

BOARD OF EQUALIZATION HEARINGS MINUTES

June 29, 2023 at 5:30 PM

Zoom Webinar



<https://juneau.zoom.us/j/99741860260> or 1-253-215-8782 Webinar ID: 997 4186 0260

To view a recording of the hearing: <https://youtu.be/1LKxni0audk>

A. CALL TO ORDER

Chair David Epstein called the Board of Equalization Hearing for June 29, 2023 to order at 5:31 p.m.

B. ROLL CALL

Members Present: David Epstein, Gary Sonnenberg and Thor Williams

Staff/Other: Di Cathcart, Emily Wright, Sherri Layne, Aaron Landvik, Greg Morris, Jacob Clark, Shannan Greene and Miles Nye

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

David Epstein was selected at the Presiding Officer

D. APPROVAL OF AGENDA

Agenda approved as presented.

E. PROPERTY APPEALS

1. APL 2023-0422 - Parcel: 4B2901360170 - 8007 Poppy Ct.

Owner: Shannan Greene

Appellant's Estimate of Value

Site: \$159,000 Building: \$538,820 Total: \$697,820

Original Assessed Value

Site: \$159,000 Building: \$760,600 Total: \$919,600

Recommended Value

Site: \$159,000 Building: \$647,300 Total: \$806,300

Appellant Shannan Greene presented her arguments and evidence to the board. Greg Morris presented on behalf of the Assessor's Office. Following the closing of the presentations by both parties, Ms. Greene and the Assessor's Office answered questions from the BOE.

Mr. Sonnenberg asked the Assessor's Office about the high value adjustment, was it applied to any of the other homes in the area and if so, was it done before or after the adjustment was made to the appellants. Mr. Morris noted the high value adjustment are no longer used in the Assessor's Office for the 2023 assessments. Per Mr. Landvik, over the last three years all properties have been grouped together. Mr. Williams thanked Ms. Greene for the data she submitted, he was trying to understand her numbers vs. the numbers received by the Assessor's Office.

Mr. Epstein noted that when deciding on an appeal, the board needs to determine if the assessment was unequal, improper, or excessive. He said it's hard to see how your assessment is excessive and asked if the appellant can

show where an error was made in the value. Ms. Greene stated she was looking at the unequal evaluation of her property against comparable homes within her neighborhood; doesn't feel equitable that the two highest increases were for the two homes that have veterans' exemptions.

MOTION: by Mr. Williams to adopt the Assessor's adjusted value of \$806,300. Hearing no objection, motion passes, APL 2023-0422 is denied.

2. APL 2023-0052 - Parcel: 1B0201070052 - 5735 Thane Rd.

Owner: Steven Ricci

Appellant's Estimate of Value

Site: \$101,873 Building: \$230,400 Total: \$332,273

Original Assessed Value

Site: \$151,500 Building: \$343,800 Total: \$495,300

Recommended Value

Site: \$151,500 Building: \$333,000 Total: \$485,000

Appellant, Steven Ricci, was not present, so the Presiding Officer started the presentation with the Assessor's Office with Jacob Clark presenting on behalf of the Assessor's Office. Mr. Sonnenberg asked for clarification on the cost report item labeled miscellaneous improvements category and what that referenced. Mr. Clark noted that category is where cabins go. Mr. Williams had no questions.

MOTION: by Mr. Williams to adopt the Assessor's adjusted value of \$485,000. Hearing no objection, motion passes, APL 2023-0052 is denied.

3. APL 2023-0309 - Parcel: 5B21013000C0 - 3579 Mendenhall Loop Rd.

Owner: Miles Nye

Appellant's Estimate of Value

Site: \$5,000 Building: \$185,000 Total: \$190,000

Original Assessed Value

Site: \$5,000 Building: \$208,900 Total: \$213,900

Recommended Value

Site: \$5,000 Building: \$198,900 Total: \$203,900

Appellant Miles Nye presented his arguments and evidence to the board. Aaron Landvik presented on behalf of the Assessor's Office. Following the closing of the presentations by both parties, Mr. Nye and the Assessor's Office answered questions from the BOE.

Mr. Landvik noted that condos are based on direct sales and after reviewing the inside photos the Assessor's Office adjusted the assessed amount. Mr. Sonnenberg asked how the Assessor's Office arrived at \$10,000 as the reduction amount. Mr. Landvik stated the Assessor's Office made an estimate based on the photos, he also reached out to Ms. Hammond, who was currently traveling, for an answer but was not able to reach her during the hearing.

Mr. Sonnenberg stated he would have hoped to have information from the Assessor's Office as to how the \$10,000 deduction was arrived at. He didn't hear from the appellant that there was an error in assessment so from a procedural standpoint Mr. Sonnenberg stated he is going with the Assessors adjusted assessment.

MOTION: by Mr. Williams to adopt the Assessor's adjusted value of \$203,900. Hearing no objection, motion passes, APL 2023-0309 is denied.

F. ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 7:44 p.m.