

2025 Board of Equalization Formal Appeal

Appeal #	091
Account Number	118N02E07A007
Owner	DOWD SAMANTHA K
Map Number	PA4
Appraiser	CALEB KEIL



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

NOTICE OF APPEAL TO THE BOARD OF EQUALIZATION

Must be postmarked or delivered by February 28, 2025 or within 30 days of adjusted assessment notice mailing.

- 1. **OWNER NAME:** Samantha Dowd
- 2. **ACCOUNT NO:** 118N02E07A007

Note: A separate form is required for each appeal; do not submit multiple account numbers on the same form.

3. **Value from Assessment Notice:** Land 77,200; Buildings 463,200; Total 540,400

4. **Owner's Estimate of Value:** Land _____; Buildings _____; Total 512,000

5. Property Market Data:

a. What was the purchase price of your property? 80,000

b. What year did you purchase your property? 2016

c. Was any personal property included in the purchase? Yes ___ No x

⇒ If so, please itemize: _____

d. Date property was last offered for sale: n/a Price asked: _____

e. Type of mortgage: general

f. Has a fee appraisal been done on the property within the past 5 years? ___ Yes x No

⇒ If yes, please attach a copy.

6. Property Inventory Data:

a. Have improvements been made since taking ownership? Yes ___ No ___

⇒ If yes, please describe: Built myself

7. Why are you appealing your assessed property value?

- My property value is excessive.
- My property value is unequal to similar properties.
- My property was valued improperly (fraud or using an unrecognized appraisal method).
- My property has been undervalued.

The above are the only grounds for adjustment allowed by Alaska Statute 29.45.210(b). (See attached.)

8. Please provide specific reasons and evidence supporting the item(s) checked above:

The value of my property is excessive. I am attaching comparable properties that have sold or are listed that are valued the same, but they have garages or expensive in home upgrades such as granit countertops or extensive paving.

- 9. Please check here if you have attached additional information to support your appeal.
- Please check here if you intend to submit additional evidence within the required time limit. (See Page 3, Item #5 regarding the required time limit.)

10. Commercial Property Owners: Please include Attachment A.

For Office Use Only : Rcv'd By Ami Jacobs BOE # 091

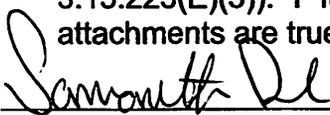
11. Check the appropriate blank:

- a. I am the owner of record for the account number appealed.**
- b. I am the attorney for the owner of record for the account number appealed.**
- c. The owner of record for this account is a business, trust or other entity for which I am an owner or officer, trustee, or otherwise authorized to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.**
- d. The owner of record is deceased and I am the personal representative of the estate. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.**
- e. I am not the owner of record for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.**

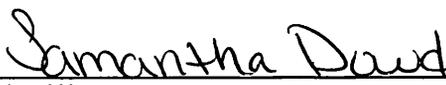
12. Signed Statement of Appeal to the MSB Board of Equalization (BOE):

I hereby appeal the determination of assessed value of the aforementioned property to the Matanuska-Susitna Borough Board of Equalization. My appeal is based on the grounds identified in Item #7 of this appeal form. I have discussed opinions of value with an appraiser representing the Assessment Division. Appraiser's name: _____

I understand that I bear the burden of proof for this appeal and that I must provide evidence to support my appeal. I also understand that all documentation that will be used to support my appeal should be submitted within 15 days of the close of the appeal period or as provided in (MSB 3.15.225(E)(5)). I further warrant that all statements contained in this appeal form and its attachments are true to the best of my knowledge.



Signature



Printed Name

1150 S Colony Way STE 3 PMB 423 Palmer AK 99645
Mailing address City State Zip

907-841-8894

Phone Number(s) -- Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk.

enlighten@aklaserlight.com

E-mail address -- Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk.

MUST BE FILED BY FEBRUARY 28, 2025 OR WITHIN 30 DAYS OF ADJUSTED ASSESSMENT NOTICE.

BEFORE YOU FILE:

Did you remember to include your attachments? Attachments may include such items as an appraisal of your property, valuation information regarding similar properties in your area, Attachment A (for commercial properties), or other additional information to support your appeal.

Did you provide the required documentation to prove your right of appeal for this property? (See Item #11 above.)

Address: 4468 S Gon Fishin Drive

BOE HEARING APRIL 15, 2025
APPEAL #091 - DOWD

	Listing #	24-9199	Price-List	\$ 499,900
	Status	Closed	Near	Wasilla
	Zip Code	99623	Type	Residential
	Property Attached/Common Walls	No	Bathrooms Half	0
	Bedrooms	4	Bathrooms 3/4	0
	Garage Spaces	3	Bathrooms Full	2
	SF-Res	2,106	Total Bathrooms	2
	Longitude	-149.643590	Latitude	61.531819
			Year Built	2022
	MLS Area: WA - Wasilla Borough/Census Area: 1D - Matanuska Susitna Borough Region: 1 - Southcentral Alaska Region Builder Name & Co: Aleks Construction Zoning: UNZ - Not Zoned-all MSB but Palmer/Wasilla/Houston			

School-Elementary	BTV-Undiscl by LL	School-Middle	BTV-Undiscl by LL	School-High	BTV-Undiscl by LL
SF-Lot	223,463	Acres	5.13	SF-Res	2,106
SF-Gar	804	Grid # (Muni Anch)	N/A	Tax Map #-Mat-Su	HO15
Energy Rating	5*	Tax ID	51453B01L006	Taxes (Estimated)	
Tax Year		Year Built	2022	Year Remodeled	
Year Updated		Construction Status	Existing Structure	Foreclosure/Bank Own	No
Remote Description					

Directions: Take Knik Goose Bay Rd to W Sunset Ave, Rt on Sunset to S Gon Fishin Dr, Home is on the left @ 4468 S Gon Fishin Dr.
Legal: Dunworkin L6 B1

Public Remarks: Welcome to this exquisite single-story home that effortlessly combines style and functionality. The open layout of the home creates a seamless flow between the spacious living areas. The living room is highlighted by a cozy fireplace, perfect for creating a warm and inviting environment.

Residential Type: Single Family Res	Heating: Forced Air; Natural Gas	Wtrfrnt-Access Near: None
Construction Type: Wood Frame	Sewer Type: Septic Tank	To Show: ShowingTime
Exterior Finish: Wood	Water Source: Well	Listing Terms Financing: AHFC; Cash; Conventional; FHA; VA Loan
Roof Type: Composition; Shingle	Dining Room Type: Formal	Docs Avl for Review: As-Built; CC&R's; Docs Posted on MLS; Prop Discl Available; PUR 101; PUR 102
Foundation Type: Block	Access Type: Gravel; Maintained	
Floor Style: Ranch-Traditional	Topography: Level	
Garage Type: Attached; Heated	Wtrfrnt-Frontage: None	
Carport Type: None		

Features-Interior: CO Detector(s); Dishwasher; Electric; Gas Fireplace; Microwave (B/I); Range/Oven; Refrigerator; Smoke Detector(s); Telephone; Washer &/Or Dryer; Washer &/Or Dryer Hookup; Quartz Counters; SBOS Req-See Rmks
Flooring: Carpet; Laminate; Tile

Features-Additional: Fenced Yard; Covenant/Restriction; Deck/Patio; Garage Door Opener; Horse Property; SBOS Req-See Rmks

Room Name	Level	Room Name	Level
Dining Room	First	Primary Bedroom	First
Kitchen	First	Bedroom 2	First
Living Room	First	Bedroom 3	First
Utility Room	First	Bedroom 4	First
Primary Bathroom	First	Full Bathroom	First

Handwritten notes: \$500,000 SP, 40,000 = Ma, \$460,000, 37 DOM

Agent Days On Market	37	Date-Closing	10/11/2024	Date-Pending	08/31/2024
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LO: Keller Williams Realty Alaska Group of Wasilla(907) 864-6500

Provided as a courtesy of
Terrie Pisa
Herrington and Company, LLC
255 E Fireweed Lane #102
Anchorage, AK 99503

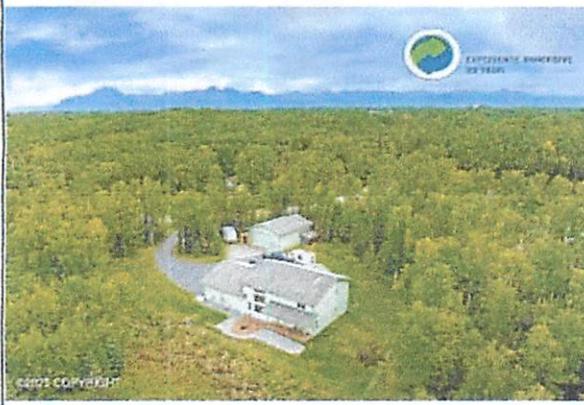
Mobile - (907) 244-9900
Direct - (907) 244-9900
ak.tpisa@gmail.com
http://www.herringtonandcompany.com

Handwritten notes: \$499,900 Closed 10/11/24, orig list \$524,900

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*Handwritten note: This is all one level No Basement
Even though your \$ is higher let the \$ be washed
because basement \$ is less \$/ft than
above ground. Then \$40K for garage*

Address: 000 Undisclosed Road

	Listing #	25-441	Price-List	\$ 550,000 ^{5 OF 20}
	Status	Pending	Near	Wasilla
	Zip Code	99654	Type	Residential
	Property Attached/Common Walls	No	Bathrooms Half	2
	Bedrooms	3	Bathrooms 3/4	0
	Garage Spaces	8	Bathrooms Full	2
	SF-Res	2,178	Total Bathrooms	4
	Longitude	-149.475531	Latitude	61.613789
			Year Built	2004
	MLS Area: WA - Wasilla Borough/Census Area: 1D - Matanuska Susitna Borough Region: 1 - Southcentral Alaska Region Builder Name & Co: NEWF Construction Zoning: UNK - Unknown (re: all MSB)			

School-Elementary	Tanaina	School-Middle	Teeland	School-High	Wasilla
SF-Lot	218,236	Acres	5.01	SF-Res	2,178
SF-Gar	1,904	Grid # (Muni Anch)	N/A	Tax Map #-Mat-Su	WA05
Energy Rating	5*	Tax ID	0000000000	Taxes (Estimated)	\$ 6,566
Tax Year	2024	Year Built	2004	Year Remodeled	
Year Updated		Construction Status	Existing Structure	Foreclosure/Bank Own	No

Remote Description
Directions: Undisclosed address - approximate location is on Seldon, between Lucille St and Church Rd. There is no "FOR SALE" sign at the property.
Legal: Undisclosed
Public Remarks: New to the 2025 Mat-Su Valley market, is this amazing two story 2178 SqFt home & shop, with mountain views, on 5.01 acres. You won't want to miss this location, as the property is situated in a sought after area. Extremely well maintained, the home was built with a 5* energy rating. Along with an 896 SqFt attached & heated garage, there is a detached 1,008 SqFt shop. SEE MORE:

Residential Type: Single Family Res Construction Type: Wood Frame Exterior Finish: Wood Roof Type: Asphalt; Shingle Foundation Type: Block; Poured Concrete Floor Style: Two-Story Tradtnl Garage Type: Attached; Detached; Heated Carpport Type: None	Heating: Baseboard; Natural Gas; Radiant Floor Sewer Type: Septic Tank Water Source: Private; Well Dining Room Type: Area Access Type: Dedicated Road; Paved; Maintained View Type: Mountains; Unobstructed; Wetlands Topography: Level Wtrfrnt-Frontage: None	Wtrfrnt-Access Near: None To Show: ShowingTime Docs Avil for Review: As-Built; CC&R's; Floor Plan; Prop Discl Available; PUR 101; PUR 102; Well & Septic Test
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Features-Interior: Ceiling Fan(s); CO Detector(s); Den &/Or Office; Dishwasher; Electric; Microwave (B/I); Pantry; Range/Oven; Smoke Detector(s); Vaulted Ceiling(s); Washer &/Or Dryer Hookup; Workshop; Granite Counters
Flooring: Carpet; Laminate
Features-Additional: Fenced Yard; Private Yard; Barn/Shop; Covenant/Restriction; Deck/Patio; Fire Service Area; Garage Door Opener; Horse Property; Landscaping; Road Service Area; Shed; View; Paved Driveway; RV Parking

Room Name	Level	Remarks	Room Name	Level	Remarks
Kitchen	First	Granite counters, SS appliances, dining area, pantry	Primary Bedroom	First	Main level, with views
Living Room	First	Large windows, vaulted ceiling	Bedroom 2	Second	
Primary Bathroom	First	Soaker tub, separate shower, water closet	Bedroom 3	Second	
Bonus Room	Second	Loft area	Full Bathroom	Second	
			Half Bathroom	First	One near front entry, one in garage

Agent Days On Market 4 **Date-Pending** 01/26/2025

LO: Better Homes and Gardens Real Estate Dream Makers(907) 357-4777

Provided as a courtesy of
Terrie Pisa Mobile - (907) 244-9900
 Direct - (907) 244-9900
 Herrington and Company, LLC ak.tpisa@gmail.com
 255 E Fireweed Lane #102 http://www.herringtonandcompany.com
 Anchorage, AK 99503

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7/25/25

Cash

1908 sq ft Shop / Garage (896 sq ft garage), 1008 sq ft shop \$40k

5 energy rating, upgraded kitchen, extensive paving \$120k 150k -*



MATANUSKA-SUSITNA BOROUGH

Department of Finance

Division of Assessment

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 861-8642 • Fax (907) 861-8693

www.matsugov.us

To: 2025 Board of Equalization

Thru: Art Godin, Acting Assessor

From: Caleb Keil, Appraiser

Re: Appeal #091

Property Owner: Samantha Dowd

Account/Legal: 118N02E07A007

Map No.: PA 04

Date of Appraisal: 1/1/2025

Hearing Date: 4/15/2025

2024 Assessed Value: Improvements: \$463,200
Land: \$77,200
Total: \$540,400

Purpose of Report:

- Validation of the 2025 assessed value of the subject property generated by the mass appraisal process and confirmed using ratio studies.

Introduction:

- The subject property is located outside of Palmer in the Soapstone Road Subdivision at 11758 E Soapstone Road.
- The subject is an above average Ranch home with a daylight basement that was built in 2016. The subject property is 9.53 acres with a well and septic.
- The structure has 1,426 square feet of above grade living, with a 1,230 square foot finished daylight basement.
- The structure has an asphalt shingle roof, lap siding with rock and cedar accents on all 4 walls.
- The subject has gas heat.

Basis of the Appeal:

- Excessive Unequal Improper Undervalued

Concerns brought forth by the appellant:

- Owner states “The value of my property is excessive, I am attaching comparable properties that have sold or are listed that are valued the same, but they have garages or expensive in-home upgrades.”

Discussion:

- An expanded comparable search was necessitated due to a low inventory of comparable sales in the subject neighborhood.
- The Mat-Su Borough provides four comparable properties in support of the current assessed value of the subject. All comparable properties were chosen from areas that compete with the subject on the open market. Comparative analysis is summarized as follows

Comparable Sales:

Comparable Sales	Sale Price	Sale Date	Indicated Value
1. 217N01W20A007	\$600,000	09-30-2024	\$558,700
2. 51459000L014	\$460,000	08-16-2023	\$556,600
3. 54620B01L003	\$753,500	05-19-2023	\$706,100
4. 51344B13L014	\$549,000	02-20-2024	\$542,000
Subject Property			Assessed Value
118N02E07A007			\$540,400

Comparable Sales Summary:

- Comp #1 is located at 1397 W Edlund RD. This comparable sold on 09/30/2024 for \$600,000. Quality and condition are inferior to the subject. This comparable contains 130 less square feet of living area than the subject and a 270 square foot smaller basement. Similar to the subject property, Comp #1 also has no garage. The structure is situated on a 14.48-acre lot, in a competitive sales market similar to the subject.
- Comp #2 is located at 14100 E Norman Ave approximately 1.8 miles east on Soapstone Road from the subject. This comparable sold on 08-16-2023 for \$460,000. Quality and condition are inferior to the subject. Living area contains 158 square feet less than the subject and the basement is 38 square feet bigger than the subject. Comp #2 sold with no finish on the daylight basement. The location is similar to the subject; the structure is situated on a 4.43-acre lot.
- Comp #3 is located at 8235 N Highlander Loop, approximately 2.8 miles west of the subject off Palmer-Fishhook Rd. This comparable sold on 05/19/2023 for \$753,500. Quality is similar to that of the subject and condition is similar. The living area contains 262 square feet more than the subject and the basement is 398 square feet smaller. This comp has a 576 square foot attached garage. It also has a detached garage with living above that is adjusted for. The structure is situated on a 5.0-acre lot and the location is similar to that of the subject.
- Comp #4 is located at 7625 E Destin Dr, approximately 5 miles southwest of the subject property, off Engstrom Rd. This comparable sold on 02/20/2024 for \$549,000. Quality is similar to the subject and condition is similar. Square feet of above grade, living area is 46 square feet more than the subject. The daylight basement contains 242 more square

feet than the subject. This comparable also has a 760 square foot garage. The structure is situated on a 0.96-acre lot as opposed to the subjects 9.53-acre lot.

Comments on basis for appeal:

- Property value is excessive – The subject is valued using the same policies and valuation procedures as similar single-family properties and the indicated values of the comparable properties show the assessed value is not excessive.
- The appellant supplied two online listings, one of which has sold and the other had not yet sold.
- The appellant supplied online listing that sold (4468 S Gon Fishin Dr) is a ranch home with no basement. It has 550 square feet less of living area than the subject property and is only on a 5-acre lot compared to the subjects 9.53-acre lot. This property sold for \$499,900 on 10/11/2024. This property is inferior to the subject in living square feet and lot size, thus having a lower sale price.
- The appellant supplied online listing that had not yet sold is a two-story home with 478 square feet less of living area than the subject property. It also is on a 5-acre lot compared to the subjects 9.53-acre lot. This property includes an attached garage and a detached garage. This property is listed for \$550,000. This property is inferior to the subject in living square feet, lot size and effective age as it is 12 years older. This property has not sold, so no weight was given to it.

Case facts:

- The appellant supplied evidence does not indicate the subject properties assessed value is excessive. The appellant provided two online listings that are not comparable, and only one of them sold.
- The Mat-Su Borough attempted contacting the owner multiple times by phone, email and leaving a note on the door to discuss the appeal and / or to meet with the property owner to do an inspection. The Mat-Su Borough was not successful in contacting the property owner, excepting one email stating they would be available to talk at a later date, and no correspondence from the property owner occurred after that.
- The assessed value generated by the mass appraisal process of the subject is supported by the MSB comparative market analysis.

Conclusion:

- The property owner supplied two online listings, one that sold and one that did not. Both listings were inferior to the subject property in many ways and were either sold or listed at a value similar to the subject property and do not indicate the subject property to be excessive in value.
- The comparable sales indicate that the subject is not overvalued and is equitable with other ranch style structures with a daylight basement in the Mat-Su Borough.

Recommendation:

- Uphold the 2025 Assessed Value Land: \$77,200
Improvements: \$463,200
Total: \$540,400

Attachments:

Comp Spreadsheet

Comp Pictures

Map of Comps & subject (Zoom out)

Map of Comps & subject (Zoom in)

APPELLANT'S NAME	SAMANTHA DOWD	COMP #1	COMP #2	COMP #3	COMP #4
ADDRESS	11758 E SOAPSTONE RD	1397 W EDLUND RD Pic	14100 E NORMAN AVE Pic	8235 N HIGHLANDER LOOP Pic	7625 E DESTIN DR Pic
SUBDIVISION		0 Map	WANDERING HLS Map	RALEIGH HLS ADD #1 PH I Map	SHOREWOOD Map
ACCOUNT_NO.	118N02E07A007	217N01W20A007 Srch	51459000L014 Srch	54620B01L003 Srch	51344B13L014 Srch
MAP	PA 4	WA 13	PA 4	WA 1	WA 8
SALE_PRICES		\$600,000	\$460,000	\$753,500	\$549,000
\$/GROSS_LIV_AREA		\$463.00	\$363.00	\$446.00	\$373.00
LAND_ASSESSED_VALUE	\$77,200	\$133,100	\$40,900	\$85,000	\$38,000
SALE_DATE	1/1/2025	9/30/2024	8/16/2023	5/19/2023	2/20/2024
SALES/FINANCING_CONC TIME		\$0	\$17,100	\$39,300	\$13,700
LOCATION	SOAPSTONE RD AREA	WASILLA AREA	SOAPSTONE RD AREA	WASILLA-FISHHOOK RD AREA	BOGARD RD AREA
SITE_(ACRES)	9.53	14.48 (\$55,900)	4.43 \$36,300	5.00 (\$7,800)	0.96 \$39,200
VIEW					
DESIGN(STYLE)	DAYLIGHT BASEMENT	TWO-STORY	RANCH	RANCH	DAYLIGHT BASEMENT
CONST_TYPE	FRAME	FRAME	FRAME	FRAME	FRAME
CONST_QUAL	ABOVE AVERAGE	INFERIOR \$12,000	INFERIOR \$12,000	SIMILAR	SIMILAR
AGE	2016	2018 (\$6,000)	2016 \$0	2012 \$15,856	2023 (\$19,695)
CONDITION	S	S	S	S	S
GROSS_LIVING_AREA	1426	1296 \$7,800	1268 \$9,480	1688 (\$15,720)	1472 (\$2,760)
BASEMENT_UNFINISHED		0 \$0	1268 (\$31,700)	0 \$0	0 \$0
BASEMENT_FINISHED	1230	960 \$10,800	\$49,200	832 \$15,920	1472 (\$9,680)
BATHS	2	3 (\$5,000)	2 \$0	3 (\$5,000)	2 \$0
HALF_BATHS	1	0 \$3,000	0.5 \$1,500	0.5 \$1,500	1.5 (\$1,500)
JACUZZI/SAUNA		0 \$0	0 \$0	1 (\$1,200)	0 \$0
FUCTIONAL_UTILITY					
HEATING_FUEL_TYPE	GAS HEAT	GAS HEAT \$0	OIL HEAT \$2,000	GAS HEAT \$0	GAS HEAT \$0
GARAGE		0 \$0	0 \$0	576 (\$20,160)	760 (\$26,600)
CARPORT		0 \$0	0 \$0	0 \$0	0 \$0
PORCH/DECK	232	1424 (\$11,920)	552 (\$3,200)	276 (\$440)	168 \$640
FIREPLACE		0 \$0	0 \$0	0 \$0	0 \$0
WOODSTOVE		1 (\$1,000)	1 (\$1,000)	0 \$0	0 \$0
PAVED_DRIVEWAY	\$4,900	0 \$4,900	0 \$4,900	\$7,600 (\$2,700)	\$5,200 (\$300)
OUTBUILDINGS / WELL & SEPTIC	\$9,500	\$9,500 \$0	\$9,500 \$0	\$10,500 (\$1,000)	\$9,500 \$0
DETACHED GARAGE W / LIVING		\$0	\$0	\$66,000 (\$66,000)	\$0
NET_ADJUSTMENT_\$		0 -\$41,320	0 \$96,580	0 -\$47,444	0 -\$6,995
NET_ADJ_%		0 -6.9%	0 21.0%	0 -6.3%	0 -1.3%
GROSS_ADJ_%		0 19.7%	0 36.6%	0 25.6%	0 20.8%
ADJUSTED_SALE_PRICE_OF_COMPARABLES		0 \$558,700	0 \$556,600	0 \$706,100	0 \$542,000
SUBJECT_ASSESSED_VALUE	\$540,400				



Subject



Subject



Comp #1



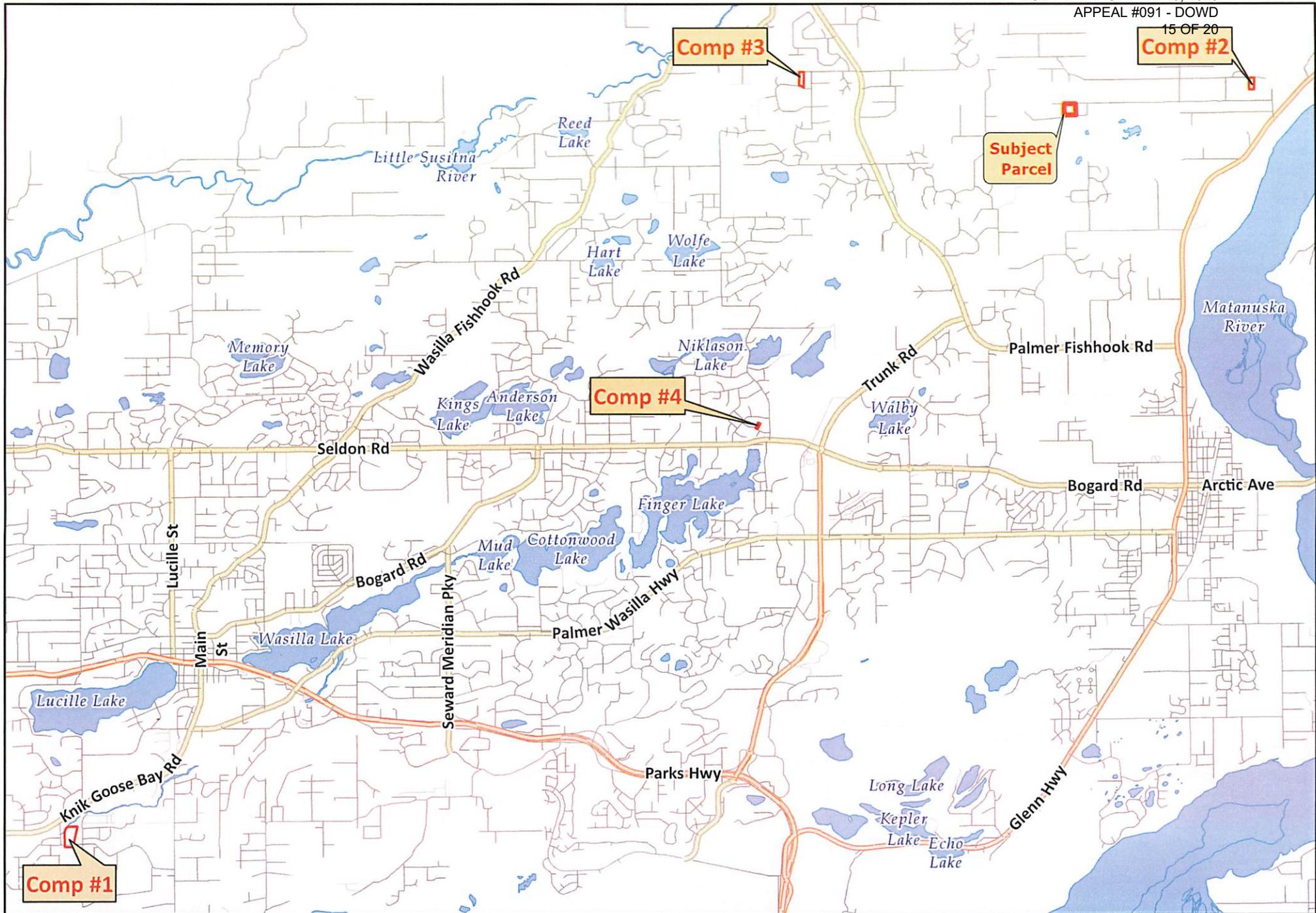
Comp #2



Comp #3



Comp #4



Comp #1

Comp #3

Comp #2

Subject Parcel

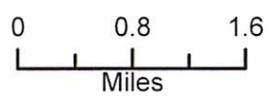
Comp #4



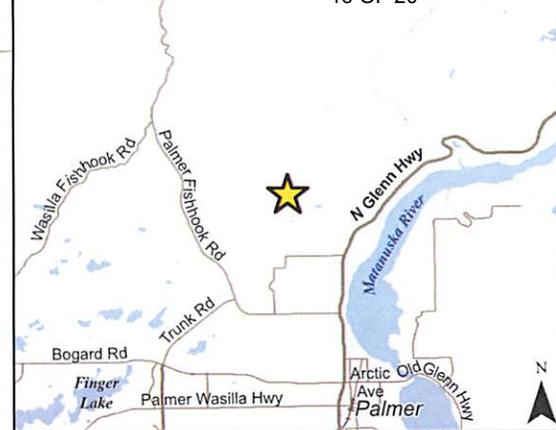
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Comp Property Overview

11758 E SOAPSTONE RD



Vicinity Map

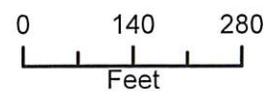


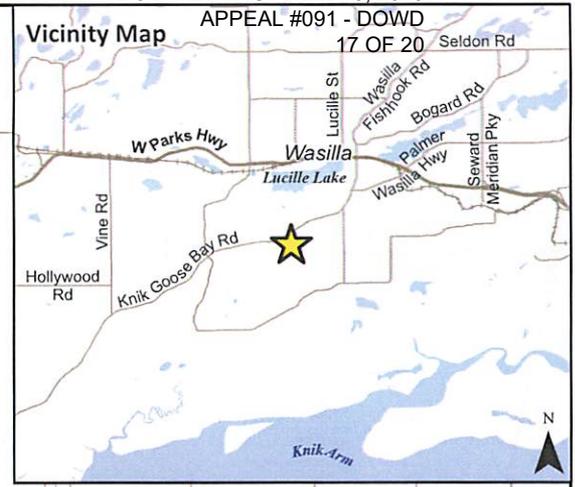
Subject Parcel



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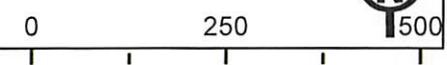
Subject Parcel
11758 E SOAPSTONE RD





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Property Address
1397 W EDLUND RD



Vicinity Map



Comp #2

E Norman Ave

N Josephine Cir

E Soapstone Rd

N Soapstone Rd



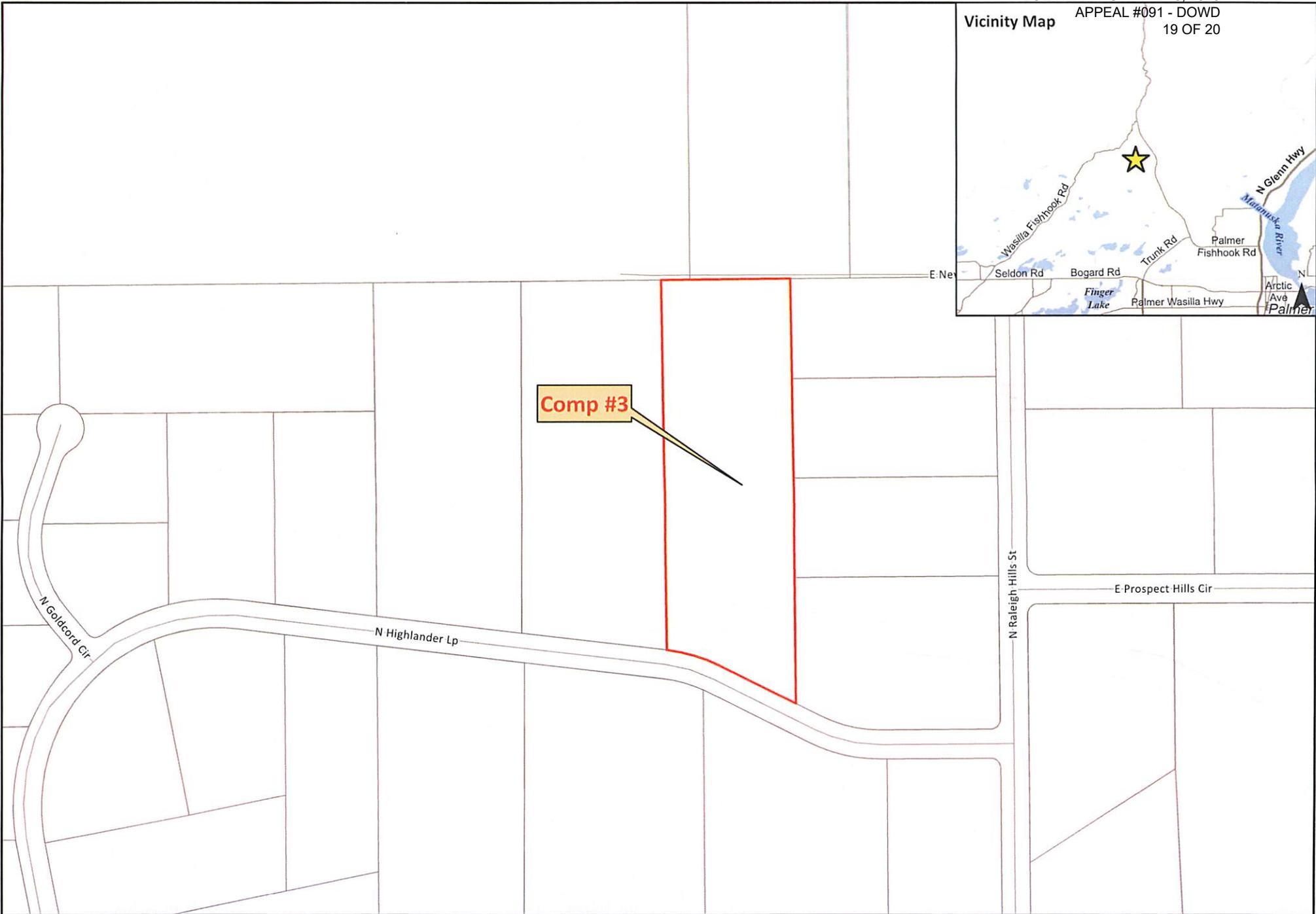
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Property Address

14100 E NORMAN AVE

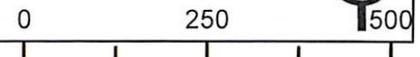


Vicinity Map



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Property Address
8235 N HIGHLANDER LP



Vicinity Map



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Property Address

7625 E DESTIN DR

0

250



500