

AGENDA
BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA

May 12, 2022 at 5:30 PM

Virtual Meeting Only via Zoom Webinar

<https://juneau.zoom.us/j/99741860260>

or call: 1-253-215-8782 Webinar ID: 997 4186 0260

I. Call to Order

II. Roll Call

III. Approval of Agenda

IV. Agenda Topics

A. 2021 BOE Annual Report-Draft

B. BOE Agendas & Final Decision Notices for 2021 Property Appeal Hearings

For reference of the action taken by the Board of Equalization related to the 21 hearings heard between July 2021 and April 2022, BOE agendas and signed final determination notices are included in this packet.

C. Setting Training and Hearing Dates for 2022 Appeals

Potential Dates for 2022 BOE Hearings

June: 2, 7, 8, 9, 14, 15, 16, 21, 22, 23, 28, 29, 30 (these are T/W/Th dates)

July: 7, 12, 13, 14, 19, 20, 21, 26, 27, 28 (these are T/W/Th dates)

We can continue with a 5:30pm start time and the board can decide if they would like to continue as a zoom only or move to a hybrid option (zoom & in-person).

V. Adjournment

**2021 Annual Report
Board of Equalization
City & Borough of Juneau, Alaska**

The Board of Equalization (BOE), sitting in panels of four, hear appeals brought before the BOE by an appellant for relief from an alleged error in valuation on properties. A panel hearing a case must first make a determination that an error in valuation has occurred. Following the determination of an error in valuation, the panel may alter an assessment of property only if there is sufficient evidence of value in the record. Lacking sufficient evidence on the record, an appeal shall be remanded to the assessor for reconsideration. The BOE conducts a hearing pursuant to an appeal filed by the owner of the property as to the particular property.

In 2021, BOE Members were (with terms):

David Epstein (2012-2023)
Barbara Sheinberg (2016-2021)
Emily Haynes (2019-2021) (reapplied for 2nd term)
Gary Sonnenberg (2021-2023)
Kenny Solomon-Gross (2018-2022)
Emil Mackey (2019-2021)
Raymond ‘Thor’ Williams (2021-2023)
Barbara Mecum (2021-2022)
James Collman (2021) (resigned 11/2021)

After many years of service on the board, Barbara Sheinberg has chosen step down from the board now that her term has ended; Emil Mackey has also notified the Clerk’s Office that he is stepping down with the end of his term. Losing these members creates three vacancies on the board. The Clerk’s Office is actively advertising for those seats to help alleviate the strain on other board members to fill the panels for 2022 hearing appeals.

This year saw an unprecedented amount of appeals and appeal hearings via zoom webinar. The BOE began meeting on July 14, 2021 with a training by the State Assessor’s Office and Assistant City Attorney Adam Gottschalk as well as a walk-through from the City Assessor of the assessment process performed by their office showing how they determined the assessments. The BOE finished hearing the last appeal on April 26, 2022 completing one (1) late file and twenty-two (22) appeal hearings between the months of July 2021 – April 2022 and reviewing over 100 individual appeals.

Many of the hearing packets were quite large (600-1000 page packets/ over 50MB). In accordance with the CBJ records retention schedule full BOE packets, transcripts (utilizing zoom transcript feature & Glacier Stenographic Reporters Inc.) and audio/video recordings of the hearings are available through the City Clerk’s Office.

Following is a breakdown of each hearing noting panelists and presiding officer. Agendas for each hearing as well as the signed final determination notices are included in the May 12, 2022 BOE Meeting packet. Appeals withdrawn or remanded back to the Assessor’s Office are noted in parentheses next to the appeal.

Thursday, July 29, 2021

BOE Panelists: Kenny Solomon-Gross (Presiding Officer), Emily Haynes, Gary Sonnenberg and Barbara Mecum

One (1) late file appeal: parcel 1C0701010032

Three (3) residential appeals: 2021-0218, 2021-0285, 2021-0364

Wednesday, September 8, 2021

BOE Panelists: Emil Mackey (Presiding Officer), Emily Haynes, Gary Sonnenberg and David Epstein

One (1) commercial appeal: Robbins-Hatrup Partnership

Tuesday, September 14, 2021

BOE Panelists: Kenny Solomon-Gross (Presiding Officer), Thor Williams, Barbara Sheinberg and Gary Sonnenberg

One (1) commercial appeal: RH Rentals LLC

Wednesday, October 20, 2021

BOE Panelists: David Epstein (Presiding Officer), Emil Mackey, Emily Haynes and Gary Sonnenberg

Three (3) commercial appeal: 2021-0217, 2021-0206, 2021-0467

Tuesday, October 21, 2021

BOE Panelists: David Epstein (Presiding Officer), Thor Williams, Emily Haynes, and Barbara Mecum

Five (5) commercial appeals: Coogan Alaska LLC

Thursday, October 28, 2021

BOE Panelists: David Epstein (Presiding Officer), Gary Sonnenberg, Emily Haynes and Thor Williams

Twenty-six (26) commercial appeals: Ken Williamson

Tuesday, November 2, 2021

BOE Panelists: David Epstein (Presiding Officer), Kenny Solomon-Gross, Gary Sonnenberg and James Coleman

Eleven (11) commercial appeals: Terry & Patricia Hickok (2), Hospitality Group LLC (1), D&M Rentals LLC (8)

Thursday, November 4, 2021

BOE Panelists: David Epstein (Presiding Officer), Thor Williams, Emil Mackey and Gary Sonnenberg

Nine (9) commercial appeals: Grant Rentals LLC (1), Franklin Street Properties (6), Grant Plaza LLC (2)

Tuesday, November 9, 2021

BOE Panelists: David Epstein (Presiding Officer), Gary Sonnenberg, Barbara Sheinberg and Thor Williams

Six (6) commercial appeals: Grant Properties LLC (2), Midway Business Center LLC (2), Jeffrey Grant (1), Gastineau Mobile Home Park Inc. (1)

Wednesday, November 10, 2021

BOE Panelists: Emil Mackey (Presiding Officer), Thor Williams, Gary Sonnenberg and David Epstein

Six (6) commercial appeals: Senate Properties (1), Goldstein Improvement Company (5)

Thursday, November 18, 2021

BOE Panelists: David Epstein (Presiding Officer), Barbara Sheinberg, Thor Williams and Emily Haynes
Sixteen (16) commercial appeals: PDC Holdings LLC (1), JLC Properties (3), Bicknell Inc. (12)(withdrew appeals)

Tuesday, November 30, 2021

BOE Panelists: David Epstein (Presiding Officer), Gary Sonnenberg, Kenny Solomon-Gross and Emily Haynes
Six (6) commercial appeals: James & Jo Ann Sidney (6)

Thursday, December 2, 2021

BOE Panelists: Kenny Solomon-Gross (Presiding Officer), Gary Sonnenberg, Emily Haynes and Emil Mackey
Five (5) commercial appeals: A&D Bergmann Alaska Community Property (1)(remanded back to Assessors), James & Jo Ann Sidney (4)(one Sidney appeal remanded back to Assessors)

Thursday, January 13, 2022

BOE Panelists: Barbara Sheinberg (Presiding Officer), Thor Williams, Emily Haynes and David Epstein
One (1) commercial appeal: Alaska Seafood Co. Inc.

Wednesday, January 19, 2022

BOE Panelists: David Epstein (Presiding Officer), Emil Mackey, Barbara Sheinberg and Thor Williams
Six (6) commercial appeals: Gold Creek Properties LLC (2), Krusty Krab Inc. (1), 8525 Holdings LLC (3)

Tuesday, January 25, 2022

BOE Panelists: David Epstein (Presiding Officer), Thor Williams, Gary Sonnenberg and Emily Haynes
Three (3) commercial appeals: A&D Bergmann Alaska Community Property (1), DJG Development (1), West Glacier Development (1)

Wednesday, February 9, 2022

BOE Panelists: David Epstein (Presiding Officer), Emil Mackey, Emily Haynes and Gary Sonnenberg
Four (4) commercial appeals: Duran Construction Company LLC (1)(withdrew appeal), Akiyama Family Rentals LLC (1), Pacific Investment Group LLC (2)

Tuesday, February 15, 2022

BOE Panelists: Emily Haynes (Presiding Officer), Emil Mackey, Kenny Solomon-Gross and Gary Sonnenberg
Six (6) commercial appeals: Bobcat of Juneau LLC (1), Swope Building LLC (1)(remanded back to Assessors), Franklin Dock Enterprises LLC (4)(remanded back to Assessors)

Tuesday, March 1, 2022

BOE Panelists: David Epstein (Presiding Officer), Kenny Solomon-Gross, Thor Williams and Emil Mackey

Five (5) commercial appeals: K-Plaza LLC (1)(remanded back to Assessors), Rocovich LLC (1), Alaska Seafood Holding Inc. (3)

Thursday, March 10, 2022

BOE Panelists: Barbara Sheinberg (Presiding Officer), Kenny Solomon-Gross, Thor Williams and Emily Haynes

Four (4) commercial appeals: Swope Building LLC (1), Franklin Dock Enterprises LLC (3)

Tuesday, April 26, 2022

BOE Panelists: David Epstein (Presiding Officer), Emily Haynes, Barbara Sheinberg and Gary Sonnenberg

One (1) commercial appeal: K-Plaza LLC

Staff to the Board of Equalization for 2021 Appeal Hearings: Assistant City Attorney Adam Gottschalk, Administrative Assistant II Caitlin O'Meally (deputized clerk for BOE Hearings), Deputy Municipal Clerk Di Cathcart and Municipal Clerk Beth McEwen.