

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

June 8, 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. Selection of Presiding Officer

IV. Approval of Agenda

V. Property Appeals

A. BOE Orientation Documents & Law Memo pgs: 2-16

B. Appeal No. 2022-0300 Bavard-Soulier Living Trust

Appellant: Bavard-Soulier Living Trust

Parcel No. 5B2101320073

Location: 3372 Park Place

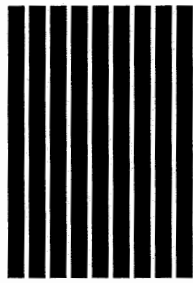
Type: Residential

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: N/A	Site: \$112,600	Site: \$112,600
Buildings: N/A	Buildings: \$218,600	Buildings: \$216,200
Total: N/A	Total: \$331,200	Total: \$328,800

Included in the Packet:


- Letter & Attachments from Appellant
- BOE 10-Day Notice
- Assessor's Office BOE Packet
- Correspondence between Assessor and Appellant

VI. Adjournment



MEMORANDUM

CBJ Law Department

To: Board of Equalization
From: John W. Hartle, City Attorney 
Subject: Board of Equalization: Standards and Procedures
Date: April 19, 2013

SUMMARY

- (1) The Board of Equalization functions as a quasi-judicial body, which means that the Board has authority to hear and decide assessment appeals in a manner similar to a court, but less formal than a court.
- (2) The burden of proof is on the appellant property owner.
- (3) The Board should make specific findings in support of its decisions, and should base its decisions on the record.
- (4) To grant an appeal, Board members should make a motion to grant the appeal and vote in the affirmative; to deny an appeal (that is, uphold the assessor's decision), Board members should make a motion to grant the appeal and vote in the negative. The Board may also grant an appeal and make an adjustment to the assessment different from that requested by the appellant.
- (5) The assessment process, the Board's procedures and standards, and property taxation are all governed by Alaska Statute and CBJ Code. AS 29.45.190 - AS 29.45.210 provide the time for filing appeals, procedures before the Board, and the standards to be used by the Board in deciding appeals. The pertinent statutes and code sections are attached to this memorandum for your reference.

DEADLINE FOR FILING APPEAL

In order to appeal an assessment, a taxpayer must file an appeal within 30 days after the date of mailing of the assessment notice. AS 29.45.190(b); CBJ 15.05.160(a). After this time period, the right of appeal ceases, unless the Board finds that the taxpayer was “unable” to comply with the 30-day filing requirement. The word “unable” as used in this section does not include situations where the taxpayer forgot about or overlooked the assessment notice, was out of town during the period for filing an appeal, or similar situations. Rather, it covers situations that are beyond the control of the taxpayer and, as a practical matter, prevent the taxpayer from recognizing what is at stake and dealing with it. Such situations would include a physical or mental disability serious enough to prevent the person from dealing rationally with his or her private affairs.

There are few situations in which a taxpayer is “unable” to comply with the requirement that an appeal be filed within 30 days of the date of mailing of the notice of assessment. It is common knowledge that real property is subject to assessment and taxation and it is the duty of every property owner to take such steps as are necessary to protect his or her interests in the property. One of the steps that courts generally assume a prudent property owner takes is to have someone either watch or manage the property while the property owner is away from the property for an extended period of time.

It is the responsibility of the property owner to assure that the taxing authority has the correct address to which notices relating to assessments and taxes on the property may be sent in order that the property owner will receive timely notice of assessments and tax levies affecting the property. Failure to receive an assessment notice because it was sent to an old address that the property owner had not corrected, or because the notice was sent to the property owner at the correct address but while the property owner was out of town, are not reasons that make the property owner “unable” to file a timely appeal.

With respect to an appeal filed after expiration of the 30-day appeal period, the Board should consider the oral and written evidence presented by the property owner on the question of whether or not the owner was “unable” to file the appeal within the required 30-day appeal period. If the property owner fails to prove that he or she was “unable” to file the appeal in a timely manner, there is no basis for hearing the appeal, even if the Board believes the assessment should be adjusted.

ASSESSMENTS THE BOARD CAN CONSIDER

The Board has authority to alter an assessment only when an appeal has been timely filed regarding the particular parcel. AS 29.45.200(b). The Board has no authority to alter the assessment of a parcel that is not before the Board on an appeal. Under state law, an appeal may be filed only by a person whose name appears on the assessment roll or the agent of that person. AS 29.45.190(a); CBJ 15.05.150.

If an appellant fails to appear at the hearing, the Board may proceed with the hearing in the absence of the appellant. AS 29.45.210(a); CBJ 15.05.190(b). The appellant may appear through an agent or representative, and may present written and/or oral testimony or other materials to the Board in support of the appeal.

BASIS FOR ADJUSTMENT AND ASSESSMENT

AS 29.45.210(b) and CBJ 15.05.190 expressly place the burden of proof on the party appealing the assessment. *CH Kelly Trust v. Municipality of Anchorage, Bd. of Equalization*, 909 P.2d 1381 (Alaska 1996) (“the burden is properly placed on the property owners in an assessment challenge”). Before the property owner is entitled to an adjustment, the property owner must prove, based on facts stated in the written appeal or presented at the hearing, that the property is the subject of unequal, excessive, improper, or under valuation. AS 29.45.210(b); CBJ 15.05.180(c). The appellant may present written evidence, oral testimony, and witnesses at the hearing.

Alaska courts do not disturb valuations set by the assessor if the differences between the appellant and the assessor are merely differences of opinion. Our court applies a “deferential standard of review” when considering an assessor’s property valuations. *Cool Homes, Inc. v. Fairbanks N. Star Borough*, 860 P.2d 1248, 1262 (Alaska 1993); *Fairbanks N. Star Borough v. Golden Heart Utilities, Inc.*, 13 P.3d 263, 267 (Alaska 2000). “AS 29.45.210(b) requires that the taxpayer prove *facts* at the hearing. ... It is not enough merely to argue that the valuation was inadequate or demand a justification from the taxing authority.” *Cool Homes, Inc.*, at 1263 (emphasis in original).

In *Twentieth Century Investment Co. v. City of Juneau*, 359 P.2d 783, 787 (Alaska 1961), the court, addressing assessment standards under former, similar law (AS 29.53.140), stated:

The valuation and assessment of property for taxes does not contravene [constitutional principles] unless it is plainly demonstrated that there is

involved, not the exercise of the taxing power, but the exertion of a different and forbidden power, such as the confiscation of property. *Such a demonstration is not made simply by showing overvaluation; there must be something which, in legal effect, is equivalent to an intention or fraudulent purpose to place an excessive valuation on property, and thus violate fundamental principles that safeguard the taxpayer's property rights.*

(Emphasis added.) The court went on to state, at 788:

The City was not bound by any particular formula, rule or method, either by statute or otherwise. Its choice of one recognized method of valuation over another was simply the exercise of a discretion committed to it by law. Whether or not it exercised a wise judgment is not our concern. This court has nothing to do with complaints of that nature. It will not substitute its judgment for the judgment of those upon whom the law confers the authority and duty to assess and levy taxes. *This court is concerned with nothing less than fraud or the clear adoption of a fundamentally wrong principle of valuation.* Neither has been shown here. The actions of the assessor and the Board of Equalization are entirely compatible with a sincere effort to adopt valuations not relatively unjust or unequal; their determinations have not transgressed the bounds of honest judgment.

(Emphasis added.) This principle, that “taxing authorities are to be given broad discretion in selecting valuation methods,” was reaffirmed in *CH Kelly Trust*, 909 P.2d at 1382, and *Golden Heart Utilities, Inc.*, 13 P.3d at 267 (“Provided the assessor has a reasonable basis for a valuation method, that method will be allowed ‘so long as there was no fraud or clear adoption of a fundamentally wrong principle of valuation.’”). Similarly, in *Cool Homes, Inc.*, 860 P.2d at 1262, the court held:

Taxing authorities are to be accorded broad discretion in deciding among recognized valuation methods. If a reasonable basis for the taxing agency's method exists, the taxpayer must show fraud or the ‘clear adoption of a fundamentally wrong principle of valuation.’

Thus, the assessor's valuations should be given substantial weight by the Board, particularly where the appellant offers little more than unsupported opinion that the assessor's value is too high. In order to be considered an unequal, excessive, improper, or under valuation, the valuation must be unequivocally excessive, or fundamentally wrong.

This assumes that the assessor has reviewed the critical facts. Our court requires the assessor to review all “directly relevant” evidence of the property value and “prevailing market conditions.” *Faulk v. Bd. of Equalization, Kenai Peninsula Borough*, 934 P.2d 750, 752 (Alaska 1997). Thus, it is important that the assessor, and the Board, make sure that all relevant evidence is considered.

FINDINGS – BASIS FOR THE BOARD’S DECISIONS

Board of Equalization decisions are subject to judicial review, if an appeal to superior court is filed within 30 days. Consequently, it is important for the Board to either make specific findings (statement of reasons) for its decisions, or otherwise set out sufficient information to enable a reviewing court to ascertain the reasons for the Board’s action. An appeal to superior court of a determination of the Board is heard on the record established at the Board hearing. AS 29.45.210(d). It is important that the record be as clear and complete as possible.

The Alaska Supreme Court outlined the requirements for board of equalization decisions in *Faulk*, 934 P.2d at 751, as follows:

We have previously concluded that “[t]he threshold question in an administrative appeal is whether the record sufficiently reflects the basis for the [agency’s] decision so as to enable meaningful judicial review.” *Fields v. Kodiak City Council*, 628 P.2d 927, 932 (Alaska 1981). In answering that question, “[t]he test of sufficiency is ... a functional one: do the [agency’s] findings facilitate this court’s review, assist the parties and restrain the agency within proper bounds?” *South Anchorage Concerned Coalition, Inc. v. Coffey*, 862 P.2d 168, 175 (Alaska 1993).

The court remanded the case to the borough board of equalization because the board had not provided an adequate basis for the court to determine whether it had reasonably denied the property tax appeal. The court directed: “On remand, the superior court should instruct the Board to state its reasons for rejecting the Faulks’ appeal.” *Id.* at 753.

Accordingly, the Board should take care to state its reasons for granting or denying an appeal, or making an adjustment to the assessment different from that requested by the appellant.

ACTION BY THE BOARD OF EQUALIZATION

In taking action on appeals, a Board member should move and vote in the affirmative to grant the appeal by the taxpayer. A Board member should vote in the negative to deny the appeal and thereby affirm the assessor's determination.

Sample motions: "I move that the Board grant the appeal and I ask for a 'yes' vote for the reasons provided by the appellant;" OR "I move the Board grant the appeal, and I ask for a 'no' vote for the reasons provided by the Assessor;" OR "I move the Board grant the appeal and I ask for a 'yes' vote to adjust the assessment to \$X for the following reasons [statement of reasons]."

For appeals that are not timely filed, the Board should first vote on whether or not to hear the appeal; if the Board decides to hear the appeal, it should then be heard on its merits.

The Board is required to certify its actions to the assessor within seven days, and, except as to supplementary assessments, the assessor must enter the changes and certify the final roll by June 1. AS 29.45.210(c). The rate of levy must be determined by the Assembly by ordinance before June 15. AS 29.45.240. The CBJ budget must be adopted by May 31. If for any reason the Board hearing is continued to a later date, the date for completing the hearing must be in the near future in order for the final assessment roll to be certified and the rate of levy fixed in accordance with the required statutory time frames.

Attachments

15.05.180 - Notice of hearing of appeal.

The assessor shall notify each appellant by mail of the date, time, and place of the hearing of the appeal by the board of equalization. Such notice shall be addressed to the appellant at the appellant's last known address as shown on the assessor's records, and shall be complete upon mailing. Such notices shall be mailed not later than ten days prior to the date of hearing of the appeals. All such notices shall include the following information:

- (a) The date and time of day of the hearing;
- (b) The location of the hearing room;
- (c) Notification that the appellant bears the burden of proof;
- (d) Notification that the only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal timely filed or proven at the appeal hearing; and
- (e) Notification that the appellant may be present at the hearing, and that if the appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(CBJ Code 1970, § 15.05.180; Serial No. 70-33, § 3, 1971; Serial No. 87-36, § 2, 1987)

State law reference— Appeal, AS 29.45.190; appellant fails to appear, AS 29.45.210(a); grounds for adjustment, AS 29.45.210(b).

15.05.185 - Board of equalization.

(a) Membership; duties; term of office; term limits.

- (1) *Membership.* The board of equalization shall comprise a pool of no less than six, and up to nine, members, not assembly members, appointed by the assembly. There shall be up to three panels established each year. Each panel hearing appeals shall consist of three members. The board chair shall assign members to a specific panel and schedule the panels for a calendar of hearing dates. The assignment of members to panels and the establishment of a hearing calendar shall be done in consultation with the individual members. Additionally, members may be asked to take the place of regular assigned panel members in the event an assigned panel member is unable to attend a scheduled meeting.
- (2) *Qualifications of members.* Members shall be appointed on the basis of their general business expertise and their knowledge or experience with quasi-judicial proceedings. General business expertise may include, but is not limited to, real and personal property appraisal, the real estate market, the personal property market, and other similar fields.
- (3) *Duties.* The board, acting in panels, shall only hear appeals for relief from an alleged error in valuation on properties brought before the board by an appellant. 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 the case shall be remanded to the assessor for reconsideration. A hearing by the board may be conducted only pursuant to an appeal filed by the owner of the property as to the particular property.
- (4) *Term of office.* Terms of office shall be for three years and shall be staggered so that approximately one-third of the terms shall expire each year.
- (5) *Term limits.* No member of the board of equalization who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened,

provided, however, that this restriction shall not apply if there are no other qualified applicants at the time reappointment is considered by the assembly human resources committee.

- (b) *Chair.* The board annually shall elect a member to serve as its chair. The chair shall coordinate all board activities with the assessor including assignment of panel members, scheduling of meetings, and other such board activities.
- (c) *Presiding officer.* Each panel shall elect its own presiding officer to act as the chair for the panel and shall exercise such control over meetings as to ensure the fair and orderly resolution of appeals. In the absence of the elected presiding officer the panel shall appoint a temporary presiding officer at the beginning of a regular meeting. The presiding officer shall make rulings on the admissibility of evidence and shall conduct the proceedings of the panel in conformity with this chapter and with other applicable federal, state and municipal law.
- (d) *Report to the assembly.* The board, through its chair, shall submit an independent report to the assembly each year by September 15 identifying, at a minimum, the number of cases appealed, the number of cases scheduled to be heard by the board, the number of cases actually heard, the percentage of cases where an error of valuation was determined to exist, the number of cases remanded to the assessor for reconsideration, the number of cases resulting in the board altering a property assessment, and the net change to taxable property caused by board action. The report shall also include any comments and recommendations the board wishes to offer concerning changes to property assessment and appeals processes.

(Serial No. 2005-51(c)(am), § 4, 1-30-2006)

15.05.190 - Hearing of appeal.

- (a) At the hearing of the appeal, the board of equalization shall hear the appellant, the assessor, other parties to the appeal, and witnesses, and consider the testimony and evidence, and shall determine the matters in question on the merits.
- (b) If a party to whom notice was mailed as provided in this title fails to appear, the board of equalization may proceed with the hearing in the party's absence.
- (c) The burden of proof in all cases is upon the party appealing.
- (d) The board of equalization shall maintain a record of appeals brought before it, enter its decisions therein and certify to them. The minutes of the board of equalization shall be the record of appeals unless the board of equalization shall provide for a separate record.

(CBJ Code 1970, § 15.05.190; Serial No. 70-33, § 3, 1971)

State law reference— Hearing, AS 29.45.210.

15.05.200 - Judicial review.

A person aggrieved by an order of the board of equalization may appeal to the superior court for review de novo after exhausting administrative remedy under this title.

(CBJ Code 1970, § 15.05.200; Serial No. 70-33, § 3, 1971)

State law reference— Appeal to superior court, AS 29.45.210(d).

C

West's Alaska Statutes Annotated Currentness

Title 29. Municipal Government

▣ Chapter 45. Municipal Taxation

▣ Article 1. Municipal Property Tax

→→ § 29. 45. 190. Appeal

(a) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(b) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.

(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.

CREDIT(S)

SLA 1985, ch. 74, § 12.

LIBRARY REFERENCES

Taxation 🔑 2648.

Westlaw Key Number Search: 371k2648.

NOTES OF DECISIONS

Decisions reviewable and right of review 1

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C

West's Alaska Statutes Annotated Currentness

Title 29. Municipal Government

▣ Chapter 45. Municipal Taxation

▣ Article 1. Municipal Property Tax

→→ § 29. 45. 200. Board of equalization

(a) The governing body sits as a board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

(c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court.

CREDIT(S)

SLA 1985, ch. 74, § 12.

LIBRARY REFERENCES

Taxation ⚙ 2624.

Westlaw Key Number Search: 371k2624.

NOTES OF DECISIONS

Appeals from board determination 5

Judicial notice 4

Judicial powers 3

Payment under protest 1

Penalties for nonpayment of tax 2

1. Payment under protest

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C

West's Alaska Statutes Annotated Currentness

Title 29. Municipal Government

▣ Chapter 45. Municipal Taxation

▣ Article 1. Municipal Property Tax

→→ § 29. 45. 210. Hearing

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(b) The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If a valuation is found to be too low, the board of equalization may raise the assessment.

(c) The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.

CREDIT(S)

SLA 1985, ch. 74, § 12.

LIBRARY REFERENCES

Taxation ⚙ 2676, 2691.

Westlaw Key Number Searches: 371k2676; 371k2691.

NOTES OF DECISIONS

Burden of proof 1

Judicial review 3

Record of hearing 2

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BOARD OF EQUALIZATION ORIENTATION

NOTE: Members are encourage to review, from your training material, the April 19, 2013 Memorandum prepared by former City Attorney John Hartle, for further helpful guidance.

A. Quasi-Judicial Role & Responsibilities - CBJ 15.05.185

1. Be a fair & impartial tribunal - no bias/preconceived ideas; no ex parte contact
 - a. Member may not deliberate or vote on any matter in which member has a personal or financial interest (defined in CBJ 01.45.360); conflict of interest check needed prior to hearing to allow substitution; may call legal advisor
 - b. **Avoid expressing opinions or including commentary in questions to the parties.**
 - c. **Opinions on the evidence/position of parties should await BOE deliberations.**
2. Afford both parties due process - fair notice and opportunity to be heard

Must allow both sides time to review new evidence presented at hearing
3. Decide appeals on *evidence presented* in packet and at hearing.
4. Make record of proceeding that clearly and accurately reflects:
 - a. Taxpayer/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 side had adequate opportunity to present relevant evidence/review & rebut other party's evidence
 - d. BOE's thorough deliberations & consideration of the evidence
 - e. BOE's findings of fact & conclusions of law re burden of proof & the evidence relied on as basis of decision
 - f. Rationale & evidentiary basis of BOE's decision, to enable meaningful review by the Superior Court in the event of an appeal

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

1. Starting point: under AK law, Assessor's **assessments are presumed to be correct.**
2. **Burden of proof on Appellant to 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 and only if Appellant meets burden does burden shift 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**

C. Alternative Actions for Appeals Heard on the Merits

- a. **Deny appeal** because Appellant failed to prove error in valuation with factual evidence.
- b. **Grant appeal & adjust assessment *as requested by Appellant***. (only if Appellant's valuation evidence supports proposed assessment value)
- c. **Grant appeal & *adjust (lower or raise) assessment differently***. (if and only if supported by sufficient evidence of value in record.)
- d. **Grant appeal & *remand* to Assessor for reconsideration of value** (remand is mandatory if error found, but insufficient evidence of value in record.)

D. LATE-FILED APPEALS – Legal Standard for Accepting

1. Potential *merit* of appeal is irrelevant.
2. Jurisdictional authority to hear only *timely-filed appeals*
3. Appeal must be filed w/in 30 days from date assessment notice is mailed
4. Only “accepted” late-filed appeals may proceed to a hearing on the merits.
5. If 30 day deadline missed, RIGHT to appeal CEASES and BOE **cannot accept or hear** appeal, **unless BOE finds that taxpayer was unable to comply due to situation beyond taxpayer's control** (See Hartle memo)
6. Burden to prove inability to comply is on Taxpayer.
7. BOE Action Alternatives: **Deny** Late-file or **Accept, so hearing can be scheduled.**

BOE HEARING GUIDELINE

- I. Call to Order
 - II. Roll Call - Chairs asks clerk to call the roll
 - III. Appeals will be heard first, followed by *Timeliness* Hearings on Late-filed Appeals
 - IV. Introduce first Appeal case for hearing:

We're on the record with respect to 'Petition for Review of Assessed Value' filed by _____ with respect to Parcel Id. No. _____
 - IV. Review Hearing Rules/Procedure (For each appeal, unless all in attendance at beginning)
 - A. Time allocated to each side: approx. 15 min, including BOE questions
 - B. State name for record and speak clearly in to mic, use surnames/maintain decorum
 - C. Appellant taxpayer goes 1st
Has **burden to prove an error—an unequal, excessive, improper or under valuation** based on presented factual evidence
 - D. Assessor - presents Assessor's evidence in response
 - E. Appellant rebuttal, if time reserved
 - F. Hearing closes after presentations
 - G. BOE action/deliberation
 - H. Any questions? Parties ready to proceed?
 - V. Hearing - party presentations & all BOE questioning
 - VI. Close Hearing, move to BOE action
 - A. BOE reviews/discusses evidence presented, or goes directly to B.
 - B. Member makes motion, Chair restates motion
 - C. Members speak to the motion/make findings
 - D. BOE votes/takes action on motion
 - E. Chair announces whether motion carries/fails
 - VII. Call next appeal, repeat IV – VI
 - VIII. Late-Filed Appeals, if any (SEE LATE-FILED APPEALS – PROCESS)
 - IX. Adjourn
-

BOE Action Options:

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

SAMPLE MOTIONS

1. To DENY appeal

I MOVE that the Board *GRANT* the appeal and I ASK for a NO VOTE

Because . . .

Appellant didn't prove/provide evidence of error in assessment
and/or

For the evidence/reasons provided by the Assessor . . .

2. To GRANT appeal & ADJUST assessment AS REQUESTED

I MOVE that the Board *GRANT* the appeal and ADJUST the assessment *AS REQUESTED BY APPELLANT* to \$_____, and I ask for a YES VOTE

Because . . .

Appellant proved there was error . . .

[specify . . . **unequal, excessive, improper, or under valuation**]
based on facts

AND

We find requested assessment is supported by sufficient evidence in the record

3. To GRANT appeal & ADJUST assessment OTHERWISE

I MOVE that the Board *GRANT* the appeal and ADJUST the assessment to \$_____, and I ASK FOR A YES VOTE

Because . . .

Appellant proved there was error . . .

[specify . . . **unequal, excessive, improper, or under valuation**]
based on facts

AND

We find sufficient evidence of value in record to support this assessment

4. To GRANT appeal & REMAND for RECONSIDERATION of ASSESSMENT

I MOVE that the Board *GRANT* the appeal and REMAND to the ASSESSOR for RECONSIDERATION of the ASSESSMENT, and I ASK FOR A YES VOTE

Because . . .

Appellant proved there was error . . .

[specify . . . **unequal, excessive, improper, or under valuation**]
based on facts

AND

We find insufficient evidence of value in the record

From: [Jacquie Soulier](#)
To: [City Clerk](#)
Cc: [Steve Bavard](#)
Subject: Attn: Assessment Appeal
Date: Tuesday, May 31, 2022 9:18:39 PM
Attachments: [City and Borough of Juneau.pdf](#)

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Dear Members of the Board of Equalization,

We are writing today to appeal the City Assessors rejection of our Petition on our 2022 assessment of property located at 3372 Park Place, Juneau, Alaska 99801, #5B2101320073. This is, in fact, our second petition of this property, the first being in 2018. The first petition we were grossly over assessed and there were many inconsistencies between our property and many neighbors. This appeal, we hope to gain closure and an acceptable outcome for both ourselves and the city. We only ask for a fair assessment, something we don't feel we are receiving.

In 2018 we noticed that our assessment was much higher than our mirror image neighbor, 3374 Park Place. The difference between our two properties that year was \$26,100. I wish that I could say that the difference stopped there. Upon reviewing most properties in the Park Place neighborhood, we noticed that the inconsistencies were many. We began to feel singled out as we were assessed higher than not only our very similar neighbors, with same age and square footage properties, but with newer and larger properties as well. Or if not over assessed as the newer and larger properties, we were not assessed fairly amongst them. Aaron Landvik, Appraiser I, contacted us via email and explained a couple things, one being that our deck which was not properly measured at that time was worth \$10,000. The second thing he mentioned was that there were numerous properties that were assessed without their garages being included. A glitch? On top of the garages not being assessed in all these various properties, we also had an additional "misc value" of \$1,000 for a shed we've never had. We had been over assessed in 2016 (\$26,000) and in 2017 (\$26,300) as well as the additional \$1,000 for both those years over our neighbors at 3374. Our deck was apparently worth \$26,000 for those years? We settled on a proposed assessment of \$11,700 higher than our neighbor based on these inconsistencies, with the understanding that 2019 the garage issue would be rectified and bring us closer to the same property building value. The two properties were basically the same from 2001 to 2011. 2012 to 2015, the property values were the exact same, and to this day we have no idea why in 2016 there were so many inconsistencies within Park Place properties. We had not been aware of this earlier or we would have petitioned sooner. And 2019 to 2021 our assessed values were slightly

lower than our neighbor at 3374 Park Place so we figured the problem had been resolved on the city's end.

We petitioned in 2022 due to another jump in our assessment over our neighbor at 3374 Park Place. The inconsistencies between our two properties were not the only ones. We found that the most similar properties to ours were also now in question. Properties at 3366, 3364, 3362, 3360 Park Place were valued close in similar pattern, but above and below us. Arthur Drown, Appraiser II, contacted us via email to inform us that our petition had been denied. We called him at our earliest convenience. Mr. Drown informed us that our 648 sf deck had brought our property value up to the difference of \$12,900 over our neighbor at 3374. He proceeded to tell us that a deck that size would cost closer to \$30,000 to replace it. The city does not factor in depreciation for decks, and even though our original deck of 20+ years, and the addition being 16 years old are rotting, we would most definitely get the \$12,900 over our neighbor with no deck. So, someone buying our home would pay about \$13,000 for a deck that they would have to replace for \$30,000, doesn't seem fair. The addition to the original deck cost approximately \$1,000 to build. This is something we certainly cannot understand. Living in a small town we know many realtors, and we contacted one just to ask if decks that size bring that much value to the sale price. The answer was appraisals never factor decks that high. We didn't survey all our realtor friends, nor did we contact an appraiser. Between my husband and I combined we have owned 5 homes in the Juneau area alone and have sold three homes on our own. Two with decent sized decks even.

Mr. Drown had given us something to think about. I had informed him of the inconsistencies between the years and properties and after all that, we had made the decision to fight for a fair assessment. We also decided not to do as much research as in our 2018 petition, but rather focus only at the Park Place properties around ours. Some properties with decks smaller than ours and some with no decks. This made us look at our neighbors at 3373, 3375, 3377 Park Place a little closer. These properties are a year younger, but similar in square footage. 3373 and 3375 have decks. 3373 has what we're told is a 220 sf deck that is enclosed with a roof, windows, sliding glass door and heating source. And this is not livable square footage? They also have some sort of shed or small building in their backyard. 3375 has a larger open deck at around 264 sf, while 3377 has a deck not worth mentioning. All three properties in this three plex are valued close to the same despite their decks. However, what we cannot understand is that these three properties are assessed \$15,000 - \$20,500 less than our property. Two are even end units, which are more desirable and add value, furthermore, two are larger than our unit.

We aren't asking the Board of Equalization for anything other than a fair assessment. We realize that we are talking about less than what? \$150 a year in property taxes? To us this is more about the principal of the matter. This is now about fighting for what we believe is an injustice to us. This has started to become personal and feeling as if we're being singled out.

Or others are favored? With so many inconsistencies and varying differences between properties and years, it's hard to tell. We realize that this housing market presents obstacles to all of us. We realize that we have a housing shortage in Juneau and the market is very competitive for buyers. These trending years throw off true property values as buyers are almost forced to offer more than listing prices. We just cannot accept that our aging 648 sf deck is worth what you assess it as such, however, accept that it would add some value to the sale of our property. We just hope that we can agree on a fair valuation. We would also like to include the proposed depreciation (a reduction of \$2,400 to our 2022 assessment) for our siding that was damaged in the October 1, 2021 storm. We appreciate and thank you for taking the time to consider our appeal.

Sincerely,

Jacqueline Soulier and Steven Bavard
3372 Park Place
Juneau, Alaska 99801

Sent from my iPad

Built 1999

1232 sf
363 garage sf
648 Deck

Lot 3245

City and Borough of Juneau
Assessment History Report5B2101320073
BAVARD-SOULIER LIVING TRUST
3372 PARK PL
PARK PLACE BL A LT 2C

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2022	\$112,600.00		\$218,600.00 + 12900	\$331,200.00
2021	\$112,600.00		\$182,800.00 - 700	\$295,400.00
2020	\$109,400.00		\$174,900.00 - 500	\$284,300.00
2019	\$103,900.00		\$165,800.00 - 400	\$269,700.00
2018	\$105,700.00		\$164,800.00 + 17000	\$270,500.00
2017	\$107,600.00	\$1,000.00	\$180,200.00	\$288,800.00
2016	\$85,300.00	\$1,000.00	\$179,300.00	\$265,600.00
2015	\$71,070.00		\$180,044.00	\$251,114.00
2014	\$69,000.00		\$174,800.00	\$243,800.00
2013	\$86,300.00		\$174,800.00	\$261,100.00
2012	\$60,000.00	\$0.00	\$189,200.00	\$249,200.00
2011	\$60,000.00	\$0.00	\$174,400.00	\$234,400.00
2010	\$60,000.00	\$0.00	\$174,400.00	\$234,400.00
2009	\$60,000.00	\$0.00	\$174,400.00	\$234,400.00
2008	\$60,000.00	\$0.00	\$181,700.00	\$241,700.00
2007	\$60,000.00	\$0.00	\$184,800.00	\$244,800.00
2006	\$55,000.00	\$0.00	\$184,800.00	\$239,800.00
2005	\$40,600.00	\$0.00	\$154,000.00	\$194,600.00
2004	\$32,500.00	\$0.00	\$140,000.00	\$172,500.00
2003	\$32,500.00	\$0.00	\$134,600.00	\$167,100.00
2002	\$32,000.00	\$0.00	\$129,400.00	\$161,400.00
2001	\$32,000.00	\$0.00	\$124,400.00	\$156,400.00

Built 1999

1232 sf

363 garage sf

LOT 2975

City and Borough of Juneau Assessment History Report

5B2101320072
INNA VENTLAND OGA
3374 PARK PL
PARK PLACE BL A LT 2B

YEAR ID	LAND VALUE	MISC VALUE	BLDG VALUE	CAMA VALUE
2022	\$110,000.00		\$205,700.00 -12900	\$315,700.00
2021	\$110,000.00		\$183,500.00 +700	\$293,500.00
2020	\$106,900.00		\$175,400.00 +500	\$282,300.00
2019	\$101,500.00		\$166,200.00 +400	\$267,700.00
2018	\$103,300.00		\$153,100.00 -11700	\$256,400.00
2017	\$105,100.00		\$153,900.00 -24300	\$259,000.00
2016	\$84,000.00		\$153,300.00 -20000	\$237,300.00
2015	\$70,040.00		\$180,044.00 Same	\$250,084.00
2014	\$68,000.00		\$174,800.00	\$242,800.00
2013	\$85,000.00		\$174,800.00	\$259,800.00
2012	\$60,000.00	\$0.00	\$189,200.00	\$249,200.00
2011	\$60,000.00	\$0.00	\$172,900.00 -1500	\$232,900.00
2010	\$60,000.00	\$0.00	\$172,900.00 -1500	\$232,900.00
2009	\$60,000.00	\$0.00	\$172,900.00 -1500	\$232,900.00
2008	\$60,000.00	\$0.00	\$180,100.00 -1600	\$240,100.00
2007	\$60,000.00	\$0.00	\$183,200.00 -1600	\$243,200.00
2006	\$55,000.00	\$0.00	\$183,200.00 -1600	\$238,200.00
2005	\$40,600.00	\$0.00	\$152,700.00 -1300	\$193,300.00
2004	\$32,500.00	\$0.00	\$138,800.00 -1200	\$171,300.00
2003	\$32,500.00	\$0.00	\$133,500.00 -1100	\$166,000.00
2002	\$32,000.00	\$0.00	\$128,400.00 -1000	\$160,400.00
2001	\$32,000.00	\$0.00	\$124,600.00 +200	\$156,600.00

Same
↓

Built 1999

1232 sf

363 garage sf.

Lot 2835

Deck 12'x26' main
4'x12' side

City and Borough of Juneau Assessment History Report

5B2101320082

CASSANDRA CHASE-WILSON (TERI)

3364 PARK PL

PARK PLACE BL A LT 3B

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2022	\$108,600.00		\$220,600.00 + 2000	\$329,200.00
2021	\$108,600.00		\$190,700.00 + 7900	\$299,300.00
2020	\$105,600.00		\$182,300.00 + 7400	\$287,900.00
2019	\$100,300.00		\$172,700.00 + 6900	\$273,000.00
2018	\$102,000.00		\$171,700.00 + 6900	\$273,700.00
2017	\$103,800.00		\$172,700.00 - 7500	\$276,500.00
2016	\$83,300.00		\$171,900.00 - 7400	\$255,200.00
2015	\$69,422.00		\$180,044.00 Same	\$249,466.00
2014	\$67,400.00		\$174,800.00 ↓	\$242,200.00
2013	Same \$84,300.00		\$174,800.00	\$259,100.00
2012	Same \$60,000.00	\$0.00	\$189,200.00 Same	\$249,200.00
2011	\$60,000.00	\$0.00	\$174,800.00 + 400	\$234,800.00
2010	\$60,000.00	\$0.00	\$174,800.00 + 400	\$234,800.00
2009	\$60,000.00	\$0.00	\$174,800.00 + 400	\$234,800.00
2008	\$60,000.00	\$0.00	\$182,100.00 + 400	\$242,100.00
2007	\$60,000.00	\$0.00	\$185,200.00 + 400	\$245,200.00
2006	\$55,000.00	\$0.00	\$185,200.00 + 400	\$240,200.00
2005	\$40,600.00	\$0.00	\$154,300.00 + 300	\$194,900.00
2004	\$32,500.00	\$0.00	\$140,300.00 + 300	\$172,800.00
2003	\$32,500.00	\$0.00	\$134,900.00 + 300	\$167,400.00
2002	\$32,000.00	\$0.00	\$129,700.00 + 300	\$161,700.00
2001	\$32,000.00	\$0.00	\$124,600.00 + 200	\$156,600.00

Built 1999

1232 sf

363 garage sf

Lot 2801

City and Borough of Juneau Assessment History Report

5B2101320083
JOHN P BENDER
3362 PARK PL
PARK PLACE BL A LT 3C

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2022	\$108,700.00	\$1,000.00	\$212,600.00 -6000	\$322,300.00
2021	\$108,700.00	\$1,000.00	\$183,500.00 +700	\$293,200.00
2020	\$105,600.00	\$1,000.00	\$175,400.00 +500	\$282,000.00
2019	\$100,300.00	\$1,000.00	\$166,200.00 +400	\$267,500.00
2018	\$102,100.00	\$1,000.00	\$165,200.00 +400	\$268,300.00
2017	\$103,800.00	\$1,000.00	\$166,200.00 -4000	\$271,000.00
2016	\$83,200.00	\$1,000.00	\$165,500.00 -13800	\$249,700.00
2015	\$69,319.00		\$180,044.00 Same	\$249,363.00
2014	\$67,300.00		\$174,800.00 ↓	\$242,100.00
2013	\$84,100.00		\$174,800.00 ↓	\$258,900.00
2012	\$60,000.00	\$0.00	\$189,200.00 Same	\$249,200.00
2011	\$60,000.00	\$0.00	\$174,000.00 -400	\$234,000.00
2010	\$60,000.00	\$0.00	\$174,000.00 -400	\$234,000.00
2009	\$60,000.00	\$0.00	\$174,000.00 -400	\$234,000.00
2008	\$60,000.00	\$0.00	\$181,200.00 -500	\$241,200.00
2007	\$60,000.00	\$0.00	\$184,300.00 -500	\$244,300.00
2006	\$55,000.00	\$0.00	\$184,300.00 -500	\$239,300.00
2005	\$40,600.00	\$0.00	\$153,600.00 -400	\$194,200.00
2004	\$32,500.00	\$0.00	\$139,600.00 -400	\$172,100.00
2003	\$32,500.00	\$0.00	\$134,200.00 -400	\$166,700.00
2002	\$32,000.00	\$0.00	\$129,000.00 +400	\$161,000.00
2001	\$32,000.00	\$0.00	\$124,600.00 +700	\$156,600.00

Same ↓

Built 2000

1214 sf

371 garage sf

220 deck Covered, enclosed w/ heat source
w/ "shed?"

Lot 3544

City and Borough of Juneau Assessment History Report

5B2101320221

DENNIS R CUNNINGHAM

3373 PARK PL

PARK PLACE BL C LT 5C



YEAR ID	LAND VALUE	MISC VALUE	BLDG VALUE	CAMA VALUE
2022	\$116,500.00		\$198,900.00 - 19700	\$315,400.00
2021	\$116,500.00		\$189,100.00 + 6300	\$305,600.00
2020	\$113,200.00		\$180,800.00 + 5900	\$294,000.00
2019	\$107,500.00		\$171,200.00 + 5400	\$278,700.00
2018	\$109,400.00		\$170,300.00 + 5500	\$279,700.00
2017	\$111,300.00		\$171,200.00 - 9000	\$282,500.00
2016	\$86,600.00		\$170,200.00 - 9100	\$256,800.00
2015	\$72,203.00		\$180,353.00 + 309	\$252,556.00
2014	\$70,100.00		\$175,100.00 + 300	\$245,200.00
2013	\$87,600.00		\$175,100.00 + 300	\$262,700.00
2012	\$60,000.00	\$0.00	\$189,500.00 + 300	\$249,500.00
2011	\$60,000.00	\$0.00	\$176,400.00 + 2000	\$236,400.00
2010	\$60,000.00	\$0.00	\$176,400.00 + 2000	\$236,400.00
2009	\$60,000.00	\$0.00	\$176,400.00 + 2000	\$236,400.00
2008	\$60,000.00	\$0.00	\$183,700.00 + 2000	\$243,700.00
2007	\$60,000.00	\$0.00	\$186,800.00 + 2000	\$246,800.00
2006	\$55,000.00	\$0.00	\$186,800.00 + 2000	\$241,800.00
2005	\$43,800.00	\$0.00	\$155,700.00 + 1700	\$199,500.00
2004	\$35,000.00	\$0.00	\$141,500.00 + 1500	\$176,500.00
2003	\$35,000.00	\$0.00	\$136,100.00 + 1500	\$171,100.00
2002	\$30,000.00	\$0.00	\$130,900.00 + 1500	\$160,900.00

Same ↓



Built 2000
1267 sf
370 garage sf
264 sf deck

Lot 3547 sf

City and Borough of Juneau Assessment History Report

5B2101320222
MARTIN SUZUKI
3375 PARK PL
PARK PLACE BL C LT 5B

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2022	\$116,500.00		\$203,600.00 - 15000	\$320,100.00
2021	\$116,500.00		\$193,600.00 + 10800	\$310,100.00
2020	\$113,200.00		\$185,100.00 + 10200	\$298,300.00
2019	\$107,600.00		\$175,300.00 + 9500	\$282,900.00
2018	\$109,400.00		\$174,300.00 + 9500	\$283,700.00
2017	\$111,300.00		\$175,300.00 - 4900	\$286,600.00
2016	\$86,700.00		\$174,600.00 - 4700	\$261,300.00
2015	\$72,203.00		\$185,194.00 + 5150	\$257,397.00
2014	\$70,100.00		\$179,800.00 + 5000	\$249,900.00
2013	\$87,600.00		\$179,800.00 + 5000	\$267,400.00
2012	↓ \$60,000.00	\$0.00	\$194,600.00 + 5400	\$254,600.00
2011	Same \$60,000.00	\$0.00	\$179,200.00 + 4800	\$239,200.00
2010	\$60,000.00	\$0.00	\$179,200.00 + 4800	\$239,200.00
2009	\$60,000.00	\$0.00	\$179,200.00 + 4800	\$239,200.00
2008	\$60,000.00	\$0.00	\$186,700.00 + 5000	\$246,700.00
2007	\$60,000.00	\$0.00	\$189,800.00 + 5000	\$249,800.00
2006	↑ \$55,000.00	\$0.00	\$189,800.00 + 5000	\$244,800.00
2005	\$43,800.00	\$0.00	\$158,200.00 + 4200	\$202,000.00
2004	\$35,000.00	\$0.00	\$143,800.00 + 3800	\$178,800.00
2003	\$35,000.00	\$0.00	\$138,300.00 + 3700	\$173,300.00
2002	\$30,000.00	\$0.00	\$133,000.00 + 3600	\$163,000.00

Built 2000
1253 sf
351 garage sf
-(no) deck 80 sf

City and Borough of Juneau Assessment History Report

5B2101320223
TAMMY W LE
3377 PARK PL
PARK PLACE BL C LT 5A

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2022	\$134,900.00		\$198,100.00 - 705.00	\$333,000.00
2021	\$134,900.00		\$186,300.00 + 35.00	\$321,200.00
2020	\$131,000.00		\$178,100.00 + 320.00	\$309,100.00
2019	\$124,500.00		\$168,800.00 + 300.00	\$293,300.00
2018	\$126,700.00		\$167,800.00 + 300.00	\$294,500.00
2017	\$128,900.00		\$170,500.00 - 970.00	\$299,400.00
2016	\$91,800.00		\$169,800.00 - 950.00	\$261,600.00
2015	\$77,559.00		\$181,898.00 + 185.4	\$259,457.00
2014	\$75,300.00		\$176,600.00 + 180.00	\$251,900.00
2013	\$94,100.00		\$176,600.00 + 180.00	\$270,700.00
2012	↓ \$60,000.00	\$0.00	\$191,100.00 + 190.00	\$251,100.00
2011	\$60,000.00	\$0.00	\$177,400.00 + 300.00	\$237,400.00
2010	same \$60,000.00	\$0.00	\$177,400.00 + 300.00	\$237,400.00
2009	\$60,000.00	\$0.00	\$177,400.00 + 300.00	\$237,400.00
2008	\$60,000.00	\$0.00	\$184,800.00 + 310.00	\$244,800.00
2007	\$60,000.00	\$0.00	\$187,900.00 + 310.00	\$247,900.00
2006	↑ \$55,000.00	\$0.00	\$187,900.00 + 310.00	\$242,900.00
2005	\$43,800.00	\$0.00	\$156,600.00 + 260.00	\$200,400.00
2004	\$35,000.00	\$0.00	\$142,400.00 + 240.00	\$177,400.00
2003	\$35,000.00	\$0.00	\$136,900.00 + 230.00	\$171,900.00
2002	\$30,000.00	\$0.00	\$131,600.00 + 220.00	\$161,600.00



**Office Of The Assessor
155 South Seward Street
Juneau, AK 99801**

BAVARD-SOULIER LIVING TRUST
3372 PARK PL
JUNEAU AK 99801-7117

**Meeting of Board of Equalization (BOE) and
Presentation of Real Property Appeal**

Date of BOE	June 8, 2022, Wednesday
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	May 23, 2022
Parcel Identification	5B2101320073
Property Location	3372 PARK PL
Appeal No.	APL20220300
Sent to Email Address:	sbavard@outlook.com

ATTENTION OWNER

Under Alaska Statutes and CBJ Code, you, as the appellant, bear the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials you would like to include in your appeal must be submitted to the City Clerk's Office {preferred method via email to city.clerk@juneau.org Attn.: Assessment Appeal} by **4:00 PM Wednesday, June 1, 2022** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

Your Board of Equalization packet will be ready for you to pick up in the Clerk's office after **2:00 PM Thursday, June 2, 2022** or it will be emailed and/or mailed to the above address(es) on this notice.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

If you have any questions please contact the Assessor's Office.

Attachment: CBJ Law Department Memorandum April 19, 2013.

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 Fax (907) 586-4520	assessor.office@juneau.org	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30

APPEAL #2022-0300

2022 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 08, 2022



ASSESSOR OFFICE

Appellant: Steven Bavard and Jacqueline Soulier

Location: 3372 Park Place

Parcel No.: 5B2101320073

Property Type: Attached Single Family Residence

Appellant's basis for appeal: "Upon review of the 2022 assessed value, we believe it is over valued and unequal to our neighbor, whose structure is mirror image to ours."

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$N/A	Site:	\$112,600	Site:	\$112,600
Buildings:	<u>\$N/A</u>	Buildings:	<u>\$218,600</u>	Buildings:	<u>\$216,200</u>
Total:	\$N/A	Total:	\$331,200	Total:	\$328,800

Subject Photo



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OVERVIEW

The subject is a 1,232 square foot average quality attached single family residence with a 363sf garage and a 648sf wood deck in the back yard. The residence is located on a lot 3,245sf lot at 3372 Park Place in the Park Place townhome development which was developed between 1986 and 2000. The residence was built in 1999 according to CBJ records and appears to have had adequate maintenance and updates.

Subject Characteristics:

- Land
 - 3,245sf lot
- Building
 - Average Quality
 - Average Condition
 - 1,232sf GLA

SUBJECT PHOTOS

Front:



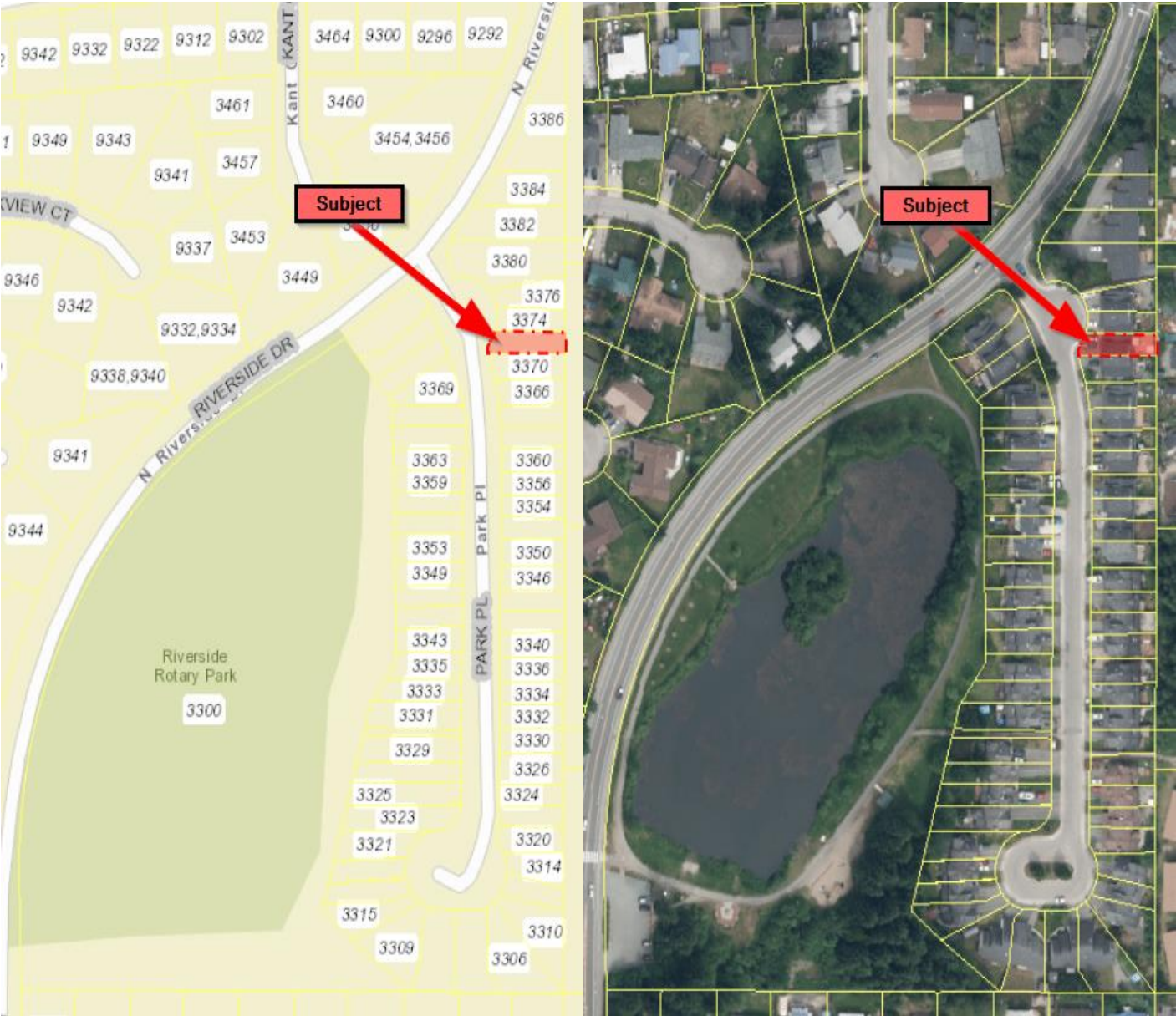
Rear: Provided by appellant – photo taken after October wind storm



Photo from 2018: Subject and adjoining attached homes



AREA MAP & AERIAL:



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 both vacant and developed land sales. The resulting model is then applied to all of the land in the neighborhood to establish assessed site values. The subject parcel's base rate value of \$91,152 and final lot value after neighborhood market adjustment is applied at \$112,600 is in equity with Park Place single family residential lots. The subject parcel is characteristically average for its neighborhood and has no additional adjustments.

Land Characteristics:

- 3,245sf lot
- No adjustment on subject
- There are no adjustments applied to any of the parcels within the Park Place neighborhood

Land base rate valuation – Park Place – Lot size 3,200 sf – 3,500 sf

AreaSF	AreaAC	Z	PCN	Base.Value	BaseRate/SF	EffRate/SF
3,200	0.07	D15	5B2101320110	91,168	28.49	35.19
3,200	0.07	D15	5B2101320113	91,168	28.49	35.19
3,200	0.07	D15	5B2101320190	91,168	28.49	35.19
3,200	0.07	D15	5B2101320193	91,168	28.49	35.19
3,208	0.07	D15	5B2101320091	91,171	28.42	35.10
3,243	0.07	D15	5B2101320130	91,161	28.11	34.72
3,245	0.07	D15	5B2101320073	91,152	28.09	34.70
3,295	0.08	D15	5B2101320124	91,173	27.67	34.17
3,352	0.08	D15	5B2101320121	92,214	27.51	33.98
3,364	0.08	D15	5B2101320162	92,207	27.41	33.86
3,497	0.08	D15	5B2101320081	94,244	26.95	33.29
3,500	0.08	D15	5B2101320201	94,325	26.95	33.29
3,500	0.08	D15	5B2101320204	94,325	26.95	33.29

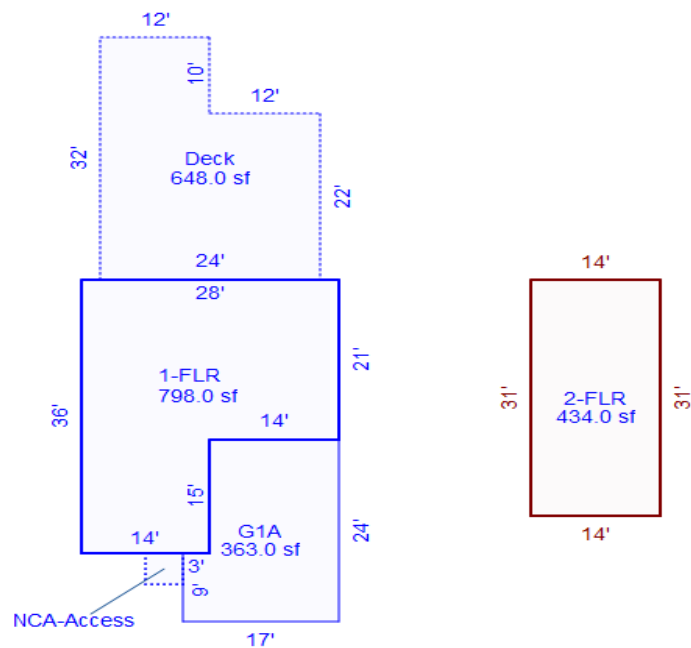
BUILDING VALUATION

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.

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. Market sales are analyzed each year to establish full market assessed values.

- Building Characteristics:
 - Average Quality
 - Average Condition
 - 1,232 SF Gross Living Area
 - 363sf Garage
 - 648sf Deck

Sketch of Improvements:



Struct/Area	Base	Actual	Effective	Living	Heated %	Heated	Perimeter
GAR1 {Att. 1 Car Garage}	363	363	363				
GLA1 {Main Living Area}	798	798	798	798	100	798	
GLA2 {2nd Level}	434	434	434	434	100	434	
P/P1 {Wood Deck}	648	648	648				

Cost Report

9547				Record	1	
Parcel Code Number	5B2101320073			Building Type	R- Town House, End Unit	
Owner Name	BAVARD-SOULIER LIVING TRUST			Quality	3	
Parcel Address	3372 PARK PL			Construction	Stud Frame	
Effective Year Built	2011			Total Livable	1232	
Year Built	1999			Style	Two Story	
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Vinyl		78.00	100%		
Roof	Composition Shingle		1.34	100%		
Heating	Baseboard, Hot Water		2.15	100%		
Adjusted Base Cost		1,232	81.49			100,398
Exterior Improvement(s)						
Other Garage	Attached Garage (SF)	363	29.00			10,527
Other Garage	Garage Finish, Attached (SF)	363	6.06			2,200
Porch	Wood Deck (SF)	648	12.20			7,908
Total						20,632
Additional Feature(s)						
Feature	Fixture	10				12,800
Total						12,800
Sub Total						133,828
Condition	Average					
Local Multiplier				1.21	[X]	161,932
Current Multiplier				1.20	[X]	194,318
Quality Adjustment					[X]	194,318
Neighborhood Multiplier					[X]	194,318
Depreciation - Physical			1.00 [X]	11.00	[-]	21,375
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	172,943
Cost to Cure						
Neighborhood Adjustment				125.00	[X]	43,236
Replacement Cost less Depreciation						216,179
8/09/11 Canvass. Updated sketch, photo, cost. jcs						
05/18/18 per appeal. Site visit 04/27/18. Photos, review sketch. EYB 2013->2008 for equity purposes, garage finish, deck config, remove storage shed. Revalue\ al Aaron_Landvik - 5/29/2018 4:51:29 PM						
08/16/21 per canvss. Site visit, photos 08/09/21. EYB: 2009->2012, BI-Gar->AttGar. Re-value\ al Aaron_Landvik - 8/17/2021 2:01:39 PM						
05/04/22 Appeal, reviewed provided information from appellant - applied additional depreciation for siding damage on rear of house as well as appellants notes of rot issues on large deck in rear, appellant rejected proposed adjustment as they believe having a large deck does not make their property more valuable than neighbor with same GLA/overall property just with no deck, revalue - AD						
2022 Assessment: Site: \$112,600 Improvements: \$218,600 Total: \$331,200						
2022 Proposed: Site: \$112,600 Improvements: \$218,200 Total: \$328,800						
Rejected by appellant via email 05/06/22						
arthur_drown - 5/12/2022 9:57:15 AM						
Total Improvement Value				[Rounded]		\$216,200

Assessment History 2012-2022:

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2022	\$112,600.00		\$218,600.00	\$331,200.00
2021	\$112,600.00		\$182,800.00	\$295,400.00
2020	\$109,400.00		\$174,900.00	\$284,300.00
2019	\$103,900.00		\$165,800.00	\$269,700.00
2018	\$105,700.00		\$164,800.00	\$270,500.00
2017	\$107,600.00	\$1,000.00	\$180,200.00	\$288,800.00
2016	\$85,300.00	\$1,000.00	\$179,300.00	\$265,600.00
2015	\$71,070.00		\$180,044.00	\$251,114.00
2014	\$69,000.00		\$174,800.00	\$243,800.00
2013	\$86,300.00		\$174,800.00	\$261,100.00
2012	\$60,000.00	\$0.00	\$189,200.00	\$249,200.00

Sales/Market Analysis

<u>NGHD</u>	<u>ParcelIDNum</u>	<u>HouseNumber</u>	<u>StreetLoc</u>	<u>Legal</u>	<u>SaleDate</u>	<u>SalePrice</u>	<u>AdjSP</u>	<u>AV</u>	<u>Ratio</u>
PKPL_R_6_7	5B2101320093	3352	PARK PL	PARK PLACE BL A LT 4C	11/04/21	360,000	362,714	334,500	0.9222
PKPL_R_6_7	5B2101320074	3370	PARK PL	PARK PLACE BL A LT 2D	08/27/21	356,000	361,878	333,500	0.9216
PKPL_R_6_7	5B2101320071	3376	PARK PL	PARK PLACE BL A LT 2A	07/14/21	365,000	373,114	364,900	0.9780
PKPL_R_6_7	5B2101320190	3349	PARK PL	PARK PLACE BL C LT 2A	06/21/21	350,000	358,827	351,600	0.9799
PKPL_R_6_7	5B2101320062	3384	PARK PL	PARK PLACE BL A LT 1B	04/28/21	359,000	370,574	392,300	1.0586
PKPL_R_6_7	5B2101320171	3329	PARK PL	PARK PLACE BL B LT 6A	04/06/21	343,500	355,557	360,700	1.0145
PKPL_R_6_7	5B2101320201	3359	PARK PL	PARK PLACE BL C LT 3A	02/10/21	300,000	312,675	302,700	0.9681
PKPL_R_6_7	5B2101320192	3345	PARK PL	PARK PLACE BL C LT 2C	10/02/20	339,000	359,096	363,100	1.0112
PKPL_R_6_7	5B2101320182	3331	PARK PL	PARK PLACE BL C LT 1C	07/30/20	350,000	373,660	379,900	1.0167
PKPL_R_6_7	5B2101320202	3357	PARK PL	PARK PLACE BL C LT 3B	05/07/20	310,000	334,341	302,200	0.9039
PKPL_R_6_7	5B2101320132	3310	PARK PL	PARK PLACE BL B LT 2C	04/29/20	335,000	361,653	386,300	1.0682
PKPL_R_6_7	5B2101320204	3353	PARK PL	PARK PLACE BL C LT 3D	08/09/19	299,000	333,050	312,100	0.9371
PKPL_R_6_7	5B2101320084	3360	PARK PL	PARK PLACE BL A LT 3D	07/15/19	315,000	351,896	332,300	0.9443
PKPL_R_6_7	5B2101320064	3380	PARK PL	PARK PLACE BL A LT 1D	05/15/19	324,000	364,519	402,700	1.1047
PKPL_R_6_7	5B2101320062	3384	PARK	PARK PLACE BL A LT 1B	03/29/19	330,000	373,286	392,300	1.0509
PKPL_R_6_7	5B2101320094	3350	PARK	PARK PLACE BL A LT 4D	01/15/19	289,900	330,677	325,400	0.9840

Analysis Summary:

- Median SP Yearly: 2019 \$315,000, 2020 \$337,000, 2021 \$356,000
- 2022 Median AV: \$356,150
- 3370 Park Place - end unit directly adjacent to the Subject, sold in 2021 for \$356,000.
- 3376 Park Place - end unit at the north end of the Subjects group of 4 townhomes, sold in 2021 for \$365,000.

SUMMARY

As a result of this petition for review, the land and buildings are valued using the same methods and standards as all other properties in the Borough. As part of the review process, the following change was made:

- Adjusted depreciation through effective age for damage to siding on rear of house.

The appellant states that their property is “over valued” and “unequal to our neighbor”. The subject property has a slightly lower base structure assessed value due to this appeal and the subsequent adjustment to the depreciation from 10% to 11%, the neighbor is still adjusted for 10% depreciation. The subject also has a 648sf deck and according to our records the identical neighbor does not have a deck. There is also a slight difference in size and assessed value between the subject and neighbor’s land size. The subject has a 3,245sf lot assessed at \$112,600 and the neighbor a 2,975sf lot assessed at \$110,000. Otherwise, in our model, the two structures are in fact identical. 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.

After the above referenced change as the result of this review, the Assessor proposes a slight decrease to the 2022 assessment at \$331,200 to a new value of \$328,800.

April 2, 2022

City and Borough of Juneau
Office of the Assessor
155 South Seward Street
Juneau, Alaska 99801

Re: Petition to Review Assessed Value
Parcel # 5B2101320073

Dear City Assessor,

The intention of this letter is to petition a review on the assessed value of our home located at 3372 Park Place, Juneau, Alaska. The parcel/identification of our property is #5B2101320073. Upon review of the 2022 assessed value, we believe it is over valued and unequal to our neighbor, whose structure is mirror image to ours. Their property value is assessed \$12,900 less than ours. Upon review of other similar properties, there are inconsistencies in their building values. Some similar to ours, however, our neighbors property once again is a lot less than everyone else. I'm not sure why this is. We're hoping maybe you could explain this phenomenon, for it is a mystery. We are starting to feel as though we are being singled out. We petitioned for the same reason in 2018, although there were more inconsistencies and some gross miscalculations on the city's end which resulted in a difference of almost \$30,000 between ours and theirs as well as other properties affected.

It appears while researching other properties around us; the value is as much as \$15,200 over properties with very similar ages and structures.

Attached you should find supporting data of the following examples we have taken off the assessor database. The following properties are similar gross living area and age of structure.

#5B2101320073 - 3372 Park Place. Built 1999. 1232 SF. \$331,200. BPV \$218,600

1. **#5B2101320072 - 3374 Park Place. Built 1999. 1232 SF. \$315,700. BPV \$205,700**
(These two structures are mirror image inside)

2. #5B2101320084 – 3360 Park Place. Built 1999. 1228 SF. \$332,300. BPV \$221,000
3. #5B2101320083 – 3362 Park Place. Built 1999. 1232 SF. \$322,300. BPV \$213,600
4. #5B2101320082 – 3364 Park Place. Built 1999. 1232 SF. \$329,200. BPV \$220,600
5. #5B2101320081 – 3366 Park Place. Built 1999. 1228 SF. \$330,900. BPV \$214,500

A year older

6. #5B2101320093 – 3352 Park Place. Built 1998. 1232 SF. \$334,500. BPV \$225,800
7. #5B2101320092 – 3354 Park Place. Built 1998. 1240 SF. \$339,700. BPV \$231,000
8. #5B2101320213 – 3365 Park Place. Built 1998. 1232 SF. \$315,200. BPV \$206,500
9. #5B2101320212 – 3367 Park Place. Built 1998. 1232 SF. \$311,100. BPV \$202,400

We would appreciate your time in reviewing the information we have provided. It seems very unfair to bill us so much higher than our neighbors. The logical thing from our point is to reduce our building property value to our neighbors which are mirror image layouts (highlighted). We look forward to hearing from you.

Thank you,



Steven Bavard,
Owner



Jacqueline Soulier,
Owner

To expedite communications as we are currently out of town, please send written correspondence to:

9683 W. Penhurst Drive
Star, Idaho 83669

Or email to:

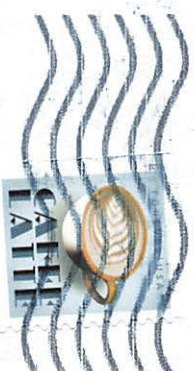
sbavard@outlook.com

Or call:

Steve's cell: 208-789-1807

Seward
3372 Park Place
Jumeau, AK 99801

BOISE ID 836
5 APR 2022 PM 3 L



City & Borough of Jumeau
Office of the Assessor
155 South Seward Street
Jumeau, AK 99801

99801-139799

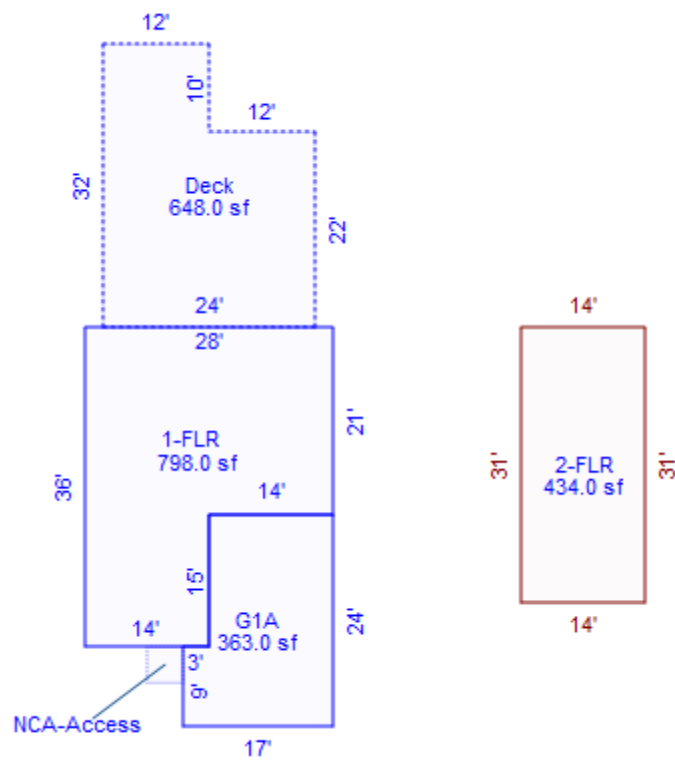


From: [Arthur Drown](#)
To: ["sbavard@outlook.com"](mailto:sbavard@outlook.com)
Subject: 2022 Appeal - 5B2101320073 - 3372 Park Place
Date: Wednesday, May 4, 2022 3:03:08 PM
Attachments: [image001.png](#)
[image004.png](#)
[image005.png](#)
[image003.png](#)
[image006.png](#)

Good afternoon Steven,

I have processed your appeal and found the following.

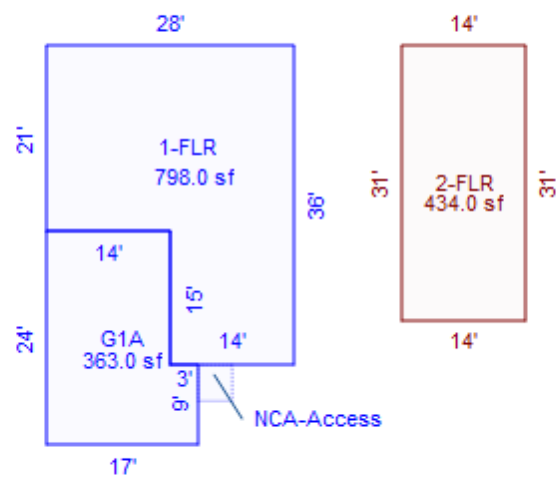
Your house:



Cost Report - Residential

9547				Record	1	
Parcel Code Number	5B2101320073			Building Type	R- Town House, End Unit	
Owner Name	BAVARD-SOULIER LIVING TRUST			Quality	3	
Parcel Address	3372 PARK PL			Construction	Stud Frame	
Effective Year Built	2012			Total Livable	1232	
Year Built	1999			Style	Two Story	
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Vinyl		78.00	100%		
Roof	Composition Shingle		1.34	100%		
Heating	Baseboard, Hot Water		2.15	100%		
Adjusted Base Cost		1,232	81.49			100,396
Exterior Improvement(s)						
Other Garage	Attached Garage (SF)	363	29.00			10,527
Other Garage	Garage Finish, Attached (SF)	363	6.06			2,200
Porch	Wood Deck (SF)	648	12.20			7,906
Total						20,632
Additional Feature(s)						
Feature	Fixture	10				12,800
Total						12,800
Sub Total						133,828
Condition	Average					
Local Multiplier				1.21	[X]	161,932
Current Multiplier				1.20	[X]	194,318
Quality Adjustment					[X]	194,318
Neighborhood Multiplier					[X]	194,318
Depreciation - Physical			1.00 [X]	10.00	[-]	19,432
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	174,886
Cost to Cure						
Neighborhood Adjustment				125.00	[X]	43,722
Replacement Cost less Depreciation						218,608
8/09/11 Canvass. Updated sketch, photo, cost. jcs						
05/18/18 per appeal. Site visit 04/27/18. Photos, review sketch. EYB: 2013->2008 for equity purposes, garage finish, deck config, remove storage shed. Revalue! al Aaron_Landvik - 5/29/2018 4:51:29 PM						
08/16/21 per canvass. Site visit, photos 08/09/21. EYB: 2009->2012, Bl-Gar->AttGar. Re-value! al Aaron_Landvik - 8/17/2021 2:01:39 PM						
Total Improvement Value				[Rounded]		\$218,600

Your "Identical" Neighbors House:



Cost Report - Residential

8548		Record		1		
Parcel Code Number	5B2101320072	Building Type		R- Town House, End Unit		
Owner Name	VENTLAND OGA I INNA	Quality		3		
Parcel Address	3374 PARK PL	Construction		Stud Frame		
Effective Year Built	2012	Total Livable		1232		
Year Built	1999	Style		Two Story		
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Vinyl		78.00	100%		
Roof	Composition Shingle		1.34	100%		
Heating	Baseboard, Hot Water		2.15	100%		
Adjusted Base Cost		1,232	81.49			100,396
Other Garage	Attached Garage (SF)	363	29.00			10,527
Other Garage	Garage Finish, Attached (SF)	363	6.06			2,200
Total						12,727
Additional Feature(s)						
Feature	Fixture	10				12,800
Total						12,800
Sub Total						125,922
Condition	Average					
Local Multiplier				1.21	[X]	152,366
Current Multiplier				1.20	[X]	182,839
Quality Adjustment					[X]	182,839
Neighborhood Multiplier					[X]	182,839
Depreciation - Physical			1.00 [X]	10.00	[-]	18,284
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	164,555
Cost to Cure						
Neighborhood Adjustment				125.00	[X]	41,139
Replacement Cost less Depreciation						205,694
08/09/11 Canass. Updated sketch, photo, cost, jcs						
05/04/18 chg garage to built-in on sketch as it did not cost for 2018! al Aaron_Landvik - 5/4/2018 9:49:38 AM						
08/16/21 per canvass. Site visit, photos 08/09/21. EYB: 2014->2012, BI-Gar->Att-Gar. Re-value! al Aaron_Landvik - 8/17/2021 12:15:48 PM						
Total Improvement Value				[Rounded]		\$205,700

We mostly agree, the floor plan, condition and general building structural elements in your townhome and your neighbors are identical, and that is accounted for in our model. Where we do not agree is that you seem to think that having a 648 square foot deck does not change your value vs your neighbors. This is an incorrect misassumption. Your building is correctly modeled in our system and our assessment is fair and equitable.

I propose **no change** to your 2022 Assessment.

If you would like to accept my proposal and feel that your Petition for Review has been adequately met, please reply stating your acceptance and intent to withdraw your appeal. If you would like to have the Board of Equalization review our equity in your assessment, please clearly state your rejection of my findings and we will schedule you for a hearing before the BOE.

Thank you for your time,

Arthur Drown

Appraiser II

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 Ext. 4038

arthur.drown@juneau.org



From: [Arthur Drown](#)
To: "Steve Bavard"
Subject: RE: 3372 Park Place
Date: Wednesday, May 4, 2022 4:31:08 PM
Attachments: [image001.png](#)

Thank you for the provided photos, I applied some additional depreciation to our model to account for the siding issues present in the photos. The age of your deck is considered within our model on our general depreciation schedule.

After this additional depreciation, I propose the following adjustment to your 2022 Assessment.

2022 Assessment: Site: \$112,600 Improvements: \$218,600 Total: \$331,200

2022 Proposed: Site: \$112,600 Improvements: \$216,200 Total: \$328,800

I will be happy to defend the equity within our model with this assessed value before the Board of Equalization if you so choose.

If you would like to accept this proposed change, please respond by email stating so. Upon receipt of your acceptance I will take this to the Assessor for approval, at which point a letter of correction will be issued. If you reject these proposed changes, I will schedule the case for the next available Board of Equalization and you will be notified of the date.

Please respond with your decision promptly.

Thank you,

Arthur Drown
Appraiser II
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 Ext. 4038
arthur.drown@juneau.org



From: Steve Bavard
Sent: Wednesday, May 4, 2022 4:21 PM
To: Arthur Drown
Subject: 3372 Park Place

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Arthur,

Attached are photos of the current condition of the back of our townhome with our adjoining corner neighbor. This damage was caused from wind on 10/1/2021. The storm took shingles off the roof which have since been repaired. And damaged the back fence which is currently propped up and stabilized until we can address this problem this spring/summer.

For the record the condition of our \$12,000 deck should be considered. The age of the original deck is about 23 years old and the cover frame/structure has already rotted. We replaced partial frame last year. The other built on decks are about 15 years old and already replaced two rotted boards. I truly don't understand how the current condition of our deck could be valued at \$12,000. Wouldn't that mean your assessment is on a new deck? That if we had a new (er) deck we would be appraised at \$12,000 more than our neighbor without said deck? If our deck cost \$12,000 or as you say \$30,000 to replace it would be safe to say we would rock the backyard so as not to have to pressure wash the mold off every year and replace rotted boards. The maintenance of decks in a rainforest wouldn't be worth that price tag. We decked our backyard to cover up the standing water and mud.

We are considering appealing your decision and taking this to the next level.

Jacquie Soulier and Steve Bavard.





Sent from my iPhone

From: [Jacquie Soulier](#)
To: [Arthur Drown](#)
Cc: [Steve Bavard](#)
Subject: Fwd: 3372 Park Place
Date: Friday, May 6, 2022 9:40:42 AM
Attachments: [image001.png](#)

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Good morning Arthur,

Steve and I would like to proceed with scheduling a date to meet with the BOE. Our current problem is that we are out of town until 5/25, and that date may change with the impending Alaska Airline strikes. We also had word yesterday that Hospice has been called for Steve's father in Oregon. Our travel plans may be delayed. We have never met with the BOE and are unsure of the scheduling process and period.

We feel that there have been several inconsistencies in assessing our Park Place properties. I petitioned our assessment in 2018 because of these inconsistencies. I am primarily referring to the 3372, 3374, 3364, 3362 properties. 2001 - 2015 all four of our properties building values were exactly the same. 2016 and 2017 I should have petitioned, however, was unaware of the \$26,000 difference between ours and our identical neighbor, which remained lower than all four. This trend continued until I petitioned in 2018. I don't have data for 2019-2022, but would ask that you send me the Assessment History Report for the four properties 2001-2022.

This brings us to the current year. We are once again feeling like we are being singled out for our deck. Steve bought the property with the original covered deck in 2006. He has built on to the deck and it does not take up the entire backyard. It is rotting as we live in a rainforest and covered with snow half the year. To assess our deck at \$12,000 and we decide to sell our home, you say we can list our place to reflect that price tag over our non deck neighbors which seems very unfair to the people buying a rotting deck. And you say replacing it would cost, now say the new buyers, \$30,000. We would agree to a deck, in general, raising the value of our property and reflected in a listing price, but \$12,000 is hard to sell us. That is our current contention. That and our property being grossly overvalued for several years.

The last thing I would like to add is that when talking to homeowners in the future, I would like to suggest that you not give vocabulary lessons or talk in a condescending manner. In my opinion, telling people that they are wrong is really not the right approach. You only further exasperated the situation. We would not have petitioned this year or in 2018 if we weren't frustrated. We only want to be fairly assessed.

Please let us know how we need to proceed in scheduling with the BOE and if there are forms that are required.

Sincerely,

Jacquie Soulier and Steve Bavard

Sent from my iPad

Begin forwarded message:

From: Steve Bavard
Date: May 4, 2022 at 8:03:16 PM MDT
To: Jacquie Soulier
Subject: Fwd: 3372 Park Place

Sent from my iPhone

Begin forwarded message:

From: Arthur Drown
Date: May 4, 2022 at 6:31:20 PM MDT
To: Steve Bavard
Subject: RE: 3372 Park Place

Thank you for the provided photos, I applied some additional depreciation to our model to account for the siding issues present in the photos. The age of your deck is considered within our model on our general depreciation schedule.

After this additional depreciation, I propose the following adjustment to your 2022 Assessment.

2022 Assessment: Site: \$112,600 Improvements: \$218,600 Total: \$331,200

2022 Proposed: Site: \$112,600 Improvements: \$216,200 Total: \$328,800

I will be happy to defend the equity within our model with this assessed value before the Board of Equalization if you so choose.

If you would like to accept this proposed change, please respond by email stating so. Upon receipt of your acceptance I will take this to the Assessor for approval, at which point a letter of correction will be issued. If you reject these proposed changes, I will schedule the case for the next available Board of Equalization and you will be notified of the date.

Please respond with your decision promptly.

Thank you,

Arthur Drown
Appraiser II
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 Ext. 4038
arthur.drown@juneau.org



From: Steve Bavard
Sent: Wednesday, May 4, 2022 4:21 PM
To: Arthur Drown
Subject: 3372 Park Place

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Arthur,

Attached are photos of the current condition of the back of our townhome with our adjoining corner neighbor. This damage was caused from wind on 10/1/2021. The storm took shingles off the roof which have since been repaired. And damaged the back fence which is currently propped up and stabilized until we can address this problem this spring/summer.

For the record the condition of our \$12,000 deck should be considered. The age of the original deck is about 23 years old and the cover frame/structure has already rotted. We replaced partial frame last year. The other built on decks are about 15 years old and already replaced two rotted boards. I truly don't understand how the current condition of our deck could be valued at \$12,000. Wouldn't that mean your assessment is on a new deck? That if we had a new (er) deck we would be appraised at \$12,000 more than our neighbor without said deck? If our deck cost \$12,000 or as you say \$30,000 to replace it would be safe to say we would rock the backyard so as not to have to pressure wash the mold off every year and replace rotted boards. The maintenance of decks in a rainforest wouldn't be worth that price tag. We decked our backyard to cover up the standing water and mud.

We are considering appealing your decision and taking this to the next level.

Jacque Soulier and Steve Bavard.





Sent from my iPhone

From: [Arthur Drown](#)
To: "Jacquie Soulier"
Subject: RE: 3372 Park Place
Date: Monday, May 9, 2022 3:23:08 PM
Attachments: [image007.png](#)
[image009.png](#)
[image010.png](#)
[image011.png](#)
[image012.png](#)
[image013.png](#)
[image001.png](#)

Of course! Please feel free to request any information I might be able to provide. Going into BOE, it is best if everyone one has all information needed prior to the hearing.

Arthur Drown

Appraiser II
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 Ext. 4038
arthur.drown@juneau.org



From: Jacquie Soulier
Sent: Monday, May 9, 2022 3:10 PM
To: Arthur Drown
Subject: Re: 3372 Park Place

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Thank you Arthur.

Sent from my iPhone

On May 9, 2022, at 11:50 AM, Arthur Drown <Arthur.Drown@juneau.org> wrote:

Good morning,

Please find the requested assessment histories below:

Subject: 5B2101320073: As can be seen below, the last time the \$1,000 miscellaneous improvement value appeared on your assessment history was in AY2017, this value was assigned for a storage shed under 200sf understood to be on the property and removed after further inspection during your appeal in 2018. I have included the appraiser's notes from our CAMA system below for your review.

05/18/18 per appeal. Site visit 04/27/18. Photos, review sketch.
EYB 2013->2008 for equity purposes, garage finish, deck config,
remove storage shed. Revalue\ al Aaron_Landvik - 5/29/2018

City and Borough of Juneau Assessment History Report

5B2101320073
BAVARD-SOULIER LIVING TRUST
3372 PARK PL
PARK PLACE BL A LT 2C

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2022	\$112,600.00		\$218,600.00	\$331,200.00
2021	\$112,600.00		\$182,800.00	\$295,400.00
2020	\$109,400.00		\$174,900.00	\$284,300.00
2019	\$103,900.00		\$165,800.00	\$269,700.00
2018	\$105,700.00		\$164,800.00	\$270,500.00
2017	\$107,600.00	\$1,000.00	\$180,200.00	\$288,800.00
2016	\$85,300.00	\$1,000.00	\$179,300.00	\$265,600.00
2015	\$71,070.00		\$180,044.00	\$251,114.00
2014	\$69,000.00		\$174,800.00	\$243,800.00
2013	\$86,300.00		\$174,800.00	\$261,100.00
2012	\$60,000.00	\$0.00	\$189,200.00	\$249,200.00
2011	\$60,000.00	\$0.00	\$174,400.00	\$234,400.00
2010	\$60,000.00	\$0.00	\$174,400.00	\$234,400.00
2009	\$60,000.00	\$0.00	\$174,400.00	\$234,400.00
2008	\$60,000.00	\$0.00	\$181,700.00	\$241,700.00
2007	\$60,000.00	\$0.00	\$184,800.00	\$244,800.00
2006	\$55,000.00	\$0.00	\$184,800.00	\$239,800.00
2005	\$40,600.00	\$0.00	\$154,000.00	\$194,600.00
2004	\$32,500.00	\$0.00	\$140,000.00	\$172,500.00
2003	\$32,500.00	\$0.00	\$134,600.00	\$167,100.00
2002	\$32,000.00	\$0.00	\$129,400.00	\$161,400.00
2001	\$32,000.00	\$0.00	\$124,400.00	\$156,400.00

5B2101320072: 3374 Park Place

City and Borough of Juneau Assessment History Report

5B2101320072
INNA VENTLAND OGA
3374 PARK PL
PARK PLACE BL A LT 2B

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2022	\$110,000.00		\$205,700.00	\$315,700.00
2021	\$110,000.00		\$183,500.00	\$293,500.00
2020	\$106,900.00		\$175,400.00	\$282,300.00
2019	\$101,500.00		\$166,200.00	\$267,700.00
2018	\$103,300.00		\$153,100.00	\$256,400.00
2017	\$105,100.00		\$153,900.00	\$259,000.00
2016	\$84,000.00		\$153,300.00	\$237,300.00
2015	\$70,040.00		\$180,044.00	\$250,084.00
2014	\$68,000.00		\$174,800.00	\$242,800.00
2013	\$85,000.00		\$174,800.00	\$259,800.00
2012	\$60,000.00	\$0.00	\$189,200.00	\$249,200.00
2011	\$60,000.00	\$0.00	\$172,900.00	\$232,900.00
2010	\$60,000.00	\$0.00	\$172,900.00	\$232,900.00
2009	\$60,000.00	\$0.00	\$172,900.00	\$232,900.00
2008	\$60,000.00	\$0.00	\$180,100.00	\$240,100.00
2007	\$60,000.00	\$0.00	\$183,200.00	\$243,200.00
2006	\$55,000.00	\$0.00	\$183,200.00	\$238,200.00
2005	\$40,600.00	\$0.00	\$152,700.00	\$193,300.00
2004	\$32,500.00	\$0.00	\$138,800.00	\$171,300.00
2003	\$32,500.00	\$0.00	\$133,500.00	\$166,000.00
2002	\$32,000.00	\$0.00	\$128,400.00	\$160,400.00
2001	\$32,000.00	\$0.00	\$124,600.00	\$156,600.00

5B2101320082: 3364 Park Place

City and Borough of Juneau Assessment History Report

5B2101320082
CASSANDRA CHASE-WILSON
3364 PARK PL
PARK PLACE BL A LT 3B

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2022	\$108,600.00		\$220,600.00	\$329,200.00
2021	\$108,600.00		\$190,700.00	\$299,300.00
2020	\$105,600.00		\$182,300.00	\$287,900.00
2019	\$100,300.00		\$172,700.00	\$273,000.00
2018	\$102,000.00		\$171,700.00	\$273,700.00
2017	\$103,800.00		\$172,700.00	\$276,500.00
2016	\$83,300.00		\$171,900.00	\$255,200.00
2015	\$69,422.00		\$180,044.00	\$249,466.00
2014	\$67,400.00		\$174,800.00	\$242,200.00
2013	\$84,300.00		\$174,800.00	\$259,100.00
2012	\$60,000.00	\$0.00	\$189,200.00	\$249,200.00
2011	\$60,000.00	\$0.00	\$174,800.00	\$234,800.00
2010	\$60,000.00	\$0.00	\$174,800.00	\$234,800.00
2009	\$60,000.00	\$0.00	\$174,800.00	\$234,800.00
2008	\$60,000.00	\$0.00	\$182,100.00	\$242,100.00
2007	\$60,000.00	\$0.00	\$185,200.00	\$245,200.00
2006	\$55,000.00	\$0.00	\$185,200.00	\$240,200.00
2005	\$40,600.00	\$0.00	\$154,300.00	\$194,900.00
2004	\$32,500.00	\$0.00	\$140,300.00	\$172,800.00
2003	\$32,500.00	\$0.00	\$134,900.00	\$167,400.00
2002	\$32,000.00	\$0.00	\$129,700.00	\$161,700.00
2001	\$32,000.00	\$0.00	\$124,600.00	\$156,600.00

5B2101320083: 3362 Park Place

City and Borough of Juneau Assessment History Report

5B2101320083
JOHN P BENDER
3362 PARK PL
PARK PLACE BL A LT 3C

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2022	\$108,700.00	\$1,000.00	\$212,600.00	\$322,300.00
2021	\$108,700.00	\$1,000.00	\$183,500.00	\$293,200.00
2020	\$105,600.00	\$1,000.00	\$175,400.00	\$282,000.00
2019	\$100,300.00	\$1,000.00	\$166,200.00	\$267,500.00
2018	\$102,100.00	\$1,000.00	\$165,200.00	\$268,300.00
2017	\$103,800.00	\$1,000.00	\$166,200.00	\$271,000.00
2016	\$83,200.00	\$1,000.00	\$165,500.00	\$249,700.00
2015	\$69,319.00		\$180,044.00	\$249,363.00
2014	\$67,300.00		\$174,800.00	\$242,100.00
2013	\$84,100.00		\$174,800.00	\$258,900.00
2012	\$60,000.00	\$0.00	\$189,200.00	\$249,200.00
2011	\$60,000.00	\$0.00	\$174,000.00	\$234,000.00
2010	\$60,000.00	\$0.00	\$174,000.00	\$234,000.00
2009	\$60,000.00	\$0.00	\$174,000.00	\$234,000.00
2008	\$60,000.00	\$0.00	\$181,200.00	\$241,200.00
2007	\$60,000.00	\$0.00	\$184,300.00	\$244,300.00
2006	\$55,000.00	\$0.00	\$184,300.00	\$239,300.00
2005	\$40,600.00	\$0.00	\$153,600.00	\$194,200.00
2004	\$32,500.00	\$0.00	\$139,600.00	\$172,100.00
2003	\$32,500.00	\$0.00	\$134,200.00	\$166,700.00
2002	\$32,000.00	\$0.00	\$129,000.00	\$161,000.00
2001	\$32,000.00	\$0.00	\$124,600.00	\$156,600.00

Please let me know if there is any trouble reviewing this information.

Thank you,

Arthur Drown

Appraiser II

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 Ext. 4038

arthur.drown@juneau.org



From: Jacquie Soulier <jsoulier@outlook.com>

Sent: Monday, May 9, 2022 9:04 AM

To: Arthur Drown <Arthur.Drown@juneau.org>

Cc: Steve Bavard <sbavard@outlook.com>

Subject: Re: 3372 Park Place

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Thank you Arthur.

Could you please send me the CBJ Assessment History Reports for the following properties:

5B2101320073 3372 Park Place

5B2101320072 3374 Park Place

5B2101320082 3364 Park Place

5B2101320083 3362 Park Place

If that information is accessible on your website, please let me know and I can pull it from there.

Also, there is a \$1000 Misc value on our last history report, and I don't remember what that is for. I'm hoping you could explain this.

Thank you,

Jacquie and Steve Bavard

Sent from my iPad

On May 6, 2022, at 3:38 PM, Arthur Drown <Arthur.Drown@juneau.org> wrote:

Good afternoon,

The Board of Equalization will likely be meeting via Zoom again this year, once your appeal is schedule for the BOE, you will be notified 10 days prior and methods by which you can attend will be clearly outlined. The Clerk's Office does a great job working with appellants to ensure that their needs are met and attendance can be made.

I am sorry you were offended by my clear and concise explanation of our model and the reality of market trends. I certainly was not wishing to irritate you, only be direct and to the point as to not waste your time. My job is simply to review for equity, and your assessment is in equity with like properties. A price per square foot for decks is in equity within the Borough and used in assessment and appraisal practice across the board. This will be straight forward to support.

The Assessor will review my work and may reach out to you prior to the proceedings of the Board of Equalization. I have attached a document that works to explain the proceedings of the Board of Equalization so that you can be informed on the process and what to expect. Pages 6-10 are most relevant.

Again, I apologize that I have offended you.

Thank you for your time,

Arthur Drown

Appraiser II

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 Ext. 4038

arthur.drown@juneau.org

From: Jacquie Soulier <jsoulier@outlook.com>

Sent: Friday, May 6, 2022 9:40 AM

To: Arthur Drown <Arthur.Drown@juneau.org>

Cc: Steve Bavard <sbavard@outlook.com>

Subject: Fwd: 3372 Park Place

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Good morning Arthur,

Steve and I would like to proceed with scheduling a date to meet with the BOE. Our current problem is that we are out of town until 5/25, and that date may change with the impending Alaska Airline strikes. We also had word yesterday that Hospice has been called for Steve's father in Oregon. Our travel plans may be delayed. We have never met with the BOE and are

unsure of the scheduling process and period.

We feel that there have been several inconsistencies in assessing our Park Place properties. I petitioned our assessment in 2018 because of these inconsistencies. I am primarily referring to the 3372, 3374, 3364, 3362 properties. 2001 - 2015 all four of our properties building values were exactly the same. 2016 and 2017 I should have petitioned, however, was unaware of the \$26,000 difference between ours and our identical neighbor, which remained lower than all four. This trend continued until I petitioned in 2018. I don't have data for 2019-2022, but would ask that you send me the Assessment History Report for the four properties 2001-2022.

This brings us to the current year. We are once again feeling like we are being singled out for our deck. Steve bought the property with the original covered deck in 2006. He has built on to the deck and it does not take up the entire backyard. It is rotting as we live in a rainforest and covered with snow half the year. To assess our deck at \$12,000 and we decide to sell our home, you say we can list our place to reflect that price tag over our non deck neighbors which seems very unfair to the people buying a rotting deck. And you say replacing it would cost, now say the new buyers, \$30,000. We would agree to a deck, in general, raising the value of our property and reflected in a listing price, but \$12,000 is hard to sell us. That is our current contention. That and our property being grossly overvalued for several years.

The last thing I would like to add is that when talking to homeowners in the future, I would like to suggest that you not give vocabulary lessons or talk in a condescending manner. In my opinion, telling people that they are wrong is really not the right approach. You only further exasperated the situation. We would not have petitioned this year or in 2018 if we weren't frustrated. We only want to be fairly assessed.

Please let us know how we need to proceed in scheduling with the BOE and if there are forms that are required.

Sincerely,

Jacquie Soulier and Steve Bavard

Sent from my iPad

Begin forwarded message:

From: Steve Bavard <sbavard@outlook.com>
Date: May 4, 2022 at 8:03:16 PM MDT
To: Jacquie Soulier <jsoulier@outlook.com>
Subject: Fwd: 3372 Park Place

Sent from my iPhone

Begin forwarded message:

From: Arthur Drown <Arthur.Drown@juneau.org>
Date: May 4, 2022 at 6:31:20 PM MDT
To: Steve Bavard <sbavard@outlook.com>
Subject: RE: 3372 Park Place

Thank you for the provided photos, I applied some additional depreciation to our model to account for the siding issues present in the photos. The age of your deck is considered within our model on our general depreciation schedule.

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2022 Proposed: Site: \$112,600 Improvements: \$216,200 Total: \$328,800

I will be happy to defend the equity within our model with this assessed value before the Board of Equalization if you so choose.

If you would like to accept this proposed change, please respond by email stating so. Upon receipt of your acceptance I will take this to the Assessor for approval, at which point a letter of correction will be issued. If you reject these proposed changes, I will schedule the case for the next available Board of Equalization and you will be notified of the date.

Please respond with your decision promptly.

Thank you,

Arthur Drown
Appraiser II
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 Ext. 4038
arthur.drown@juneau.org

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Sent: Wednesday, May 4, 2022 4:21 PM
To: Arthur Drown <Arthur.Drown@juneau.org>
Subject: 3372 Park Place

**EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES
OR FOLLOWING LINKS**

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For the record the condition of our \$12,000 deck should be considered. The age of the original deck is about 23 years old and the cover frame/structure has already rotted. We replaced partial frame last year. The other built on decks are about 15 years old and already replaced two rotted boards. I truly don't understand how the current condition of our deck could be valued at \$12,000. Wouldn't that mean your assessment is on a new deck? That if we had a new (er) deck we would be appraised at \$12,000 more than our neighbor without said deck? If our deck cost \$12,000 or as you say \$30,000 to replace it would be safe to say we would rock the backyard so as not to have to pressure wash the mold off every year and replace rotted boards. The maintenance of decks in a rainforest wouldn't be worth that price tag. We decked our backyard to cover up the standing water and mud.

We are considering appealing your decision and taking this to the next level.

Jacque Soulier and Steve Bavard.

Sent from my iPhone