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THE CITY AND BOROUGH OF JUNEAU, ALASKA BOARD OF EQUALIZATION

June 20, 2007

I. CALL TO ORDER: The Board of Equalization meeting of the City and Borough of Juneau, held in the Assembly Chambers of the Municipal Building, was called to order at 5:30 p.m. by Chair Ed Kalwara.

II. ROLL CALL

Members Present: Debbie White, John Gaguine and Ed Kalwara (Panel 4).

Members Absent: None.

Staff Present: John Hartle, City Attorney; Laurie Sica, Municipal Clerk; Kenneth Miller, Appraiser; John Skan, Appraiser; Robin Potter, Appraiser; Jim Canary, Assessor.

III. PROPERTY APPEALS

Appeal #1 -

Subject Property: Parcel 3M000BB00100, Boulder Creek in Berner's Bay USMS 318

Appellant: John M. Olds

As there was no representative of the Appellant at the meeting, the matter was deferred until later in the meeting.

Appeal #2 -

Subject Property: Parcel 3B351830021, Block 8, Lot 7B, Shelter Island

Appellant: Rodney Gauthier

2007 Preliminary Assessed Value:

Site: \$50,000	Improvements: \$7,000	Total: \$57,000
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Owner's Estimated Value:

Site: \$25,000	Improvements: \$7,000	Total: \$32,000
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Assessor's Recommendation:

Site: No Change.

Ken Miller, Appraiser, reviewed the property information provided in the packet. The Assessor recommended no change to the assessed value.

Mr. Gauthier said he subdivided the lot early this year. Last year it was one parcel and this year it was two. He now owns less than half of the original property. It is still assessed at the same value. He discussed the value of a flat rate and asked the basis for that. Mr. Gauthier said he had talked with the Assessor and that the Assessor could not find comparables with his property, so he asked to come before the Board of Equalization. Mr. Miller told him they had looked at similar lots and had found no lots assessed at less than \$50,000.

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Mr. Gaguine asked if the board could consider the value of the improvements if the appellant had not appealed that value. Mr. Hartle said no, the board should only consider a change of value to the items appealed.

Mr. Miller said that Mr. Gauthier, when he split the lot, ended up with two lots of similar value. That was the value of purchasing the larger lot. He ended up with two lots with adequate water frontage, similar in value to other lots on Shelter Island. If a lot could be easily and readily split it had additive value. Mr. Miller said he spoke with Mr. Gauthier on May 14 and explained the base lot method, and Mr. Gauthier disagreed, so appealed to the board. He held this until a panel could be formed and apologized to Mr. Gauthier that he had not received the packet material in a timely manner to allow its review prior to the meeting. Mr. Hartle explained that could be a due process issue and Mr. Gauthier could put this meeting off to another date. Mr. Gauthier waived this right and said he had traveled from Shelter Island for the hearing and preferred to proceed.

Mr. Miller said the only way they have to value lots is taking the selling prices, extract the improvements and this left the land values. The remainder gives commonalities to show this is what works in the local market.

MOTION, by Gaguine, to lower the valuation of the land to \$40,000, based on the fact that this property had a lower square footage and less linear footage than the comparables shown by the Assessor.

Mr. Gaguine said that \$7000 for the cabin seemed low.

The motion died for a lack of a second.

MOTION, by White, to conclude that the appellant did not meet the burden of proof that the property was valued properly. Ms. White and Mr. Kalwara agreed, and Mr. Gaguine opposed. The majority upheld the assessment of \$57,000 as provided by the assessor.

Appeal #3

Subject Property: Parcel 6D1101040021, 10424 N. Douglas Highway

Appellant: Holmberg Corporation

2007 Preliminary Assessed Value:

Site: \$300,000	Improvements: \$9,900	Total: \$309,900
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Owner's Estimated Value:

Site: \$250,000	Improvements: \$5,000	Total: \$255,000
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Assessor's Recommendation:

Site: No Change.

Mr. Holmberg said he had not been provided a packet for the meeting. He said due to his schedule he would proceed with the hearing. Mr. Kalwara confirmed with Mr. Hartle that at any time Mr. Holmberg could change his mind and ask for a continuance.

Ms. Potter reviewed the information about the property that was included in the packet. The assessor recommended no change to the assessed value based on the market and equity.

Mr. Holmberg distributed a packet of information to the board which included what he considered to be comparable properties to his from the Assessor's roles. Ms. Robin

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explained her past communications with Mr. Holmberg. Mr. Holmberg explained his attempts to cooperate with the Assessor's office. Mr. Kalwara said Mr. Holmberg was putting the board at a disadvantage by not providing the information to the board in a timely manner to allow review. Mr. Holmberg explained the difficulty of finding the information.

Mr. Kalwara proposed that this appeal be rescheduled to another date. Mr. Holmberg said he did have some work scheduled out of town and would be gone June 25 for the week.

Mr. Holmberg agreed to hold the hearing over to another time. There was no disagreement from the Assessor, and the board determined not to hear the appeal, but to reschedule both of Mr. Holmberg's property appeals.

Mr. Canary said that July 1 is the day that tax notices are sent out. If there was no resolution, then property owners were billed the original amount, and if the board after this date made a reduction, the appellant was notified of the revised amount.

Mr. John Olds was not present for the hearing. Mr. Kalwara referred to the communication between the assessor's office and the appellant, and that there had not been a certified return receipt returned about the date of the hearing from Mr. Olds. Mr. Canary said that the assessor had planned that June 18 was going to be the last date in order to send out correct tax bills. There were still outstanding appeals that would require another meeting, or a compromise with the appellant. There were six more appeals still pending a hearing.

Mr. Gaguine said that it appeared from the mail traffic that the address was valid as the mail had not been returned.

The Board determined that it would provide Mr. Olds with another opportunity for a hearing to be scheduled at the same time as Mr. Holmberg's appeal hearing.

IV. ADJOURNMENT – The meeting adjourned at 6:30 p.m.

Submitted by Laurie Sica, Municipal Clerk