

Appeal 2023-37

Casey Knight

Parcel 01-011-378

606 Queen St

RECEIVED
MAR 30 2023
PETERSBURG BOROUGH

2023-37

Petersburg Borough
Petition for Adjustment of Assesse
Real Property

Date Filed: 30 March '23

Ma. It's April 14th,
according to the
letter dated March 14th

The deadline for filing an appeal with the Assessor is Thursday, **March 31, 2023 at 4:30pm.** However, appeal of the Board of Equalization, in what is deemed to be unusual circumstances; by unanimous vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No 01-011-378

1. I, CASEY KNIGHT, representing MYSELF, the owner of the above identified property, hereby request the Assessor review the assessment of said property.

This is what I am appealing.

2023 Assessed Value:

Land \$ 54200 Building(s) \$ 259200 Total \$ 313400

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? SPRING OF 2013
- B. What was the full consideration/price? \$28000 - only appealing land value
- C. Did this price include any furniture/ fixtures? If so, List approximate value \$ no
- D. What do you consider the market value?
Land \$ 39000 Bldg \$ 259200 Total \$ 296200
- E. Have you ever offered this property for sale in the past two years? Yes No
If yes, with who and for how much? _____
- F. Have you ever received an offer? Price/when NO
- G. Have you had the property appraised in the past 2 years? \$ NO
- H. How much is the property insured for? \$ land is not insured - n/a

3. There is an error or omission on the assessment of this property for the following reason(s):

see attachment - NEXT PAGE

[NOTE: PAST ASSESSMENTS THAT I REFERENCED ARE TRUE AND ACCURATE, & CAN BE READILY ACCESSED THRU THE BOROUGH, SO THEY ARE NOT ATTACHED TO THIS COMMUNICATION.]

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: CASEY KNIGHT Phone #: 807 650 7345

Email: caseyaknight@gmail.com

Sign here: [Signature] Date: 30 MARCH 2023

30 March 2023

To Whom It May Concern,

I am appealing the value that the assessor placed on the land of my land at 606 Queen Street on 14 March 2023. (Throughout this appeal, I refer to **land** values only.)

The previous 2021 assessment had the value for 606 Queen Street placed at \$33,000. I bought that land for \$28,000 in 2013. I also bought the adjacent land at 604 Queen Street in 2017 for \$28,000. This was a relatively fair assessment, as there is essentially no difference between the land at 604 Queen and 606 Queen. In 2021 the land at 604 Queen was assessed at \$28,000, and 606 Queen was assessed at \$33,000.

In February I received an assessment saying that the land at 606 Queen was worth \$37,000, while the land at 604 Queen is worth \$31,300.

I just received a **new** letter saying the assessor has “made some corrections to some properties”, and so he changed the assessment at 606 Queen in order to make my assessment more “fair and equitable”. (I find this statement galling, to say the least.) Now the assessor is saying that the land at 606 Queen is worth \$54,200, while the land at 604 Queen is still assessed at \$31,300. There are two reasons why I am appealing.

First, this is **excessive** and **improper**. It represents a 64.2% increase in the valuation of the land under my house. (The old assessment was \$33,000, the new assessment is \$54,200. The difference is \$21,200. And 21200 divided by 33000 is .642.) This is roughly **four times** the amount of the average increase throughout the Borough (it is stated in the assessment that the average increase is 15%). It is therefore excessive, and so, insofar as it is excessive, it is also improper.

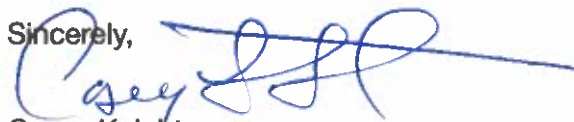
Second, it creates **inequalities**, in two respects.

First, there is an **absolute inequality** between the property at 606 Queen and at 604 Queen. Both properties are the same size — 8800 square feet. They are on the same street. Both are muskeg lots. There is no significant difference whereby the assessor might say that the value of 606 Queen is somehow \$22,900 greater than the value of 604 Queen. All prior assessments had 606 Queen at about 118% the value of 604 Queen. This inequality is something that I objected to in past dealings with the assessor, but we came to an agreement.

Second, this creates an even further difference in the **relational value** (or the ratio) that has been established in past years between 604 and 606. As stated previously, the assessed value at 606 Queen has consistently been set at roughly 118% the value of 604 Queen. (In 2021, 604 Queen was \$28,000, and 606 Queen was \$33,000. So 606 Queen was roughly 118% of 604 Queen.) Now, however, the assessor has stated that the value of 606 Queen is 173% the value of 604 Queen. If we kept the ratios the same as they have been in prior years, where the valuation of 606 is set at 118% of 604, it should be \$36,890.

That's close enough to the \$37,000 that was on the original assessment for the land at 606 Queen that I received on 1 March 2023. I hereby submit that the assessment on my land at 606 Queen Street should be \$37,000, in accordance with my first 2023 assessment.

Sincerely,



Casey Knight
907-650-7345

To: 2023 Board of Equalization
From: Michael C Renfro, Assessor
Martins Onskulis, Assessor
Re: Appeal 2023-37
Property Owner: Casey Knight
Account: 01-011-378
Date of Assessment: 1/1/2023
Hearing Date: 4/17/2023
2023 Assessed Value: Buildings: \$259,200
Land: \$54,200
Total: \$313,400

Purpose of Report:

- Validation of the 2023 assessed value of the subject property generated by the mass appraisal process and confirmed using sales ratio studies.

Introduction:

- The subject property is located in Severson Addition Subdivision.
- The subject parcel is 8,800 SF.

Basis of the Appeal:

- Unequal land valuation.

Concerns brought forth by the appellant:

- The owner states that land is valued excessive; improper and unequal.

Assessor comments:

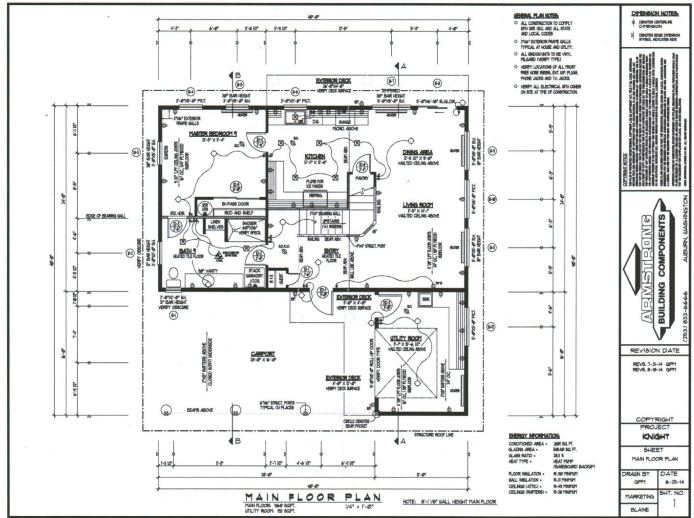
- While reviewing the appeal application, assessing staff noticed inconsistencies in land valuation in Severson Subdivision. Additional (7) – corrected assessment notices were mailed to property owners whose land values were valued unequal to similar parcels.

Recommendation:

- Uphold the 2023 Assessed Value of \$54,200 for the Land, \$259,200 for the buildings, for a total assessed value of \$313,400.

Attachments:

- Map of Severson Subdivision land values
- Supplemental Assessment Notices



CURRENT OWNER	Property Identification			
CASEY KNIGHT PO BOX 942 PETERSBURG AK 99833-0942	Parcel	01-011-378	Us	R - Residential
	City		Property	SFR
	Mobile Home		Service	S

Property Information							
Improvement	1,584 SF	Year Built	2016	Actual	Land	8,800	SF
Basement		Effective Age			Zone	SF	
Garage		Taxable	Fee Simple				

Legal Description							
Plat #	74-726	Lot #	7	Block	283	Tract	
Doc #	1974-000726-0		Rec. District	Petersburg - 110			
Describe:						Date recorded:	

PROPERTY HISTORY							
Year	Taxable Interest	Land	Improvement	Assessed Value	Exempt Value	Taxable Value	Trending
2023	Fee Simple	\$54,200	\$259,200	\$313,400	\$0	\$313,400	Res +20%
2022	Fee Simple	\$33,000	\$216,000	\$249,000	\$0	\$249,000	
2021	Fee Simple	\$33,000	\$216,000	\$249,000	\$0	\$249,000	
2020	Fee Simple	\$33,000	\$216,000	\$249,000	\$0	\$249,000	+3% Res

NOTES

3/14/2023 - Updated land value to be consistent with other subdivision lots. MO

LAND DETAIL

Market Neighborhood Site Area **8,800 SF** Topo **Moderate** Vegetatio **Wooded**

Access **Public road** Frontage **Ft Road** View **Neutral** Soil **Buildable**

Utilities Typical Water Sewer Telephone Electric All None LQC

Comments

SITE IMPROVEMENTS

Site Improvements Total

Description	Area	Unit Value	Adj.	Value	Comments
	8,800	SF x \$6.16		= \$54,208	Appeal Resolution
		SF x		=	
		SF x		=	
		SF x		=	
Total	8,800	SF	Fee Value:	\$54,200	

SUMMARY FEE SIMPLE VALUATION

Inspected By Date Inspected Valued By Date Valued

VALUATION CHECK	FEE VALUE SUMMARY
The Total Fee Value \$313,400/1,584 SF Indicates \$197.85 Value/SF GBA	Total Residential \$245,000
Income Value = NOI Ratio = NOI / =	Total Commercial Other \$14,200
Comments <input type="text"/>	Total Improvement \$259,200
	Land & Site imp \$54,200
	Total Property Value \$313,400

RESIDENTIAL

Descriptio Main House	Property SFR	Design 2 Story	Bedrooms <input type="text"/>
Qualit Q4 -	Plumbing Typical	Energy Extra	Bathrooms <input type="text"/>
Roof <input type="checkbox"/> Typical <input type="checkbox"/> Comp <input checked="" type="checkbox"/> Metal <input type="checkbox"/> Wood shingles <input type="checkbox"/> Other			Other Rooms <input type="text"/>
Exterior <input type="checkbox"/> Typical <input type="checkbox"/> Wood <input type="checkbox"/> Metal <input type="checkbox"/> Cement Fiber <input type="checkbox"/> Log <input type="checkbox"/> Vinyl <input checked="" type="checkbox"/> Other			Total Rooms <input type="text"/>
Foundatio <input type="checkbox"/> Typical <input checked="" type="checkbox"/> Concrete Perim <input type="checkbox"/> Slab <input type="checkbox"/> Piling <input type="checkbox"/> Other			Year Built 2016 Actual
Heat Fuel <input type="checkbox"/> Typical <input type="checkbox"/> Oil <input type="checkbox"/> Electric <input type="checkbox"/> Wood <input type="checkbox"/> Other			Effective age <input type="text"/>
Heat Type <input type="checkbox"/> Typical <input type="checkbox"/> BB <input type="checkbox"/> Space Heater <input type="checkbox"/> Radiant <input type="checkbox"/> Forced Air <input type="checkbox"/> Heat Pump <input type="checkbox"/> Other			Total Life 60
Interior <input type="checkbox"/> Typical <input type="checkbox"/> Sheetrock <input type="checkbox"/> Plywood <input type="checkbox"/> Panel WD <input type="checkbox"/> Other			Condition C4 -
Floor <input type="checkbox"/> Typical <input type="checkbox"/> Slab <input type="checkbox"/> Plywood <input type="checkbox"/> Carpet <input type="checkbox"/> Vinyl <input type="checkbox"/> Wood - Laminate <input type="checkbox"/> Other			Effective age Status <input type="text"/>
Extra Lump Sums <input type="text"/>			Total <input type="text"/>
Porches, Deck 88SF Covered Porch 104SF			Total \$8,345

Garage

Built-in SF Basement Garage SF Attached SF Detached SF Carport **448** SF Finished

Comments

Basement

Size Finished Size Describe

Description	Status	Area	Base Value	Unit Value	RCN	% Good	Net Value
2 Story Hous	Finished	1,584 SF	\$92.14 1.55	\$142.82	\$226,222	100%	\$226,222
Carport	Finished	448 SF	\$15.01 1.55	\$23.27	\$10,423	100%	\$10,423
		SF					
		SF					
		SF					

Additional Adjustment

Lump Sum Total

\$8,345

Main House **Tota**

\$245,000

Comments **SFR - First floor open to ceiling in living area creating a 1.5 stry.**

OTHER IMPROVEMENTS

Description	Features	Quality	Size	Units	Unit Value	RCN	% Good Ad Adj.	Net Value	
Shop		Typical	192	SF	\$74.028	\$14,213.376	100%	\$14,213	
Comments	16 x 12			Base	\$48	Factor	?	Age	Life



Martins Onskulis <monskulis@appraisalalaska.com>

01-010-313 - Property Appeal

2 messages

Martins Onskulis <monskulis@appraisalalaska.com>
To: "Haley4Family@gmail.com" <Haley4Family@gmail.com>

Sun, Apr 9, 2023 at 8:57 AM

Justin,

We have reviewed your appeal form stating your concerns regarding the value of your property (land) and the increase in the assessed value of the property. In accordance with your request, I have reviewed the record of your property for accuracy and equitability.

Please be advised that properties are assessed based upon the current market as required below: Alaska Statute 29.45.110 states that, "(a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060, and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels".

In order to fulfill this mandate, this office gathers and analyzes sales information of all types of properties to determine the measures of central tendency for assessment purposes. 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.

I have attached supporting documents that show the land value adjustment for parcels that were valued unequally.

Valuation for your property is as follows:

Land \$54,200

Improvements \$150,900

Total \$205,100

Please let me know if you agree/disagree with the valuation.

Thank you,
Martins

--

Martins Onskulis, MBA
Appraisal Company of Alaska
341 W Tudor Rd, Suite 202
Anchorage, Alaska 99503
907.334.6312 (Office)
907.793.7713 (c)

2 attachments**letter to 3.14 supp.docx**

382K

**2023 Supplementals 3.14.23 (1).pdf**

182K

Martins Onskulis <monskulis@appraisalalaska.com>
To: "Haley4Family@gmail.com" <Haley4Family@gmail.com>

Wed, Apr 12, 2023 at 10:09 AM

Good morning,

Wanted to follow up regarding my previous email. Let me know if you have any questions.

4/12/23, 3:41 PM

Appraisal Alaska Mail - 01-010-313 - Property Appeal

Thank you,
Martins

[Quoted text hidden]



March 14, 2023

Dear Property Owner,

While handling appeals, the assessor noticed some inconsistencies in land values in your neighborhood. He has made corrections to some properties, yours included, in order to be fair and equitable. You have 30 days to appeal the new value.

If you have any questions, please feel free to call me at 772-5409

Kindly,

Shannon McCullough
Finance Clerk II - Property Tax
Petersburg Finance Department
smccullough@petersburgak.gov
(907)772-5409

Finance Department

PO Box 329 Petersburg, AK 99833 · Phone (907)772-4425 Fax (907)772-3759

www.petersburgak.gov · financeoffice@petersburgak.gov

2023 ASSESSMENT NOTICE

Supplemental



SEVERSON MARK J
 SEVERSON KAREN L
 PO BOX 1502
 PETERSBURG, AK 99833-1502

Please see the back of your assessment notice. Inquires can be made to Shannon at smccullough@petersburgak.gov or (907) 772-5409

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
705 ODIN ST	01-010-300	3/14/2023	4/14/2023

Property Information
Lot Size: 8800 SF; Lot: 1; BLK: 281; Subdivision: SEVERSON ADDITION; Plat#: 74-726; US Survey: USS 283; Section: 33; Township: T58S; Range: R79E; Zone: SA 1; District: Petersburg - 110

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$54,200	\$37,800	\$92,000
Adjustments			
Taxable Value	\$54,200	\$37,800	\$92,000

Appeal Deadline is April 14, 2023 by 4:30 PM for this Supplemental 2023 Assessment Notices. Tax Bills will be mailed by July 1, 2023. Property taxes are due, in the finance office, by October 16, 2023 at 4:30 PM. See reverse side for important information.

Please notify the Finance Office of any errors, omissions or changes to your property.

Petersburg Borough

12 S. Nordic Drive or PO Box 329 Petersburg, AK 99833
 Phone #: (907) 772-4425 Fax#: (907) 772-3759

2023 ASSESSMENT NOTICE

Supplemental



SEVERSON MARK J
 SEVERSON KAREN L
 PO BOX 1502
 PETERSBURG, AK 99833-1502

Please see the back of your assessment notice. Inquires can be made to Shannon at smccullough@petersburgak.gov or (907) 772-5409

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
701 ODIN ST	01-010-301	3/14/2023	4/14/2023

Property Information
Lot Size: 17600 SF; Lot: 9A; BLK: 281; Subdivision: SEVERSON ADDITION; Plat#: 74-726; US Survey: USS 283; Section: 33; Township: T58S; Range: R79E; Zone: SA 1; District: Petersburg - 110

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$60,500	\$370,700	\$431,200
Adjustments SENIOR CITIZEN	-\$0	-\$150,000	-\$150,000
Taxable Value	\$60,500	\$220,700	\$281,200

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Petersburg Borough

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2023 ASSESSMENT NOTICE

Supplemental



SEVERSON GREGORY
 10769 CHARNOCK RD
 LOS ANGELES, CA 90034

Please see the back of your assessment notice. Inquires can be made to Shannon at smccullough@petersburgak.gov or (907) 772-5409

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
608 SURF ST	01-010-308	3/14/2023	4/14/2023

Property Information
Lot Size: 8800 SF; Lot: 6; BLK: 281; Subdivision: SEVERSON ADDITION; Plat#: 74-726; US Survey: USS 283; Section: 33; Township: T58S; Range: R79E; Zone: SA 1; District: Petersburg - 110

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$6,300		\$6,300
Adjustments			
Taxable Value	\$6,300		\$6,300

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2023 ASSESSMENT NOTICE

Supplemental



MORRISON BARRY
 MORRISON MANDY
 PO BOX 495
 PETERSBURG, AK 99833-0495

Please see the back of your assessment notice. Inquires can be made to Shannon at smccullough@petersburgak.gov or (907) 772-5409

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
611 TANGO ST	01-010-310	3/14/2023	4/14/2023

Property Information
Lot Size: 8000 SF; Lot: 1; BLK: 281A; Subdivision: RB; Plat#: 86-10; US Survey: USS 283; Section: 33; Township: T58S; Range: R79E; Zone: SA 1; District: Petersburg - 110

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$25,200		\$25,200
Adjustments			
Taxable Value	\$25,200		\$25,200

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2023 ASSESSMENT NOTICE

Supplemental



MORRISON BARRY
 MORRISON MANDY
 PO BOX 495
 PETERSBURG, AK 99833-0495

Please see the back of your assessment notice. Inquires can be made to Shannon at smccullough@petersburgak.gov or (907) 772-5409

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
609 TANGO ST	01-010-311	3/14/2023	4/14/2023

Property Information
Lot Size: 8800 SF; Lot: 5; BLK: 281; Subdivision: SEVERSON ADDITION; Plat#: 74-726; US Survey: USS 283; Section: 33; Township: T58S; Range: R79E; Zone: SA 1; District: Petersburg - 110

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$54,200	\$253,200	\$307,400
Adjustments			
Taxable Value	\$54,200	\$253,200	\$307,400

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2023 ASSESSMENT NOTICE

Supplemental



KNIGHT CASEY
 PO BOX 942
 PETERSBURG, AK 99833-0942

Please see the back of your assessment notice. Inquires can be made to Shannon at smccullough@petersburgak.gov or (907) 772-5409

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
606 QUEEN ST	01-011-378	3/14/2023	4/14/2023

Property Information
Lot Size: 8800 SF; Lot: 7; BLK: 283; Subdivision: SEVERSON ADDITION; Plat#: 74-726; US Survey: USS 283; Section: 34; Township: T58S; Range: R79E; Zone: SA 1; District: Petersburg - 110

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$54,200	\$259,200	\$313,400
Adjustments			
Taxable Value	\$54,200	\$259,200	\$313,400

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2023 ASSESSMENT NOTICE

Supplemental



MORAN TONY
 PO BOX 1191
 PETERSBURG, AK 99833-1191

Please see the back of your assessment notice. Inquires can be made to Shannon at smccullough@petersburgak.gov or (907) 772-5409

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
606 UNIMAK ST	01-010-260	3/14/2023	4/14/2023

Property Information
Lot Size: 8800 SF; Lot: 7; BLK: 279; Subdivision: SEVERSON ADDITION; Plat#: 74-726; US Survey: USS 283; Section: 33; Township: T58S; Range: R79E; Zone: SA 1; District: Petersburg - 110

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$31,300		\$31,300
Adjustments			
Taxable Value	\$31,300		\$31,300

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