BOARD OF EQUALIZATION HEARING MINUTES



July 11, 2024 at 5:30 PM

Zoom Webinar https://juneau.zoom.us/j/99741860260

YouTube Recording Link to 7/11/2024 Hearing: https://youtu.be/BFAf-6ErAJI

A. CALL TO ORDER – Vice Chair Solomon-Gross called the Board of Equalization Hearing to order at 5:30 p.m. via Zoom

B. ROLL CALL

BOE Panel: Kenny Solomon-Gross, Emily Haynes, and Thor Williams

Appellants: Brett Dillingham, Terri Ohler, and Clay Good

Staff/Others: Deputy Municipal Clerk Di Cathcart, Acting City Attorney Emily Wright, Assessor Mary Hammond, Deputy Assessor Aaron Landvik, and Assistant City Attorney Nicole Lynch

- **C. SELECTION OF PRESIDING OFFICER** *Mr. Solomon-Gross was appointed as the Presiding Officer and read the rules of the hearing into the record.*
 - 1. BOE Hearing Process Reference Material
- **D. APPROVAL OF AGENDA** Agenda approved as presented

E. PROPERTY APPEALS

The appellants asked to speak as a group for their appeals. Board of Equalizations members agreed to allow all appellants to speak as a group and noted that the Assessor's Office would report on each appeal separately. While BOE members may ask appellants questions as a group, the members will consider each appeal as a stand-alone and will make any motions, if applicable, on each appeal separately.

1. APL 2024-0281 - Parcel: 1C040A270001 - 313 SEVENTH ST UNIT 1

Owner: H Brett & Kristy Dillingham

Appellant's Estimate of Value

Site: \$5,000 Building: \$170,000 Total: \$175,000

Original Assessed Value

Site: \$5,000 Building: \$273,600 Total: \$278,600

Recommended Value

Site: \$5,000 Building: \$273,600 Total: \$278,600

<u>MOTION</u>: by Ms. Haynes that the board grant the appeal because the appellant has provided sufficient evidence of error showing the assessed value is as indicated by the appellant, to be \$175,000 and asked for a yes vote.

Objection from Mr. Williams Roll Call: Ms. Haynes – yes, Mr. Williams – no, Mr. Solomon-Gross – yes. Motion Passes 2 yays to 1 nay.

2. APL 2024-0282 - Parcel: 1C040A270002 - 313 SEVENTH ST UNIT 2 (This is a rental unit 1/3 owned by each of the 3 appellants)

Owner: H. Brett Dillingham & Kristy Dillingham

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Appellant's Estimate of Value

Site: \$5,000 Building: \$157,000 Total: \$162,000

Original Assessed Value

Site: \$5,000 Building: \$170,000 Total: \$175,000

Recommended Value

Site: \$5,000 Building: \$170,000 Total: \$175,000

<u>MOTION</u>: by Mr. Williams that the board grant the appeal and set the assessed value at \$110,000 because the appellant has provided sufficient evidence of error showing the assessed value is as indicated by the appellant, and to be in line with the other assessed values for this property and asked for a yes vote. **Hearing no objections, motion passed.**

3. APL 2024-0294 - Parcel: 1C040A270003 - 313 SEVENTH ST UNIT 3

Owner: Ohler Family Trust, Jason B Ohler & Terri L Ohler Co-Trustees

Appellant's Estimate of Value

Site: \$5,000 Building: \$225,000 Total: \$230,000

Original Assessed Value

Site: \$5,000 Building: \$311,600 Total: \$316,600

Recommended Value

Site: \$5,000 Building: \$311,600 Total: \$316,600

<u>MOTION</u>: by Mr. Williams that the board grant the appeal because the appellant has provided sufficient evidence of error showing the assessed value is as indicated by the appellant, to be \$250,000 and asked for a yes vote. **Hearing no objections, motion passed.**

4. APL 2024-0270 - Parcel: 1C040A270004 - 313 SEVENTH ST UNIT 4

Owner: Clay Good

Appellant's Estimate of Value

Site: \$5,000 Building: \$175,000 Total: \$180,000

Original Assessed Value

Site: \$5,000 Building: \$249,000 Total: \$254,000

Recommended Value

Site: \$5,000 Building: \$249,000 Total: \$254,000

<u>MOTION</u>: by Mr. Williams that the board grant the appeal because the appellant has provided sufficient evidence of error showing the assessed value is as indicated by the appellant, to be \$200,000 and asked for a yes vote. **Hearing no objections, motion passed.**

F. SUPPLEMENTAL MATERIALS

1. Budzo Condos Appraisals

G. ADJOURNMENT

There being no further business to come before the board, hearing adjourned at 7:40 p.m.