo.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

Please see attachment.

Table with 2 columns: Value Type and Amount. Rows include Assessor Value from Notice (\$283,600), Owners Estimate of Value (\$263,800), and Purchase Price of Property.

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales:		Recent sales of similar property (within three years)	
Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES     NO

If yes, appraisal date: May 13, 2022    Appraised value: \$ 263,800

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

I intend to submit additional information within the required time limit. Photos

My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

x David McGill Theresa Mubic  
Signature of Owner/Agent

x April 10, 2023  
Date

David McGill and Theresa Mubic  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 11.

Case No.# 2023-05 Property Owner David McGill & Theresa Muhic

Property ID 2-191-760

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>83,900</u>	\$ <u>199,800</u>	\$ _____	\$ <u>283,600</u>
TO	\$ <u>83,900</u>	\$ <u>180,000</u>	\$ _____	\$ <u>263,800</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend adjusting the value to reflect recent roof damage and unfinished portions of the house. Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/17/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

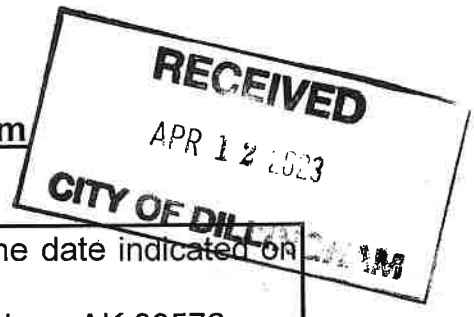
<u>Accept via cell phone</u>	<u>5/17/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106



City of Dillingham

Property Assessment Appeal Form



This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 1-240-310 000 825-000 101 441

Property Owner Daniel P. Wiard

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 35

City Dly. State AK Zip 99576

Contact Phone Number 843-1376 Email Address snagf@ychoo.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

Table with 3 rows: Assessor Value from Notice (\$305,400), Owners Estimate of Value (\$200,000), Purchase Price of Property (\$75,000, Purchase Date 2/19/90 in 2014)

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales: Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. Has property been appraised within the last five years?

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

5. You may submit additional information to support your appeal of the assessed value.

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Please check the following statement that applies to your intentions:

I intend to submit additional information within the required time limit.

My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.

X *Daniel P. Wiard*  
Signature of Owner/Agent

X 4-11-23  
Date

Daniel P. Wiard  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 12.

Case No.# 2023-06 Property Owner Daniel P. Ward

Property ID 1-240-310

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>43,400</u>	\$ <u>262,000</u>	\$ _____	\$ <u>305,400</u>
TO	\$ <u>43,400</u>	\$ <u>176,800</u>	\$ _____	\$ <u>220,200</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. After reviewing your appeal we recommend adjusting value for the shop building to reflect current condition; apartment upstairs is unfinished. Adjusted value for one single family unit to salvage value. No value for container vans. Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/17/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accept via cell phone	<u>5/17/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106



RP.07



City of Dillingham

Property Assessment Appeal Form

RECEIVED  
APR 12 2023  
CITY OF DILLINGHAM

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.  
Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 2-213-410 101441  
000824-000

Property Owner Daniel P. Wiard

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 35

City Dillingham State AK Zip 99576

Contact Phone Number 843-1376 Email Address snagypt@yahoo.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

*While there have been no improvements made on this parcel in over ten years, the assessment value of \$0 in 2020 and in 2021 jumped to \$3000 in 2022.*

Assessor Value from Notice	\$ 39,600	
Owners Estimate of Value	\$ 30,000	
Purchase Price of Property	Price- <i>inheritance</i>	Purchase Date <i>N/A</i>

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales: Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

x *Daniel P. Ward*  
Signature of Owner/Agent

x April 11, 2023  
Date

Daniel P. Ward  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 13.

Case No.# 2023-07 Property Owner Daniel P. Ward

Property ID 2-213-410

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>36,600</u>	\$ <u>3,000</u>	\$ _____	\$ <u>39,600</u>
TO	\$ <u>36,600</u>	\$ <u>-</u>	\$ _____	\$ <u>36,600</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. After the review - recommended adjusting value for shed to \$0. Values adjusted accordingly.

\_\_\_\_\_ Martins Onskulis 5/16/2023  
Date Received Decision Made By Date

2) Date Notified Date Notified  
Mail \_\_\_\_\_ Email \_\_\_\_\_  
Telephone 5/17/2023 In Person \_\_\_\_\_

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accept via cell phone 5/17/2023  
Signature of Owner or Agent Date Signed Print Name

CLK106

RP-08



City of Dillingham

RECEIVED  
APR 12 2023  
CITY OF DILLINGHAM

Property Assessment Appeal Form

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.  
Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 2-213-420 101441  
000826000

Property Owner Daniel P. Wiard

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 35

City D/g. State AK Zip 99576

Contact Phone Number 843-1376 Email Address snaypt@cyakw.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

The Improvement value was raised from an assessed value of \$135,900 in 2020 and in 2021 to a value of \$157,000 for 2022. There have been no improvements to this property in well over 3 years. Deterioration is such that it needs new plumbing + Electric.

Assessor Value from Notice	\$	202,000
Owners Estimate of Value	\$	150,000
Purchase Price of Property	Price	\$ 90,000
	Purchase Date	Aug. 2012

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales: Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

x *Daniel P. Wiard*  
Signature of Owner/Agent

x April 11, 2023  
Date

Daniel P. Wiard  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 14.

Case No.# 2023-08 Property Owner Daniel P. Ward

Property ID 2-213-420

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>45,000</u>	\$ <u>157,000</u>	\$ _____	\$ <u>202,000</u>
TO	\$ <u>45,000</u>	\$ <u>105,000</u>	\$ _____	\$ <u>150,000</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. After reviewing your appeal we recommend adjusting building value to reflect its current condition. Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/17/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accept via cell phone	<u>5/17/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106

RP23-09



City of Dillingham

Property Assessment Appeal Form

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. Parcel # 2-172-210 160625 000833-000

Property Owner Gail L. Norden

Gail is currently staying with me, Christina Wissbaum (daughter), for medical reasons. All correspondence for this Mailing Address for all correspondence relating to this appeal: appeal should be directed as below. \*EMAIL PREFERRED METHOD\*

Street Address or PO Box PO Box 446013

City Aurora State CO Zip 80044

Contact Phone Number 720-708-9021 Email Address c\_w2015@outlook.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

Lot 3 land overvalued due to unusable space of DOT easement. Lot 3 divided in half lengthwise for easement.

Table with 3 rows: Assessor Value from Notice (\$ 20,300), Owners Estimate of Value (\$ 10,500 or less), Purchase Price of Property (Price, Purchase Date)

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales:		Recent sales of similar property (within three years)	
Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

\*NOTE: If incomplete- willing to work with City of Dillingham Assessor for additional information needed for the appeal.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X Gail L. Norden  
 Signature of Owner/Agent  
Gail L. Norden  
 Print Name

X 04/12/23  
 Date

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.



ASSESSOR'S REVIEW FORM

Case No.# 2023-09 Property Owner Gail L. Norden

Property ID 2-172-210

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>20,300</u>	\$ <u>153,900</u>	\$ _____	\$ <u>174,200</u>
TO	\$ <u>13,800</u>	\$ <u>153,900</u>	\$ _____	\$ <u>167,700</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. After reviewing your appeal we recommend adjusting land value to reflect DOT easement. Original lot size from plat 78-12 10,903 SF. DOT easement 47.2x84.65=3,995SF. 10,903 SF - 3,995 SF = 6,907 SF x \$2.00 = \$13,800. Values adjusted accordingly.

\_\_\_\_\_ Martins Onskulis 5/16/2023  
Date Received Decision Made By Date

2) \_\_\_\_\_ Date Notified \_\_\_\_\_ Date Notified \_\_\_\_\_  
Mail \_\_\_\_\_ Email 05/17/23  
Telephone \_\_\_\_\_ In Person \_\_\_\_\_

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Gail L. Norden 05/17/23 Gail L. Norden  
Signature of Owner or Agent Date Signed Print Name

RP23-10



City of Dillingham

Property Assessment Appeal Form

RECEIVED  
APR 18 2023  
CITY OF DILLINGHAM

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.  
Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 1-140-120 103338  
2134 Aleknagik Lake Road 000 505-000

Property Owner Stephen & Jill Elliott

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 370H Haleba Place

City Honolulu State HI Zip 96821

Contact Phone Number 907-843-2418 Email Address steveandjillelliott@gmail.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

This is a multi-family residence which makes is difficult to find comparable sales in the region. This property has not improved in value, and has in fact decreased, since the last assessment. Furthermore, visual inspection of the building shows considerable damage due to weather. The quote we obtained to replace the siding and windows is \$80,000. These repair costs significantly lower the property value as-is. We agree that the land value is correctly assessed.

Assessor Value from Notice	\$ 427,700
Owners Estimate of Value	\$ 375,000 (Please see attached photos and quotes.)
Purchase Price of Property	Price \$237,000 Purchase Date 2012

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales:		Recent sales of similar property (within three years)	
Property Sold	Owner/Address	Date of Sale	Sale Price
	There are no comparable sales of multi-family homes in the region.		

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. Has property been appraised within the last five years?

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

5. You may submit additional information to support your appeal of the assessed value.

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Please check the following statement that applies to your intentions:

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.

x Ariel Elliott \_\_\_\_\_ x 4/13/23  
Signature of Owner/Agent Date

Jill + Stephen Elliott  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 16.

Case No.# 2023-10 Property Owner Stephen & Jill Elliott

Property ID 1-140-120

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>35,000</u>	\$ <u>392,700</u>	\$ _____	\$ <u>427,700</u>
TO	\$ <u>35,000</u>	\$ <u>340,000</u>	\$ _____	\$ <u>375,000</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal and submitted documents - recommend adjusting building value to owners estimated value. Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/17/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accept via cell phone	<u>5/17/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106

RP23-11



City of Dillingham

Property Assessment Appeal Form

RECEIVED APR 13 2023 CITY OF DILLINGHAM

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 101422 2-162-040 060 804-600

Property Owner THOMAS TUCKER PATRICIA TUCKER

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box P.O. Box 1109

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-1127 Email Address chaseone@outlook.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
[X] My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

The assessment states that \$19,100 - of improvements was done last year no improvements have been made

Table with 3 rows: Assessor Value from Notice (\$169,600), Owners Estimate of Value (\$150,500 SAME AS LAST YEAR), Purchase Price of Property (Price, Purchase Date)

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X Patricia Tucker  
Signature of Owner/Agent

X April 6, 2023  
Date

PATRICIA TUCKER  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 17.

Case No.# 2023-11 Property Owner Thomas & Patricia Tucker

Property ID 2-162-040

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>68,000</u>	\$ <u>101,600</u>	\$ _____	\$ <u>169,600</u>
TO	\$ <u>68,000</u>	\$ <u>101,600</u>	\$ _____	\$ <u>169,600</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend no change in the assessed value.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/18/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

<u>Accept via cell phone</u>	<u>5/18/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106



# City of Dillingham

## Property Assessment Appeal Form

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.  
 Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).  
 Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 101422 1-020-610  
000803-000

Property Owner THOMAS TUCKER PATRICIA TUCKER

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1109

City DILLINGHAM State AK Zip 99576

Contact Phone Number 907-843-1127 Email Address chaseone@outlook.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

THE ASSESSMENT STATED WE HAD DONE \$24,900 IN IMPROVEMENTS THIS LAST YEAR. WE HAVE DONE NO IMPROVEMENTS

Assessor Value from Notice	\$ 323,800 -	
Owners Estimate of Value	\$ 298,900 - SAME AS LAST YEAR	
Purchase Price of Property	Price	Purchase Date



3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$\_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X Patricia Tucker  
Signature of Owner/Agent

X April 6, 2023  
Date

PATRICIA TUCKER  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 18.

Case No.# 2023-12 Property Owner Thomas & Patricia Tucker

Property ID 1-020-600

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>50,400</u>	\$ <u>273,400</u>	\$ _____	\$ <u>323,800</u>
TO	\$ <u>50,400</u>	\$ <u>273,400</u>	\$ _____	\$ <u>323,800</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend no change in the assessed value.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)	Date Notified	Date Notified
Mail	_____	Email _____
Telephone	<u>5/18/2023</u>	In Person _____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accept via cell phone	<u>5/18/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106

RP23-13



City of Dillingham

Property Assessment Appeal Form



This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 100179 2-200-090 000 324-000

Property Owner EKUK PROPERTIES, LLC

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 542

City DILLINGHAM State ALASKA Zip 99576

Contact Phone Number 907-843-1685 Email Address FWA@AK.NET

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

PROPERTY WAS PURCHASED FOR 400,000.00 IN 2011... THE ONLY IMPROVEMENTS MADE WERE FINISHING 2 ADDITIONAL APARTMENTS THAT WERE ALREADY FRAMED IN AT TIME OF PURCHASE... ASSESSOR VALUE FROM NOTICE \$ 905,400.00 OWNERS ESTIMATE OF VALUE \$ 828,800.00 PURCHASE PRICE OF PROPERTY Price 400,000.00 Purchase Date 9-21-2011

AT 2023 ASSESSORS VALUE.

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$\_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X \_\_\_\_\_  
Signature of Owner/Agent

X 4-10-2023  
Date

GERALD C. BALL  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 19.

Case No.# 2023-13 Property Owner Ekuk Properties, LLC

Property ID 2-200-090

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>62,400</u>	\$ <u>843,000</u>	\$ _____	\$ <u>905,400</u>
TO	\$ <u>62,400</u>	\$ <u>766,400</u>	\$ _____	\$ <u>828,800</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal and discussion with the property owner - we recommend adjusting building value to owners estimated value.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/18/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accepts via cell phone	<u>5/18/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106



City of Dillingham

Property Assessment Appeal CITY OF DILLINGHAM

RP 23-14

Section . Item 20.

RECEIVED APR 13 2023 CITY OF DILLINGHAM

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 100719 2-162-670 000 168-000

Property Owner GERALD BALL

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 542

City DILLINGHAM State ALASKA Zip 99576

Contact Phone Number 907-843-1685 Email Address FWA@AK.NET

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

PROPERTY WAS PURCHASED FOR 150,000.00 IN 2013. THE ONLY IMPROVEMENTS MADE WERE UPDATING THE SEWER LINES IN 2022. ACCORDING TO THE CITY OF DILLINGHAM THIS PROPERTY VALUE HAS INCREASED AT A RATE OF 24,340.00 PER YEAR TO REACH THE CURRENT 2023 ASSESSORS VALUE.

Table with 3 rows: Assessor Value from Notice (\$243,400.00), Owners Estimate of Value (\$228,300.00), Purchase Price of Property (Price 150,000.00, Purchase Date MAY 15, 2013)

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$\_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X *E. C. Ball*  
Signature of Owner/Agent

X 4-10-2023  
Date

ERARD C. BALL  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 20.

Case No.# 2023-14 Property Owner Gerald Ball

Property ID 2-162-670

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>77,200</u>	\$ <u>166,200</u>	\$ _____	\$ <u>243,400</u>
TO	\$ <u>77,200</u>	\$ <u>151,100</u>	\$ _____	\$ <u>228,300</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend adjusting building value to reflect typical wear/age of the building. Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/18/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accepts via cell phone	<u>5/18/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106

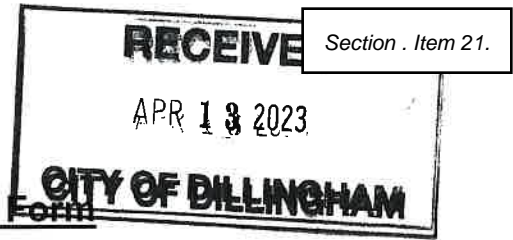


RP23-15



City of Dillingham

Property Assessment Appeal Form



This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 100179 2-192-170 000326-000

Property Owner GERALD BAUL / ERUK PROPERTIES, LLC

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 542

City DILLINGHAM State ALASKA Zip 99576

Contact Phone Number 907-843-1685 Email Address FWA@AK.NET

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

PROPERTY WAS PURCHASED FOR 299,576.73 IN 2011. MINIMAL IMPROVEMENTS HAVE BEEN MADE OVER THE LAST 12 YEARS LIKE PAINTING THE OUTSIDE, ADDING GRAVEL TO THE PARKING LOT, AND UPGRADING THE WATER PUMP. ACCORDING TO THE CITY OF DILLINGHAM THIS PROPERTY VALUE HAS INCREASED AT A RATE OF 11,776.94 PER YEAR TO REACH THE 2023 ASSESSORS VALUE. THE CITY PROVIDES VERY MINIMAL...

Table with 3 rows: Assessor Value from Notice (\$440,900.00), Owners Estimate of Value (\$405,100.00), Purchase Price of Property (299,576.73) and Purchase Date (4-20-2011).

IF ANY, ROAD MAINTENANCE ON SQUARE CREEK ROAD.

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$\_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

I intend to submit additional information within the required time limit.

My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X *Gerald C. Bau*  
Signature of Owner/Agent

X 4-10-23  
Date

GERALD C. BAU  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 21.

Case No.# 2023-15 Property Owner Gerald Ball

Property ID 2-192-170

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>48,300</u>	\$ <u>392,600</u>	\$ _____	\$ <u>440,900</u>
TO	\$ <u>48,300</u>	\$ <u>392,600</u>	\$ _____	\$ <u>440,900</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. After reviewing your appeal we recommend no change in the assessed value

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/18/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accepts via cell phone	<u>5/18/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106

RP-16

Section . Item 22.



### City of Dillingham

### Property Assessment Appeal Form

RECEIVED  
APR 13 2023  
CITY OF DILLINGHAM

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.  
Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 100179 2-171-351  
000325-000

Property Owner EKUK Properties LLC

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 542

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-1685 Email Address fwa@ak.net

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

PROPERTY WAS PURCHASED FOR 200,000 IN 2010. MINIMAL IMPROVEMENTS HAVE BEEN MADE OVER THE LAST 13 YEARS LIKE PAINTING THE OUTSIDE AND ADDING A DECK TO THE PATIO DOOR AREA. ACCORDING TO THE CITY OF DILLINGHAM THIS PROPERTY VALUE HAS INCREASED AT A RATE OF

Assessor Value from Notice	\$	<u>689,100.</u>
Owners Estimate of Value	\$	<u>632,400</u>
Purchase Price of Property	Price	<u>200,000</u>
	Purchase Date	<u>8/31/2010</u>

37,615.00 PER YEAR TO REACH THE 2023 ASSESSOR'S VALUE.

THE CITY PROVIDES NO ROAD MAINTENANCE MY PROPERTY. I PAY THIS AT MY EXPENSE

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

**Comparable Sales:** Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$\_\_\_\_\_

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X *Gerald C. Ball*  
Signature of Owner/Agent

X 4-10-2023  
Date

GERALD C. BALL  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 22.

Case No.# 2023-16 Property Owner Ekuk Properties LLC

Property ID 2-171-351

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>65,300</u>	\$ <u>623,800</u>	\$ _____	\$ <u>689,100</u>
TO	\$ <u>65,300</u>	\$ <u>567,100</u>	\$ _____	\$ <u>632,400</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. After reviewing your appeal we recommend adjusting building value to owners estimated value. Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

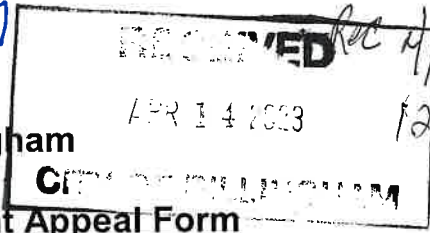
	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	<u>5/18/2023</u>	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

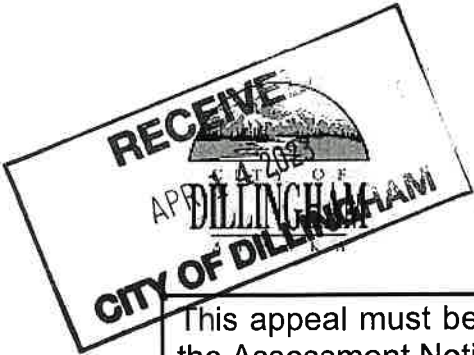
Accepts via cell phone	<u>5/18/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106

RP23-17



Section . Item 23.



City of Dillingham

Property Assessment Appeal Form

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. \_\_\_\_\_ Parcel Number: 1-140-060 Lot Size: 2:AC; Lot: 5; BLK:1; Subdivision COHO; Plat#: 80-13; District : Bristol Bay - 307 101345 000696-000

Property Owner Crystal Nixon-Luckhurst

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 405 City Dillingham State AK Zip 99576 Contact Phone Number 907-843-0427 Email Address nixonrae@hotmail.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued) My assessed value is unequal to similar property. My property value was valued improperly. (Incorrectly) My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

There have been no improvements since the last assessment; if anything it is older and the value is going down.

Table with 3 rows: Assessor Value from Notice (\$ 335,400), Owners Estimate of Value (\$ 309,100), Purchase Price of Property (Price 225,000, Purchase Date 9/2004)

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales:		Recent sales of similar property (within three years)	
Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES       NO

If yes, appraisal date: a few years ago Appraised value:\$ 309,100

5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X   
 Signature of Owner/Agent  
 Crystal Nixon-Luckhurst  
 Print Name

X 4/14/2023  
 Date

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.



**ASSESSOR'S REVIEW FORM**

Section . Item 23.

Case No.# 2023-17 Property Owner Crystal Nixon-Luckhurst

Property ID 1-140-060

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>45,700</u>	\$ <u>289,700</u>	\$ _____	\$ <u>335,400</u>
TO	\$ <u>45,700</u>	\$ <u>250,000</u>	\$ _____	\$ <u>295,700</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal and discussion with the property owner - corrected errors on the tax card. Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)	Date Notified	Date Notified
Mail	_____	Email <u>5/17/2023</u>
Telephone	_____	In Person _____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accepts via email	<u>5/17/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106



### City of Dillingham

## Property Assessment Appeal Form

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.  
 Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).  
 Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. \_\_\_\_\_  
 2110 Aleknagik Lake Road  
 1-140-350

**Property Owner** Folsom James, Folsom Diane

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 444

City Dillingham State AK Zip 99576

Contact Phone Number 843-1910 or 843-1365 Email Address akfolsoms@yahoo.com

**1. Why are you appealing your value? Check ONE and provide a detailed explanation below:**

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

**2. You must provide specific reasons and provide information supporting the item checked above:**

Property improvement is listed as 19,600. There is only a storage shed that is 8'x4' valued at 300.00. Please correct the improvement value to 300.00. When we purchased the property it had a trailer on it that we thought we could rehab. But it was a total loss and has been completely removed. I am attaching pictures taken on 4/18/23.

<b>Assessor Value from Notice</b>	\$ 49,600	
<b>Owners Estimate of Value</b>	\$ 30,300	
<b>Purchase Price of Property</b>	Price 45,000	Purchase Date 03/21/2022

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales:	Recent sales of similar property (within three years)		
Property Sold	Owner/Address	Date of Sale	Sale Price
I dont know of any comparable properties			

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES  NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

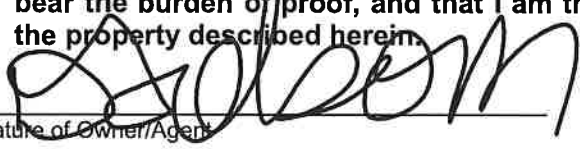
5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

**Please check the following statement that applies to your intentions:**

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X   
Signature of Owner/Agent

X 4/18/23  
Date

Diane Folsom  
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**ASSESSOR'S REVIEW FORM**

Section . Item 24.

Case No.# 2023-19 Property Owner James & Diane Folsom

Property ID 1-140-350

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>30,000</u>	\$ <u>19,600</u>	\$ _____	\$ <u>49,600</u>
TO	\$ <u>30,000</u>	\$ <u>-</u>	\$ _____	\$ <u>30,000</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property.

After reviewing your appeal - trailer is gone, lot is vacant. Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)	Date Notified	Date Notified
Mail	_____	Email _____
Telephone	<u>5/12/2023</u>	In Person _____

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

Accepted via Cell phone	<u>5/12/2023</u>	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106

# Real Property Appeals Not Settled



City of Dillingham

Property Assessment Appeal Form



Section . Item 25.

RP23-18

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 101428
Nerka III B4 L1

Property Owner Karen M. McCambly

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 891 -4009 Teal Lane

City Dillingham State Alaska Zip 99576

Contact Phone Number 907-843-2137 Email Address kmccambly66@gmail.com

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

Value increased w/out repairs. required to sell as 1 bedroom (is not a 2 bedroom) through a bank. I've not had a 40 ft container van since 2020 & the outside power sources aren't functional. Oven is non functional, fridge and dishwasher need replaced. Addition (accounted for in 2016) is not properly attached, there is interior/exterior finish work required, electrical concerns, there is no longer a functioning porch (using pallets), it's not weatherized properly etc. EXAMPLES INCLUDED.

Table with 3 rows: Assessor Value from Notice (\$180K), Owners Estimate of Value (\$80,000), Purchase Price of Property (\$70,500) and Purchase Date (05/2010)

★ HAS BEEN COMPARED TO 2 BR SALES... IS A 1BR ★  
w/ LOFT

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales:		Recent sales of similar property (within three years)	
Property Sold	Owner/Address	Date of Sale	Sale Price

→ UNABLE TO FIND PROPER INFO, ←

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. Has property been appraised within the last five years?

YES     NO

If yes, appraisal date: 03/06/2020 Appraised value: \$ 188,000 (see page 5)

HAD ALSO PUT \$190K ON COVER \*SEE NOTE REGARDING APPRAISAL.

5. You may submit additional information to support your appeal of the assessed value.

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Please check the following statement that applies to your intentions:

I intend to submit additional information within the required time limit.

My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.

X K-McC  
Signature of Owner/Agent

Karen M. McCambly

Print Name

X 04/14/2023  
Date

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

**CITY OF DILLINGHAM**  
PO Box 889  
Dillingham, AK 99576



**2019 REAL PROPERTY ASSESSMENT NOTICE**

Date: March 15, 2019

Luke Villnave  
PO Box 891  
Dillingham, AK 99576

Account #: 101428

Legal Description	Assessed Value		Exemption		Adjusted Assessed Value
	Improvement	Land	Type	Max Amount	
Nerka III B4 L1	99,400	30,000			129,400
<b>Total Adjusted Assessed Value</b>					<b>129,400</b>

**THIS IS NOT A BILL**

Your property tax bill will be mailed in July. This is your notice of the valuation of your property which will be used to calculate your 2019 property tax bill.

1. All real and personal property not expressly exempt by the Dillingham Municipal Code is subject to annual taxation at its full and true value
2. If you disagree with the assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
3. A separate appeal form must be filed for each property in question.
4. Appeal forms are available at City Hall and on the City's website at [www.dillinghamak.us](http://www.dillinghamak.us) under Forms and Permits.
5. The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
6. A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.

Please contact the City of Dillingham at 907-842-5211 if you need more information



# 2023 ASSESSMENT NOTICE

City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576



## THIS IS NOT A BILL

Your property tax bill will be mailed in July. This is your notice of the valuation of your property which will be used to calculate your property tax bill.

**Please contact the City of Dillingham at 842-5211 if you need more information**

MCCAMBLY D KAREN  
PO BOX 891  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
4009 TEAL LN	1-131-380	3/15/2023	4/14/2023

Legal Description
Lot Size: 40240 SF; Lot: 1; BLK: 4; Subdivision: NERKA III; Plat#: 81-9; District: Bristol Bay - 307

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$30,000	\$150,000	\$180,000
Exemptions			\$0
<b>Taxable Value</b>	<b>\$30,000</b>	<b>\$150,000</b>	<b>\$180,000</b>

- If you disagree with this assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, [www.dillinghamak.us](http://www.dillinghamak.us) under Forms and Permits.
- **A separate appeal from must be filed for each property in question.**
- **Appeal must be received or postmarked by the appeal deadline.**

City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691

Karen M. McCambly  
P.O. Box 891  
Dillingham, AK 99576  
[kmccambly66@gmail.com](mailto:kmccambly66@gmail.com)  
(907) 843-2137

City of Dillingham  
ATTN: City Clerk's Office  
P.O. Box 889  
Dillingham, AK 99576

04/14/2023

To whom it may concern,

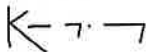
I did not pay my previous taxes as I missed the short appeal window. I do not agree with the way that properties are assessed. I would like to use my last home appraisal as an example. Please see the notes on page five of his report regarding his awareness of the legal issues and not being qualified about repairs etc.

At the time of the appraisal, I was going through a divorce. The accessor was being escorted by my ex husband's friend/previous co-worker. They had a private conversation without me after we did the walk around. The value provided was not accepted in Court due to the circumstances of the report.

There are many repairs that need to be done to bring the value up to what the City is assessing it at including bedrooms. There are limited resources i.e. labor and prices of materials are going up. I am considering flying in a certified professional to service my electrical needs etc.

I suggest that the City reconsider the tax on fisherman and recreational users i.e. camps on Nushagak etc. I urge the communities to come up with an agreement that can benefit us all. I am a single mother and because I am a property owner does not mean that I should be subjected to these unfair rates.

Respectfully,



Karen M. McCambly

## APPRAISAL OF REAL PROPERTY



### LOCATED AT

4009 Teal Lane  
Dillingham, AK 99576  
Lot 1, Block 4, Nerka III

### FOR

Karen Villnave  
4009 Teal Lane  
Dillingham, AK

### OPINION OF VALUE

190,000

### AS OF

03/06/2020

### BY

Jeffrey C Barrus, SRA  
AK Appraisals  
P.O. Box 113384  
Anchorage, AK 99511  
(907) 947-7639  
jcbarrus@gmail.com

AK Appraisals  
P.O. Box 113384  
Anchorage, AK 99511

March 9, 2020

Karen Villnave  
4009 Teal Lane  
Dillingham, AK 99576

Re: Property: 4009 Teal Lane  
Dillingham, AK 99576  
Borrower: Karen Villnave  
File No.: Villnave

In accordance with your request, we have appraised the above referenced property. The report of that appraisal is attached.

The purpose of this appraisal is to estimate the market value of the property described in this appraisal report, as improved, in unencumbered fee simple title of ownership.

This report is based on a physical analysis of the site and improvements, a locational analysis of the neighborhood and city, and an economic analysis of the market for properties such as the subject. The appraisal was developed and the report was prepared in accordance with the Uniform Standards of Professional Appraisal Practice.

The value conclusions reported are as of the effective date stated in the body of the report and contingent upon the certification and limiting conditions attached.

It has been a pleasure to assist you. Please do not hesitate to contact me or any of my staff if we can be of additional service to you.

Sincerely,



Jeffrey C Barrus, SRA

Uniform Residential Appraisal Report

Villnave
File # 20JB077

Form containing sections: SUBJECT, CONTRACT, NEIGHBORHOOD, SITE, IMPROVEMENTS. Includes property address (4009 Teal Lane), borrower (Karen Villnave), and various appraisal details.

# Uniform Residential Appraisal Report

Villnave  
File # 20JB077

There are <b>3</b> comparable properties currently offered for sale in the subject neighborhood ranging in price from \$ <b>89,000</b> to \$ <b>280,000</b>					
There are <b>3</b> comparable sales in the subject neighborhood within the past twelve months ranging in sale price from \$ <b>287,500</b> to \$ <b>420,000</b>					
FEATURE	SUBJECT	COMPARABLE SALE # 1	COMPARABLE SALE # 2	COMPARABLE SALE # 3	
Address <b>4009 Teal Lane Dillingham, AK 99576</b>		3221 Wood River Rd Dillingham, AK 99576		600 Gauthier Way Dillingham, AK 99576	
Proximity to Subject		2.91 miles E		2.24 miles E	
Sale Price		\$ 287,500		\$ 210,000	
Sale Price/Gross Liv. Area		\$ 153.37 sq.ft.		\$ 182.14 sq.ft.	
Data Source(s)		AKMLS#19-15541;DOM 2		AKMLS#18-3863;DOM 27	
Verification Source(s)		Public Records		Public Records	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment
Sales or Financing	ArmLth	0 ArmLth	0	0 ArmLth	0
Concessions	FHA;2500	0 Conv;2500	0	0 FHA;5000	0
Date of Sale/Time	s11/19;c09/19	0 s07/18;c04/18	0	0 s07/18;c06/18	0
Location	N;Res;	N;Res;		N;Res;	
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple	
Site	40320 sf	1.53 ac	-5,000	18295 sf	+8,000
View	N;Res;	B;Wtr;	-5,000	N;Res;	
Design (Style)	DT2;Two-Story	DT2;Two-Story v	0	DT2;Two-Story	
Quality of Construction	Q4	Q4		Q4	
Actual Age	38	39	0	9	-14,500
Condition	C4	C4		C3	-15,000
Above Grade	Total Bdrms. Baths	Total Bdrms. Baths	-6,000	Total Bdrms. Baths	-3,000
Room Count	5 2 1.0	5 2 2.0	0	5 2 1.0	0
Gross Living Area	1,027 sq.ft.	824 sq.ft.	+8,120	1,150 sq.ft.	-4,920
Basement & Finished Rooms Below Grade	OsF	600sf600sf in 1rr1br0.0ba1o	-18,000	OsF	
Functional Utility	Average	Average		Average	
Heating/Cooling	0 Toyo	OHWBB	0	0 FWA	0 OHWBB
Energy Efficient Items	Typical	Typical		Typical	
Garage/Carport	2dw	2gd2dw	-10,000	2dw	
Porch/Patio/Deck	None	Deck	0	None	
Appliances	R/O,D,G,V,Rf	Similar	0	Similar	0
Fireplace/Wood Stove	Wood Stove	Wood Stove		None	+2,000
Amenities	Sd(2),Sna,Stg	Shed	+2,000	Shed	+2,000
Net Adjustment (Total)			\$ -33,880		\$ -22,420
Adjusted Sale Price of Comparables		Net Adj. 11.8 % Gross Adj. 18.8 %	\$ 253,620	Net Adj. 10.7 % Gross Adj. 22.1 %	\$ 187,580
				Gross Adj. 13.9 %	\$ 224,580
<input checked="" type="checkbox"/> did <input type="checkbox"/> did not research the sale or transfer history of the subject property and comparable sales. If not, explain					
My research <input type="checkbox"/> did <input checked="" type="checkbox"/> did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.					
Data Source(s) <b>AKMLS, Public Records</b>					
My research <input type="checkbox"/> did <input checked="" type="checkbox"/> did not reveal any prior sales or transfers of the comparable sales for the year prior to the date of sale of the comparable sale.					
Data Source(s) <b>AKMLS, Public Records</b>					
Report the results of the research and analysis of the prior sale or transfer history of the subject property and comparable sales (report additional prior sales on page 3).					
ITEM	SUBJECT	COMPARABLE SALE #1	COMPARABLE SALE #2	COMPARABLE SALE #3	
Date of Prior Sale/Transfer					
Price of Prior Sale/Transfer					
Data Source(s)	AKMLS, Public Records	AKMLS, Public Records	AKMLS, Public Records	AKMLS, Public Records	
Effective Date of Data Source(s)	03/07/2020	03/07/2020	03/07/2020	03/07/2020	
Analysis of prior sale or transfer history of the subject property and comparable sales <span style="float: right;">No sales or transfers of the subject were noted in the past 3 years. No sales history could be found for the comparables used within the last year. Alaska is a non-disclosure state, resulting in limited prior transfer information.</span>					
Summary of Sales Comparison Approach <span style="float: right;">See attached addendum.</span>					
Indicated Value by Sales Comparison Approach \$ <b>188,000</b>					
Indicated Value by: Sales Comparison Approach \$ <b>188,000</b> Cost Approach (if developed) \$ <b>146,942</b> Income Approach (if developed) \$					
The sales comparison approach to value was given primary weight in the analysis. The cost approach was developed but given minimal weight due to the lack of reliable building costs. In addition, market participants do not rely upon it for an indication of market value in this area. The income approach was considered but not used because insufficient data exists to form an accurate income analysis.					
This appraisal is made <input type="checkbox"/> "as is", <input type="checkbox"/> subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed, <input checked="" type="checkbox"/> subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed, or <input type="checkbox"/> subject to the following required inspection based on the extraordinary assumption that the condition or deficiency does not require alteration or repair: The subject has a failed septic system and a contaminated well. Both issues need to be resolved to maximize market value.					
Based on a complete visual inspection of the interior and exterior areas of the subject property, defined scope of work, statement of assumptions and limiting conditions, and appraiser's certification, my (our) opinion of the market value, as defined, of the real property that is the subject of this report is \$ <b>188,000</b> , as of <b>03/06/2020</b> , which is the date of inspection and the effective date of this appraisal.					

# Uniform Residential Appraisal Report

Villnave  
File # 20JB077

**Note:** The appraiser is not a qualified structural expert, code compliance inspection, home inspector, environmental inspector, or mold expert and assumes no responsibility in this regard; appropriate authorities must be consulted if such determinations are needed. The appraiser provides an opinion of value. The appraisal does not guarantee that the property is free of defects or environmental problems. The appraiser performs an inspection of visible and accessible areas only. The appraiser is not required to move furniture, consequently, interior surfaces may not have been fully observed due to the presence of furniture and personal belongings. Additionally, in some instances interior inspections are not performed. All aspects of the property, not visible, or not otherwise disclosed to the appraiser, are presumed to be typical and adequate.

It is assumed that the square footage reported on MLS, AMDS or public records for the comparable sales is correct. In cases where there are discrepancies, efforts were made to verify the square footage with the listing agent or original appraiser. This cannot always be verified and is therefore an extraordinary assumption of this appraisal. Should new data be presented for any comparable sale regarding amenities, square footage, basement area, etc. the appraiser reserves the right to amend this appraisal analysis.

**Exposure Time**  
Under current market conditions, the reasonable exposure time for the subject property would have been approximately 4-6 months. This is based on the analyses of historical market trends in the general area and takes into account the size, condition and price range of the subject property and surrounding area. It presupposes that the listed price would have been at or near the appraised value. It also assumes aggressive professional marketing by reputable local real estate offices.

**Intended User**  
The Intended User of this appraisal report is the homeowner(s) who have requested this service in potential legal matters. No other users or uses are identified.

**Prior Services**  
I have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.

ADDITIONAL COMMENTS

**COST APPROACH TO VALUE (not required by Fannie Mae)**

Provide adequate information for the lender/client to replicate the below cost figures and calculations.  
Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value) The land value was estimated using the limited vacant land sales from the subject market area. The cost approach was given no weight due to the lack of relevant building cost data for the property.

ESTIMATED <input type="checkbox"/> REPRODUCTION OR <input checked="" type="checkbox"/> REPLACEMENT COST NEW	OPINION OF SITE VALUE .....	= \$	30,000
Source of cost data Marshall Swift, L.P., Builder Cost Estimates	DWELLING 1,027 Sq.Ft. @ \$ 135.00 .....	= \$	138,645
Quality rating from cost service Average Effective date of cost data 12/2020	0 Sq.Ft. @ \$ .....	= \$	
Comments on Cost Approach (gross living area calculations, depreciation, etc.)	Sbttl Extrs .....	= \$	10,000
Cost and depreciation is estimated from Marshall & Swift Estimator	Garage/Carport 506 Sq.Ft. @ \$ 30.00 .....	= \$	15,180
along with local builder cost estimates. Cost approach is typically not weighted by market participants therefore is not believed to be a meaningful or useful method in this market. This method & the conclusions shown should not be relied upon to measure the amount of insurance coverage as it will not guarantee that a property is fully insured.	Total Estimate of Cost-New .....	= \$	163,825
Estimated Remaining Economic Life (HUD and VA only) 41 Years	Less Physical Functional External		
	Depreciation 51,883 .....	= \$(	51,883)
	Depreciated Cost of Improvements .....	= \$	111,942
	"As-is" Value of Site Improvements .....	= \$	5,000
	INDICATED VALUE BY COST APPROACH .....	= \$	146,942

**INCOME APPROACH TO VALUE (not required by Fannie Mae)**

Estimated Monthly Market Rent \$ X Gross Rent Multiplier = \$ Indicated Value by Income Approach  
Summary of Income Approach (including support for market rent and GRM)

**PROJECT INFORMATION FOR PUDs (if applicable)**

Is the developer/builder in control of the Homeowners' Association (HOA)?  Yes  No Unit type(s)  Detached  Attached  
Provide the following information for PUDs ONLY if the developer/builder is in control of the HOA and the subject property is an attached dwelling unit.  
Legal Name of Project  
Total number of phases Total number of units Total number of units sold  
Total number of units rented Total number of units for sale Data source(s)  
Was the project created by the conversion of existing building(s) into a PUD?  Yes  No If Yes, date of conversion.  
Does the project contain any multi-dwelling units?  Yes  No Data Source  
Are the units, common elements, and recreation facilities complete?  Yes  No If No, describe the status of completion.  
Are the common elements leased to or by the Homeowners' Association?  Yes  No If Yes, describe the rental terms and options.  
Describe common elements and recreational facilities.

PUD INFORMATION

## Uniform Residential Appraisal Report

Villnave  
File # 20JB077

This report form is designed to report an appraisal of a one-unit property or a one-unit property with an accessory unit; including a unit in a planned unit development (PUD). This report form is not designed to report an appraisal of a manufactured home or a unit in a condominium or cooperative project.

This appraisal report is subject to the following scope of work, intended use, intended user, definition of market value, statement of assumptions and limiting conditions, and certifications. Modifications, additions, or deletions to the intended use, intended user, definition of market value, or assumptions and limiting conditions are not permitted. The appraiser may expand the scope of work to include any additional research or analysis necessary based on the complexity of this appraisal assignment. Modifications or deletions to the certifications are also not permitted. However, additional certifications that do not constitute material alterations to this appraisal report, such as those required by law or those related to the appraiser's continuing education or membership in an appraisal organization, are permitted.

**SCOPE OF WORK:** The scope of work for this appraisal is defined by the complexity of this appraisal assignment and the reporting requirements of this appraisal report form, including the following definition of market value, statement of assumptions and limiting conditions, and certifications. The appraiser must, at a minimum: (1) perform a complete visual inspection of the interior and exterior areas of the subject property, (2) inspect the neighborhood, (3) inspect each of the comparable sales from at least the street, (4) research, verify, and analyze data from reliable public and/or private sources, and (5) report his or her analysis, opinions, and conclusions in this appraisal report.

**INTENDED USE:** The intended use of this appraisal report is for the lender/client to evaluate the property that is the subject of this appraisal for a mortgage finance transaction.

**INTENDED USER:** The intended user of this appraisal report is the lender/client.

**DEFINITION OF MARKET VALUE:** The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U. S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions\* granted by anyone associated with the sale.

\*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgment.

**STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS:** The appraiser's certification in this report is subject to the following assumptions and limiting conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it, except for information that he or she became aware of during the research involved in performing this appraisal. The appraiser assumes that the title is good and marketable and will not render any opinions about the title.
2. The appraiser has provided a sketch in this appraisal report to show the approximate dimensions of the improvements. The sketch is included only to assist the reader in visualizing the property and understanding the appraiser's determination of its size.
3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in this appraisal report whether any portion of the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.
4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand, or as otherwise required by law.
5. The appraiser has noted in this appraisal report any adverse conditions (such as needed repairs, deterioration, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the research involved in performing the appraisal. Unless otherwise stated in this appraisal report, the appraiser has no knowledge of any hidden or unapparent physical deficiencies or adverse conditions of the property (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) that would make the property less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, this appraisal report must not be considered as an environmental assessment of the property.
6. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that the completion, repairs, or alterations of the subject property will be performed in a professional manner.



## Uniform Residential Appraisal Report

Villnave  
File # 20JB077

**APPRAISER'S CERTIFICATION:** The Appraiser certifies and agrees that:

1. I have, at a minimum, developed and reported this appraisal in accordance with the scope of work requirements stated in this appraisal report.
2. I performed a complete visual inspection of the interior and exterior areas of the subject property. I reported the condition of the improvements in factual, specific terms. I identified and reported the physical deficiencies that could affect the livability, soundness, or structural integrity of the property.
3. I performed this appraisal in accordance with the requirements of the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.
4. I developed my opinion of the market value of the real property that is the subject of this report based on the sales comparison approach to value. I have adequate comparable market data to develop a reliable sales comparison approach for this appraisal assignment. I further certify that I considered the cost and income approaches to value but did not develop them, unless otherwise indicated in this report.
5. I researched, verified, analyzed, and reported on any current agreement for sale for the subject property, any offering for sale of the subject property in the twelve months prior to the effective date of this appraisal, and the prior sales of the subject property for a minimum of three years prior to the effective date of this appraisal, unless otherwise indicated in this report.
6. I researched, verified, analyzed, and reported on the prior sales of the comparable sales for a minimum of one year prior to the date of sale of the comparable sale, unless otherwise indicated in this report.
7. I selected and used comparable sales that are locationally, physically, and functionally the most similar to the subject property.
8. I have not used comparable sales that were the result of combining a land sale with the contract purchase price of a home that has been built or will be built on the land.
9. I have reported adjustments to the comparable sales that reflect the market's reaction to the differences between the subject property and the comparable sales.
10. I verified, from a disinterested source, all information in this report that was provided by parties who have a financial interest in the sale or financing of the subject property.
11. I have knowledge and experience in appraising this type of property in this market area.
12. I am aware of, and have access to, the necessary and appropriate public and private data sources, such as multiple listing services, tax assessment records, public land records and other such data sources for the area in which the property is located.
13. I obtained the information, estimates, and opinions furnished by other parties and expressed in this appraisal report from reliable sources that I believe to be true and correct.
14. I have taken into consideration the factors that have an impact on value with respect to the subject neighborhood, subject property, and the proximity of the subject property to adverse influences in the development of my opinion of market value. I have noted in this appraisal report any adverse conditions (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) observed during the inspection of the subject property or that I became aware of during the research involved in performing this appraisal. I have considered these adverse conditions in my analysis of the property value, and have reported on the effect of the conditions on the value and marketability of the subject property.
15. I have not knowingly withheld any significant information from this appraisal report and, to the best of my knowledge, all statements and information in this appraisal report are true and correct.
16. I stated in this appraisal report my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the assumptions and limiting conditions in this appraisal report.
17. I have no present or prospective interest in the property that is the subject of this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or opinion of market value in this appraisal report on the race, color, religion, sex, age, marital status, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property or on any other basis prohibited by law.
18. My employment and/or compensation for performing this appraisal or any future or anticipated appraisals was not conditioned on any agreement or understanding, written or otherwise, that I would report (or present analysis supporting) a predetermined specific value, a predetermined minimum value, a range or direction in value, a value that favors the cause of any party, or the attainment of a specific result or occurrence of a specific subsequent event (such as approval of a pending mortgage loan application).
19. I personally prepared all conclusions and opinions about the real estate that were set forth in this appraisal report. If I relied on significant real property appraisal assistance from any individual or individuals in the performance of this appraisal or the preparation of this appraisal report, I have named such individual(s) and disclosed the specific tasks performed in this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in this appraisal report; therefore, any change made to this appraisal is unauthorized and I will take no responsibility for it.
20. I identified the lender/client in this appraisal report who is the individual, organization, or agent for the organization that ordered and will receive this appraisal report.

# Uniform Residential Appraisal Report

Villnave  
File # 20JB077

21. The lender/client may disclose or distribute this appraisal report to: the borrower; another lender at the request of the borrower; the mortgagee or its successors and assigns; mortgage insurers; government sponsored enterprises; other secondary market participants; data collection or reporting services; professional appraisal organizations; any department, agency, or instrumentality of the United States; and any state, the District of Columbia, or other jurisdictions; without having to obtain the appraiser's or supervisory appraiser's (if applicable) consent. Such consent must be obtained before this appraisal report may be disclosed or distributed to any other party (including, but not limited to, the public through advertising, public relations, news, sales, or other media).

22. I am aware that any disclosure or distribution of this appraisal report by me or the lender/client may be subject to certain laws and regulations. Further, I am also subject to the provisions of the Uniform Standards of Professional Appraisal Practice that pertain to disclosure or distribution by me.

23. The borrower, another lender at the request of the borrower, the mortgagee or its successors and assigns, mortgage insurers, government sponsored enterprises, and other secondary market participants may rely on this appraisal report as part of any mortgage finance transaction that involves any one or more of these parties.

24. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

25. Any intentional or negligent misrepresentation(s) contained in this appraisal report may result in civil liability and/or criminal penalties including, but not limited to, fine or imprisonment or both under the provisions of Title 18, United States Code, Section 1001, et seq., or similar state laws.

**SUPERVISORY APPRAISER'S CERTIFICATION:** The Supervisory Appraiser certifies and agrees that:

1. I directly supervised the appraiser for this appraisal assignment, have read the appraisal report, and agree with the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
2. I accept full responsibility for the contents of this appraisal report including, but not limited to, the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
3. The appraiser identified in this appraisal report is either a sub-contractor or an employee of the supervisory appraiser (or the appraisal firm), is qualified to perform this appraisal, and is acceptable to perform this appraisal under the applicable state law.
4. This appraisal report complies with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.
5. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

<p>APPRaiser <u>Jeffrey C Barrus, SRA</u></p> <p>Signature <u><i>Jeff Barrus</i></u></p> <p>Name <u>Jeffrey C Barrus, SRA</u></p> <p>Company Name <u>AK Appraisals</u></p> <p>Company Address <u>P.O. Box 113384</u> <u>Anchorage, AK 99511</u></p> <p>Telephone Number <u>(907) 947-7639</u></p> <p>Email Address <u>jbarrus@gmail.com</u></p> <p>Date of Signature and Report <u>03/09/2020</u></p> <p>Effective Date of Appraisal <u>03/06/2020</u></p> <p>State Certification # <u>808</u></p> <p>or State License # _____</p> <p>or Other (describe) _____ State # _____</p> <p>State <u>AK</u></p> <p>Expiration Date of Certification or License <u>06/30/2021</u></p> <p>ADDRESS OF PROPERTY APPRAISED <u>4009 Teal Lane</u> <u>Dillingham, AK 99576</u></p> <p>APPRAISED VALUE OF SUBJECT PROPERTY \$ <u>188,000</u></p> <p>LENDER/CLIENT Name <u>No AMC</u></p> <p>Company Name <u>Karen Villnave</u></p> <p>Company Address <u>4009 Teal Lane, Dillingham, AK 99576</u></p> <p>Email Address _____</p>	<p>SUPERVISORY APPRAISER (ONLY IF REQUIRED)</p> <p>Signature _____</p> <p>Name _____</p> <p>Company Name _____</p> <p>Company Address _____</p> <p>Telephone Number _____</p> <p>Email Address _____</p> <p>Date of Signature _____</p> <p>State Certification # _____</p> <p>or State License # _____</p> <p>State _____</p> <p>Expiration Date of Certification or License _____</p> <p>SUBJECT PROPERTY</p> <p><input type="checkbox"/> Did not inspect subject property</p> <p><input type="checkbox"/> Did inspect exterior of subject property from street Date of Inspection _____</p> <p><input type="checkbox"/> Did inspect interior and exterior of subject property Date of Inspection _____</p> <p>COMPARABLE SALES</p> <p><input type="checkbox"/> Did not inspect exterior of comparable sales from street</p> <p><input type="checkbox"/> Did inspect exterior of comparable sales from street Date of Inspection _____</p>
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FHA/VA Case No.

# Uniform Residential Appraisal Report

Villnave  
File # 20JB077

FEATURE	SUBJECT	COMPARABLE SALE # 4			COMPARABLE SALE # 5			COMPARABLE SALE # 6		
		1133 Aleknagik Dillingham, AK 99576			3144 Squaw Creek Rd Dillingham, AK 99576			331 Airport Rd Dillingham, AK 99576		
Address	4009 Teal Lane Dillingham, AK 99576	1133 Aleknagik Dillingham, AK 99576			3144 Squaw Creek Rd Dillingham, AK 99576			331 Airport Rd Dillingham, AK 99576		
Proximity to Subject		0.63 miles S			1.71 miles SE			1.59 miles SE		
Sale Price	\$	\$ 205,500			\$ 210,000			\$ 280,000		
Sale Price/Gross Liv. Area	\$ 153.37 sq.ft.	\$ 165.19 sq.ft.			\$ 140.00 sq.ft.			\$ 179.03 sq.ft.		
Data Source(s)		MLS#15-9323;DOM 483			AKMLS#19-16708;DOM 0			AKMLS#20-2881;DOM 6		
Verification Source(s)		Public Records			Public Records			Public Records		
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment			
Sales or Financing		ArmLth		Listing	0	Listing	0			
Concessions		VA;2390		List/Sale;100		List/Sale;100	0			
Date of Sale/Time		s02/17;c10/16		c10/19		0 Active	0			
Location	N;Res;	N;Res;		N;Res;		N;Res;				
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple		Fee Simple				
Site	40320 sf	1.26 ac	-2,000	2.80 ac	-10,000	1.00 ac	0			
View	N;Res;	N;Res;		N;Wtr;	0	N;Res;				
Deslgn (Style)	DT2;Two-Story	DT1;Ranch		DT1;Ranch	0	DT1;Ranch	0			
Quality of Construction	Q4	Q4		Q4		Q4				
Actual Age	38	39	+500	35	-1,500	40	+1,000			
Condition	C4	C4		C4		C3	-15,000			
Above Grade	Total Bdrms. Baths	Total Bdrms. Baths		Total Bdrms. Baths		Total Bdrms. Baths				
Room Count	5 2 1.0	5 3 1.0		5 0 1.0	+6,000	6 4 1.0	-6,000			
Gross Living Area	1,027 sq.ft.	1,244 sq.ft.	-8,680	1,500 sq.ft.	-18,920	1,584 sq.ft.	-21,480			
Basement & Finished Rooms Below Grade	0sf	956sf0sfwu	-9,560	0sf		0sf				
Functional Utility	Average	Average		Average		Average				
Heating/Cooling	O Toyo	O FWA		OFWA	0	OHWBB	0			
Energy Efficient Items	Typical	None Known		Typical		Typical				
Garage/Carport	2dw	2ga2dw	-10,000	2dw		2dw				
Porch/Patio/Deck	None	CE		None		None				
Appliances	R/O,D,G,V,Rf	Similar		Similar	0	Similar	0			
Fireplace/Wood Stove	Wood Stove	Wood Stove		None	+2,000	None	+2,000			
Amenities	Sd(2),Sna,Stg	Shed	+2,000	Shed	+2,000	Shed	+2,000			
Net Adjustment (Total)		<input type="checkbox"/> + <input checked="" type="checkbox"/> - \$	-27,740	<input type="checkbox"/> + <input checked="" type="checkbox"/> - \$	-20,420	<input type="checkbox"/> + <input checked="" type="checkbox"/> - \$	-37,480			
Adjusted Sale Price		Net Adj. 13.5 %		Net Adj. 9.7 %		Net Adj. 13.4 %				
of Comparables		Gross Adj. 15.9 % \$	177,760	Gross Adj. 19.2 % \$	189,580	Gross Adj. 17.0 % \$	242,520			
Report the results of the research and analysis of the prior sale or transfer history of the subject property and comparable sales (report additional prior sales on page 3).										
SALE HISTORY	ITEM	SUBJECT	COMPARABLE SALE # 4	COMPARABLE SALE # 5	COMPARABLE SALE # 6					
	Date of Prior Sale/Transfer									
	Price of Prior Sale/Transfer									
	Data Source(s)	AKMLS, Public Records	MLS, Public Records	AKMLS, Public Records	AKMLS, Public Records					
	Effective Date of Data Source(s)	03/07/2020	08/17/2018	03/07/2020	03/07/2020					
Analysis of prior sale or transfer history of the subject property and comparable sales										
Analysis/Comments										

**Supplemental Addendum**

File No. 20JB077

Borrower	Karen Villnave						
Property Address	4009 Teal Lane						
City	Dillingham	County	Matanuska Susitna	State	AK	Zip Code	99576
Lender/Client	Karen Villnave						

**• URAR : Sales Comparison Analysis - Summary of Sales Comparison Approach**

Five closed sales and two active/pending listings were used in the analysis. I have selected comparables that offer the fewest number of adjustments and that are considered to be reasonable and supportable. I looked for the most recent sales to include on the grid. The comparable sales that appear on the grid are the most viable that are available for this analysis.

Note that dated sales were used in the report. This was necessary in order to best bracket the subject. In spite of this effort, I did not bracket the subject's size or overall market appeal.

The subject has a failed septic system that needs replacement. It also has contaminated well water (could possibly be decontaminated with bleach and absolutely handled with a treatment system.) The subject is not really marketable or eligible for a loan until the well and the septic system are deemed functional and safe. For this reason, I have provided an 'as-is' value in addition to the 'as-repaired' value (which assumes the hypothetical condition of a safe-repaired-replaced septic system and a well that is not contaminated).

The active/pending listings (5 and 6) were not given weight due to their unresolved sales terms.

Quantitative adjustments are \$40.00 per square foot for above grade living area; \$30.00 per square foot for finished basement area; \$3,000 for a half bath; \$6,000 for a full or 3/4 bath; \$8000 per garage stall. Note that sales offering GLA within 50 square feet of the subject do not warrant an adjustment.

It is assumed that the square footage reported on MLS or public records for the comparable sales is correct. In cases where there are discrepancies, efforts were made to verify the square footage with the listing agent or original appraiser. This cannot always be verified and is therefore an extraordinary assumption of this appraisal. Should new data be presented for any comparable sale regarding amenities, square footage, basement area, etc. the appraiser reserves the right to amend this appraisal analysis.

The adjusted sales offer a reasonable range of value. Sales #1-4 were given the most consideration due to the closed status and due to the adjusted values being in a reasonable range of values. The bathroom count, condition and quality of the subject were considered when assigning the opinion of market value. It falls within the adjusted value range and is supported by the sales and listings used in this analysis. I have valued the subject at the lower end of the adjusted range due to the overall condition (see photos). The 'as-is' value of the subject with a failed septic system that needs replacement and contaminated well water is difficult to determine as there are no sold properties that share these deficiencies. However, home with these issues in other market areas in Alaska show very damaging impact on a properties market value ... likely over a \$100K impact. **I estimate that the subject has a market value in the \$80K to \$90K range in its 'as-is' state.**

The Dillingham market is a small, limited market. For this reason, any property in the Dillingham area is considered to be a suitable comp regardless of its relative similarity as there are no other comps to consider. Some comps are more suitable than others.

### Market Conditions Addendum to the Appraisal Report

Villnave  
File No. 20JB077

The purpose of this addendum is to provide the lender/client with a clear and accurate understanding of the market trends and conditions prevalent in the subject neighborhood. This is a required addendum for all appraisal reports with an effective date on or after April 1, 2009.

Property Address **4009 Teal Lane** City **Dillingham** State **AK** ZIP Code **99576**

Borrower **Karen Villnave**

Instructions: The appraiser must use the information required on this form as the basis for his/her conclusions, and must provide support for those conclusions, regarding housing trends and overall market conditions as reported in the Neighborhood section of the appraisal report form. The appraiser must fill in all the information to the extent it is available and reliable and must provide analysis as indicated below. If any required data is unavailable or is considered unreliable, the appraiser must provide an explanation. It is recognized that not all data sources will be able to provide data for the shaded areas below; if it is available, however, the appraiser must include the data in the analysis. If data sources provide the required information as an average instead of the median, the appraiser should report the available figure and identify it as an average. Sales and listings must be properties that compete with the subject property, determined by applying the criteria that would be used by a prospective buyer of the subject property. The appraiser must explain any anomalies in the data, such as seasonal markets, new construction, foreclosures, etc.

Inventory Analysis	Prior 7-12 Months	Prior 4-6 Months	Current - 3 Months	Overall Trend		
Total # of Comparable Sales (Settled)	1	2	0	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Absorption Rate (Total Sales/Months)	0.17	0.67	0	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Total # of Comparable Active Listings	1	2	3	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Months of Housing Supply (Total Listings/Ab.Rate)	6	3	0	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Median Sale & List Price, DOM, Sale/List %	Prior 7-12 Months	Prior 4-6 Months	Current - 3 Months	Overall Trend		
Median Comparable Sale Price	\$330,000	\$353,750	0	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Median Comparable Sales Days on Market	62	186.5	0	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Median Comparable List Price	\$175,000	\$132,000	\$175,000	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Median Comparable Listings Days on Market	179	144	361	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Median Sale Price as % of List Price	87.07	93.56	0	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Seller (developer, builder, etc.) paid financial assistance prevalent?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing

MARKET RESEARCH & ANALYSIS

Explain in detail the seller concessions trends for the past 12 months (e.g., seller contributions increased from 3% to 5%, increasing use of buydowns, closing costs, condo fees, options, etc.). The AKMLS Listings MLS indicates there were 3 closed sales during the past 12 months and 1 of those sales contained seller concessions which is 33% of the total transactions in this market area. Prior Months 7-12: 1 Sales; 0 with concessions; 0% of sales for this period. 4-6: 2 Sales; 1 with concessions; 50% of sales for this period. 0-3: 0 Sales; 0 with concessions; 0% of sales for this period. The concessions ranged between \$2,500 and \$2,500. The median concession amount is \$2,500.

Are foreclosure sales (REO sales) a factor in the market?  Yes  No If yes, explain (including the trends in listings and sales of foreclosed properties).  
The data used in the grid above does not indicate there were any REO/Short sales or other distressed properties associated with the reported transactions. However, this is not a mandatory reporting field for agents and there may be some distressed sales that were not reported. It is beyond the scope of this assignment to confirm each sale used in the Market Conditions Report.

Cite data sources for above information. The AKMLS Listings MLS was the data source used to complete the Market Conditions Addendum.  
Effective Date: Saturday, March 07, 2020

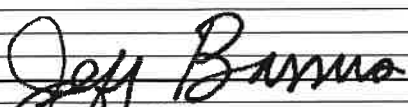
Summarize the above information as support for your conclusions in the Neighborhood section of the appraisal report form. If you used any additional information, such as an analysis of pending sales and/or expired and withdrawn listings, to formulate your conclusions, provide both an explanation and support for your conclusions.  
This market is a seasonal market. As the market in this area is seasonal, a change from one time period to another is considered typical. There are few suitable comparable properties to consider, so it should also be noted that due to the lack of significant data, the above statistics are considered to be unreliable and do not accurately depict the current market. It is the appraiser's opinion that the market is currently stable. Search parameters are all area properties with gross building area with gross building area within 300 sf of the subject.

If the subject is a unit in a condominium or cooperative project, complete the following: Project Name:

Subject Project Data	Prior 7-12 Months	Prior 4-6 Months	Current - 3 Months	Overall Trend		
Total # of Comparable Sales (Settled)				<input type="checkbox"/> Increasing	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining
Absorption Rate (Total Sales/Months)				<input type="checkbox"/> Increasing	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining
Total # of Active Comparable Listings				<input type="checkbox"/> Declining	<input type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Months of Unit Supply (Total Listings/Ab.Rate)				<input type="checkbox"/> Declining	<input type="checkbox"/> Stable	<input type="checkbox"/> Increasing

Are foreclosure sales (REO sales) a factor in the project?  Yes  No If yes, indicate the number of REO listings and explain the trends in listings and sales of foreclosed properties.

Summarize the above trends and address the impact on the subject unit and project.

Signature   
Appraiser Name **Jeffrey C. Barrus, SRA**  
Company Name **AK Appraisals**  
Company Address **P.O. Box 113384, Anchorage, AK 99511**  
State License/Certification # **808** State **AK**  
Email Address **jcbarrus@gmail.com**

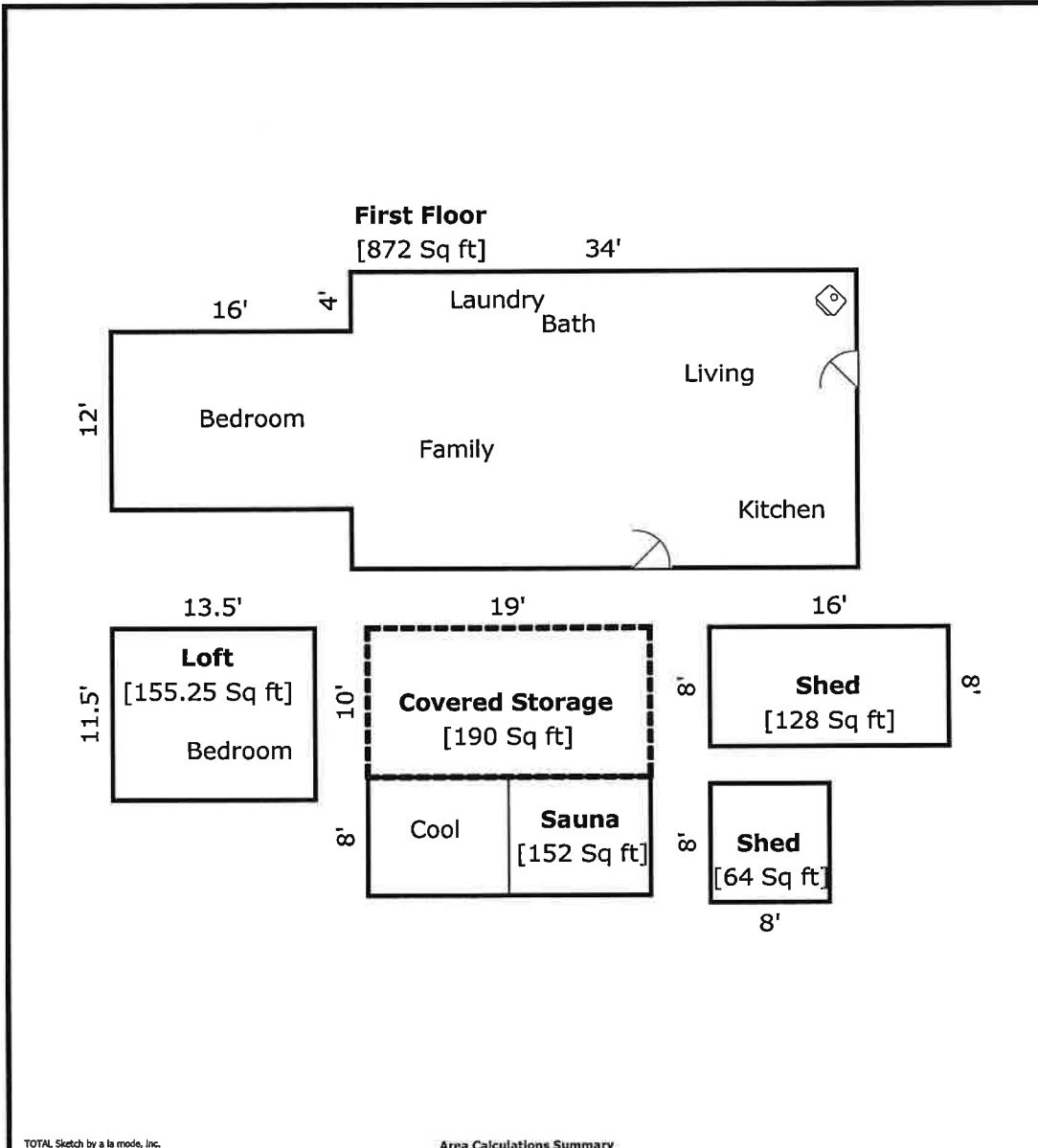
Signature  
Supervisory Appraiser Name  
Company Name  
Company Address  
State License/Certification # State  
Email Address

CONDO/CO-OP PROJECTS

APPRAISER

**Building Sketch**

Borrower	Karen Villnave				
Property Address	4009 Teal Lane				
City	Dillingham	County	Matanuska Susitna	State	AK Zip Code 99576
Lender/Client	Karen Villnave				



TOTAL Sketch by a la mode, Inc.		Area Calculations Summary	
Living Area		Calculation Details	
First Floor	872 Sq ft	$20 \times 34 = 680$	$12 \times 16 = 192$
Loft	155.25 Sq ft	$11.5 \times 13.5 = 155.25$	
<b>Total Living Area (Rounded):</b>	<b>1027 Sq ft</b>		
Non-living Area			
Covered Storage	190 Sq ft	$10 \times 19 = 190$	
Shed	128 Sq ft	$8 \times 16 = 128$	
Sauna	152 Sq ft	$19 \times 8 = 152$	
Shed	64 Sq ft	$8 \times 8 = 64$	

**Subject Photo Page**

Borrower	Karen Villnave				
Property Address	4009 Teal Lane				
City	Dillingham	County	Matanuska Susitna	State	AK Zip Code 99576
Lender/Client	Karen Villnave				



**Subject Front**

4009 Teal Lane  
 Sales Price  
 Gross Building Area  
 Age 38



**Subject Rear**



**Subject Street**

**Subject Photo Page**

Borrower	Karen Villnave				
Property Address	4009 Teal Lane				
City	Dillingham	County	Matanuska Susitna	State	AK Zip Code 99576
Lender/Client	Karen Villnave				



**Subject Side**

4009 Teal Lane  
 Sales Price  
 Gross Living Area 1,027  
 Total Rooms 5  
 Total Bedrooms 2  
 Total Bathrooms 1.0  
 Location N;Res;  
 View N;Res;  
 Site 40320 sf  
 Quality Q4  
 Age 38



**Subject Side**



**Subject Street Opposite**



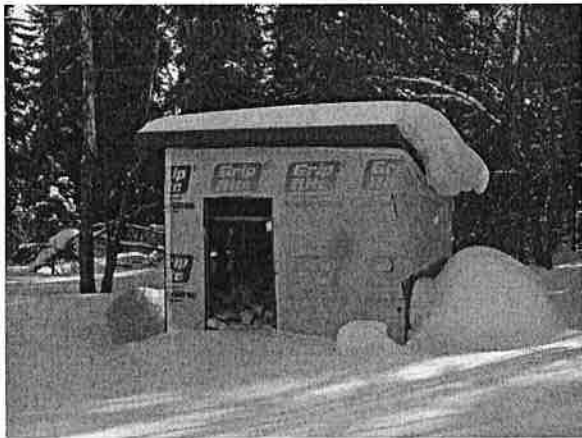
**Subject Photo Page**

Borrower	Karen Villnave				
Property Address	4009 Teal Lane				
City	Dillingham	County	Matanuska Susitna	State	AK Zip Code 99576
Lender/Client	Karen Villnave				



**Covered Storage/Sauna**

4009 Teal Lane  
 Sales Price  
 Gross Living Area 1,027  
 Total Rooms 5  
 Total Bedrooms 2  
 Total Bathrooms 1.0  
 Location N;Res;  
 View N;Res;  
 Site 40320 sf  
 Quality Q4  
 Age 38



**Shed**



**Oil Storage**

### Subject Photo Page

Borrower	Karen Villnave				
Property Address	4009 Teal Lane				
City	Dillingham	County	Matanuska Susitna	State	AK Zip Code 99576
Lender/Client	Karen Villnave				



#### Bathroom/Laundry

4009 Teal Lane  
 Sales Price  
 Gross Living Area 1,027  
 Total Rooms 5  
 Total Bedrooms 2  
 Total Bathrooms 1.0  
 Location N;Res;  
 View N;Res;  
 Site 40320 sf  
 Quality Q4  
 Age 38



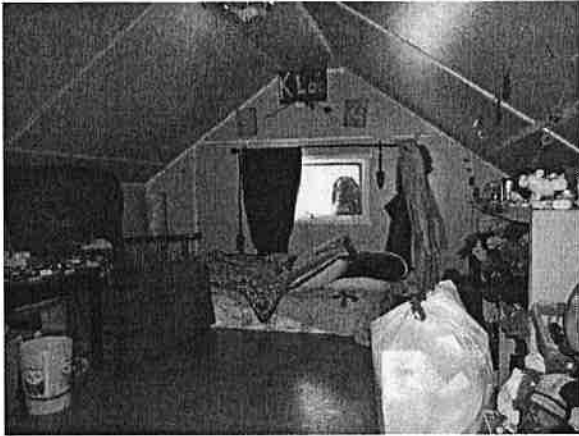
#### Kitchen



#### Living Room

**Subject Photo Page**

Borrower	Karen Villnave						
Property Address	4009 Teal Lane						
City	Dillingham	County	Matanuska Susitna	State	AK	Zip Code	99576
Lender/Client	Karen Villnave						



**Loft/Bedroom**

4009 Teal Lane  
 Sales Price  
 Gross Living Area 1,027  
 Total Rooms 5  
 Total Bedrooms 2  
 Total Bathrooms 1.0  
 Location N;Res;  
 View N;Res;  
 Site 40320 sf  
 Quality Q4  
 Age 38



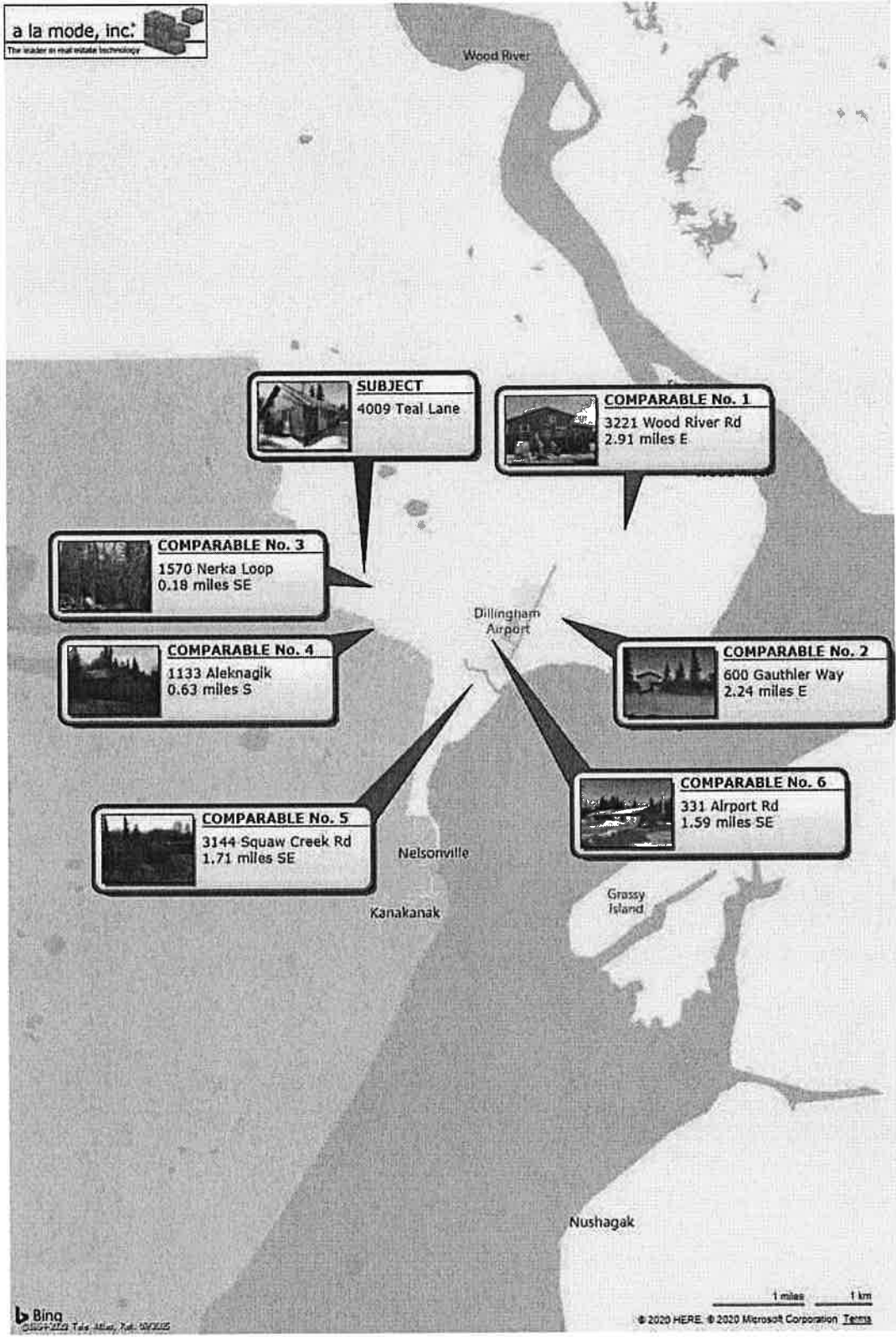
**Bedroom**



**Family Room**

**Location Map**

Borrower	Karen Villnave				
Property Address	4009 Teal Lane				
City	Dillingham	County	Matanuska Susitna	State	AK Zip Code 99576
Lender/Client	Karen Villnave				



**Comparable Photo Page**

Borrower	Karen Villnave				
Property Address	4009 Teal Lane				
City	Dillingham	County	Matanuska Susitna	State	AK Zip Code 99576
Lender/Client	Karen Villnave				



**Comparable 1**

3221 Wood River Rd  
 Prox. to Subject 2.91 miles E  
 Sale Price 287,500  
 Gross Living Area 824  
 Total Rooms 5  
 Total Bedrooms 2  
 Total Bathrooms 2.0  
 Location N;Res;  
 View B;Wtr;  
 Site 1.53 ac  
 Quality Q4  
 Age 39

MLS Photo



**Comparable 2**

600 Gauthier Way  
 Prox. to Subject 2.24 miles E  
 Sale Price 210,000  
 Gross Living Area 1,150  
 Total Rooms 5  
 Total Bedrooms 2  
 Total Bathrooms 1.0  
 Location N;Res;  
 View N;Res;  
 Site 18295 sf  
 Quality Q4  
 Age 9

Original photo taken a few months ago



**Comparable 3**

1570 Nerka Loop  
 Prox. to Subject 0.18 miles SE  
 Sale Price 255,000  
 Gross Living Area 1,400  
 Total Rooms 5  
 Total Bedrooms 2  
 Total Bathrooms 1.1  
 Location N;Res;  
 View N;Res;  
 Site 43196 sf  
 Quality Q4  
 Age 39

Original photo Taken a few months ago

**Comparable Photo Page**

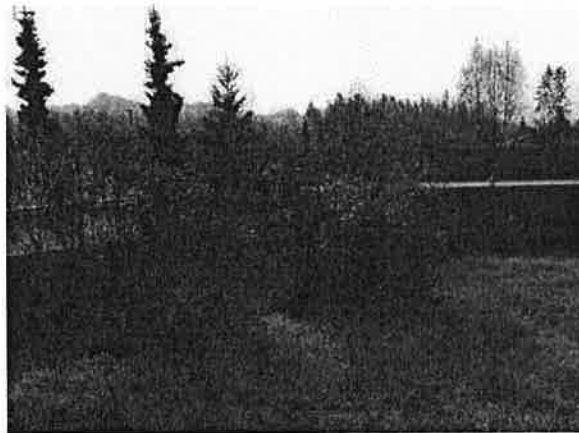
Borrower	Karen Villnave				
Property Address	4009 Teal Lane				
City	Dillingham	County	Matanuska Susitna	State	AK Zip Code 99576
Lender/Client	Karen Villnave				



**Comparable 4**

1133 Aleknagik  
 Prox. to Subject 0.63 miles S  
 Sale Price 205,500  
 Gross Living Area 1,244  
 Total Rooms 5  
 Total Bedrooms 3  
 Total Bathrooms 1.0  
 Location N;Res;  
 View N;Res;  
 Site 1.26 ac  
 Quality Q4  
 Age 39

Original photo taken a few months ago



**Comparable 5**

3144 Squaw Creek Rd  
 Prox. to Subject 1.71 miles SE  
 Sale Price 210,000  
 Gross Living Area 1,500  
 Total Rooms 5  
 Total Bedrooms 0  
 Total Bathrooms 1.0  
 Location N;Res;  
 View N;Wtr;  
 Site 2.80 ac  
 Quality Q4  
 Age 35

MLS Photo

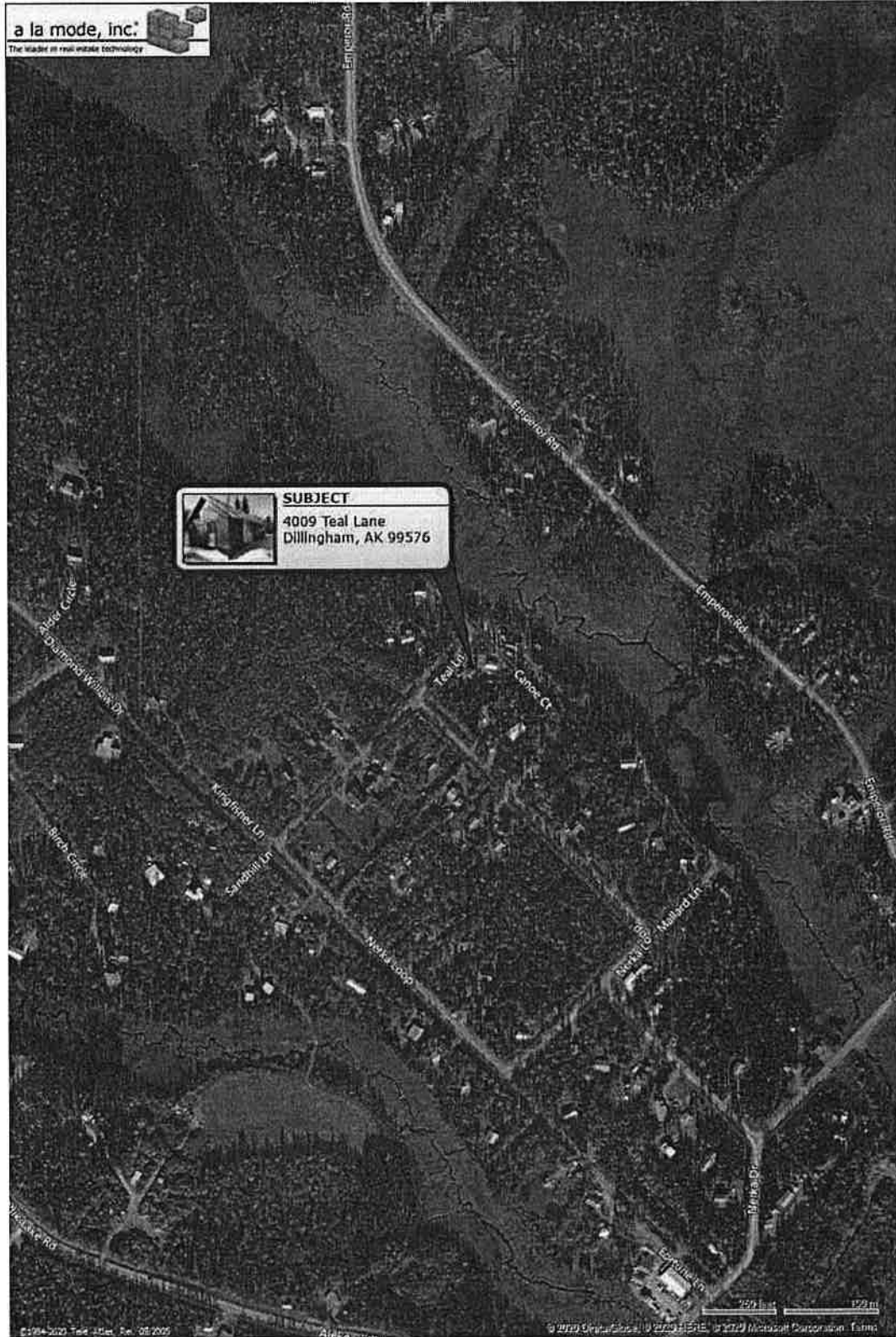


**Comparable 6**

331 Airport Rd  
 Prox. to Subject 1.59 miles SE  
 Sale Price 280,000  
 Gross Living Area 1,564  
 Total Rooms 6  
 Total Bedrooms 4  
 Total Bathrooms 1.0  
 Location N;Res;  
 View N;Res;  
 Site 1.00 ac  
 Quality Q4  
 Age 40

### Aerial Photo

Borrower	Karen Villnave				
Property Address	4009 Teal Lane				
City	Dillingham	County	Matanuska Susitna	State	AK Zip Code 99576
Lender/Client	Karen Villnave				



Public Record

Owner: WILLIAMS, JUDICE  
 Rolling Address: Box 10235 DUNWIGHAM Property Address: 4009 TRAIL LN  
 Permit: L171-370 Date Built: 1982

SUBDIVISION: NECKA III LOT: 1 BLOCK: 4

Reported Physical Condition	Exterior: <u>POOR</u>	Interior: <u>EST. POOR</u>	Foundation: <u>EST. POOR</u>
-----------------------------	-----------------------	----------------------------	------------------------------

BUILDING TYPE AND USE	4. EXTERIOR	6. INTERIOR (Continued)	7. Floors (Continued)
	Single <input type="checkbox"/> Concrete Block Double <input type="checkbox"/> Sheathing Kind Other <input type="checkbox"/> Building Paper Stories <u>1</u> Insulation Kind Attic Finish <u>%</u> Sheen Basement <input type="checkbox"/> Siding <u>7/11</u> Kind Concrete Block Log FOUNDATION <u>EST</u> Concrete Thick Conc. Block Wood Posts Sills Wood Sill BASEMENT <input type="checkbox"/> Partial <u>S.F.</u> Full Cribbed Concrete Outside Entrance Rec. Room Living Area Fin. Walls Fin. Floor Fin. Ceiling	5. ROOF Flat <input type="checkbox"/> Gable Other <input type="checkbox"/> Hip Shingles Shakes Composition <input type="checkbox"/> Shingles Insulation Kind Tar Paper Metal Built-up Other A. INTERIOR Insulation Board Plasterboard <u>EST</u> Plaster Masonry Wood Paneling Plywood Finished Unfinished Open Stud	Trim Kind Grode <u>P</u> <u>A</u> <u>D</u> Floor Number Rooms Number Baths Basement 1st Floor 2nd Floor 3rd Floor Total # Attic Grade of <u>EST</u> Floor Plan <u>P</u> <u>A</u> <u>D</u> Ceiling Height Basement 1st Floor 2nd Floor Attic Grade of <u>EST</u> Kitchen <u>P</u> <u>A</u> <u>D</u> Oven Built-in Range Built-in Bath Room Finish Attic Stairway Attic Unfinished Attic Useful Number Dormers Shed Type Size Gable Size

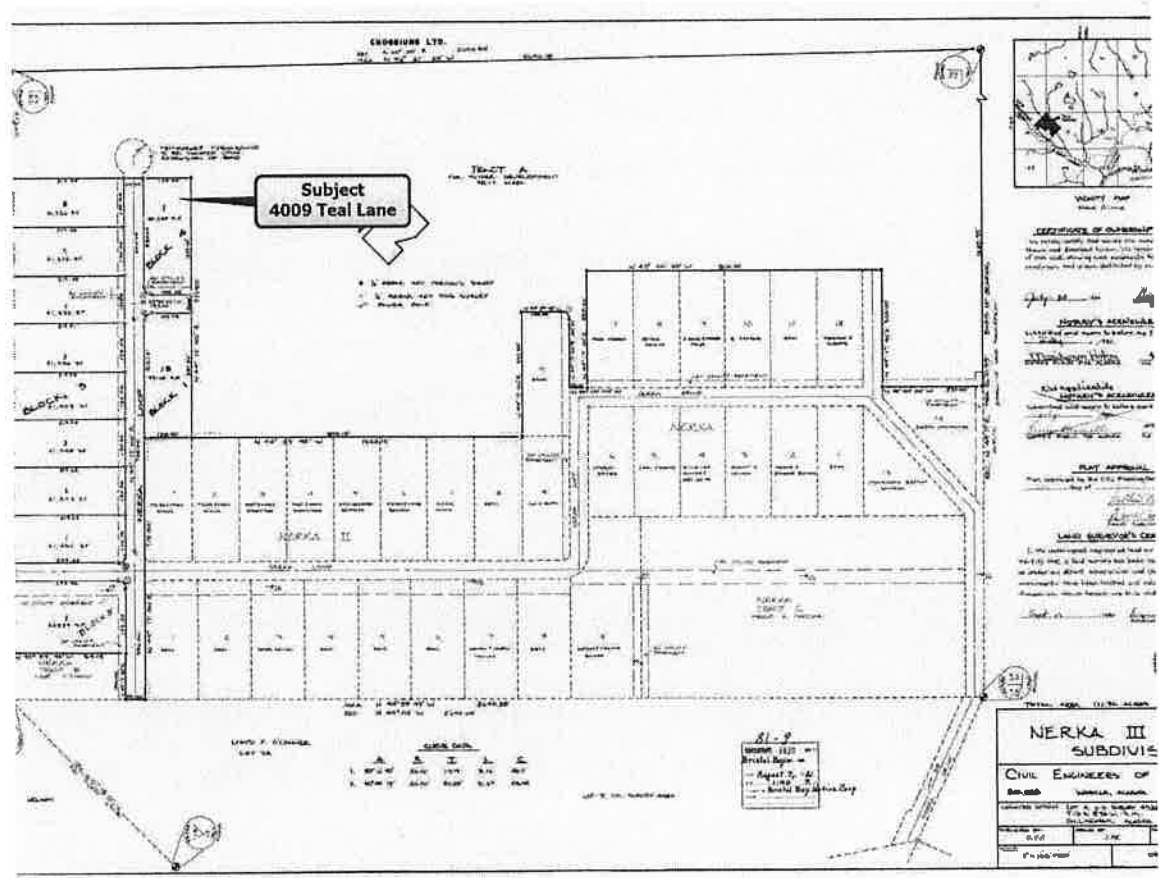
Other Buildings	Area	Floor	Roof	Interior	Heat	Walls	Dist. Cost	Adds & Deducts	Repl. Cost	Age	Condition	Building Cost
None												

BUILDING VALUE CALCULATION				OPERATIONS AND PROCEDURES				BUILDING AREA CALCULATION				
Item No.	Area or Quantity	Unit Cost	Total	Inspection	Performed By	Date	Floor or Part	Width	Length	Area	Notes	
1	610	FP	20,000	Classification	AS	1/18/82						
2		FP	865	Calculation	AS	1/13						
3		FD	22,800	Review								

ADDITIONS AND DEDUCTIONS				DEPRECIATION AND OBSOLESCEANCE			
				DEPRECIATION			
				a. Effective Age Depreciation <u>64%</u> <u>60%</u>			
				b. Observed Physical Condition <u>81%</u>			
				c. Total Depreciation <u>60%</u>			
				d. Net Condition (100 - c) <u>44%</u>			
				OBSOLESCEANCE			
				e. Overimprovement <u>%</u>			
				f. Underimprovement <u>%</u>			
				g. Other <u>110%</u> <u>113%</u>			
				h. Net Condition (100 - (e + f + g)) <u>%</u>			
				i. FINAL NET CONDITION (d * h) <u>%</u>			
				SUMMARY OF APPRAISED VALUE			
				Principal Building Appraisal <u>65,100</u>			
				Other Principal Buildings Appraisal <u>1,200</u>			
				Accessory Buildings Appraisal			
				Total Building Appraisal <u>66,300</u>			
				Total Land Appraisal <u>22,800</u>			
				TOTAL APPRAISED VALUE <u>89,100</u>			
Total Replacement Cost <u>89,100</u>							
Cost Conversion Factor <u>1.40</u>							
Adjusted Replacement Cost <u>63,643</u>							



PLAT



## PRIVACY NOTICE

**Pursuant to the Gramm-Leach-Bliley Act of 1999, effective July 1, 2001, Appraisers, along with all providers of personal financial services are now required by federal law to inform their clients of the policies of the firm with regard to the privacy of client nonpublic personal information. As professionals, we understand that your privacy is very important to you and are pleased to provide you with this information.**

### **Types of Nonpublic Personal Information We Collect**

In the course of performing appraisals, we may collect what is known as "nonpublic personal information" about you. This information is used to facilitate the services that we provide to you and may include the information provided to us by you directly or received by us from others with your authorization.

### **Parties to Whom We Disclose Information**

We do not disclose any nonpublic personal information obtained in the course of our engagement with our clients to nonaffiliated third parties, except as necessary or as required by law. By way of example, a necessary disclosure would be to our employees, and in certain situations, to unrelated third party consultants who need to know that information to assist us in providing appraisal services to you. All of our employees and any third party consultants we employ are informed that any information they see as part of an appraisal assignment is to be maintained in strict confidence within the firm.

A disclosure required by law would be a disclosure by us that is ordered by a court of competent jurisdiction with regard to a legal action to which you are a party.

### **Confidentiality and Security**

We will retain records relating to professional services that we have provided to you for a reasonable time so that we are better able to assist you with your needs. In order to protect your nonpublic personal information from unauthorized access by third parties, we maintain physical, electronic and procedural safeguards that comply with our professional standards to insure the security and integrity of your information.

Please feel free to call us at any time if you have any questions about the confidentiality of the information that you provide to us.

**UNIFORM APPRAISAL DATASET (UAD) DEFINITIONS ADDENDUM**

(Source: Fannie Mae UAD Appendix D: UAD Field-Specific Standardization Requirements)

**Condition Ratings and Definitions****C1**

The improvements have been recently constructed and have not been previously occupied. The entire structure and all components are new and the dwelling features no physical depreciation.

Note: Newly constructed improvements that feature recycled or previously used materials and/or components can be considered new dwellings provided that the dwelling is placed on a 100 percent new foundation and the recycled materials and the recycled components have been rehabilitated/remanufactured into like-new condition. Improvements that have not been previously occupied are not considered "new" if they have any significant physical depreciation (that is, newly constructed dwellings that have been vacant for an extended period of time without adequate maintenance or upkeep).

**C2**

The improvements feature no deferred maintenance, little or no physical depreciation, and require no repairs. Virtually all building components are new or have been recently repaired, refinished, or rehabilitated. All outdated components and finishes have been updated and/or replaced with components that meet current standards. Dwellings in this category are either almost new or have been recently completely renovated and are similar in condition to new construction.

Note: The improvements represent a relatively new property that is well maintained with no deferred maintenance and little or no physical depreciation, or an older property that has been recently completely renovated.

**C3**

The improvements are well maintained and feature limited physical depreciation due to normal wear and tear. Some components, but not every major building component, may be updated or recently rehabilitated. The structure has been well maintained.

Note: The improvement is in its first-cycle of replacing short-lived building components (appliances, floor coverings, HVAC, etc.) and is being well maintained. Its estimated effective age is less than its actual age. It also may reflect a property in which the majority of short-lived building components have been replaced but not to the level of a complete renovation.

**C4**

The improvements feature some minor deferred maintenance and physical deterioration due to normal wear and tear. The dwelling has been adequately maintained and requires only minimal repairs to building components/mechanical systems and cosmetic repairs. All major building components have been adequately maintained and are functionally adequate.

Note: The estimated effective age may be close to or equal to its actual age. It reflects a property in which some of the short-lived building components have been replaced, and some short-lived building components are at or near the end of their physical life expectancy; however, they still function adequately. Most minor repairs have been addressed on an ongoing basis resulting in an adequately maintained property.

**C5**

The improvements feature obvious deferred maintenance and are in need of some significant repairs. Some building components need repairs, rehabilitation, or updating. The functional utility and overall livability is somewhat diminished due to condition, but the dwelling remains useable and functional as a residence.

Note: Some significant repairs are needed to the improvements due to the lack of adequate maintenance. It reflects a property in which many of its short-lived building components are at the end of or have exceeded their physical life expectancy but remain functional.

**C6**

The improvements have substantial damage or deferred maintenance with deficiencies or defects that are severe enough to affect the safety, soundness, or structural integrity of the improvements. The improvements are in need of substantial repairs and rehabilitation, including many or most major components.

Note: Substantial repairs are needed to the improvements due to the lack of adequate maintenance or property damage. It reflects a property with conditions severe enough to affect the safety, soundness, or structural integrity of the improvements.

**Quality Ratings and Definitions****Q1**

Dwellings with this quality rating are usually unique structures that are individually designed by an architect for a specified user. Such residences typically are constructed from detailed architectural plans and specifications and feature an exceptionally high level of workmanship and exceptionally high-grade materials throughout the interior and exterior of the structure. The design features exceptionally high-quality exterior refinements and ornamentation, and exceptionally high-quality interior refinements. The workmanship, materials, and finishes throughout the dwelling are of exceptionally high quality.

**Q2**

Dwellings with this quality rating are often custom designed for construction on an individual property owner's site. However, dwellings in this quality grade are also found in high-quality tract developments featuring residence constructed from individual plans or from highly modified or upgraded plans. The design features detailed, high quality exterior ornamentation, high-quality interior refinements, and detail. The workmanship, materials, and finishes throughout the dwelling are generally of high or very high quality.

## UNIFORM APPRAISAL DATASET (UAD) DEFINITIONS ADDENDUM

(Source: Fannie Mae UAD Appendix D: UAD Field-Specific Standardization Requirements)

### Quality Ratings and Definitions (continued)

#### Q3

Dwellings with this quality rating are residences of higher quality built from individual or readily available designer plans in above-standard residential tract developments or on an individual property owner's site. The design includes significant exterior ornamentation and interiors that are well finished. The workmanship exceeds acceptable standards and many materials and finishes throughout the dwelling have been upgraded from "stock" standards.

#### Q4

Dwellings with this quality rating meet or exceed the requirements of applicable building codes. Standard or modified standard building plans are utilized and the design includes adequate fenestration and some exterior ornamentation and interior refinements. Materials, workmanship, finish, and equipment are of stock or builder grade and may feature some upgrades.

#### Q5

Dwellings with this quality rating feature economy of construction and basic functionality as main considerations. Such dwellings feature a plain design using readily available or basic floor plans featuring minimal fenestration and basic finishes with minimal exterior ornamentation and limited interior detail. These dwellings meet minimum building codes and are constructed with inexpensive, stock materials with limited refinements and upgrades.

#### Q6

Dwellings with this quality rating are of basic quality and lower cost; some may not be suitable for year-round occupancy. Such dwellings are often built with simple plans or without plans, often utilizing the lowest quality building materials. Such dwellings are often built or expanded by persons who are professionally unskilled or possess only minimal construction skills. Electrical, plumbing, and other mechanical systems and equipment may be minimal or non-existent. Older dwellings may feature one or more substandard or non-conforming additions to the original structure

### Definitions of Not Updated, Updated, and Remodeled

#### Not Updated

Little or no updating or modernization. This description includes, but is not limited to, new homes.

Residential properties of fifteen years of age or less often reflect an original condition with no updating, if no major components have been replaced or updated. Those over fifteen years of age are also considered not updated if the appliances, fixtures, and finishes are predominantly dated. An area that is 'Not Updated' may still be well maintained and fully functional, and this rating does not necessarily imply deferred maintenance or physical/functional deterioration.

#### Updated

The area of the home has been modified to meet current market expectations. These modifications are limited in terms of both scope and cost.

An updated area of the home should have an improved look and feel, or functional utility. Changes that constitute updates include refurbishment and/or replacing components to meet existing market expectations. Updates do not include significant alterations to the existing structure.

#### Remodeled

Significant finish and/or structural changes have been made that increase utility and appeal through complete replacement and/or expansion.

A remodeled area reflects fundamental changes that include multiple alterations. These alterations may include some or all of the following: replacement of a major component (cabinet(s), bathtub, or bathroom tile), relocation of plumbing/gas fixtures/appliances, significant structural alterations (relocating walls, and/or the addition of) square footage). This would include a complete gutting and rebuild.

### Explanation of Bathroom Count

Three-quarter baths are counted as a full bath in all cases. Quarter baths (baths that feature only a toilet) are not included in the bathroom count. The number of full and half baths is reported by separating the two values using a period, where the full bath count is represented to the left of the period and the half bath count is represented to the right of the period.

#### Example:

3.2 indicates three full baths and two half baths.

### UNIFORM APPRAISAL DATASET (UAD) DEFINITIONS ADDENDUM

(Source: Fannie Mae UAD Appendix D: UAD Field-Specific Standardization Requirements)

#### Abbreviations Used in Data Standardization Text

Abbreviation	Full Name	Fields Where This Abbreviation May Appear
ac	Acres	Area, Site
AdjPrk	Adjacent to Park	Location
AdjPwr	Adjacent to Power Lines	Location
A	Adverse	Location & View
ArmLth	Arms Length Sale	Sale or Financing Concessions
ba	Bathroom(s)	Basement & Finished Rooms Below Grade
br	Bedroom	Basement & Finished Rooms Below Grade
B	Beneficial	Location & View
Cash	Cash	Sale or Financing Concessions
CtySky	City View Skyline View	View
CtyStr	City Street View	View
Comm	Commercial Influence	Location
c	Contracted Date	Date of Sale/Time
Conv	Conventional	Sale or Financing Concessions
CrtOrd	Court Ordered Sale	Sale or Financing Concessions
DOM	Days On Market	Data Sources
e	Expiration Date	Date of Sale/Time
Estate	Estate Sale	Sale or Financing Concessions
FHA	Federal Housing Authority	Sale or Financing Concessions
GlfCse	Golf Course	Location
Glfvw	Golf Course View	View
Ind	Industrial	Location & View
in	Interior Only Stairs	Basement & Finished Rooms Below Grade
Lndfl	Landfill	Location
LtdSght	Limited Sight	View
Listing	Listing	Sale or Financing Concessions
Mtn	Mountain View	View
N	Neutral	Location & View
NonArm	Non-Arms Length Sale	Sale or Financing Concessions
BsyRd	Busy Road	Location
o	Other	Basement & Finished Rooms Below Grade
Prk	Park View	View
Pstri	Pastoral View	View
PwrLn	Power Lines	View
PubTrn	Public Transportation	Location
rr	Recreational (Rec) Room	Basement & Finished Rooms Below Grade
Relo	Relocation Sale	Sale or Financing Concessions
REO	REO Sale	Sale or Financing Concessions
Res	Residential	Location & View
RH	USDA - Rural Housing	Sale or Financing Concessions
s	Settlement Date	Date of Sale/Time
Short	Short Sale	Sale or Financing Concessions
sf	Square Feet	Area, Site, Basement
sqm	Square Meters	Area, Site
Unk	Unknown	Date of Sale/Time
VA	Veterans Administration	Sale or Financing Concessions
w	Withdrawn Date	Date of Sale/Time
wo	Walk Out Basement	Basement & Finished Rooms Below Grade
wu	Walk Up Basement	Basement & Finished Rooms Below Grade
WtrFr	Water Frontage	Location
Wtr	Water View	View
Woods	Woods View	View

#### Other Appraiser-Defined Abbreviations

Abbreviation	Full Name	Fields Where This Abbreviation May Appear

USPAP ADDENDUM

Villnave  
File No. 20JB077

Borrower	Karen Villnave		
Property Address	4009 Teal Lane		
City	Dillingham	County	Matanuska Susitna
		State	AK
		Zip Code	99576
Lender	Karen Villnave		

This report was prepared under the following USPAP reporting option:

Appraisal Report                      This report was prepared in accordance with USPAP Standards Rule 2-2(a).

Restricted Appraisal Report              This report was prepared in accordance with USPAP Standards Rule 2-2(b).

**Reasonable Exposure Time**  
My opinion of a reasonable exposure time for the subject property at the market value stated in this report is: 4-6 months  
It presupposes that the listed price would have been at or near the appraised value. It also assumes aggressive professional marketing by reputable local real estate offices.

**Additional Certifications**  
I certify that, to the best of my knowledge and belief:

I have NOT performed services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.

I HAVE performed services, as an appraiser or in another capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment. Those services are described in the comments below.

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- Unless otherwise indicated, I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.
- Unless otherwise indicated, I have made a personal inspection of the property that is the subject of this report.
- Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification (if there are exceptions, the name of each individual providing significant real property appraisal assistance is stated elsewhere in this report).

**Additional Comments**

Terri Barrus, a certified appraiser, offered significant assistance with research and data entry in the preparation of this appraisal assignment.

A highest and best use analysis was completed. The improvements are reasonably conforming to this market, are in good condition and there are no indications for additional modifications, alterations or demolition and redevelopment. Highest and best use is as currently improved.

**APPRAISER:**

Signature: *Jeff Barrus*  
Name: Jeffrey C Barrus, SRA  
Date Signed: 03/09/2020  
State Certification #: 808  
or State License #: \_\_\_\_\_  
State: AK  
Expiration Date of Certification or License: 06/30/2021  
Effective Date of Appraisal: 03/06/2020

**SUPERVISORY APPRAISER: (only if required)**

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Date Signed: \_\_\_\_\_  
State Certification #: \_\_\_\_\_  
or State License #: \_\_\_\_\_  
State: \_\_\_\_\_  
Expiration Date of Certification or License: \_\_\_\_\_  
Supervisory Appraiser Inspection of Subject Property:  
 Did Not     Exterior-only from Street     Interior and Exterior

### Appraiser License

License #: APRR808  
Effective: 06/03/2019  
Expires: 06/30/2021

## STATE OF ALASKA

Department of Commerce, Community, and Economic Development  
Division of Corporations, Business, and Professional Licensing  
Board of Certified Real Estate Appraisers

Licensee: **JEFFREY CHARLES BARRUS**

License Type: **Certified Residential Real Estate Appraiser**

Status: **Active**

Commissioner: Julie Anderson

#### Relationships

RelationType	License #	LicenseType	Owners/Entities	Names/DBA
Supervised Trainee	APRT1006	Registered Trainee	TERRI BARRUS	

#### Designations

Type	Group
No designations found.	

JEFFREY CHARLES BARRUS  
P.O. BOX 113186  
ANCHORAGE, AK 99511

Wallet Card

<p>State of Alaska Department of Commerce, Community, and Economic Development Division of Corporations, Business, and Professional Licensing Board of Certified Real Estate Appraisers JEFFREY CHARLES BARRUS As Certified Residential Real Estate Appraiser</p>		
<p>License APRR808</p>	<p>Effective 06/03/2019</p>	<p>Expires 06/30/2021</p>

# 2022 ASSESSMENT NOTICE



VILLNAVE D LUKE  
PO BOX 891  
DILLINGHAM, AK 99576

## THIS IS NOT A BILL

Your property tax bill will be mailed in July. This is your notice of the valuation of your property which will be used to calculate your property tax bill.

**Please contact the City of Dillingham at 842-5211 if you need more information**

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
4009 TEAL LN	1-131-380	3/17/2022	4/16/2022

Legal Description
Lot Size: 40240 SF; Lot: 1; BLK: 4; Subdivision: NERKA III; Plat#: 81-9; District: Bristol Bay - 307

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$30,000	\$136,300	\$166,300
Exemptions			\$0
<b>Taxable Value</b>	<b>\$30,000</b>	<b>\$136,300</b>	<b>\$166,300</b>

- If you disagree with this assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, [www.dillinghamak.us](http://www.dillinghamak.us) under Forms and Permits.
  - **A separate appeal from must be filed for each property in question.**
  - **Appeal must be received or postmarked by the appeal deadline.**

City of Dillingham  
P.O. Box 889  
Phone #: (907) 842-5211 Fax#: (907) 842-5691



City of Dillingham  
 PO Box 889  
 Dillingham, AK 99576  
 Main (907) 842-5211



Property Tax Statement

Statement Date	4/7/2023
Amount Enclosed	\$ _____

101316  
 Karen McCambly  
 PO Box 891  
 Dillingham, AK 99576

Return Top Portion with Remittance

City of Dillingham PO Box 889 Dillingham AK 99576 907-842-5211

101316

McCambly, Karen

Property ID	Activity Date	Tax Year	Tax Area	Description Detail	Amount
000810-000	7/01/2022	2022	RP Tax	Nerka III B4 L1 RP 2022 Initial Tax	2,161.90
000810-000	11/02/2022	2022	RP Tax	Nerka III B4 L1 RP Penalty	216.19
000810-000	1/11/2023	2022	RP Tax	Nerka III B4 L1 RP Interest	10.81
000810-000	2/02/2023	2022	RP Tax	Nerka III B4 L1 RP Interest	10.86
000810-000	3/01/2023	2022	RP Tax	Nerka III B4 L1 RP Interest	10.92
000810-000	4/04/2023	2022	RP Tax	Nerka III B4 L1 RP Interest	10.97

This Statement is due upon receipt. Interest and penalties are charged by ordinance. Amount paid will be applied to oldest invoice.

**Payment in full of the 2022 property tax payment was due by December 1, 2022 to avoid further collection proceedings.**

	Current Year Taxes	Current Year Penalty & Interest	Prior Years Taxes	Prior Years Penalty & Interest	Total Due
Amount Owed	0.00	0.00	0.00	0.00	2,421.65

City of Dillingham  
 PO Box 889  
 Dillingham, AK 99576  
 Main (907) 842-5211



### Real Property Tax Invoice

Invoice Date	07/01/2020
Amount Enclosed	\$ _____

101428  
 Luke Villnave  
 PO Box 891  
 Dillingham, AK 99576

Please reference Account Number on check.

City of Dillingham PO Box 889 Dillingham AK 99576 907-842-5211

Account Number: 101428

MIL RATE 13

Property ID	Tax Year	Description Detail	Land	Improvement	Assessment	Exempt	Amount
000810-000	2020	Nerka III B4 L1	30,000	99,400	129,400		1,682.20
Total							1,682.20

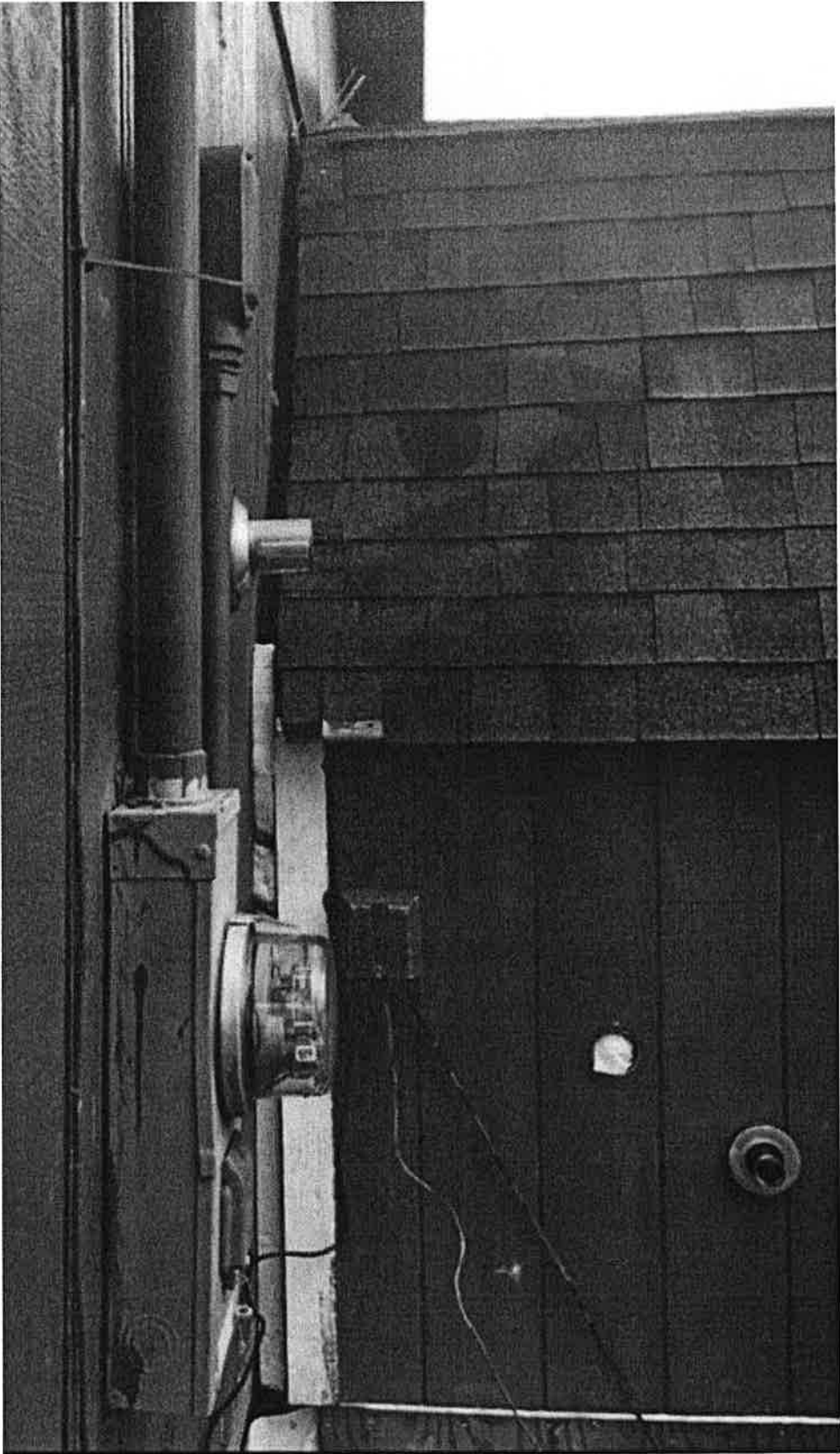
#### PAYMENT POLICY

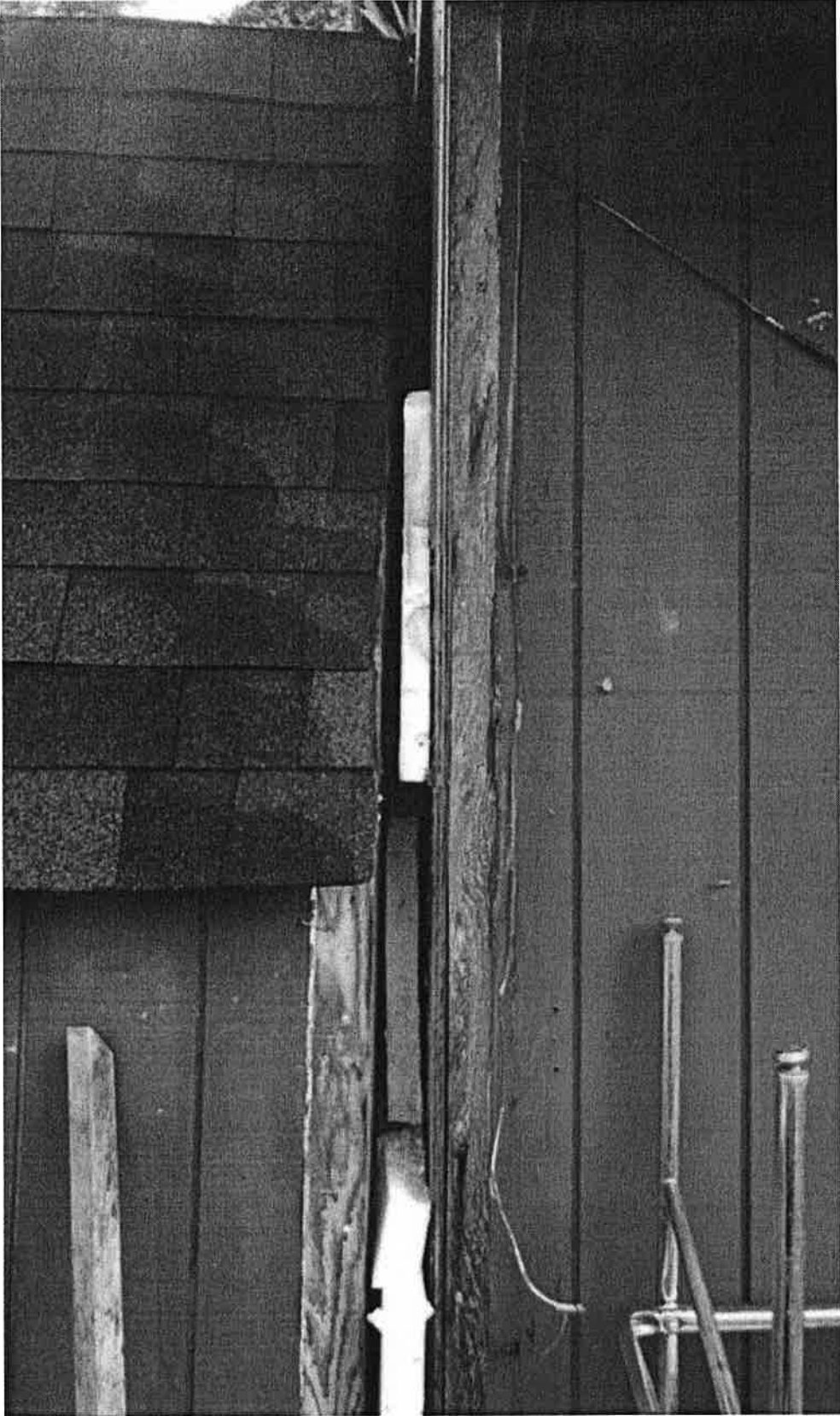
First payment is due by November 2, 2020, and is delinquent if not paid or postmarked on or before November 2, 2020.

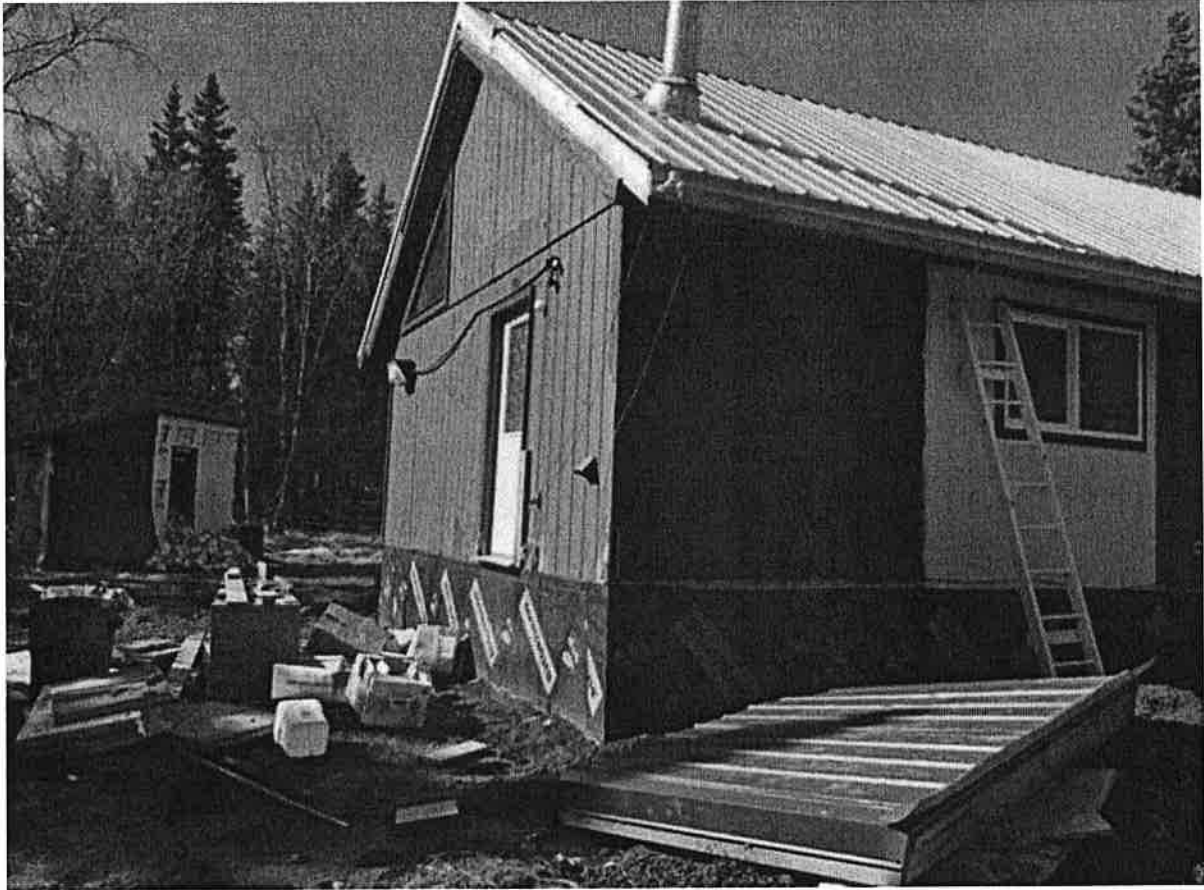
If the first 1/2 of the total amount due is not paid or postmarked on or before November 2, 2020, the entire amount of taxes owed plus fees, as applicable, shall immediately become due and payable.

The second and the final payment of property taxes is due and payable/postmarked on December 1, 2020.

A penalty of 10% of the tax due shall be added to all delinquent taxes, and interest of six percent per year shall accrue on unpaid taxes, not including penalty, from the date due until paid in full.









**ASSESSOR'S REVIEW FORM**

Section . Item 25.

Case No.# 2023-18 Property Owner Karen M. McCambly

Property ID 1-131-380

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM	\$ <u>30,000</u>	\$ <u>150,000</u>	\$ _____	\$ <u>180,000</u>
TO	\$ <u>30,000</u>	\$ <u>130,000</u>	\$ _____	\$ <u>160,000</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend adjusting building value to reflect repairs needed and current condition. Values adjusted accordingly.

_____	<u>Martins Onskulis</u>	<u>5/16/2023</u>
Date Received	Decision Made By	Date

2)

	Date Notified		Date Notified
Mail	_____	Email	_____
Telephone	_____	In Person	_____

- I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
- I DO NOT ACCEPT THE assessor's decision and desire to have my appeal presented to the Board of Equalization.

_____	_____	_____
Signature of Owner or Agent	Date Signed	Print Name

CLK106

**LATE FILED  
APPEALS  
FOR  
BOE  
CONSIDERATION**



**4.15.125 Appeals to board of equalization.**

G. A property owner who seeks to appeal the assessor's valuation after the thirty-day filing period has closed may request a finding that the property owner was unable to comply with the requirement to timely file an appeal by filing a written request with the city clerk within fourteen days after the inability to comply ceased or within fourteen days after the taxpayer should have become aware of the reason for filing the appeal, whichever is earlier. The written request must include information sufficient to determine whether the request has been submitted within the time stated in this section.

1. Each letter shall be considered in a scheduled hearing by not less than three members of the board of equalization, although the entire board may convene if available and convenient. The city clerk shall provide notice to the public and the property owner no less than five days prior to the hearing. The panel shall only consider reasons the appellant was unable to comply within the thirty-day period and shall not consider evidence regarding property valuation. The panel's determination shall be based on the letter and supporting documents. A taxpayer may not make an oral presentation at this hearing.
2. The panel shall interpret the term "unable to comply" to mean that a property owner has demonstrated compelling reasons or circumstances that were beyond the property owner's control and which would prevent a reasonable person under the circumstances from filing a timely appeal.
3. If the request is denied, the city clerk shall notify the property owner of the panel's decision. If the request is granted, the property owner shall have thirty days from the date the city clerk so notifies the property owner to file an appeal and submit all evidence required by Sections 4.15.130(G) and (J). A hearing shall be scheduled to occur within thirty days from the deadline identified in the previous sentence, and a decision rendered at the conclusion of the hearing or as soon as practicable thereafter.
4. A request for a finding of inability to comply is limited to an appeal of the notice of assessment for the current assessment year.

5-16-23  
City of Dillingham  
Attn: Board of Equalization  
PO Box 889  
Dillingham, AK 99576

Re: Late-Filed Appeal

---

To the Board of Equalization,

I received a late-filed appeal notification letter from the City of Dillingham. The letter requested that I provide a reason for a late filing. I have paid personal property taxes for a long time in Dillingham and there has been no changes to my taxes in a long time. I am new to paying real property taxes. This process and notification deadlines is something I am paying much closer attention to moving forward given the abrupt change in assessments that occurred in 2023.

The reason for filing late is that I was traveling for spring barge loading down in Seattle and therefore did not receive the letter until a few weeks after the letter was sent. I also received my personal property tax letter at the same time (though this letter was sent out a couple weeks after the real property assessment). I then contacted the City of Dillingham to ask some questions about assessments. I did not receive a response for the City for several days. I contacted again and spoke with someone in finance who indicated my questions would need to be addressed by a senior City official. After some back and forth I finally spoke with a senior City official who recommended my only recourse was to file an appeal. By the time I got clarification from the City my deadline had apparently passed. I was not aware the deadline had passed because the due date on my personal property taxes had a later deadline. I could have filed timely if I had avoided seeking clarification from the City or we had the opportunity to speak and if I had paid closer attention that the filing deadlines were different for personal and real property. So a variety of circumstances led to a late filing.

If the Board considers my reason for late filing reasonable I can provide more detailed information, dates, and proof of travel upon request. There is a legal principal called "Trial on the Merits" that a case should be tried based on the facts and circumstances of a case and not just on procedural grounds. The process for filing and appeal is confusing to first time appeal filers and accordingly this appeal should proceed based on the merits of the appeal and not simply on a denial for a technicality in procedure.

If the Board denies my late-application appeal, please consider this letter timely notice I will be filing an appeal in 2024. I travel for work in the spring and do not always have timely receipt of my mail.

Thank you for your time and consideration on this matter.

Kind Regards,



Dylan Braund  
PO Box 809  
Dillingham, AK 99576

Antonio V Arena  
PO Box 264  
Dillingham AK 99576

Account # 104205

Hello City of Dillingham,

I recently received a letter in the mail regarding my Personal Property Assessment Appeal. There are a few details in this letter I find to be in error.

The letter states that my Appeal was mailed. I delivered my appeal and supporting documents by hand to Basil at the City Clerk's Office.

The letter states that my appeal deadline was April 14th. My original Assessment notice was dated March 29 which, to my understanding, would put my appeal deadline at April 28th.

This notice letter is asking for an explanation of why my Assessment appeal was submitted past the deadline. I typed and submitted this explanation which was included in the paperwork I hand delivered to the City Clerk's Office.

This letter states that I have 14 days from May 8th or until May 16th to respond. I checked my mail on May 12th and this letter had not yet been delivered to my box, I then checked it again on May 17th which is when I received the letter, Being that I did not receive this notice until after the deadline that was 5 days shorter than the 14 day typical response time, I am asking for my appeal to still be considered.

My explanation of why my original appeal was not filed before the 2023 Personal Property Assessment Notice deadline:

I am submitting a Property Assessment Appeal Form that is beyond the 30 day submission deadline because I was out of town on contract working from the end of February until the beginning of May. I did not received my mail with the notice until the beginning of May. I am asking the Board of Equalization to please still consider my appeal. Included with the appeal, I submitted documents of the 2018, 2019, and 2021 Assessment from the previous owner of the vessel, Lucky C, showing the vessel assessment half the amount of what it is now being valued.

Thank you.

Antonio Arena