

BOARD OF EQUALIZATION HEARING MINUTES

May 23, 2024 at 5:30 PM



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

YouTube Recording Link of 5/23/2024 Hearing: <https://youtu.be/hZbfDt-v9wM>

A. **CALL TO ORDER** – Chair Epstein called the Board of Equalization Hearing, to order at 5:30 p.m. via Zoom

B. **ROLL CALL**

BOE Panel: David Epstein, Gary Sonnenberg, and Benjamin Durrant

Appellants Present: Thomas Hanley, Allen Shattuck, Mark Peterson, and Joshua Boucher

Staff/Others: Municipal Clerk Beth McEwen, Assistant City Attorney Emily Wright, Assessor Representatives: Assessor Mary Hammond, Greg Morris, Jacob Clark and Aaron Landvik; Assistant City Attorneys: Nicole Lynch, and Sherri Layne

C. **SELECTION OF PRESIDING OFFICER** – David Epstein 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**

1. **APL 2024-0038 - Parcel: 4B1601140110 - 2290 Brandy Lane Unit 11**

Owner: Thomas Andrew Hanley Revocable Living Trust c/o Thomas Hanley

Appellant's Estimate of Value

Site: \$5,000 Building: \$105,000 Total: \$110,000

Original Assessed Value

Site: \$5,000 Building: \$110,000 Total: \$115,000

Recommended Value

Site: \$5,000 Building: \$110,000 Total: \$115,000

No Board of Equalization members made a motion; with no motion being made, appeal 2024-0038 is denied.

2. **APL 2024-0232 - Parcel: 1D050L04D160 - 2616 Douglas Hwy Unit 105**

Owner: Allen & Janice Shattuck

Appellant's Estimate of Value

Site: \$5,000 Building: \$615,000 Total: \$650,000

Original Assessed Value

Site: \$5,000 Building: \$717,000 Total: \$722,000

Recommended Value

Site: \$5,000 Building: \$717,000 Total: \$722,000

No Board of Equalization members made a motion; with no motion being made, appeal 2024-0232 is denied.

F. LATE FILE APPEALS

15.05.150 Appeal to Board of Equalization

(c) Late-filed appeal. A taxpayer who seeks to appeal the assessor's valuation after the 30-day appeal period has closed shall file a letter and supporting documents, if any, with the assessor stating the reasons why the taxpayer was unable to comply within the 30-day appeal period. A panel of the board shall consider each letter but shall not consider evidence regarding property valuation. The board shall only consider reasons the taxpayer was unable to comply within the 30-day appeal period. The taxpayer shall have five minutes to make an oral presentation solely focused on the taxpayer's inability to comply within the 30-day appeal period. The board's determination shall be based on the taxpayer's letter and any supporting documents or oral presentation. If the request is granted, the taxpayer shall have 30 days from the board's decision to file a valuation appeal and submit all evidence required by this title. The assessor shall send notice of the of the board's decision to the taxpayer.

1. Late File Appeals - BOE Process

2. Parcel: 5B2101240060 - 9338 Northland Street, Juneau - Mark & Andrea Peterson

The BOE panel reviewed the late file material and Mr. Epstein asked if any member would like to make a motion. Seeing no motion's made; late file for Parcel: 5B2101240060 is denied.

3. Parcel: 4B3301000030 - 15902 Lee Drive, Juneau - Joshua & Lindsie Boucher

The BOE panel reviewed the late file material and Mr. Epstein asked if any member would like to make a motion. Seeing no motion's made; late file for Parcel: 4B3301000030 is denied.

G. ADJOURNMENT

There being no further business to come before the board, hearing adjourned at 7:37 p.m.