

# BOARD OF EQUALIZATION HEARINGS MINUTES

June 01, 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 the video recording of the meeting: <https://youtu.be/S4y-Pk2YCA0>

## A. CALL TO ORDER

Chair David Epstein called the Board of Equalization Hearing for June 1, 2023 to order at 5:35 p.m.

## B. ROLL CALL

**Members Present:** David Epstein, Kenny Solomon-Gross and Thor Williams

**Staff/Other:** Di Cathcart, Emily Wright, Mary Hammond, Dora Prince, Aaron Landvik, Sherri Layne and Thomas Batchelder

## C. SELECTION OF PRESIDING OFFICER

### 1. BOE Hearing Process - Reference Material

David Epstein was selected as the Presiding Officer

## D. APPROVAL OF AGENDA

Agenda approved as presented.

## E. PROPERTY APPEALS

### 1. APL 2023-0041 - Parcel 4B230109203E - 12175 Glacier Hwy Unit E203

**Owner:** Thomas Batchelder & Heather Batchelder

#### Appellant's Estimate of Value

Site: \$5,000      Building: \$340,200 Total: \$345,200

#### Original Assessed Value

Site: \$5,000      Building: \$440,200 Total: \$445,200

#### Recommended Value

Site: \$5,000      Building: \$440,200 Total: \$445,200

Appellant, Mr. Batchelder was present and speaking to his appeal stated he would take this to litigation if necessary. Mr. Solomon-Gross stated it is the appellant's responsibility to bring forth evidence, and in the emails the appellant provided no evidence to support the appeal request. Mr. Solomon-Gross asked the appellant if he could show some evidence during the hearing since the appellant isn't showing any type of case here for the BOE to review. Mr. Batchelder stated that he was going to push back on the rules and is holding evidence but was not going to show that evidence.

Mr. Epstein noted that as he previously outlined at the beginning of this hearing it is up to the appellant to show us their evidence; Mr. Epstein walked the board through the definitions and stated he does not believe the appellant has met any of the burdens of proof to overturn the appeal.

***No members made a motion; with no motion being made, appeal 2023-0041 is denied.***

**2. APL 2023-0070 - Parcel: 4B2701030023 - 11840 Mendenhall Loop Rd****Owners: Ryan Baldwin & Brianna Baldwin**Appellant's Estimate of Value

Site: \$0                      Building: \$0                      Total: \$645,000

Original Assessed Value

Site: \$222,800                      Building: \$522,200                      Total: \$745,000

Recommended Value

Site: \$222,800                      Building: \$522,200                      Total: \$745,000

The appellant was not present at the hearing. Mr. Williams asked if the Assessor's Office found any discrepancies within that neighborhood area over the last two years or has there been property sold that is sold under value. Ms. Prince stated that is correct but doesn't have that information. Mr. Solomon-Gross asked if the appellant refused to allow the Assessor's Office into the dwelling to do an inspection and they didn't want to provide information related to their appraised value, is that correct? Ms. Prince said that yes, the appellant stated the assessor should be able to make an assessment without additional information.

***No members made a motion; with no motion being made, appeal 2023-0070 is denied.***

**3. APL 2023-0129 - Parcel: 6D1201020110 - 10656 Misty Lane****Owner: Rosemarie Duran**Appellant's Estimate of Value

Site: \$298,000                      Building: \$470,000                      Total: \$768,000

Original Assessed Value

Site: \$298,000                      Building: \$582,000                      Total: \$880,000

Recommended Value

Site: \$298,000                      Building: \$582,000                      Total: \$880,000

The appellant was not present for the hearing. Mr. Solomon-Gross stated he was confused by the material the appellant submitted for the hearing and was trying to figure out if the appellant was comparing homes in the neighborhood. Mr. Williams stated that looking at page 63 of the packet for assessment history, it looked like from 2007 to present, the property and building have ebbed and flowed and asked the Assessor if that is typical. Ms. Prince noted that a lot of those values are adjusted by sales which the Assessor's might not have received information on. Mr. Solomon-Gross asked if it was correct that in the last three years, on page 63 of the packet, related to the assessment history, there's been no land value increase. Ms. Prince noted stated that is correct.

***No members made a motion; with no motion being made, appeal 2023-0129 is denied.***

**F. ADJOURNMENT**

There being no further business to come before the board, the meeting adjourned at 7:02 p.m.