

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Wednesday, June 15, 2016 at 5:30 PM
Municipal Building – Assembly Chambers

I. Call to Order

II. Roll Call

III. Approval of Minutes

- May 17, 2016 Board of Equalization Meeting – Panel 1

IV. CBJ Attorney Memos/Board Questions

- Procedural guidelines for conducting a Board of Equalization hearing
- Late file introduction (sample)

V. Property Appeals

Attached are the 2016 property appeals being brought before the Board of Equalization for a final value determination. The appellant and the Assessor were unable to reach a value agreement for the parcel values. You will find for each parcel the following –

- Appellant's Appeal
- Appellant's Documentation at the time of Appeal
- Board of Equalization Presentation

CBJ Appeal Tracking #	2016-0050		
Subject Property			
CBJ Parcel #	5B2101200090		
Physical Location	3335 MEANDER WAY		
Appellant Name	Bjorn Wolter		
2016 Preliminary Assessed Value			
Land	\$ 160,400	Improvements	\$ 277,600
Exemptions	\$ -		
TOTAL TAXABLE			\$ 438,000
Owner's Estimated Value			
Land	\$ 144,000	Improvements	\$ 258,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 402,000
CBJ Assessors Office Recommendation			
Land	\$ 160,400	Improvements	\$ 269,700
Exemptions	\$ -		
TOTAL TAXABLE			\$ 430,100

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CBJ Appeal Tracking #	2016-0191		
Subject Property			
CBJ Parcel #	3B4101030142		
Physical Location	24540 GLACIER HWY		
Appellant Name	Doug Drexel		
2016 Preliminary Assessed Value			
Land	\$ 100,358	Improvements	\$ 176,630
Exemptions	\$ -		
TOTAL TAXABLE			\$ 276,988
Owner's Estimated Value			
Land	\$ 78,000	Improvements	\$ 160,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 238,000
CBJ Assessors Office Recommendation			
Land	\$ 100,000	Improvements	\$ 161,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 261,000

CBJ Appeal Tracking #	2016-0008		
Subject Property			
CBJ Parcel #	5B2501830050		
Physical Location	4137 BIRCH LANE		
Appellant Name	Jason Hart		
2016 Preliminary Assessed Value			
Land	\$ 111,100	Improvements	\$ 220,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 331,100
Owner's Estimated Value			
Land	\$ 111,100	Improvements	\$ 200,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 311,100
CBJ Assessors Office Recommendation			
Land	\$ 108,972	Improvements	\$ 220,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 328,972

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
 Wednesday, June 15, 2016 at 5:30 PM
 Municipal Building – Assembly Chambers

CBJ Appeal Tracking #	2016-0078		
Subject Property			
CBJ Parcel #	7B0801003030		
Physical Location	1890 GLACIER AVE UNIT 303		
Appellant Name	Sara Howlett Willson		
2016 Preliminary Assessed Value			
Land	\$ 5,000	Improvements	\$ 152,000
Exemptions	\$ 150,000		
TOTAL TAXABLE			\$ 7,000
Owner's Estimated Value			
Land	\$ -	Improvements	\$ -
Exemptions	\$ -		
TOTAL TAXABLE			\$ -
CBJ Assessors Office Recommendation			
Land	\$ 5,000	Improvements	\$ 152,000
Exemptions	\$ 150,000		
TOTAL TAXABLE			\$ 7,000

VI. Late Filed Appeals

- McDowell, Chris
- Fanning, Luke and Christine

IV. Adjournment

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BOARD OF EQUALIZATION THE CITY AND BOROUGH OF JUNEAU, ALASKA

Tuesday, May 17, 2016 at 5:30 PM
Municipal Building – Assembly Chambers

Minutes

I. Call to Order

Chair Epstein called the meeting to order at 5:30 p.m. Steven Moseley was sworn in to office as a Board of Equalization member by Deputy Attorney Jane Sebens.

II. Roll Call

Board of Equalization Panelists Present: David Epstein, John Gaguine, Steven Moseley.

Board of Equalization Members Present: Paul Nowlin.

Staff Present: Jane Sebens, Deputy Attorney; Laurie Sica, Municipal Clerk; Robin Potter, Assessor; John Sahnaw, Appraiser III; Dora Prince, Appraiser II; Mary Grant, Appraiser II; Jack Albrecht, Appraiser I; Kim Campbell, Business Property Appraiser I; Bob Bartholomew, Finance Director.

III. Approval of Minutes

Hearing no objection, the minutes of the July 29, 2015 Board of Equalization meeting were approved as presented.

IV. CBJ Attorney / Board Questions

Ms. Sebens said that each panel shall elect a presiding officer. Hearing no objection, Mr. Epstein was elected chair of the panel. Mr. Gaguine asked about election of officers. Ms. Sebens said there is a provision for the board to elect a chair from the entire board, but this is a panel, and each panel provides a presiding officer.

Ms. Sebens said she is available to the Board for any questions the board might have and provided the CBJ Law Office phone number. CBJ as well as the appellant can appeal a decision of the Board of Equalization, so it is important to create a good record in the minutes. Argument is not the same as evidence, and evidence needs to be presented to allow the board to base its decision upon that evidence. She encouraged the board to approach the matters before it without bias, without a personal opinion of value, without ex-parte communication, and only base the decision on evidence. The Board may accept late-filed appeals only if the appellant provides evidence that he or she was unable to comply with the filing deadline—otherwise the BOE has no jurisdiction to hear the appeal. When reviewing a request to accept a late-filed appeal, the merits of the appeal are not relevant and should not be discussed. If accepted, the appeal hearing would be scheduled for a later date.

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The law does not spell out the method the Assessor must use to establish value, as long as there's a reasonable basis for the method, and consistency in its use. The Appellant has the burden to prove with factual evidence that the assessment is unequal, excessive, improper, or under-valued. Motions must be stated in the positive and if you believe denial is in order you may request a "no" vote. If you believe an appellant has established that an error has been made, you may remand the matter back to the assessor, or you may adjust if sufficient evidence has been provided.

She referred to the procedural guideline in the agenda packet. When there are multiple appeal hearings, a good record should be established for each – to note that the appellant has heard the rules. If the appellant is not present, the record should so note.

She said the material in the packet regarding late files was suggested language only.

Mr. Gaguine said he had an appeal pending before the board. He said that his interest is that the assessor looks at his property, but he did not believe he had a conflict.

Ms. Sebens looked to the parties and the board and she said it could present the appearance of a conflict that there was a bias, and since an alternate was present, Mr. Nowlin may sit in. Ms. Sebens said if there is a similar issue presented, that may present a conflict. She said it was not an absolute conflict and the parties should comment. No appellants were present. Ms. Potter said she did not have an objection and she has not been able to get to Mr. Gaguine's case at this time.

Hearing no objection from the panel, Mr. Gaguine was allowed to served.

V. Property Appeals

Attached are the 2016 property appeals being brought before the Board of Equalization for a final value determination. The appellant and the Assessor were unable to reach a value agreement for the parcel values.

CBJ Appeal Tracking #	2016-0040		
Subject Property			
CBJ Parcel #	4B2901300030		
Physical Location	1000 MINK CIR		
Appellant Name	Todd Styrwold		
2016 Preliminary Assessed Value			
Land	\$ 164,200	Improvements	\$ 293,700
Exemptions	\$ -		
TOTAL TAXABLE			\$ 457,900
Owner's Estimated Value			
Land	\$ 154,000	Improvements	\$ 286,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 440,000
CBJ Assessors Office Recommendation			
Land	\$ 164,200	Improvements	\$ 293,700
Exemptions	\$ -		
TOTAL TAXABLE			\$ 457,900

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Chair Epstein provided a 15 minute time allowance for each party to state their case, followed by questions from the Board, and then a motion, discussion, and a ruling to grant or deny the appeal.

Chair Epstein noted that Mr. Styrwold was not present to give verbal testimony. Mr. Sahnnow said that Mr. Styrwold sent an email and suggested that he would not be present. He did not ask for a delay of the hearing.

Ms. Potter referred to the email traffic, which she provided to the board members to review. The Board read the correspondence.

Dora Prince presented the case for the Assessor, reading from the prepared information in the meeting packet.

Mr. Gaguine asked about the math used in the Ms. Prince's "Analysis of Recent Sales" in which she stated that sales throughout the borough over the past three year period were analyzed, yielding a rate of change of 3.41% per year, and how she had applied the math to this property in particular. Mr. Sahnnow said there were a number of ways to look at this and the appellant was focusing on the appraisal from 2014. The contract sales price was \$439,000 but the property owner's appraisal price was \$441,000. The only number that is market value is the appraiser's opinion of market value. You can pay less, but that doesn't mean the property is worth less. Ms. Price said the difference also was the timing and the months the valuation was based upon.

Mr. Gaguine asked why the rate was not based on the 2015 appraisal. Mr. Sahnnow said that when the assessor performs a ratio study to determine the rate of change over the previous years, typically sales are used, but there are few sales reports due to Alaska being a non-disclosure state. Therefore, we use three years of sales and take into the time and adjust, this is how we arrive at 3.41% increase over three years. In response to Mr. Gaguine's question, Ms. Potter said if an appraisal is brought in within the last 12 months, the Assessor takes that value as fact and makes no adjustment. Mr. Gaguine referred to another case that was done differently in the past year and Ms. Potter said she had no information on that matter. She explained the greater increases in value recently and said she took a longer look to prevent wild swings in valuation.

In response to Mr. Moseley's question, Ms. Potter said an appraisal is a more accurate reflection of market value than a sale price.

Mr. Sahnnow said the assessments are based on mass appraisal and he explained that the changes in value varied between neighborhoods based on recent information obtained.

Mr. Gaguine said he was trying to understand the relationship between \$439,400 – the 2015 assessed value, and the \$457,900 value this year – it was more than a 3.41% increase and he didn't understand how the 3.41% figure was determined. Mr. Sahnnow said that the difference was a 4.2% and that was a market adjustment for that neighborhood. If it was used as a sale in the sales ratio analysis it would have been adjusted at that 3.41% rate. Mr. Epstein asked if the 3.41% was the percentage of change in the sales price over a period of time, but not the assessed value and Mr. Sahnnow said yes, over a three year period. Ms. Potter said it was an annual trending rate developed out of the software used. Ms. Potter explained her methodology to determine fair market value.

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Mr. Epstein referred to Mr. Hartle's memo from 2013, which emphasized the fact that to grant an appeal, the panel needed to find an improper valuation method used, or a fundamentally wrong principle of valuation and he did not see that in this case. There is nothing to show the Assessors Office is acting in a fraudulent manner. There may be differences of opinion, in terms of the dollar amount involved but when the state assessor conducted training he pointed out that the Board had to make a finding that a valuation was grossly disproportionate and that is not shown in this case. The Assessor used a common method for assessing this property, it is not fundamentally wrong and he said this was a fair assessment of the property.

Mr. Moseley said if the appellant could prove improper or excessive, setting aside unequal, that could be a be a valid reason if there was evidence. Mr. Moseley said the appellant wrote that his assessment was excessive. Mr. Epstein said that may be the case but there has to be evidence provided to prove this. Mr. Moseley asked if the appraisal he submitted was part of the appeal.

Mr. Sahnnow said the information on page 5 with the 3.41% and recent sales was confusing, but the intent was to show that if you looked at this valuation from any one of three approaches, the number came out higher than the assessment, and when considered like everyone else, it came out at the noticed valuation and was lower than if merely time adjusting his purchase price. We are recommending no change, as it is not the policy of the Assessor's office to raise values, even if this information is discovered through the appeal process. He explained the methodology for mass appraisal and the assessor can examine a property individually. It was not an error to do mass appraisal, as we are not able to assess similar to fee appraisal methods, due to the amount of time.

***MOTION**, by Moseley, to grant the appeal, and asked for a no vote, based upon the reasons provided by the Assessor.*

Mr. Gaguine said he could not vote no on this motion. He said the assessment was \$439,400 in 2015 and a figure of 3.41% as the increase in value and it seemed arbitrary to say that the proper result was anything other than \$439,400 increased by 3.41%. Ms. Potter said the 3.41% was what was used on sale prices to trend them to January 1. The Assessor applies a value to the properties in mass, and uses the market adjustment as a whole. This particular neighborhood, Montana Creek, has strong sales and that is the market that has nothing to do with that time trended sales price. Mr. Gaguine disagreed with the Assessor's reasoning.

Mr. Moseley said Mr. Gaguine's comments made some sense, but that was not what was under consideration as that was only one mechanism for assessing the price. Mr. Epstein said that the Board does not make it's determine its actions on past assessments and this is a year to year process.

Roll call:

Aye: Gaguine

Nay: Moseley, Epstein

Motion failed, the appeal was denied and the assessment stands as noticed.

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CBJ Appeal Tracking #	2016-0216		
Subject Property			
CBJ Parcel #	5B1401000110		
Physical Location	7340 GLACIER HWY		
Appellant Name	Roger Sams		
2016 Preliminary Assessed Value			
Land	\$ 170,200	Improvements	\$ 220,400
Exemptions	\$ 150,000		
TOTAL TAXABLE			\$ 240,600
Owner's Estimated Value			
Land	\$ 120,000	Improvements	\$ 190,000
Exemptions	\$ 150,000		
TOTAL TAXABLE			\$ 160,000
CBJ Assessors Office Recommendation			
Land	\$ 170,200	Improvements	\$ 220,400
Exemptions	\$ 150,000		
TOTAL TAXABLE			\$ 240,600

Chair Epstein noted that Mr. Sams was not present. A letter from Mr. Sams was provided in the packet stating that an increase of value of almost 10% in one year was excessive.

Mr. Sahnaw said that Mr. Sams' property was included in the Lemon Creek assessment area. The property is close to the State DOT property and across the Egan Highway from Sunny Point. The Assessor's Office visited the site and were not asked to visit the inside of the property, which is typical, and the house appears to have adequate or better maintenance. The lot and other lots in that immediate area is larger than typical. The property has a view of the Mendenhall game reserve. The house is assessed by the cost approach with depreciation and the outbuildings have been assessed conservatively. These are older buildings and are not those typically found in a "cookie cutter" neighborhood. His land is valued in the same manner with others, the house in the same way, with an annual market neighborhood adjustment which resulted in a fair market value. Mr. Sams provided the written comments in the packet after he rejected the Assessor's recommendation of no change.

Mr. Gaguine asked the square footage of the house and Mr. Sahnaw said it was 1575 square feet. Mr. Gaguine asked if Mr. Sams was present when the assessors were on site and Mr. Sahnaw said no. Mr. Sahnaw said the assessors offered to do an interior inspection but the offer was not accepted.

Mr. Sahnaw said he looked at the values provided in the neighborhood and said that Mr. Sam's property was lower than others in the area.

Mr. Moseley asked if the value was increased by 10%. Mr. Sahnaw said Mr. Sams' assessed value was increased 8.4%. Mr. Sahnaw explained how property is canvassed, which is the term used for inspecting individual properties from the street. There is a five year cycle to canvass every property in

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the borough. Mr. Sam's property was canvassed in 2015, after the 2015 assessment, which affected the 2016 assessment. The assessment is based on the data being updated the canvass in 2015 and the market adjustment being applied to that information. A canvass includes going to the property with the property file, reviewing the measurements, account for all buildings on the property, that there has been no removal of buildings and we do a new calculation of replacement cost, which involves new building cost data from Marshall and Swift, and that is depreciated, and all of those canvassed properties values are in the annual ratio study and produces the neighborhood adjustment.

Mr. Moseley said that if there was a case that they are below market value for some time and then a change is made, they could feel it was unfair, but this method seems fair and reasonable.

Mr. Gaguine asked about the age of properties in the area. Mr. Sahnaw said the subject property was estimated to be built in 1944. Mr. Gaguine asked about the depreciation value and Mr. Sahnaw said assumptions are made, especially when no access to the interior is available, that buildings are maintained, and on a roughly 15 year cycle. Major house components are updated, such as bath, roof, siding, etc. Typical depreciation tables are not straight line and reset at a 15 year period. Assuming average treatment, properties have the same amount of depreciation.

MOTION, by Gaguine, to grant the appeal and recommended a "no" vote.

Mr. Gaguine said the assessment seems high, but given that Mr. Sams did not make a presentation and did not allow the assessor into the house, there was no evidence to change the assessment.

Roll call:

Aye:

Nay: Epstein, Moseley, Gaguine.

Motion failed, the appeal was denied and the assessment stands as noticed.

VI. Late Filed Appeals

Chair Epstein said the purpose of this review was to determine if the taxpayer is able to prove that they were unable to comply with the 30 day filing period due to a situation beyond their control, such as a physical or mental condition that prevents a taxpayer from acting rationally regarding the matter.

- Dvorak, Jonathan – not present. Appellant's written request was provided in the packet.

Mr. Moseley said the deadline was missed by one day, however, this does not meet the standard. He said that 30 days from mailing does not seem to be adequate to address a matter of this complexity, and although this is not the place to reconsider the rules, he thought a courtesy period was appropriate. Ms. Sebens said the 30 day period is based upon state law. Mr. Gaguine said that it was not necessary to provide all information upon which to make a case about a valuation to make an appeal and that the argument could come later in the process.

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MOTION, by Gaguine, to accept the late filed appeal and asked for a “no” vote as the appellant had not proved that he could not comply with the deadline. All panelists voted no and the late filing was not granted.

- Schutt, Beverly and Lawrence – not present. Appellant’s written request was provided in the packet.

MOTION, by Gaguine, to accept the late file and recommended a “no” vote for the reason that the appellant has not proved that they could not comply with the deadline. All panelists voted no and the late filing was not granted.

- Gilbert, Teresa – not present. Appellant’s written request was provided in the packet.

Mr. Epstein said it was logical to assume that if she has the capacity to take care of a family member while on medical leave, that she has the ability to take care of her personal affairs, so that since it is unfortunate, it does not meet the standard. Mr. Moseley disagreed and said there was not enough information regarding the disability and the care needed. He felt that her personal medical issues stated could have had an effect on her ability to address her personal affairs. Mr. Epstein said that the decision needed to be based upon facts and the pain medication was not specified – he understood that taking care of a parent with dementia required a person to be on the ball. We can’t go on assumption. Mr. Moseley agreed that there was not enough information. Mr. Gaguine asked about the mailing date of the notice and Ms. Potter said appeals were mailed on March 21. The notice is also published on-line, there is newspaper and radio notice. The assessor will pick up appeals from people who are housebound. The appeal can be accepted on line and over the phone.

MOTION, by Moseley, to accept the late file and recommended a “no” vote for the reason that the appellant has not proved that she could not comply with the deadline. All panelists voted no and the late filing was not granted.

- Hamrick, Kevin – not present. Appellant’s written request was provided in the packet.

Mr. Gaguine said if Mr. Hamrick had a medical appointment on the last day to file, then that was a reason to file before the last day.

MOTION, by Gaguine, to accept the late filed appeal and asked for a “no” vote as the appellant had not proved that he could not comply with the deadline. All panelists voted no and the late filing was not granted.

IV. Adjournment

There being no further business to come before the Board of Equalization, the meeting was adjourned at 7:11 p.m.

Submitted by Laurie Sica, MMC, Municipal Clerk

BOARD OF EQUALIZATION ORIENTATION

LEGAL RESPONSIBILITIES, STANDARDS & PROCESS

A. Quasi-Judicial Role & Responsibilities - CBJ 15.05.185

1. Hear/decide appeals consistent w/ general rules of administrative procedure
2. Afford both parties due process - fair notice and opportunity to be heard
3. Serve as fair & impartial tribunal - no bias/preconceived ideas; no ex parte contact
4. Check for conflicts of interest - raise early to allow substitute; call CBJ Law
 - a. Board member may not deliberate or vote on any matter in which he/she has a personal or financial interest (defined in CBJ 01.45.360)
 - b. Violation is a Class B misd/90 days \$1K (immunity if legal advice followed)
5. Create record of proceeding that clearly and accurately reflects:
 - a. Basis of Appellant's claim and factual evidence offered to support it
 - b. Assessor's process/position and factual evidence offered to support both
 - c. That each party had adequate opportunity to present evidence & review & rebut other party's evidence
 - d. BOE's thorough deliberation & consideration of relevant evidence
 - e. BOE's findings & conclusions of law that form basis of its decision

[Record must sufficiently reflect rationale & evidentiary basis of BOE's decision to enable meaningful review by the Superior Court in the event of an appeal]

B. Jurisdictional Authority to hear only *timely-filed appeals* that allege error in valuation

1. Appeal must be filed w/in 30 days from date assessment notice is mailed
2. If 30 day deadline missed, right to appeal CEASES and BOE **cannot accept or hear** appeal, **unless taxpayer proves "inability to comply"**
 - a. **Single threshold decision: whether to "accept"** late-filed appeal (Do not review, hear or consider merits of appeal--whether a valuation error occurred is irrelevant to the timeliness determination.)
 - b. To **'accept'** a late-filed appeal BOE must find that:
Taxpayer was **unable to comply** with filing deadline due to situation beyond taxpayer's control (See Hartle memo) otherwise, BOE has no jurisdictional authority to accept or hear appeal
 - c. Burden to prove inability to comply is on Taxpayer
3. Only "accepted" late-filed appeals may proceed to a hearing on the merits.

C. Legal Standard for Granting Appeal on Merits for *Error in Valuation*

1. **Burden of proof on Appellant**
2. Appellant must prove **error - unequal, excessive, improper, or under valuation based on facts** that are stated in a valid written appeal or proven at the appeal hearing
3. If Appellant meets burden, burden shifts to Assessor to rebut Appellant's evidence of error

4. Law does not bind Assessor to follow a particular formulas, rules or methods of valuation, but grants broad discretion in selecting valuation methods-as long as reasonable basis
5. Technical evidentiary rules don't apply
Relevant evidence admissible if sort relied on by responsible persons
May exclude irrelevant, repetitious evidence
6. **Only grounds for adjustment** of assessment are **proof of unequal, excessive, improper, or under valuation based on facts**
7. Relief:

If Appellant proves error in valuation, with factual evidence:

- 1) Grant appeal & adjust assessment *as requested by Appellant*. (if valuation evidence supports Appellant's proposed assessment value)
- 2) Grant appeal & *adjust (lower or raise) assessment differently*. (**if and only if supported by sufficient evidence of value in record.**)
- 3) Grant appeal & *remand* to Assessor for reconsideration of value (remand is mandatory if error found, **but insufficient evidence of value in record.**)

If Appellant fails to prove error in valuation, with factual evidence: Deny appeal

D. Procedural Tips for Conducting Orderly BOE Hearings

1. Chair - maintains proper decorum (Mr. X, Ms. Y, etc), keeps hearings on track, and ensures clear record of proceedings is made
2. Chair - provides **overview of informal hearing process** *before every case (unless the clerk confirms that all parties for all cases on the agenda are present at the beginning of the meeting, in which the presiding officer can confirm at the start of each case, that the party heard & understands the process!)*

E. MOTIONS stated in positive and ask for (yea or nay) vote

TO REJECT LATE-FILE APPEAL:

I MOVE THAT THE BOARD ACCEPT AND HEAR THE LATE-FILED APPEAL AND I ASK FOR A NO VOTE FOR THE REASON THAT APPELLANT HAS NOT PROVEN HE/SHE COULD NOT COMPLY WITH THE FILING DEADLINE;

TO ACCEPT LATE-FILED APPEAL

I MOVE THAT THE BOARD ACCEPT AND HEAR THE LATE-FILED APPEAL AND I ASK FOR A YES VOTE FOR THE REASONS PROVIDED BY THE APPELLANT

TO GRANT APPEAL ON THE MERITS

I MOVE THAT THE BOARD GRANT THE APPEAL AND I ASK FOR A YES VOTE FOR THE REASONS PROVIDED BY THE APPELLANT;

I MOVE THAT THE BOARD GRANT THE APPEAL AND I ASK FOR A YES VOTE TO ADJUST THE ASSESSMENT TO \$___ FOR THE FOLLOWING REASONS . . .

TO DENY APPEAL ON THE MERITS

I MOVE THAT THE BOARD GRANT THE APPEAL AND I ASK FOR A NO VOTE FOR THE REASONS PROVIDED BY THE ASSESSOR;

NOTE: The attached April 19, 2013 Memorandum prepared by former City Attorney John Hartle, should be reviewed for further helpful guidance on these issues.

Questions? Please do not hesitate to call or email:

Jane Sebens, CBJ Law Dept.

jane.sebens@juneau.org (907) 586-0275

Procedural Guidelines for Conducting a Board of Equalization Hearing

- I. CALL TO ORDER by Chair/Presiding Officer
- II. ROLL CALL - Chair asks clerk to call the roll
- III. INTRO/Agenda Changes? Will hear Appeals first, then Requests to Accept Late-Filed Appeals
- IV. CALL FIRST CASE - Suggested Introduction before each case
 - A. "We're on the record with respect to (Petition for Review of Assessed Value/Request for Approval of Late-Filed Appeal filed by _____ with respect to Parcel Id. No. _____
 - B. Review hearing procedure
 1. Presentations: Appellant, then Assessor (& Appellant rebuttal, if Appellant reserves time)
 2. ____ minutes each side (including BOE questions);
 3. BOE questions throughout and/or end of each presentation
 4. BOE member makes motion, restated by Chair
 5. BOE debates/deliberates on the motion
 6. BOE votes/takes action on motion
 7. Chair announces whether motion carries/fails
 - a. Whether appeal granted/denied
 - b. Whether late-filed appeal will be heard (at future hearing date)
 8. Notice of Decision to be mailed
 - C. Review applicable legal standard
 1. Appellant has burden of proof; once met, burden on Assessor to rebut
 2. **To accept a late-filed appeal**, BOE must find that:
Taxpayer was **unable to comply** with filing deadline. (ie, disability or other situation beyond taxpayer's control - see Hartle 4/19/2013 memo); AS 29.45.190(b); CBJ 15.05.160(a).
 3. **To grant an appeal on the merits**, BOE must find that:
Taxpayer proves **unequal, excessive, improper or under valuation** based on factual evidence in written appeal or proven at hearing. See Hartle 4/19/2013 memo; AS 29.45.210(b); CBJ 15.05.180(d).
- V. Conduct Appeal Hearings
- VI. Consideration of Late-filed Appeals
- VII. Adjournment

SAMPLE/MODEL MOTION LANGUAGE

TO REJECT Late-Filed Appeal:

I move that the Board **ACCEPT and HEAR THE LATE-FILED APPEAL and I ASK FOR A NO VOTE** for the reason that Appellant has not proven he/she could not comply with the filing deadline;

TO ACCEPT Late-Filed Appeal

I move that the Board **ACCEPT and HEAR THE LATE-FILED APPEAL and I ASK FOR A YES VOTE** for the reason(s) . . . provided by the Appellant.

TO GRANT APPEAL ON THE MERITS

I move that the Board **GRANT THE APPEAL and I ASK FOR A YES VOTE** for the reason(s) . . . provided by the Appellant;

I move that the Board **GRANT THE APPEAL and I ASK FOR A YES VOTE to adjust the assessment to \$____** for the following reasons . . .

TO DENY APPEAL ON THE MERITS

I move that the Board **GRANT THE APPEAL and I ASK FOR A NO VOTE** for the reason(s) . . . provided by the Assessor;

LATE-FILED APPEAL PROCEEDING
SAMPLE/MODEL INTRODUCTION

We are on the record with respect to a Request for Approval of Late-Filed Appeal filed by _____ with respect to Parcel Id. No. _____

Mr./Ms. "X", thank you for coming here to participate in the Board of Equalization proceeding that will determine whether or not your late-filed tax assessment appeal will be heard. That will be the only matter we will consider this evening. Evidence on the assessment itself or the merit of your appeal are not relevant at this juncture and will not be heard today. If the panel decides to accept your late-filed appeal, your assessment appeal will be heard at a future Board meeting.

The sole issue to be considered here is whether or not you were unable to comply with the 30-day filing requirement. As the taxpayer/taxpayer's agent the burden of proof is on you. In this context, the word "unable" does not include situations in which you forgot about, or overlooked, the assessment notice, were out of town during the period for filing an appeal, or similar situations. Rather, it covers situations that are beyond your control and prevent you from recognizing what is at stake and dealing with it. Examples of this would include physical or mental disability serious enough to prevent you from dealing rationally with your private affairs.

Disagreeing with the amount of your assessment does not constitute inability to submit a timely appeal, nor would a notice of assessment being sent to a wrong address. The property owner is responsible for keeping a current, correct address on file with the assessor's office.

We have your written Request for Approval of Late File on hand. As this is your opportunity to present evidence, do you have any additional information you want us to hear that is germane to your ability to comply with the 30 day filing deadline?



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor CBJ-Assessor's Office
155 S Seward Street
Juneau AK 99801
MAR 25 2016


Petition for Review / Correction of Assessed Value
Real Property

Assessment Year	<input checked="" type="checkbox"/> 2016	<input type="checkbox"/> Other _____
Parcel ID Number	5B21012-00090	
Name of Applicant	BJORN & STEFANIE WOLTER	
Email Address	bjorn.wolter@gmail.com	

ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY			
Parcel ID Number:	5B2101200090		
Owner Name:	BJORN AND STEFANIE WOLTER LIVING TRUST		
Primary Phone #	907.523.1022	Secondary Phone #	907.465.6542
Address of Property Being Appealed	3335 MEANDER WAY JUNEAU, AK, 99801	Mailing Address	3335 MEANDER WAY JUNEAU, AK, 99801
Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.			
<input checked="" type="checkbox"/> My property value is excessive. (Overvalued) <input type="checkbox"/> My property value is unequal to similar properties. <input type="checkbox"/> My property was valued improperly. (Incorrectly) <input type="checkbox"/> My property has been undervalued. <input type="checkbox"/> My exemption(s) was not applied		THE FOLLOWING ARE <u>NOT</u> GROUNDS FOR APPEAL <ul style="list-style-type: none"> • Your taxes are too high • Your value changed too much in one year. • You can't afford the taxes 	
Provide specific reasons and provide evidence supporting the item(s) checked above: Borough assessor's database shows PV significantly lower (see attached). Third party PV estimate (Zillow) also shows significantly lower (see attached).			
Have you attached additional information or documentation?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Values on Assessment Notice:			
Site	\$ 160,400.00	Building	\$ 277,600.00
Total		\$ 438,000.00	
Owner's Estimate of Value			
Site	\$ 144,000.00	Building	\$ 258,000.00
Total		\$ 402,000.00	
Purchase Price of Property			
Price	\$ 377,500	Purchase Date	9/14/11
Has the property been listed for sale?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (if yes complete next line)	
Listing Price	\$	Days on Market	
Has the property been appraised by a licensed appraiser within the last year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (if yes provide a copy)	
Certification: I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.			
Signature		Date	
		3/23/16	
ASSESSOR OFFICE USE ONLY			
Appeal No.	2016-0050	Date Filed	03/25/16
BOE Case No.			

THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION

Following is for Assessor's Office Use Only

Appraiser	<u>D. Prince</u>	Date of Review	<u>4/14/16</u>
Comments: <u>Reviewed Govern: changed heating type, changed fixture count, deleted slab with roof and picked up deck. Reviewed sales and site values.</u>			
Post Review Assessment			
Site	\$ <u>160,400</u>	Building	\$ <u>269,700</u>
Total		\$ <u>430,100</u>	
Exemptions: <u>n/a</u>			
Total Taxable Value:		\$ <u>430,100</u>	

APPELLANT RESPONSE TO ACTION BY ASSESSOR

If rejected, the appellant will be scheduled before the Board of Equalization and will be advised of the date and time to appear.

I hereby ☐ Accept ☒ Reject the following assessment valuation in the amount of \$ 430,100
 Appellant's Signature [Signature] Date: 5/13/16

Assessor Approval / Initials _____ **(Robin Potter / RP)**

Assessor's Office Use Only

Appellant Accept Value?	<input type="checkbox"/> Yes <input type="checkbox"/> No (if no skip to Board of Equalization)
Corrected Notice of Assessed Value Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No
CAMA Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No
Spreadsheet Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No

BOARD OF EQUALIZATION

Scheduled BOE Date	<input type="checkbox"/> Yes <input type="checkbox"/> No	10-Day Letter Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No
The Board of Equalization certifies its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and record on appeal, and concludes that the appellant <input type="checkbox"/> Met <input type="checkbox"/> Did not meet the burden of proof that the assessment was unequal, excessive, improper or undervalued.			
Site	\$	Building	\$
Total		\$	
Exemptions:			
Total Taxable Value		\$	
Notes:			
Corrected Notice of Assessed Value Sent?	<input type="checkbox"/> Yes <input type="checkbox"/> No		

Contact Us: CBJ Assessor's Office

Phone:	Email:	Website:	Physical Location
Phone # (907) 586-0333 Fax # (907) 586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St Rm. 114 Juneau AK 99801

Parcel #	Street Address	Legal Description 1
5B2101200090	MEANDER WAY 3335	LAKEWOOD I BL B LT 9

Owner's Name and Address

BJORN AND STEFANE WOLTER LIVING TRUST & C/O
 BJORN HUGO KARL & STEFANIE RUTH WOLT
 3335 MEANDER WAY
 JUNEAU AK
 99801

Previous Owner	Site Value	Building PV	Total PV
BJORN HUGO WOLTER	\$ 144676.00	\$ 258109.00	\$ 402785.00

Use Code	Exempt	Zoning	Tax Year
Residential	No Data	-Single Family and Duplex -7,000 sq.ft minimum lot size -5 units per acre	2015

Number of Units	Year Built	Gross Living Area
001	1980	001984 sq.ft.

Garage	Garage Area	Lot Size	Last Trans
Yes	000528 sq.ft.	10959.00 sq. ft.	1308

City Water Available	City Sewer Available
Yes	Yes

Exempt Land	Exempt Building	Exempt Total	Road/No Road
N/A	N/A	N/A	Roaded

[Back](#)

3335 Meander Way, Juneau, AK 99801

3335 Meander Way, Juneau, AK 99801

4 beds · 2.5 baths · 1,984 sqft

Edit home facts for a more accurate Zestimate.

OFF MARKET

Zestimate®: \$413,703

Rent Zestimate®: \$2,400/mo

Est. Refi Payment

\$1,257/mo

Get Your Home Report

See Zestimate updates, plus the latest sales and listings in your area.

Single level Riverfront home with Recent Improvements in 2010/11 that include Carpet throughout, Int/Ext Paint, Oven, smooth Cooktop, Bedroom Windows, Gutters and Spacious Decking. Beautiful View of the River from the Open Kitchen, Dining and Family Room areas. Outside you'll find a Extensive Decking, Landscaping, a working Vegetable Garden, a Fully-Fenced Backyard and a Hot Tub! This peaceful River setting is just waiting for you!

FACTS

- Lot: 0.25 acres
- Built in 1980
- Heating: Forced air, Stove
- Single Family
- All time views: 532
- Last sold: Sep 2011 for \$377,500

FEATURES

- Barbecue
- Cable Ready
- Deck
- Double Pane/Storm Windows
- Fenced Yard
- Finished basement
- Fireplace
- Flooring: Carpet, Laminate
- Garden
- Hot Tub/Spa
- Jetted Tub
- Lawn
- Parking: Garage - Attached, Off street, 2 spaces, 400 sqft garage
- Patio
- View: Mountain, Water
- Waterfront



APPEAL # 0050

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION JUNE 15, 2016

Appellant: Wolter

Location: 3335 Meander Way

Parcel No.: 5B2101200090

Type: Residential

Appellant's basis for appeal: "Borough Assessor's database shows PV significantly lower (see attached). Third party PV estimate (Zillow) also shows significantly lower (see attached)."

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	144,000	Site:	160,400	Site:	160,400
Buildings:	<u>258,000</u>	Buildings:	<u>277,600</u>	Buildings:	<u>269,700</u>
Total:	402,000	Total:	438,000	Total:	430,100

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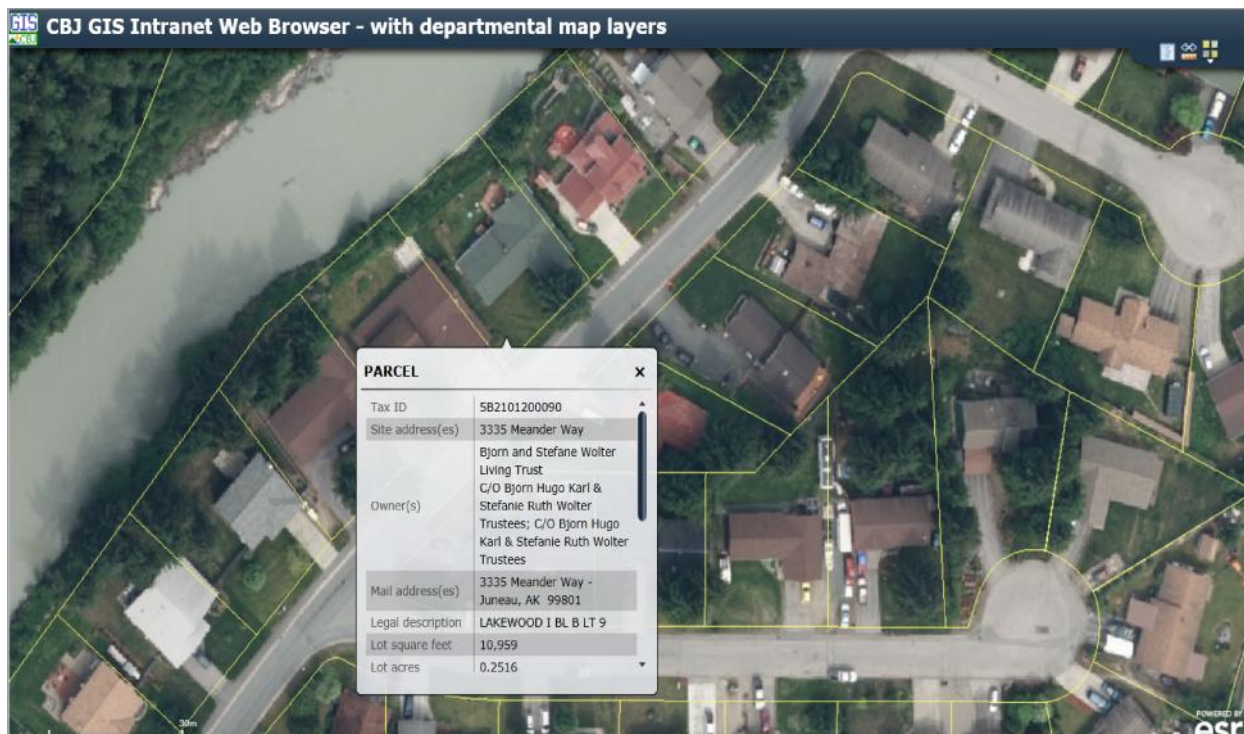
OVERVIEW

The subject is a single-family home of 1,984 square feet on a 10,959 square foot riverfront lot in the Lakewood I subdivision.

This property had been included in the 2015 neighborhood review and was updated in the Assessor's database in January of 2016. As a result of the review, Appraiser Dora Prince made a correction to the data of the residence which affected the assessed value.

The structure is valued by the same method as all other single family homes in the Borough of Juneau. The Cost Approach to Value is developed by estimating a replacement cost new and then applying appropriate physical depreciation. The physical depreciation applied takes into account the age and condition of the building.

AREA MAP, SUBJECT LOCATION



SUBJECT PHOTO



SITE VALUE

The following table shows riverfront site values in the subject's neighborhood, arrayed by site area. The subject's site is valued equitably.

Parcel ID	House Number	Street	Area sf	Site Value
5B2101210070	3455	MEANDER WAY	9,926	\$ 158,000
5B2101210080	3459	MEANDER WAY	9,926	\$ 158,000
5B2101210100	3467	MEANDER WAY	10,007	\$ 158,700
5B2101210110	3471	MEANDER WAY	10,007	\$ 158,700
5B2101210120	3475	MEANDER WAY	10,007	\$ 158,700
5B2101200110	3343	MEANDER WAY	10,027	\$ 158,700
5B2101210160	3491	MEANDER WAY	10,119	\$ 158,700
5B2101200130	3377	MEANDER WAY	10,170	\$ 158,700
5B2101200140	3379	MEANDER WAY	10,170	\$ 158,700
5B2101210030	3437	MEANDER WAY	10,200	\$ 119,300
5B2101210040	3441	MEANDER WAY	10,200	\$ 117,600
5B2101200050	3319	MEANDER WAY	10,217	\$ 159,000
5B2101200040	3315	MEANDER WAY	10,263	\$ 159,000
5B2101210010	3429	MEANDER WAY	10,531	\$ 159,900
5B2101200100	3339	MEANDER WAY	10,616	\$ 160,000
5B2101210180	3499	MEANDER WAY	10,622	\$ 160,000
5B2101200090	3335	MEANDER WAY	10,959	\$ 160,400
5B2101200070	3327	MEANDER WAY	11,077	\$ 160,900
5B2101210170	3495	MEANDER WAY	11,087	\$ 161,000
5B2101210130	3479	MEANDER WAY	11,124	\$ 161,600
5B2101200120	3361	MEANDER WAY	11,239	\$ 161,700
5B2101200080	3331	MEANDER WAY	11,301	\$ 161,900
5B2101200150	3401	MEANDER WAY	11,643	\$ 162,500
5B2101200060	3323	MEANDER WAY	11,754	\$ 163,100
5B2101200010	9391	RIVERCOURT WAY	11,885	\$ 124,000
5B2101210050	3445	MEANDER WAY	12,472	\$ 136,000
5B2101210090	3463	MEANDER WAY	13,145	\$ 166,000
5B2101210140	3483	MEANDER WAY	13,286	\$ 166,100
5B2101200160	3425	MEANDER WAY	13,461	\$ 166,700
5B2101200030	3311	MEANDER WAY	13,896	\$ 167,500
5B2101200020	9387	RIVERCOURT WAY	15,236	\$ 170,500
5B2101210150	3487	MEANDER WAY	17,140	\$ 174,300

BUILDING VALUE-COST APPROACH

All buildings in the Borough are valued by a Replacement Cost New Less Depreciation method, with the exception of those such as hotels and apartment buildings which are valued based on income. Based upon the type of building, an estimate is made of the cost to replace the building today. This cost is then depreciated to a current value reflecting the subject buildings characteristics including age, condition utility and appeal.

In the course of processing this appeal, the building inventory was reviewed and the value was recalculated. This resulted in a slight reduction in the proposed assessment.

REVIEW OF APPELLANT'S ANALYSIS

The appellant supplied a copy of the Assessor's online parcel record dated March 23, 2016. The appellant states that the value shown is significantly lower than the assessment notice. Because of an internal, technical issue with data sharing between the various city finance divisions, the website could not be updated with the 2016 assessed values until March 25, 2016.

The appellant is also citing information taken from a real estate valuation website to support the challenge to the assessment. Alaska is a non-disclosure state, meaning participants in a transaction are not required to disclose the purchase price. Web-based providers of real estate information do not identify the sources of their data, nor do they disclose the methodology used to produce their opinions of value. Such valuations are not credible and are not considered sufficient evidence to change an assessed value.

SALES

PARCEL ID	ST #	STREET	SALE DATE	SALE PRICE	TIME-ADJUSTED SALE PRICE	LAND AREA SF	YEAR BUILT	GLA SF
RIVERFRONT SALES								
5B2101190160	9399	RIVERCOURT WAY	11/14/14	\$ 479,000	\$ 498,100	13,898	1980	1,959
5B2101200120	3361	MEANDER WAY	7/25/14	\$ 469,000	\$ 492,900	11,239	1981	2,168
5B2101200070	3327	MEANDER WAY	11/16/15	\$ 450,000	\$ 452,000	11,077	1979	2,245
5B2101200160	3425	MEANDER WAY	12/30/14	\$ 425,000	\$ 440,000	13,461	1980	2,250
5B2101200100	3339	MEANDER WAY	4/30/15	\$ 475,000	\$ 486,200	10,616	1980	2,252

For reference, the following is the subject's information:

5B2101200090	3335	MEANDER WAY	-	-	-	10,959	1980	1,984
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The subject falls within the indicated range of site sizes, age and gross living area (GLA). The subject's assessed value falls within the range of sales prices.

SUMMARY

According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market change determined by analysis of sales. Values have risen in Juneau; the current valuation reflects this increase.

The subject parcel was valued using the same standards and methods applied to other parcels in the neighborhood. The recommended assessed value is fair and equitable. The Assessor's office recommends no change to the assessment for 2016 at \$430,100.



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor

155 S Seward Street

Juneau AK 99801

CBJ-ASSESSOR'S OFFICE

APR 04 2016

Petition for Review / Correction of Assessed Value
Real Property

Assessment Year	<input checked="" type="checkbox"/> 2016	<input type="checkbox"/> Other _____
Parcel ID Number	3B4101030142	
Name of Applicant	Doug Drexel	
Email Address	Doug.Drexel@yahoo.com	

ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY

Parcel ID Number:	3B4101030142		
Owner Name:	Doug Drexel		
Primary Phone #	586-2506	Secondary Phone #	500-2272
Address of Property Being Appealed	24540 Glacier Hwy Juneau Alaska 99801	Mailing Address	P.O. Box 211452 Auke Bay Alaska 99821

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- ☐ My property value is excessive. (Overvalued)
☒ My property value is unequal to similar properties.
☐ My property was valued improperly. (Incorrectly)
☐ My property has been undervalued.
☐ My exemption(s) was not applied

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

Provide specific reasons and provide evidence supporting the item(s) checked above:

See Attached

Have you attached additional information or documentation? ☒ Yes ☐ No

Values on Assessment Notice:

Site	\$ 100358.00	Building	\$ 176630.00	Total	\$ 276988.00
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Owner's Estimate of Value

Site	\$ 78000.00	Building	\$ 160000.00	Total	\$ 238000.00
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Purchase Price of Property

Price	\$ 65000.00 was 2.3 ac then subdivided	Purchase Date	2006? Maybe
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Has the property been listed for sale? ☐ Yes ☒ No (if yes complete next line)

Listing Price	\$	Days on Market	
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Has the property been appraised by a licensed appraiser within the last year? ☐ Yes ☒ No (if yes provide a copy)

Certification:

I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.

Signature		Date	3/31/2016
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ASSESSOR OFFICE USE ONLY

Appeal No.	2016-0191	Date Filed	04/04/16	BOE Case No.	
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THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION

Following is for Assessor's Office Use Only			
Appraiser	<u>D. Prince</u>	Date of Review	<u>4/23/16</u>
Comments: Site inspection. Reviewed Govern, re-sketches per plans, changed Quality and revalued. Per discussion Robin revalued site, no change to site value, rounding only.			
Post Review Assessment			
Site	\$ <u>100,000</u>	Building	\$ <u>161,000</u>
Total		\$ <u>261,000</u>	
Exemptions: <u>N/A</u>			
Total Taxable Value:		\$ <u>261,000</u>	

APPELLANT RESPONSE TO ACTION BY ASSESSOR	
If rejected, the appellant will be scheduled before the Board of Equalization and will be advised of the date and time to appear.	
I hereby <input type="checkbox"/> Accept <input checked="" type="checkbox"/> Reject the following assessment valuation in the amount of \$ <u>261,000</u>	
Appellant's Signature	<u>per email</u> Date: <u>5/12/16</u>

Assessor Approval / Initials _____ (Robin Potter / RP)

Assessor's Office Use Only	
Appellant Accept Value?	<input type="checkbox"/> Yes <input type="checkbox"/> No (if no skip to Board of Equalization)
Corrected Notice of Assessed Value Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No
CAMA Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No
Spreadsheet Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No

BOARD OF EQUALIZATION			
Scheduled BOE Date	<input type="checkbox"/> Yes <input type="checkbox"/> No	10-Day Letter Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No
The Board of Equalization certifies its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and record on appeal, and concludes that the appellant <input type="checkbox"/> Met <input type="checkbox"/> Did not meet the burden of proof that the assessment was unequal, excessive, improper or undervalued.			
Site	\$	Building	\$
Total		\$	
Exemptions:			
Total Taxable Value		\$	
Notes:			
Corrected Notice of Assessed Value Sent?		<input type="checkbox"/> Yes <input type="checkbox"/> No	

Contact Us: CBJ Assessor's Office			
Phone:	Email:	Website:	Physical Location
Phone # (907) 586-0333	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St Rm. 114
Fax # (907) 586-4520			Juneau AK 99801

March 28, 2016

Looking at my 2016 assessed tax for property I see once again that I'm being over taxed compared to the properties around me. I wrote you a similar letter back in 2013 for the same reason. Once again I have provided you with the numbers and values of the same properties I used in my 2013 letter. As you can see once again I'm being over taxed compared to these properties.

Parcel #	Lot Size	Site Value	Cost Per Sqf.
3B4101000050	65340	\$ 117,104	\$ 1.79
3B4101000040	87120	\$ 129,491	\$ 1.48
3B4101000030	82764	\$ 112,400	\$ 1.35
3B4101030142	50,105	\$ 100,158	\$ 2.00

As you can clearly see I'm being over taxed compared to the neighboring properties. Another important fact is that my property is considered wet lands by the Corps of Engineers, which limits my property development. Also there is a stream on the property that has a 50 foot set back restrictions that once again limits property development. The other neighboring properties do not. By the information that I have provided it makes it clear that I'm being over taxed and my property value is unequal to similar properties around me.

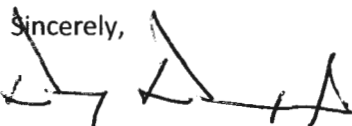
If you consider the numbers above I should be somewhere in the **\$ 1.50 Sqf.** Range. So a fair and honest assessment would be around **\$ 78,000.**

Looking at the building value you have added over \$20K in tax. Once again looking at my neighbors building parcel # 3B101000040 that has 2966 sqf at a value of \$ 379,411 = \$ 127 per sqf. Mine being **1140 sqf at a value of \$ 176,630 = \$ 154 per sqf.** Considering that my building is several years newer a small amount of higher tax would be justified, at \$ 27 per sqf, difference is excessive. So once again looking at the numbers a fair and honest assessment would be in the **\$ 140 range or \$ 160,000.**

I have no problem paying my fair share of tax. I just want to make sure I'm paying my fair and honest share of that tax!

Thank you for your time.

Sincerely,

A handwritten signature in black ink, appearing to be 'A. A. A.' or similar, with a stylized flourish.



APPEAL #0191

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 15, 2016

Appellant: Drexel, Douglas

Location: 24540 Glacier Hwy

Parcel No.: 3B4101030142

Type: Residential

Appellant's basis for appeal: "Looking at my 2016 assessed tax for property I see once again that I'm being over taxed compared to the properties around me. I wrote you a similar letter back in 2013 for the same reason. Once again I have provided you with the numbers and values of the same properties I used in my 2013 letter. As you can see once again I'm being over taxed compared to these properties. . . ."

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	78,000	Site:	100,358	Site:	100,000
Buildings:	<u>160,000</u>	Buildings:	<u>176,630</u>	Buildings:	<u>161,000</u>
Total:	238,000	Total:	276,988	Total:	261,000

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OVERVIEW

The subject is a single family home on a 1.15 acres, minimal wooded lot with creek, fronting Glacier Highway near Amalga Harbor Road. An appraiser from the Assessor's Office visited the site, walked the developed areas and viewed the buildings from the exterior. The house was built in 2007, according to city records, and appears to have had adequate maintenance. Based upon observation of the exterior, it appears to be in typical, average condition. There is one small outbuilding.

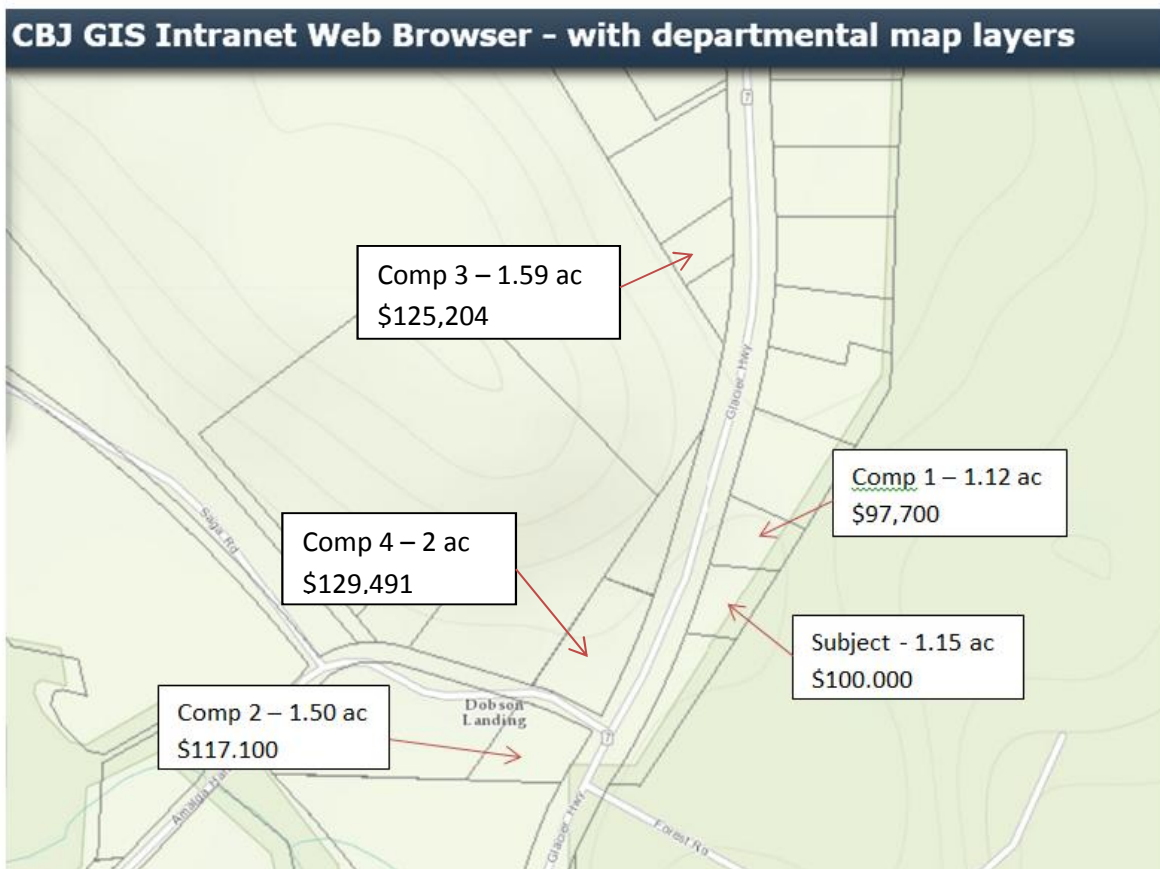
AREA MAP



LAND ASSESSMENT

Land values are developed on a neighborhood basis. The neighborhood is examined to understand the typical land characteristics. Characteristics used to develop a neighborhood land valuation model include size, slope, view, water frontage, significant wetlands and other factors. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all of the land in the neighborhood to establish assessed site values.

The subject parcel has received consideration for wetland influence of 43%.



Map of immediate area showing residential parcels with area and assessed land values.

PHOTOS



View of subject from Glacier Hwy.



Front of Subject.



Rear of Subject.

BUILDING VALUATION

Buildings are valued using a cost approach to value by: (1) calculating the current cost to reproduce or replace improvements and (2) subtracting out physical, functional, or economic depreciation evident in the structures. This provides a uniform basis for the valuation of all buildings throughout the Borough.

For any given parcel, the buildings are valued by the Cost Approach and the land value is determined by the neighborhood model. These two values combined produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

SUMMARY

The land and buildings are valued using the same methods and standards as all other properties in the borough.

State statute requires the Assessor to value property at “full and true value”. According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market value increase or decrease as determined by analysis of sales. Values have risen in Juneau; the current valuation of the subject reflects this increase.

The recommended assessed value is fair and equitable. The Assessor recommends the assessed value for 2016 at \$261,000.



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
 155 S Seward Street
 Juneau AK 99801

MAR 23 2016

Petition for Review / Correction of Assessed Value


Real Property

Assessment Year	<input checked="" type="checkbox"/> 2016	<input type="checkbox"/> Other _____
Parcel ID Number	5b2501830050	
Name of Applicant	Jason Hart	
Email Address	jasonhart907@gmail.com	

ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY			
Parcel ID Number:	5B2501830050		
Owner Name:	Jason A. Hart		
Primary Phone #	907-723-2065	Secondary Phone #	
Address of Property Being Appealed	4137 Birch Lane Juneau, AK 99801	Mailing Address	P.O. Box 33111 Juneau, AK 99803
Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.			
<input checked="" type="checkbox"/> My property value is excessive. (Overvalued) <input type="checkbox"/> My property value is unequal to similar properties. <input checked="" type="checkbox"/> My property was valued improperly. (Incorrectly) <input type="checkbox"/> My property has been undervalued. <input type="checkbox"/> My exemption(s) was not applied		THE FOLLOWING ARE <u>NOT</u> GROUNDS FOR APPEAL <ul style="list-style-type: none"> • Your taxes are too high • Your value changed too much in one year. • You can't afford the taxes 	
Provide specific reasons and provide evidence supporting the item(s) checked above:			
Have you attached additional information or documentation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Values on Assessment Notice:			
Site	\$ 111,100.00	Building	\$ 220,000.00
Total		\$ 331,100.00	
Owner's Estimate of Value			
Site	\$ 111,100.00	Building	\$ 200,000.00
Total		\$ 311,100.00	
Purchase Price of Property			
Price	\$ 259,000.00	Purchase Date	3/31/2011
Has the property been listed for sale?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (if yes complete next line)	
Listing Price	\$	Days on Market	
Has the property been appraised by a licensed appraiser within the last year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (if yes provide a copy)	
Certification: I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.			
Signature	 Digitally signed by Jason Hart Date: 2016.03.23 10:52:55 -08'00'		Date

ASSESSOR OFFICE USE ONLY

Appeal No.	2016-0008	Date Filed	03/23/16	BOE Case No.	
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THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION

Following is for Assessor's Office Use Only			
Appraiser	JOHN SAINOW	Date of Review	4/11/16
Comments: REVIEWED FILE AND SALES. NO CHANGE RECOMMENDED			
Post Review Assessment			
Site	\$ 111,100	Building	\$ 220,000
Total	\$ 331,100		
Exemptions:			
Total Taxable Value: \$			

APPELLANT RESPONSE TO ACTION BY ASSESSOR

If rejected, the appellant will be scheduled before the Board of Equalization and will be advised of the date and time to appear.

I hereby ☐ Accept ☐ Reject the following assessment valuation in the amount of \$_____

Appellant's Signature _____ Date: _____

Assessor Approval / Initials _____ (Robin Potter / RP)

Assessor's Office Use Only	
Appellant Accept Value?	<input type="checkbox"/> Yes <input type="checkbox"/> No (if no skip to Board of Equalization)
Corrected Notice of Assessed Value Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No
CAMA Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No
Spreadsheet Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No

BOARD OF EQUALIZATION			
Scheduled BOE Date	<input type="checkbox"/> Yes <input type="checkbox"/> No	10-Day Letter Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No
The Board of Equalization certifies its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and record on appeal, and concludes that the appellant <input type="checkbox"/> Met <input type="checkbox"/> Did not meet the burden of proof that the assessment was unequal, excessive, improper or undervalued.			
Site	\$	Building	\$
Total	\$		
Exemptions:			
Total Taxable Value \$			
Notes:			
Corrected Notice of Assessed Value Sent? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Contact Us: CBJ Assessor's Office			
Phone:	Email:	Website:	Physical Location
Phone # (907) 586-0333 Fax # (907) 586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St Rm. 114 Juneau AK 99801



APPEAL #0008

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 15, 2016

Appellant: Hart, Jason

Location: 4137 Birch Lane

Parcel No.: 5B2501830050

Type: Single Family

Appellant's basis for appeal: Property value is excessive. Property valued improperly.

Appellant's Estimate of Value

Site: 111,100

Buildings: 200,000

Total: 311,100

Original Assessed Value

Site: 111,100

Buildings: 220,000

Total: 331,100

Recommended Value

Site: 108,972

Buildings: 220,000

Total: 328,972

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Building Valuation	6
Sales	6
Summary	7

OVERVIEW

The subject is a 1,546 SF single family home in the Mendenhall Subdivision in the central Mendenhall Valley residential neighborhood. Appraisers from the Assessor's Office visited the site and viewed the house from the exterior. The house was built in 1969, according to city records, and appears to have had adequate maintenance and typical updating. Based upon observation of the exterior, it appears to be in typical, average condition.

AREA MAP



PHOTO



LAND ASSESSMENT

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics in the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and others and are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all of the land in the neighborhood to establish assessed site values. The land values in the subject's neighborhood were reviewed. It was discovered that there are several parcels with values that were not correctly updated for 2016. As a result they are out of equity with the remainder of the neighborhood. Because of this inequity, the subject's site value will be reduced to equal the lower value of the sites of size equal to the subject's.

LAND ASSESSMENT, cont.

The parcels are arrayed by size. The subject, in light blue, and the low site value are highlighted in yellow.

Central Valley Neighborhood Site Values, By Size					
Parcel ID	Zoning	House Number	Street	Area sf	Site Value
5B2501720050	D-5	8908	BIRCH LN	7823	\$ 110,700
5B2501300240	D-5	8896	DURAN ST	7839	\$ 108,756
5B2401140100	D-5	4171	ASPEN AVE	7840	\$ 120,700
5B2501810110	D-5	8124	PINEWOOD DR	7842	\$ 110,700
5B2101050030	D-5	9162	JAMES BLVD	7850	\$ 110,700
5B2501250030	D-5	4013	SPRUCE LN	7859	\$ 108,756
5B2501350050	D-5	8940	HAFFNER CT	7864	\$ 108,756
5B2501220070	D-5	3936	JULEP ST	7866	\$ 108,756
5B2501360100	D-5	4406	PORTAGE BLVD	7866	\$ 110,700
5B2501140150	D-5	3736	JULEP ST	7867	\$ 108,756
5B2501300120	D-5	8695	DURAN ST	7877	\$ 108,864
5B2501300220	D-5	8490	DURAN CT	7888	\$ 108,864
5B2501810120	D-5	8120	PINEWOOD DR	7890	\$ 110,700
5B2501720070	D-5	8902	BIRCH LN	7893	\$ 110,700
5B2501060100	D-5	3641	PORTAGE BLVD	7914	\$ 111,100
5B2501080020	D-5	3653	PORTAGE BLVD	7914	\$ 108,864
5B2501370120	D-5	4416	ICHABOD LN	7923	\$ 111,100
5B2501350012	D-5	8920	HAFFNER CT	7924	\$ 111,100
5B2501720060	D-5	8904	BIRCH LN	7944	\$ 108,972
5B2501820010	D-5	8226	ASPEN AVE	7946	\$ 111,100
5B2501770140	D-5	4411	MENDENHALL BLVD	7950	\$ 111,100
5B2401140140	D-5	4118	MENDENHALL BLVD	7952	\$ 108,972
5B2501770010	D-5	4415	MENDENHALL BLVD	7952	\$ 111,100
5B2501770070	D-5	4420	COLUMBIA BLVD	7952	\$ 111,100
5B2501770080	D-5	4416	COLUMBIA BLVD	7952	\$ 111,100
5B2501780010	D-5	8201	DOGWOOD LN	7952	\$ 111,100
5B2501780070	D-5	4406	COLUMBIA BLVD	7952	\$ 111,100
5B2501780080	D-5	4402	COLUMBIA BLVD	7952	\$ 111,100
5B2501780140	D-5	4321	MENDENHALL BLVD	7952	\$ 111,100
5B2501830050	D-5	4137	BIRCH LN	7952	\$ 108,972
5B2401190010	D-5	4188	TAKU BLVD	7962	\$ 111,100
5B2401190020	D-5	4192	TAKU BLVD	7962	\$ 111,100
5B2401190030	D-5	4196	TAKU BLVD	7962	\$ 111,100
5B2401190040	D-5	4200	TAKU BLVD	7962	\$ 111,100
5B2501610170	D-5	4343	TAKU BLVD	7963	\$ 111,100
5B2501370040	D-5	4407	SESAME ST	7970	\$ 111,100
5B2501800170	D-5	4402	SESAME ST	7977	\$ 111,100

BUILDING VALUATION

Buildings are valued using a cost approach to value by: (1) calculating the current cost to reproduce or replace improvements such as buildings and (2) subtracting out physical, functional, or economic depreciation evident in the structures. This provides a uniform basis for the valuation of all buildings in the Borough. The subject's building was valued using the same standards and method as all other buildings in the Borough. The house appears to have had a recent roof replacement. A permit was issued for replacement of the roof in August of 2015. This is considered typical maintenance for a house of its age.

For any given parcel, the buildings are valued by the Cost Approach and the land value is determined by the neighborhood model. These two values combined produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

SALES

The list below shows sales in the Mendenhall Valley of single-family houses built prior to 1977. The table shows the sale dates, sale prices and the sale prices time-adjusted to the date of assessment, January 1, 2016.

SALES OF SINGLE-FAMILY RESIDENCES IN THE MENDENHALL VALLEY BUILT PRIOR TO 1977. SORTED BY GROSS LIVING AREA (GLA)								
PARCEL ID	ST #	STREET	SALE DATE	SALE PRICE	TRENDED SALE PRICE JAN 1 2016	SITE AREA SF	YEAR BUILT	GLA SF
5B2401170150	4158	ASPEN AVE	8/28/2015	\$ 330,000	\$ 334,000	7,000	1961	1256
5B2401310120	4515	GLACIER SPUR RD	4/20/2015	\$ 316,000	\$ 323,800	15,245	1966	1260
5B2101590060	8669	DUDLEY ST	6/26/2015	\$ 335,000	\$ 341,000	9,975	1974	1273
5B1201210010	5855	MOUNTAIN AVE	6/24/2015	\$ 325,500	\$ 331,400	18,974	1974	1341
5B2501800110	8887	BIRCH LN	6/17/2015	\$ 355,000	\$ 361,700	7,000	1974	1344
5B2501740010	8224	POPLAR AVE	4/27/2015	\$ 327,000	\$ 334,800	8,000	1975	1352
5B1301010060	5901	MONTGOMERY ST	7/16/2014	\$ 329,000	\$ 346,100	11,832	1962	1384
5B1601170030	9418	BERNERS AVE	7/11/2014	\$ 312,500	\$ 328,900	11,325	1963	1398
5B2501130040	8904	GEE ST	12/24/2014	\$ 335,000	\$ 347,000	13,405	1964	1433
5B2401570060	8453	KIMBERLY ST	8/30/2013	\$ 312,000	\$ 338,300	10,000	1972	1492
5B2501750040	8128	POPLAR AVE	9/24/2013	\$ 317,000	\$ 342,900	7,000	1975	1492
5B2101430050	8606	MARILYN AVE	4/20/2015	\$ 326,500	\$ 334,500	8,500	1976	1498
5B2501550040	9011	FIRNDALE ST	10/22/2015	\$ 346,000	\$ 348,300	8,194	1976	1512
5B2101590040	8675	DUDLEY ST	6/27/2014	\$ 324,000	\$ 341,400	9,975	1974	1528
5B2401010190	8532	STEEP PL	12/30/2014	\$ 315,000	\$ 326,100	10,065	1976	1546
5B2501520060	9011	TOURNURE ST	6/22/2015	\$ 339,000	\$ 345,300	8,712	1976	1566
5B2401210010	8129	POPLAR AVE	10/27/2014	\$ 349,000	\$ 363,500	8,272	1975	1600
5B2401310080	8318	COUNTERPANE LN	6/30/2015	\$ 348,600	\$ 354,800	19,831	1974	1632
5B2501480020	4447	TAKU BLVD	4/21/2015	\$ 355,000	\$ 363,700	13,085	1973	1822
5B1201120090	5895	SUNSET ST	11/12/2013	\$ 310,000	\$ 333,800	13,329	1972	1824
5B2501540120	4418	CLOVERDALE ST	4/30/2015	\$ 345,000	\$ 353,100	6,970	1976	1824
MEDIAN TRENDED SALE PRICE					\$ 341,400			
SUBJECT	4137	BIRCH LN				7,951	1969	1546

SUMMARY

The land and buildings are valued using the same methods and standards as all other properties in the borough. The site value has been adjusted because of the inequity that was discovered in the neighborhood. The recommended assessed value of the subject parcel, \$ 328,972, falls within the range of sales of similar properties in the greater neighborhood.

The recommended assessed value is fair and equitable.



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor CBJ-Assessor's Office
155 S Seward Street
Juneau AK 99801

MAR 29 2016

Petition for Review / Correction of Assessed Value
Real Property

Assessment Year	<input checked="" type="checkbox"/> 2016	<input type="checkbox"/> Other _____
Parcel ID Number	7B0801003030	
Name of Applicant	SARA HOWLETT WILLSON	
Email Address	shwillson@hotmail.com	

ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY			
Parcel ID Number:	7B0801003030		
Owner Name:	SARA HOWLETT WILLSON		
Primary Phone #	907-586-8292	Secondary Phone #	NO-VE
Address of Property Being Appealed	1890 GLACIER AVE. UNIT 303 JUNEAU AK 99801	Mailing Address	BOX 211235 AUKEN BAY AK 99821
Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.			
<input checked="" type="checkbox"/> My property value is excessive. (Overvalued) <input type="checkbox"/> My property value is unequal to similar properties. <input type="checkbox"/> My property was valued improperly. (Incorrectly) <input type="checkbox"/> My property has been undervalued. <input type="checkbox"/> My exemption(s) was not applied		THE FOLLOWING ARE NOT GROUNDS FOR APPEAL <ul style="list-style-type: none"> • Your taxes are too high • Your value changed too much in one year. • You can't afford the taxes 	
Provide specific reasons and provide evidence supporting the item(s) checked above:			
THREE INDEPENDENT ZILLOW APPRAISALS 1890 GLACIER (NOT SPECIFIED) 149,611 1890 GLACIER, UNIT 303 149,616 and 149,262 ← MOST RELEVANT 3-28-2016			
Have you attached additional information or documentation?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Values on Assessment Notice:			
Site	\$ 5000	Building	\$ 152000
Total		\$ 157000	
Owner's Estimate of Value			
Site	\$	Building	\$
Total		\$	
Purchase Price of Property			
Price	\$ 91,000 EST	Purchase Date	9-1-2011
Has the property been listed for sale?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (if yes complete next line)	
Listing Price	\$ NA	Days on Market	NA
Has the property been appraised by a licensed appraiser within the last year?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (if yes provide a copy)	
Certification: I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.			
Signature	Sara Howlett Willson		Date
		March 28, 2016	

ASSESSOR OFFICE USE ONLY

Appeal No.	2016-0078	Date Filed	03/29/16	BOE Case No.	
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THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION

Following is for Assessor's Office Use Only			
Appraiser	JOHN SAINOW		Date of Review
Comments: MET WITH OWNER. REVIEWED OUR VALUATION METHODOLOGY AND THE SALES USED TO ESTABLISH THE ASSESSED VALUE. RECOMMEND NO CHANGE. VALUE IS FAIR AND EQUITABLE			
Post Review Assessment			
Site	\$ 5000	Building	\$ 152000
Total	\$ 157000		
Exemptions:			
Total Taxable Value:	\$		

APPELLANT RESPONSE TO ACTION BY ASSESSOR

If rejected, the appellant will be scheduled before the Board of Equalization and will be advised of the date and time to appear.

I hereby ☐ Accept ☐ Reject the following assessment valuation in the amount of \$ 157,000

Appellant's Signature _____ Date: _____

Assessor Approval / Initials _____ **(Robin Potter / RP)**

Assessor's Office Use Only	
Appellant Accept Value?	<input type="checkbox"/> Yes <input type="checkbox"/> No (if no skip to Board of Equalization)
Corrected Notice of Assessed Value Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No
CAMA Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No
Spreadsheet Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No

BOARD OF EQUALIZATION

Scheduled BOE Date	<input type="checkbox"/> Yes <input type="checkbox"/> No	10-Day Letter Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No
The Board of Equalization certifies its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and record on appeal, and concludes that the appellant <input type="checkbox"/> Met <input type="checkbox"/> Did not meet the burden of proof that the assessment was unequal, excessive, improper or undervalued.			
Site	\$	Building	\$
Total	\$		
Exemptions:			
Total Taxable Value:	\$		
Notes:			
Corrected Notice of Assessed Value Sent?	<input type="checkbox"/> Yes <input type="checkbox"/> No		

Contact Us: CBJ Assessor's Office

Phone:	Email:	Website:	Physical Location
Phone # (907) 586-0333 Fax # (907) 586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St Rm. 114 Juneau AK 99801

To: Board of Equalization
City/Borough of Juneau

From: Sara Howlett Willson
shwillson@hotmail.com
586-8292

Re: Assessed Value
Property ID 7B0801003030

To the Board:

The assessor and I do not agree on the value assessed for 2016. The initial meeting at my home was with Mr. Sahnou and Mr. Albrecht, who made no notes, did not inspect the unit and had no authority to resolve any issue.

My initial petition do not list my estimate but did include the Zillow estimates averaging \$149,200 to \$149, 700.

In a telephone conversation, Mr. Albrecht told me that residential real estate values increased 3.4% in Juneau. I used this in some of my calculations.

Estimate 1 – Based on Zillow **\$149,500**

Estimate 2 - Based on Assessed Value 2015
149,500 x 1.034 **154,700**

Estimate 3 – Based on Initial Purchase Price
\$93,500 on Sept 1, 2011 **151,000**

Date	Est value Beg of year	Increase	Est at year end
2001	93,500		94,560
2002	94,560	0.034	97,775
2003	97,775	0.034	101,099
2004	101,099	0.034	104,536
2005	104,536	0.034	108,091
2006	108,091	0.034	111,766
2007	111,766	0.034	115,566
2008	115,566	0.034	119,495
2009	119,495	0.034	123,558
2010	123,558	0.034	127,759
2011	127,759	0.034	132,103
2012	132,103	0.034	136,594
2013	136,594	0.034	141,238
2014	141,238	0.034	146,040
2015	146,040	0.034	151,006
2016	151,006		

Estimate 4 – Sales prices of other condos on market now. **Not relevant**

I recognize that property valuations are estimates but sales prices are dependent on the state of any particular piece of property. My unit has the same carpet and bath design as when I bought it almost fifteen year ago. The units sold in the building had been upgraded.

Sales price information is disclosed on a voluntary basis in Alaska and information submitted to assessor is not verified.

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1890
Glacier Ave,
Juneau, AK
99801

1 bed · 1 bath ·

856 sqft [Edit](#)

Edit home facts for a more accurate Zestimate.

OFF
MARKET

Zestimate®:

\$149,611

Update my
Zestimate
Rent

Zestimate®:
\$1,495/mo

Est. Refi
Payment
\$1,235/mo



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rates

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Report
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Heather Skaggs

★★★★★ (3)

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(844) 879-9388

PREMIER
AGENT



Angie Nolan

★★★★★ (14)

16 Recent sales
(907) 321-9162

PREMIER
AGENT



Robyn Long

★★★★★ (14)

36 Recent sales
(907) 268-5542

PREMIER
AGENT

Your Name

Phone

Email

I own this home and would like a professional estimate at 1890 Glacier Ave, Juneau AK 99801

Contact Agent

Learn how to appear as the agent above

4-1 Cap One 282,49

CORRECT HOME FACTS SAVE SHARE MORE ▾

EXPAND CLOSE

1890
Glacier Ave
APT 303,
Juneau, AK
99801

1 bed · 1 bath ·

856 sqft [Edit](#)

Edit home facts for a more accurate Zestimate.

**OFF
MARKET**
Zestimate®:
\$149,616
Update my
Zestimate
Rent
Zestimate®:
\$1,495/mo

Est. Refi
Payment
\$228/mo



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Report

See Zestimate
updates, plus the
latest sales and
listings in your
area

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★★★★★ (7)
9 Recent sales
(844) 505-2938

PREMIER
AGENT



Kimbee Anderson
☆☆☆☆☆ (0)
(855) 842-6128

PREMIER
AGENT



Robyn Long
★★★★★ (14)
36 Recent sales
(907) 268-5542

PREMIER
AGENT



Your Name



Phone



Email

I own this home and would like a
professional estimate at 1890 Glacier Ave
APT 303 Juneau AK 99801

Contact Agent

Learn how to appear as the agent above

1890 Glacier Ave APT 303, Juneau, AK 99801

1 bed • 1 bath • 856 sqft Edit

Edit home facts for a more accurate Zestimate.

OFF MARKET
Zestimate®:

\$149,262

Update my
Zestimate
Rent Zestimate®:
\$1,495/mo

Est. Refi
Payment

\$229/mo 



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comparable rentals in your area.

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plus the latest sales
and listings in your
area.

Sign up

This 856 square foot condo home
has 1 bedrooms and 1.0
bathrooms. It is located at 1890
Glacier Ave Juneau, Alaska.

FACTS

- Condo
- Built in 1971
- All time views: 25
- Last sold: Aug 2001 for \$94,500

FEATURES

- Finished basement





APPEAL #0078

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 15, 2016

Appellant: Willson, Sara Howlett

Location: 1890 Glacier Ave. Unit 303

Parcel No.: 7B0801003030

Type: Condo

Appellant's basis for appeal: Zillow internet valuations differ from assessed value.

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	N/A	Site:	5,000	Site:	5,000
Buildings:	<u>N/A</u>	Buildings:	<u>152,000</u>	Buildings:	<u>152,000</u>
Total:	N/A	Total:	157,000	Total:	157,000

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OVERVIEW

The subject is a residential condominium in the Aurora Arms Condominiums. It is located in the downtown Highlands neighborhood, across the street and Egan Expressway from Aurora Harbor. All of the units have a view of the harbor, Gastineau Channel and Douglas Island. The three-story condominium building was built in 1971. There are eighteen units in four sizes. The most common is the subject's configuration at 856 SF. Two appraisers from the Assessor's office met with the appellant at the subject unit on May 16, 2016. The unit appeared to be in typical condition and appeared to have had adequate maintenance.

AREA MAP



PHOTO



CONDOMINIUM VALUATION AND LAND ASSESSMENT

For assessment purposes, condominium units are valued by analysis of unit sales within that project. They are not valued by comparison to other condominium projects. Ownership of a condominium comprises the individual unit and an undivided common interest in the common areas of the project, which typically includes the underlying land. The Assessor is required to allocate the value of every parcel to a land value and a building value. Those two components added together comprise the assessed value. Because the land underlying a condominium project is not divided between the individual owners, the land value shown on the assessment notice is a placeholder value. All residential condominium assessments show a \$5,000 land value. The remainder of an individual unit's value is shown as the building value. Together these values add up to the assessed value.

CONDOMINIUM VALUATION, cont.

Units in the table below are arrayed by unit number, followed by a table arrayed by unit size.

AURORA ARMS UNITS ARRAYED BY UNIT NUMBER				
UNIT #	UNIT SIZE SF	BUILDING VALUE	SITE VALUE (PLACEHOLDER)	ASSESSED VALUE
101	640	135,700	5,000	140,700
102	856	152,000	5,000	157,000
103	856	152,000	5,000	157,000
104	856	152,000	5,000	157,000
105	1100	186,500	5,000	191,500
106	1020	175,600	5,000	180,600
201	640	135,700	5,000	140,700
202	856	152,000	5,000	157,000
203	856	152,000	5,000	157,000
204	856	152,000	5,000	157,000
205	1100	186,100	5,000	191,100
206	1020	175,600	5,000	180,600
301	640	135,700	5,000	140,700
302	856	152,000	5,000	157,000
303	856	152,000	5,000	157,000
304	856	152,000	5,000	157,000
305	1100	186,100	5,000	191,100
306	1020	175,600	5,000	180,600

AURORA ARMS UNITS ARRAYED BY UNIT SIZE				
UNIT #	UNIT SIZE SF	BUILDING VALUE	SITE VALUE (PLACEHOLDER)	ASSESSED VALUE
101	640	135,700	5,000	140,700
201	640	135,700	5,000	140,700
301	640	135,700	5,000	140,700
102	856	152,000	5,000	157,000
103	856	152,000	5,000	157,000
104	856	152,000	5,000	157,000
202	856	152,000	5,000	157,000
203	856	152,000	5,000	157,000
204	856	152,000	5,000	157,000
302	856	152,000	5,000	157,000
303	856	152,000	5,000	157,000
304	856	152,000	5,000	157,000
106	1020	175,600	5,000	180,600
206	1020	175,600	5,000	180,600
306	1020	175,600	5,000	180,600
105	1100	186,500	5,000	191,500
205	1100	186,100	5,000	191,100
305	1100	186,100	5,000	191,100

SALES

The table below shows the two most recent sales in the Aurora Arms Condominium project. The table shows the sale prices, the prices time-adjusted to the date of assessment, January 1 2016, the unit size and the current assessment. These sales were used to establish the value of the similarly sized units in the project. The Assessor has selected a value for these units in the lower end of the indicated range of prices.

AURORA ARMS CONDO SALES								
PARCEL ID	UNIT #	SALE DATE	SALE PRICE	TRENDED SALE PRICE	UNIT SIZE SF	2016 SITE VALUE (PLACEHOLDER)	2016 BUILDING VALUE Value	2016 ASSESSED VALUE
7B0801001040	104	8/8/2014	\$ 152,000	\$ 159,500	856	\$ 5,000	\$ 152,000	\$ 157,000
7B0801003040	304	5/29/2015	\$ 159,000	\$ 162,300	856	\$ 5,000	\$ 152,000	\$ 157,000

SUMMARY

Condominium units are value for assessment using sales within the particular project. There were two recent sales in the project. These sales were used to determine the values for the similar units. The appellant is basing her disagreement with the assessment on information taken from a real estate valuation website. Alaska is a non-disclosure state, meaning participants in a transaction are not required to disclose the purchase price. Web-based providers of real estate information do not identify the sources of their data, nor do they disclose the methodology used to produce their opinions of value. Such valuations are not credible and are not considered sufficient evidence to change an assessed value.

The assessed value is fair and equitable. The Assessor recommends no change to the 2016 assessed value.

CBJ-Assessor's Office
MAY 13 2016

CITY AND BOROUGH OF JUNEAU
ASSESSOR'S OFFICE
PETITION FOR REVIEW/APPEAL – REQUEST FOR APPROVAL OF LATE FILE

Statutory and Policy Guidelines (attached):

Alaska Statute Sec 29.45.190. Appeal.

CBJ Code 15.05.160 – Time for appeal and service of notice.

CBJ Law Department Memorandum, dated June 30, 2009, Board of Equalization:

Standards and Procedures, see page 2 for discussion about “unable to appeal”

Summary:

When a person submits a late appeal after the 30 day appeal period, the Board of Equalization (BOE) must decide whether the appellant was “unable” to comply. If the BOE decides that the appellant was “unable” to comply, the appeal can then be reviewed by the CBJ Assessor’s Office. The steps are as follows:

✓ 1. Apply for late file by submitting, in writing, the reason the Petition For Review/Appeal was submitted after the 30-day deadline.

_____ Submit Reason for Late File

_____ Submit Appeal application. Supporting documentation may be supplied after the BOE makes their decision.

_____ 2. Reason for Late File will go to the BOE. The applicant will receive a letter advising the time and place of the meeting at least 10 days in advance.

_____ 3. If the BOE agrees to allow the appeal to be reviewed by the CBJ Assessor’s Office, then that will begin. If the BOE does not agree to allow the appeal to be reviewed by the CBJ Assessor’s Office, then the case will be closed. The appellant will have the right to appeal the BOE’s decision IAW established policy.

Name:	Chris McDowell	
Date:	5/13/16	Assessment Year: 2016
The following shows the reason(s) I was unable to submit the Petition For Review/Appeal by the established 30 day deadline: Notice of assessed value was sent, and filing deadline passed while I was at sea participating in the commercial fishery for sablefish and halibut.		
FRONT		CONTINUE ON REVERSE

REVERSE (continued from front page)

While my wife was in town during my absence fishing, she was not able to make the appeal as she was occupied working and caring for our ~~4~~ children, 4 of whom are school-age kids. As we have only one licensed driver in the household (my wife) this is something of a challenge and leaves little time for administrative tasks such as property tax appeals.

As there have been no changes to our land or structure since 2012, Lisa had no reason to believe we would see a 63% increase in assessed land valuation from 2015 to 2016.

CBJ-Assessor's Office
MAY 11 2016

CITY AND BOROUGH OF JUNEAU
ASSESSOR'S OFFICE

PETITION FOR REVIEW/APPEAL – REQUEST FOR APPROVAL OF LATE FILE

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✓ Submit *Reason for Late File*

✓ Submit Appeal application. Supporting documentation may be supplied after the BOE makes their decision.

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Name: Luke and Christine Fanning	
Date: 5/10/2016	Assessment Year: 2016
The following shows the reason(s) I was unable to submit the Petition For Review/Appeal by the established 30 day deadline: We purchased a new house on 3/19/2016. However, the notice of the new assessment and the notification of the appeal process were mailed to the previous owner, so we did not receive notification of the change in value or the appeal process with sufficient notification to file an appeal. For that reason, we are requesting that the Board of Equalization review our request to have the assessed value of the home be adjusted to the appraised value of \$599,400, instead of the 2016 assessed value of \$617,000.	
FRONT	CONTINUE ON REVERSE

REVERSE (continued from front page)

The bottom line is that we did not receive notification of the change in assessment value because the City's records were not updated to send the notice of change to the owner of the property, and our opportunity to file an appeal was lost as a result.

Please contact us with any questions,

Luke and Christine Fanning

2925 Jackson Road

Juneau, AK 99801

(907) 957-0628