

2019 Property Appeal

Appeal #18

Owner: Gorden & Susan Isaacs

Legal: Napaq B3 L7

Appeal Comments: The improvements on this lot have not changed in several years however the assessment went up 28%, seems excessive to value assessed \$521,400. No sales in this town for residential properties are any where near this. There is no support for valuation so far in excess of any sale ever, in this price range.

Assessor Response: On April 11th the assessor responded to the Appellants, speaking mostly to Gordon. Explaining that the Assessor values on a site basis based on market extraction between vacant land sales and improved land sales. For example an unimproved lot within the area may sale for \$25,000 for an acre but is it still worth \$25,000 after a house is built on it? The answer is no. There is cost involved with driveway, site pad, septic, well, electrical hookup. So what the assessor does is evaluates the difference between an improved lot and an unimproved lot to establish an improved site value for a property with a dwelling on it. The Assessor sent Isaacs two spreadsheets (one by accident that was not complete) and a market analysis of Gordon's main house property. The Assessor a couple of times requested that the Isaacs have someone in town show him around the different properties appealed because they will be out of town with no response back.

This property front a wetlands area with a wetlands view, superior to forested property without a wetlands view. Also there are 3 dwelling units on the property. Main house, detached B&B rental and an apartment above a garage.

Special Note: When running up a different appeal of over \$500,000 of a single family home the Assessor found what Gordon was talking about in his emails, an adjustment needs to be made for values over \$500,000. An adjustment was

made because of this of 10% additional for economic factors. See both the original market analysis and then the cost approach changed.

Original Assessment L:\$48,800, B:\$472,600 T:\$521,400

Revised Assessment:L:\$48,800, B:\$425,400 T:\$474,200

Assessor Recommendation: I request the BOE accept the revised Assessed Value of \$474,200.



City of Dillingham

Property Assessment Appeal Form

RECEIVED
APR 03 2019
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. 100225
Napag B3 L7

Property Owner Gorden and Susan Isaacs

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 563
City Dillingham State AK Zip 99576

Contact Phone Number 907-843-0474 / 843-0473 Email Address susie2008@gmail.com/gorden.isaacs@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:

The improvements on this lot have not changed in several years however the assesment went up 28%, Seems excessive To value assessed \$521,400. No sales in this town for residential Properties are any where near this. There is no support for valuation so far in excess of any sale ever! in this price range.

Table with 3 rows: Assessor Value from Notice (\$521,400), Owners Estimate of Value (\$416,700), Purchase Price of Property (Price, Purchase Date)

RP19-18

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 Gorden Isaacs
Signature of Owner/Agent

Gorden Isaacs
Print Name

X 3-30-19
Date

I will be out of town from ~
April 20 (maybe 4-10) till ~ May 25

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.

1800 Birch Cir

Account Number 100225

GIS LINK ID 1-140-460

Property Type residential

Property ID 000116-000



Legal City* Dillingham
 Napaq B3 L7
 Plat 80-3
 Location Suburban/Uplan
 Waterfront No
 View Territorial
 Lot Size 84960
 Zoning CG

Design 1.5 Story
 Quality Good
 Year Blt 1994
 Eff Age 14
 Condition Average (+)
 Rooms
 GLA 2568
 Basement Finished
 Fin Bsmt 1920
 Functional Average
 Heating OHWBB

Owner Isaacs Gordon & Susan

Sales Date 9/11/1987

Fin Bsmt 1920

Street PO Box 563

Sales Price

Functional Average

City/State Dillingham

AK

99576

Heating OHWBB

Current Year	2019	2018	2017	2016
Land	\$48,800	\$35,000	\$35,000	\$35,000
Buildings	\$472,600	\$367,900	\$367,900	\$367,900
Total	\$521,400	\$402,900	\$402,900	\$402,900

DOT Energy Efficient Standard

Garage 2 Car Gar

Garage Size 864 & 1140

Previous Owner

Assessment History

EP

Exempt Type

Exempt Amount 150000

Sales Letter

CP

Enlarge Sketch

Enlarge Plat

Dk 192, 40



Fireplace Wood Stove

Misc

2nd House 1200
 Apt 420, GH 224

Appeal Information

APPEAL# 18

Roof

Metal

Siding

Vinyl

Foundation

Concrete

Scan Folder

Recorded Deed

Prior Sales Date

Prior Sales Price

Cost Approach



Notes

1950- 2 File Folders- 4 Buildings on site

DOT - \$70,000

2 Detached Garages 27x32(864) & 38x30(1140), Green House 7x32(224)

ALASKA ASSESSMENT SERVICES										
FEATURES	SUBJECT	COMPARABLE 1	COMPARABLE 2	COMPARABLE 3	COMPARABLE 4					
		Description	Description	Description	Description	ADJ	ADJ	ADJ	ADJ	
Address	1800 Birch Circle Dillingham	4535 Diamond Willow Dillingham	1837 Birch Circle Dillingham	3363 Nina Way Dillingham	127 West E St Dillingham					
City										
Seller Price	\$ 360,000.00	\$ 440,000.00	\$ 440,000.00	\$ 300,000.00	\$ 750,000.00					
Concessions										
Date of Sale	2/15/2018		10/5/2015	2/8/2012	6/30/2013					
Location	Napaq	Napaq	Napaq	Nina Nicholson	USS 2732					
Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple					
Site	63850 sf	\$ 5,000.00	\$ 135,000.00	\$ 20798 sf	24319 sf					
View	Territorial	Territorial	Territorial	Territorial	Territorial					
Design	1.5 Story	1 Story	1 Story	3.5 Story	3 Story					
Quality	Average (+)	Average (+)	Average (+)	Average (+)	Average					
Actual Age	1994	1979	1979	1980	1997					
Condition	Average (+)	Average (+)	Average (+)	Average (+)	Average					
Above Grade										
Room Count	2540	2180	2180	3944	8036					
Gross Living Area	0	\$ 1,400.00	\$ 13,400.00	\$ 0	Included Above					
Basement	1920	\$ 67,200.00	\$ (4,480.00)	\$ 0	\$ 67,200.00					
Rooms										
Functional Utility	Average	Average	Average	Average (CTC)	Average					
Heating	HWRB	HWRB	HWRB	HWRB	HWRB					
Energy Rating	Standard	Above Stand	Standard	Standard	Standard					
Garage/Carport	864sf & 1140sf	660	864	2046 sf	None					
Porch/Deck, Etc	Dk 450	\$ (2,000.00)	CP 48	CP, Dk	EP, DK, CP					
Amenities	2nd House 1200sf	Wood Skv	WS, Sheds	None	Storage					
Amenities	Apt 420sf, GrnHs	None	None	None	None					
Yard Amenities	GrnDr, Undscp	GrnDr, Undscp	GrnDr, Undscp	GrnDr, Undscp	GrnDr, Undscp					
Effective Age	14	8	14	14	14					
Adjustments										
Total Value		\$ 202,100.00	\$ 116,920.00	\$ 216,400.00	\$ 35,300.00					
Market Value		\$ 562,100.00	\$ 556,920.00	\$ 516,400.00	\$ 780,300.00					
Comments										
Comp 4										
Comp 5										

4 Buildings on site. Main house, 2nd House & Apartment, 2 detached garages, green house. - Has not been re-inspected - Per Appeal
 After purchase built 1490sf duplex & garage below.
 B&B - In town. Highest sale price in recent years besides the hotel purchased by the State of Alaska.

Standard Report

Estimate ID: 1-140-460
 Property Owner: Gordon & Susan Isaacs
 Address: 1800 Birch Circle
 City: Dillingham
 State/Province: Alaska
 ZIP/Postal Code: 99576
 Surveyed By: Canary
 Survey Date: 1/1/2019

Single-family Residence
 Effective Age: 14
 Cost as of: March, 2016
 Style: 1 1/2 Story Finished
 Exterior Wall: Frame, Siding, Vinyl 100%
 Plumbing Fixtures: 11

Floor Area: 2,568 Square Feet
 Quality: 3.5 Average/Good
 Condition: 3.5 Average/Good

	Units	Cost	Total
Base Cost	2,568	70.16	180,171
Plumbing Fixtures	11	2,156.35	23,720
Metal, Preformed	2,568	5.23	13,431
Slab on Grade	2,568	8.05	20,672
Floor Cover Allowance	2,568	6.86	17,616
Baseboard, Hot Water	2,568	7.22	18,541
Plumbing Rough-ins	1	759.45	759
Appliance Allowance	1	5,612.00	5,612
Basic Structure Total Cost	2,568	109.24	280,522
Total Basement Area	1,920	23.50	45,120
Partition Finish Area	1,920	39.28	75,418
Subtotal Basement			120,538
Detached Garage	864	38.21	33,013
Detached Garage	1,140	36.87	42,032
Subtotal Garage			75,045
Wood Deck	232	21.03	4,879
Wood Stove	1	1,200.00	1,200
Apartment	420	138.00	57,960
Green House	224	42.00	9,408
Subtotal Extras			73,447
Replacement Cost New	2,568	214.00	549,552
Physical + Functional Depreciation 14.0%			76,939
Functional Depreciation 10.0%			47,261
Total Depreciated Cost			425,352
Site Value			48,800
Non Building			48,800
Total			\$474,152
Total, Rounded to Nearest \$100			\$474,200

Cost data by Marshall & Swift/Boeckh, LLC and its licensors.

Remarks

Marshall & Swift/Boeckh, LLC and its licensors. Residential Estimator 7 - Standard
 Estimate: 10128
 Date Printed: 5/10/2019
 Page 1 of 1

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2019 Property Appeal

Appeal #19

Owner: Gordon & Susan Isaacs

Legal: Napaq B3 L6

Appeal Comments: The improvements on this lot have not changed in several years however the assessment was raised 38% this year, seems excessive! For no reason

Assessor Response: On April 11th the assessor responded to the Appellants, speaking mostly to Gordon. Explaining that the Assessor values on a site basis based on market extraction between vacant land sales and improved land sales. For example an unimproved lot within the area may sale for \$25,000 for an acre but is it still worth \$25,000 after a house is built on it? The answer is no. There is cost involved with driveway, site pad, septic, well, electrical hookup. So what the assessor does is evaluates the difference between an improved lot and an unimproved lot to establish an improved site value for a property with a dwelling on it. The Assessor sent Isaacs two spreadsheets (one by accident that was not complete) and a market analysis of Gordon's main house property. The Assessor a couple of times requested that the Isaacs have someone in town show him around the different properties appealed because they will be out of town with no response back.

This property fronts a wetlands area with a wetlands view, superior to forested property without a wetlands view. Also this property is being used as a detached B&B rental with an income stream.

Original Assessment L:\$42,400, B:\$229,400 T:\$271,800

Revised Assessment: No change

Assessor Recommendation: I request the BOE sustain the current Assessed Value of \$271,800.



City of Dillingham

Property Assessment Appeal Form

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I appeal the assessed value for the property identified below:

Acct No. 100225
Napag B3 L6

Property Owner Gorden and Susan Isaacs

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 563

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-0474 / 843-0473 Email Address susie2008@gmail.com/gorden.isaacs@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:

The improvements on this lot have not changed for several years, however the assessment was raised 38% this year - seems excessive! For no reason

Table with 3 rows: Assessor Value from Notice (\$ improvements \$229,400 was \$166,400 last year), Owners Estimate of Value (\$ 174,720), Purchase Price of Property (Price, Purchased Date)

RP19-19

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 *Gorden Isaacs*
 Signature of Owner/Agent
Gorden Isaacs
 Print Name

X 3-30-19
 Date
We will be out of town from April 20 to May 25 maybe from April 10, out of the Country April 25 - May 22

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.

1803 Birch Cir

Account Number 100225

GIS LINK ID 1-140-450

Property Type residential

Property ID 000115-000



Legal City* Dillingham
 Napaq B3 L6
 Plat 80-3
 Location Suburban/Uplan
 Waterfront No
 View Territorial
 Lot Size 73950
 Zoning CG

Design 1 Story
 Quality Average (+)
 Year Blt 1999
 Eff Age 14
 Condition Average (+)
 Rooms
 GLA 1344
 Basement Finished
 Fin Bsmt 1344
 Functional Average
 Heating

Owner Isaacs Gorden & Susan
 Street PO Box 563
 City/State Dillingham AK 99576

Sales Date 5/11/1999
 Sales Price

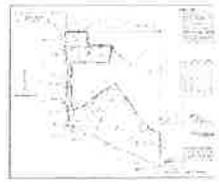
Current Year	2019	2018	2017	2016
Land	\$42,400	\$32,700	\$32,700	\$32,700
Buildings	\$229,400	\$166,400	\$166,400	\$166,400
Total	\$271,800	\$199,100	\$199,100	\$199,100

DOT Energy Efficient
 Garage None
 Garage Size

Previous Owner
 Exempt Type Exempt Amount 0

Enlarge Sketch

Enlarge Plat



Assessment History

Sales Letter

Appeal Information

APPEAL# 19

Scan Folder

Recorded Deed



EP
 CP
 Dk 379
 Fireplace Wood Stove
 Misc
 Roof Metal
 Siding T1-11
 Foundation Concrete
 Prior Sales Date
 Prior Sales Price

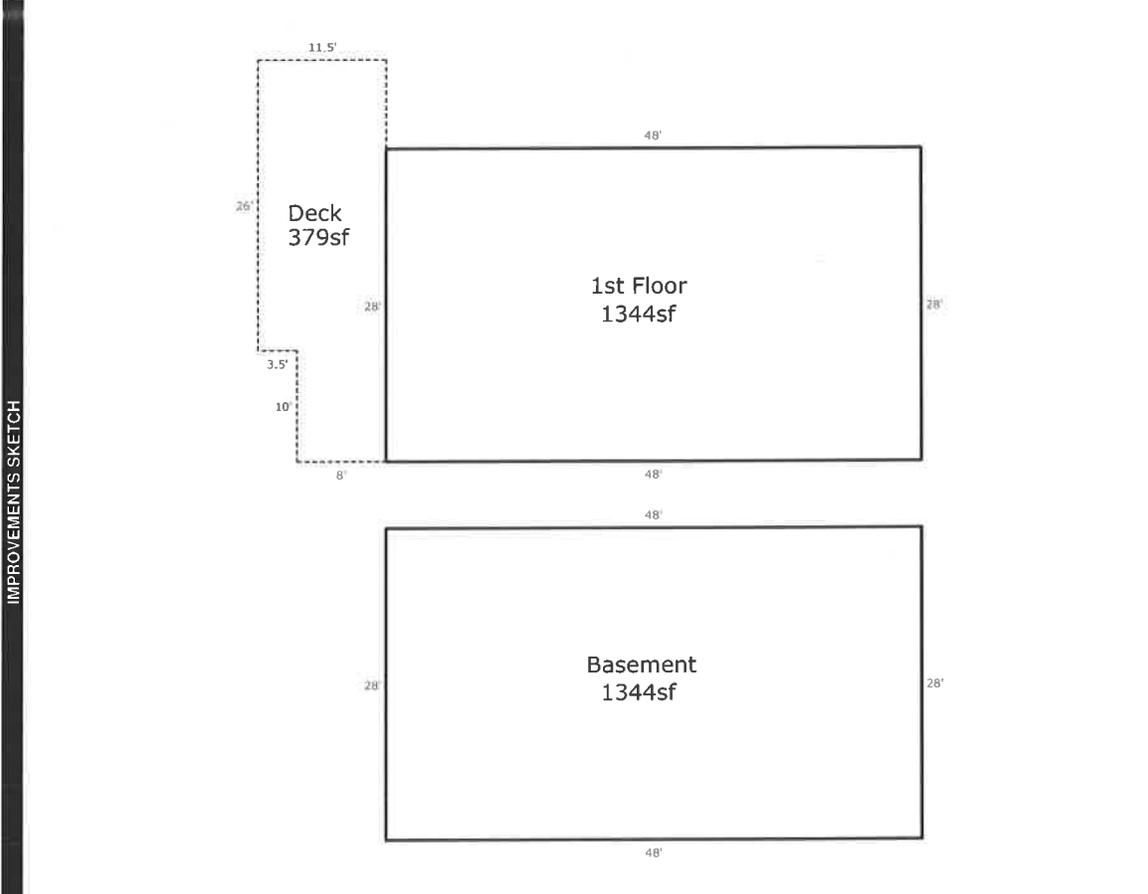
Cost Approach

Notes
 3 Files Attached- B&B Unit

SKETCH/AREA TABLE ADDENDUM

File No 1-140-450-1

SUBJECT	Property Address		
	City Dillingham	State	Zip
	Borrower		
	Lender/Client		
	Appraiser Name		



Comments:

Scale: 1" = 15'

AREA CALCULATIONS SUMMARY			
Code	Description	Net Size	Net Totals
GLA1	First Floor	1344.00	1344.00
BSMT	Basement	1344.00	1344.00
P/P	Deck	379.00	379.00

LIVING AREA BREAKDOWN		
Breakdown	Subtotals	
First Floor	48.0 x 28.0	1344.00

AREA CALCULATIONS

Net LIVABLE Area (rounded) 1344 1 Item (rounded) 1344

Standard Report

Estimate ID: 1-140-450
 Property Owner: Gordon & Susan Isaacs
 Address: 1803 Birch Circle
 City: Dillingham
 State/Province: Alaska
 ZIP/Postal Code: 99576
 Surveyed By: Canary
 Survey Date: 1/1/2019

Single-family Residence
 Effective Age: 14
 Cost as of: March, 2016
 Style: One Story
 Exterior Wall: Frame, Hardboard Sheets 100%
 Plumbing Fixtures: 8

Floor Area: 1,344 Square Feet
 Quality: 3.5 Average/Good
 Condition: 3.5 Average/Good

	Units	Cost	Total
Base Cost	1,344	86.45	116,189
Plumbing Fixtures	8	2,156.35	17,251
Metal, Preformed	1,344	6.04	8,118
Slab on Grade	1,344	8.05	10,819
Floor Cover Allowance	1,344	6.86	9,220
Baseboard, Hot Water	1,344	7.22	9,704
Plumbing Rough-ins	1	759.45	759
Appliance Allowance	1	5,612.00	5,612
Basic Structure Total Cost	1,344	132.20	177,672
Total Basement Area	1,344	25.15	33,802
Partition Finish Area	1,344	40.23	54,069
Subtotal Basement			87,871
Wood Stove	1	1,200.00	1,200
Subtotal Extras			1,200
Replacement Cost New	1,344	198.47	266,743
Physical + Functional Depreciation 14.0%			37,347
Total Depreciated Cost			229,396
Site Value			42,400
Non Building			42,400
Total			\$271,796
Total, Rounded to Nearest \$100			\$271,800

Cost data by Marshall & Swift/Boeckh, LLC and its licensors.

Remarks

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2019 Property Appeal

Appeal #20

Owner: Gordon & Susan Isaacs

Legal: Nerka B L6

Appeal Comments: Several of my residential properties land value is assessed at \$25,000/Acre. This is at .872 acres at \$34,000/acre. Makes no sense.

Assessor Response: On April 11th the assessor responded to the Appellants, speaking mostly to Gordon. Explaining that the Assessor values on a site basis based on market extraction between vacant land sales and improved land sales. For example an unimproved lot within the area may sale for \$25,000 for an acre but is it still worth \$25,000 after a house is built on it? The answer is no. There is cost involved with driveway, site pad, septic, well, electrical hookup. So what the assessor does is evaluates the difference between an improved lot and an unimproved lot to establish an improved site value for a property with a dwelling on it. The Assessor sent Isaacs two spreadsheets (one by accident that was not complete) and a market analysis of Gordon's main house property. The Assessor a couple of times requested that the Isaacs have someone in town show him around the different properties appealed because they will be out of town with no response back. See Appeal 17 for the correspondence.

This property is within the original Nerka Subdivision with most raw land selling between \$15,000 to \$25,000 depending on wetter vs dry lots. After purchasing you must improve to place a house on the site. See notes above.

Original Assessment L:\$30,000, B:\$127,300, T:\$157,300

Revised Assessment: No change

Assessor Recommendation: I request the BOE sustain the current Assessed Value of \$157,300.



City of Dillingham

Property Assessment Appeal Form

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APR 03 2019
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Acct No. 100225
Norika B LG

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Street Address or PO Box 563

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-0474 / 843-0473 Email Address susie2008@gmail.com/gorden.isaacs@gmail.com

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- 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:

Several of my residential properties land value is assessed at \$25,000/acre, This one is at .872 acres at \$34,400/acre Makes no sense!

Table with 3 rows: Assessor Value from Notice, Owners Estimate of Value, Purchase Price of Property. Includes handwritten values for improvement and land.

RP19-20

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

Property Sold	Owner/Address	Date of Sale	Sale Price
Other owned property	Property Gorden E Sue Isaacs		Assessed Value Per Acre 259
Sampson B L 11			259
Sampson B L 1			259
Napag B 3 L 6			259
Napag B 3 L 7			259

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: \$ _____

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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 Gorden Isaacs
Signature of Owner/Agent

Gorden Isaacs
Print Name

X 3-30-19
Date

We will be out of town from
April 20 (maybe April 10) to May 25
out of country April 25 - May 21

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.

1465 Nerka Loop

Account Number 100225 GIS LINK ID 1-131-060
 Property Type residential Property ID 000117-000



Legal City* Dillingham
 Nerka B L6
 Plat 78-11
 Location Urban/Uplands
 Waterfront No
 View Territorial
 Lot Size 37497
 Zoning CG

Design 1.5 Story
 Quality Average (+)
 Year Blt 1984
 Eff Age 16
 Condition Average (+)
 Rooms
 GLA 1014
 Basement Unfin
 Fin Bsmt 611
 Functional Average
 Heating OHWBB
 Energy Efficient Standard
 Garage None
 Garage Size
 EP
 CP
 Dk 288
 Fireplace Wood Stove
 Misc
 Roof Asphalt Shingle
 Siding Cedar
 Foundation Concrete

Owner Isaacs Gorden & Susan
 Street PO Box 563
 City/State Dillingham AK 99576

Sales Date 07/14/1987
 Sales Price

Current Year	2019	2018	2017	2016
Land	\$30,000	\$23,300	\$23,300	\$23,300
Buildings	\$127,300	\$128,500	\$128,500	\$128,500
Total	\$157,300	\$151,800	\$151,800	\$151,800

DOT Energy Efficient
 Garage
 Garage Size

Previous Owner Gorden Isaacs

Exempt Type Exempt Amount 0

Enlarge Sketch

Enlarge Plat



Assessment History

Sales Letter

Appeal Information

APPEAL# 20

Scan Folder

Recorded Deed



Prior Sales Date

Prior Sales Price

Cost Approach

Standard Report

Category	Value	Cost	Market
Land	30,000	23,300	23,300
Buildings	127,300	128,500	128,500
Total	157,300	151,800	151,800

Notes
 Quit Claim 08/14/1991
 DOT 1987 - \$70,000

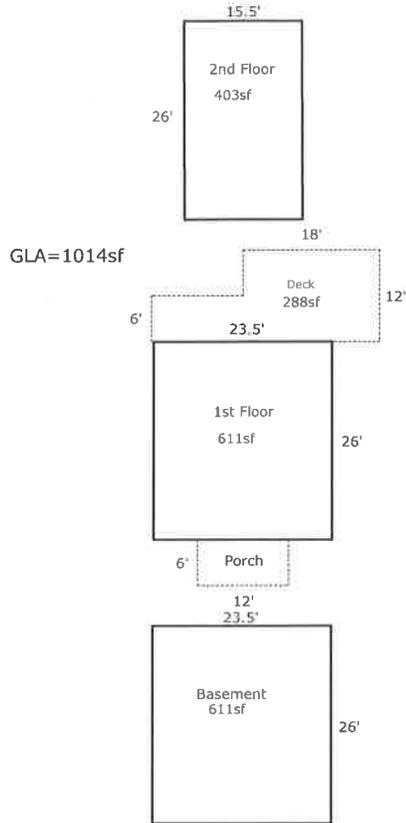
SKETCH/AREA TABLE ADDENDUM

File No 1-131-060

SUBJECT

Property Address _____
 City **Dillingham** State _____ Zip _____
 Borrower _____
 Lender/Client _____
 Appraiser Name _____

IMPROVEMENTS SKETCH



Comments:

Scale: 1" = 15'

AREA CALCULATIONS

AREA CALCULATIONS SUMMARY			
Code	Description	Net Size	Net Totals
GLA1	First Floor	611.00	
	Second Floor	403.28	1014.28
BSMT	Basement	611.00	611.00
P/P	Porch	72.00	
	Deck	288.00	360.00

LIVING AREA BREAKDOWN			
	Breakdown		Subtotals
First Floor	23.5 x 26.0		611.00
Second Floor	0.5 x 15.5 x 0.0		0.05
	26.0 x 15.4		400.86
	0.5 x 26.0 x 0.1		1.07
	0.5 x 26.0 x 0.1		1.30

Net LIVABLE Area (rounded) 1014 5 Items (rounded) 1014

Standard Report

Estimate ID: 1-131-060
 Property Owner: Gordon & Susan Isaacs
 Address: 1465 Nerka Drive
 City: Dillingham
 State/Province: Alaska
 ZIP/Postal Code: 99576
 Surveyed By: Canary
 Survey Date: 1/1/2019

Single-family Residence
 Effective Age: 16
 Cost as of: March, 2016
 Style: 1 1/2 Story Finished
 Exterior Wall: Frame, Siding, Wood 100%
 Plumbing Fixtures: 5

Floor Area: 1,014 Square Feet
 Quality: 3.5 Average/Good
 Condition: 3.5 Average/Good

	Units	Cost	Total
Base Cost	1,014	77.57	78,656
Plumbing Fixtures	5	2,156.35	10,782
Composition Shingle	1,014	3.26	3,306
Raised Subfloor	1,014	12.56	12,736
Floor Cover Allowance	1,014	6.86	6,956
Baseboard, Hot Water	1,014	7.22	7,321
Plumbing Rough-ins	1	759.45	759
Appliance Allowance	1	5,612.00	5,612
Basic Structure Total Cost	1,014	124.39	126,128
Total Basement Area	611	31.17	19,045
Subtotal Basement			19,045
Wood Deck	288	17.83	5,135
Wood Stove	1	1,200.00	1,200
Subtotal Extras			6,335
Replacement Cost New	1,014	149.42	151,508
Physical + Functional Depreciation 16.0%			24,241
Total Depreciated Cost			127,267
Site Value			25,000
Non Building			25,000
Total			\$152,267
Total, Rounded to Nearest \$100			\$152,300

Cost data by Marshall & Swift/Boeckh, LLC and its licensors.

Remarks

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City of Dillingham
Board of Equalization

received
5/14/19 Jg

Dear Sirs,

Thank you for your time. After meeting with Jim Canary we have not been able to come to an agreement on the value of 2 properties.

The first property is Ahklun View Estates B2 L5. Appeal # RP19-26 A 1.8 acre lot that is 70% swamp which makes for .54 acres of usable property. Mr. Canary told me a 2 acre high ground lot was worth \$45,000. Mr. Canary also told me swamp was worth \$2500 an acre. So $\$22,500(\text{high ground}) \times .54$ acres is \$12,150. $\$2500$ an acre (swamp) $\times 1.26$ acres is \$3125. This adds up to \$15,275. He wants to say it is worth \$32,500. This is way off. This lot has no improvements other than gravel and has no legal access at this time.

The second property is Appeal RP19-24. This property is 11 acres of swamp with no legal access. It has a 600 foot gravel airstrip. Mr. Canary and I walked on it. The airstrip has 1" of standing water on 50% of it due to sinking gravel on a swamp. I see very limited buyers for this property. Mr. Canary had it listed at \$150,000 and has reduced it to \$62,500. $\$2500(\text{swamp land}) \times 11$ acres = \$27,500. It seems Mr. Canary has picked random numbers with no comps to justify his numbers.

In speaking with Mr. Canary it seems as if he can justify prices on single family homes that are financeable with current comps. His competency seems to end there. Next to my lot is the Clara Brannon house which was listed at \$400,000 on the tax base. After having toured it with the realtor I don't think it will sell for 20 % of that.

Another example of Mr. Canary's work is the Joann Armstrong house. It was listed on city tax base at \$260,000. Janet listed the property for 10 months finally selling it for \$75,000.

The burden of truth is on the property owner and I hope the board can rectify this. These are not small clerical errors or even reasonable disagreements. He is picking random numbers that are 50 to 80% off.

Thank you for your time,


Tom Schlagel

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2019 Property Appeal

Appeal #24

Owner: Thomas & Jane Armstrong Schlagel

Legal: Ahklun View Estates LTRA

Appeal Comments: This property was erroneously put on Bay Air Inc. assessment it is a gravel strip that has been there since 1993. It is not in use and was never developed. It is on .74 acres of wetlands and has mostly sunk in the tundra.

Assessor Response: On site with Tom Schlegel. Airstrip is used a couple times a year. City sold Schlegel & Lorea the land back in 1993. Fabric & gravel/rock fill was added to make a supercub landing strip. Problem is the fill is sinking into the wetlands. More fill is needed to make the strip more usable.

Currently there is a lot of rock fill added to make the supercub runway. While it is usable, additional fill is needed and only supercub's with tundra tires can land on the strip. Ran land at \$2500/Acre + \$30K fill = \$62,000

Original Assessment L:\$150,000, B:\$0, T:\$150,000

Revised Assessment: L:\$62,200 B:\$0 T:\$62,200

Assessor Recommendation: I request the BOE sustain the current Assessed Value of \$62,200.



City of Dillingham

received 4/9/17 lg

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. 100446 AHKLN VIEW ESTATES LTRA

Property Owner TOM & JANET SCHLAGEI

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 714

City DILLINGHAM State AK Zip 99576

Contact Phone Number 842-2570 Email Address bayairinc@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 ERRONEOUSLY PUT ON BAYAIR INC ASSESSMENT. IT IS A GRAVEZ STRIP THAT HAS BEEN THERE SINCE 1993. IT IS NOT IN USE & WAS NEVER DEVELOPED. IT IS ON .74 ACRES OF "WETLANDS" & HAS MOSTLY SWUNK IN THE TUNDRA

Table with 2 columns: Assessment Category and Value. Rows include Assessor Value from Notice (\$150,000), Owners Estimate of Value (\$10,000), and Purchase Price of Property (\$10,400 for 1993).

ON TOM & JANET SCHLAGEI'S PERSONAL TAX ASSESSMENT

RP 19-24

MR. JIM CANARY LOOKED AT THE PROPERTY IN 2018

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.

Vanet Armstrong Schlager
Signature of Owner/Agent

04/08/19
Date

VANET ARMSTRONG SCHLAGEL
Print Name
TOM SCHLAGEL

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

Bay Air
 PO Box 714
 Dillingham, AK 99576

Account #: 100446

Legal Description	Assessed Value		Exemption Type	Max Amount	Adjusted Assessed Value
	Improvement	Land			
USS 5688 B500A L 5C	142,700	57,300			200,000
Ahklun View Estates LTRA	0	150,000			150,000
Total Adjusted Assessed Value					350,000

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 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

2945 Aleknagik Lake Rd

Account Number 101722

GIS LINK ID 1-100-080

Property Type residential

Property ID 000752-000

Legal City* Dillingham

Ahklun View Estates LTRA

Plat 80-6

Location Suburban/Uplan

Waterfront No

View Territorial

Lot Size 12.79

Zoning CG

Design

Quality

Year Blt

Eff Age

Condition

Rooms

GLA

Basement

Fin Bsmt

Functional

Heating

DOT Energy Efficient

Garage

Garage Size

Assessment History

EP

CP

Sales Letter

Dk

Fireplace

Misc

Appeal Information

APPEAL# 24

Roof

Siding

Foundation

Prior Sales Date

Prior Sales Price

Cost Approach

Owner Armstrong Schlagel Janet

Street PO Box 714

Sales Date

Sales Price

City/State Dillingham

AK

99576

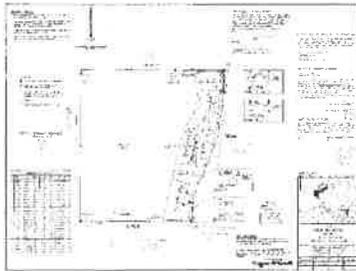
Current Year	2019	2018	2017	2016
Land	\$150,000	\$22,900	\$22,900	\$22,900
Buildings	\$0	\$0	\$0	\$0
Total	\$150,000	\$22,900	\$22,900	\$22,900

Previous Owner Rose Henio

Exempt Type Exempt Amount 0

Enlarge Sketch

Enlarge Plat



Scan Folder

Recorded Deed

Notes

Landing Strip -Gravel

Find address or place



(1 of 4) [Navigation icons]

1-100-080

Last Name:
First Name:
Street Address:
Mailing Address: PO Box 714
City: Dillingham
State: AK
Zip: 99576

Subdivision: Ahklun View Estates
Block:
Lot: A1
Tract:
Plat: [1980-06.pdf](#)
Legal Description: Ahklun View Estates Lot A1
Approximate Acres: 12.79

[Close icon]

ASSESSOR'S REVIEW FORM

Case No.# 24 Property Owner Janet Armstrong Schlegel
 Property ID 000752-000 615' 1-100-080

1) Assessor's Decision

	Land	Improvements	Personal/Property	Total
FROM \$	<u>150000</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>150000</u>
TO \$	<u>62000</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>62000</u>

Assessor's reason for decision: (88000) (88000)

With Tom at site - TAXI way in good shape
 Cuz airstrip - Gravel is sinking - Additional fine
 is needed - TALKED WITH neighbor Rose regarding
 value of land - She felt \$50K is fair value.
 Rose is 1/2 owner -
 Valued land at \$2500/Acre = \$32,000 + Fine at 30K ~~20K~~
Canary 5/10/19

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

2945 Aleknagik Lake Rd

Account Number 101722

GIS Link ID 1-100-080

Property Type Residential

Property ID 000752-000



Legal City* Dillingham
 Ahklun View Estates LA1 (TrA)
 Plat 80-6
 Location Suburban/Uplan
 Waterfront No
 View Territorial
 Lot Size 12.79
 Zoning CG

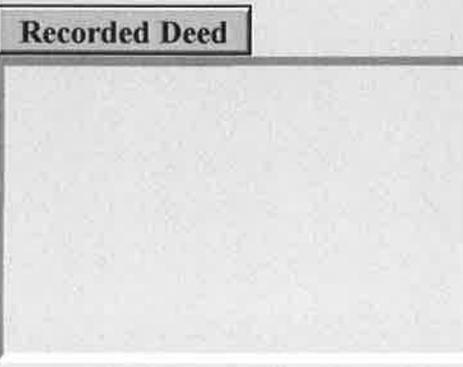
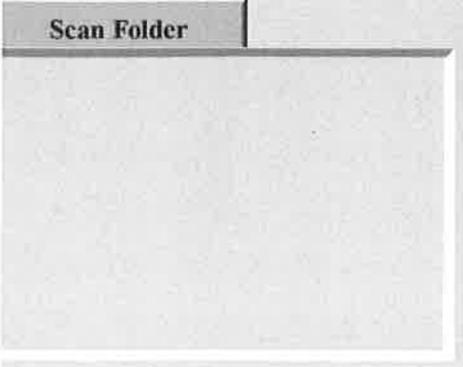
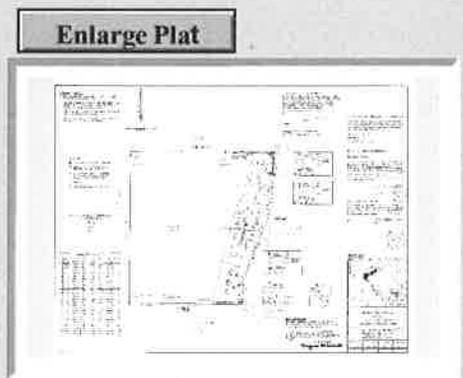
Design
 Quality
 Year Blt
 Eff Age
 Condition
 Rooms
 GLA
 Basement
 Fin Bsmt
 Functional
 Heating
 Energy Efficient
 Garage
 Garage Size
 EP
 CP
 Dk
 Fireplace
 Misc
 Roof
 Siding
 Foundation
 Prior Sales Date
 Prior Sales Price
 Cost Approach

Owner Armstrong Schlagel Janet
 Street PO Box 714
 City/State Dillingham AK 99576

Sales Date 08/12/1993
 Sales Price 10,232

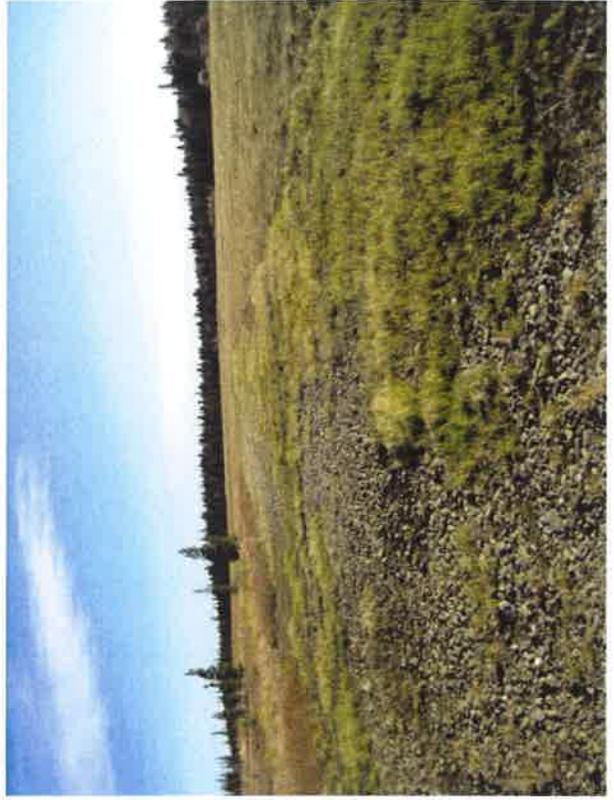
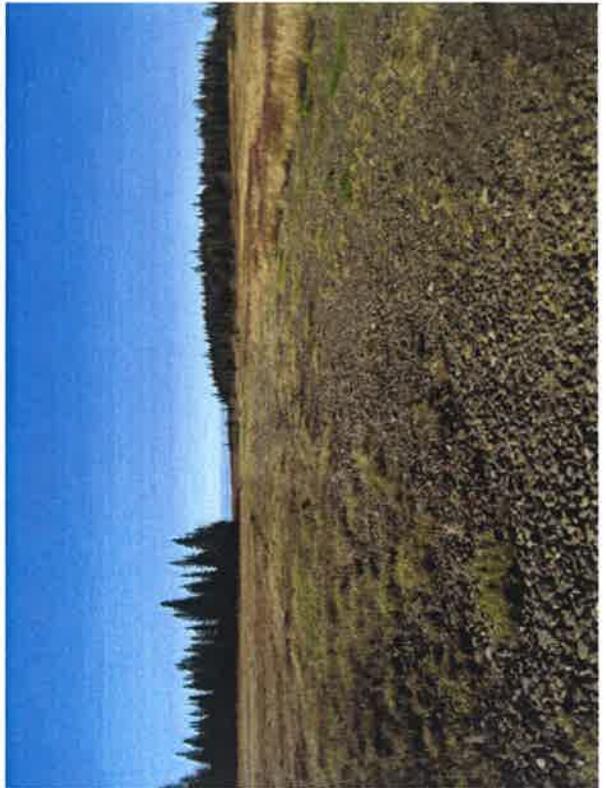
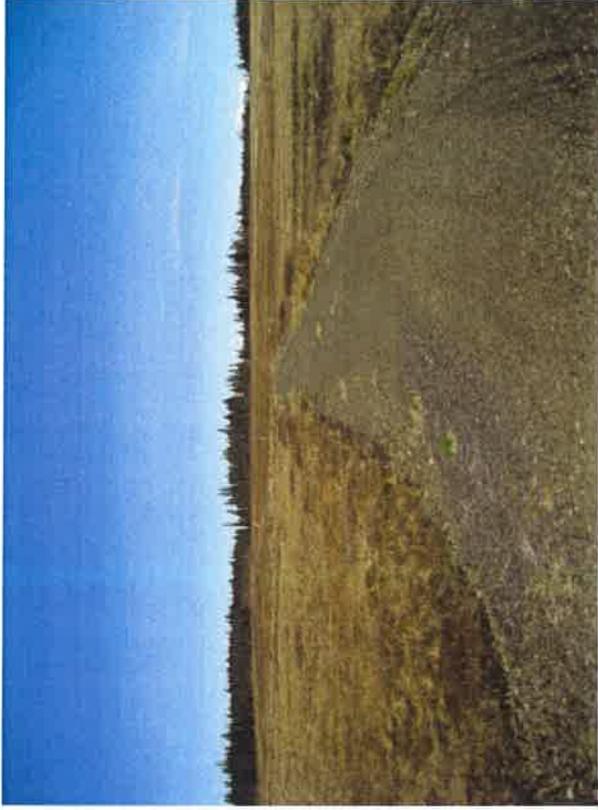
Current Year	2019	2018	2017	2016
Land	\$62,000	\$22,900	\$22,900	\$22,900
Buildings	\$0	\$0	\$0	\$0
Total	\$62,000	\$22,900	\$22,900	\$22,900

Previous Owner Rose Henio
 Exempt Type Exempt Amount 0



Notes
 Landing Strip -Gravel - Material sinking additional fill needed.
 Land Valued at \$2.500K/Acre = \$32,000 + Fill at \$30K = \$62,000

2945 Aleknagik Lake Rd (Cub Strip)





(1 of 5)

1-100-370

Last Name: Simpson
First Name: Sharron
Street Address: 5045 Salmonberry Cir
Mailing Address: PO Box 1157
City: Dillingham
State: AK
Zip: 99576

Subdivision: Ahklun View Estates
Block: 2
Lot: 1
Tract:
Plat: [1980-06.pdf](#)
Legal Description: Ahklun View Estates Block 2 Lot 1
Approximate Acres: 1.65