



# BOARD OF EQUALIZATION AGENDA

May 15, 2025 at 5:30 PM

Zoom Webinar

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

- A. CALL TO ORDER
- B. ROLL CALL
- C. SELECTION OF PRESIDING OFFICER
- D. APPROVAL OF AGENDA
- E. 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: 1B0201070040 - 5675 Thane Rd., Juneau - Kenneth Cassell
- 3. Parcel: 4B1901020010 - 1020 Mendenhall Peninsula Rd., Juneau - Kristen Munk
- 4. Parcel: 5B1201350030 - 5326 Shaune Dr., Juneau - Shane Hooton
- 5. Parcel: 5B1201350040 - 5322 Shaune Dr., Juneau - Shane Hooton

- F. ADJOURNMENT

## **LATE-FILED APPEALS**

### 1. Intro

We are on the record with respect to a Request for Approval of Late-Filed Appeal filed by \_\_\_\_\_ with respect to Parcel Id. No. \_\_\_\_\_

The sole issue to be considered today is whether or not your late appeal will be accepted and heard. No discussion about your assessment itself or the merit of your appeal is appropriate at this hearing. If the panel accepts your late-filed appeal, it will be scheduled for a future hearing.

At this time, **the burden of proof is on you, as the taxpayer, to prove you were unable to comply with the 30-day filing deadline due to a situation beyond your control.** "Unable" to comply with the filing requirement does not include situations in which you forgot or overlooked the assessment notice, were out of town during the filing period, or similar situations. Because the property owner is responsible for keeping a current address on file with the assessor's office, it also does not apply if you did not get the notice because you failed to notify the Assessor of your current address. Rather, "unable to comply" means situations beyond your control that prevent you from recognizing what is at stake and dealing with it, like a physical or mental disability serious enough to prevent you from dealing rationally with your private affairs.

We have your written Request for Approval of Late File on hand. As this is your opportunity to present evidence on why you didn't comply with the 30 day deadline, do you have further information to provide the BOE on that issue?

2. Taxpayer presentation & BOE question, if any
3. Close hearing, move to BOE action
4. Member makes motion, Chair restates
5. Members speak to motion/make findings
6. BOE votes on motion
7. Chair announces whether motion carries/fails:
  - Whether late-filed appeal will be accepted & set for a hearing
  - Whether late-filed appeal will be rejected/denied for untimeliness.

### **SAMPLE MOTIONS FOR LATE-FILE APPEALS**

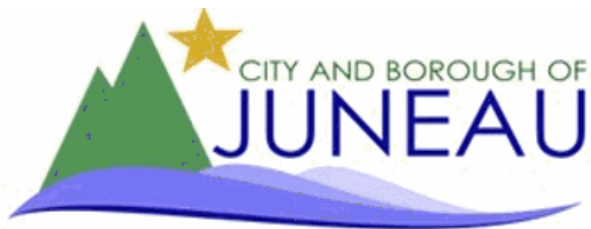
Best to word motions in the positive & ask for yes vote;

#### **TO ACCEPT LATE-FILED APPEAL**

**I MOVE THAT THE BOARD ACCEPT AND HEAR THE LATE-FILED APPEAL  
AND I ASK FOR A YES VOTE FOR THE REASONS PROVIDED BY THE  
APPELLANT**

\* If the positive motion fails, the request is deemed denied.

\*If no member of the BOE offers a positive motions to accept the late-filed appeal, the request is deemed denied.



**OFFICE OF THE ASSESSOR**

**155 Heritage Way**

**Juneau, AK 99801**

**Room 114**

**Phone: (907) 586-5215**

**Email: [Assessor.Office@juneau.gov](mailto:Assessor.Office@juneau.gov)**

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

*Section E, Item 2.*

<b>Date of BOE:</b>	5/15/2025
<b>Location:</b>	Zoom Virtual Meeting
<b>Meeting Time:</b>	5:30 PM
<b>Mailing Date of BOE Notice:</b>	5/2/2025
<b>Parcel Identification:</b>	1B0201070040
<b>Property Location:</b>	5675 THANE RD
<b>Appeal Number:</b>	N/A
<b>Sent to Email Address on File:</b>	2kjcassell@gmail.com

**Appellant:** KENNETH J CASSELL  
415 WILLOUGHBY AVE APT 501  
JUNEAU AK 99801

**ATTENTION APPELLANT**

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 not already submitted to the Assessor's Office for inclusion in the Board of Equalization packet must be submitted to the Assessor's Office (preferred method via email to [assessor.office@juneau.gov](mailto:assessor.office@juneau.gov) Attn: Assessment Appeal by **4:00 PM April 15, 2025**. Material submitted after **April 15, 2025** will only be accepted per 15.05.190(c)(8)(ii).

Your Board of Equalization hearing is scheduled for: **5/15/2025** beginning at **5:30 PM** and your BOE packet will be emailed to you by 4:00 PM on **May 08, 2025**. For a paper copy of your packet or other questions please contact the City Clerk's Office at (907) 586-5278 or [city.clerk@juneau.gov](mailto:city.clerk@juneau.gov).

You or your representative may be present at the hearing via Zoom Webinar. Participation and login information will be included in the agenda packet sent to you prior to your scheduled appeal hearing. 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.**

**Ken Cassell  
5680 Thane Rd  
Juneau, ak 99801**

**April 3, 2025**

**Juneau Assessor's Office  
City and Borough of Juneau  
155 S. Seward Street  
Juneau, AK 99801**

***Appeal of Property Assessment – Request for Consideration Despite Late Filing***

***To Whom It May Concern,***

***I am writing to formally appeal the property assessment for 5675 Thane Rd. on behalf of my father-in-law, Ken Cassell. Unfortunately, we missed the deadline for submission, and I respectfully ask for your consideration in allowing this appeal despite the delay.***

***Over the past several months, our family has been assisting my father-in-law with managing his personal and financial affairs, as he is no longer able to do so on his own due to dementia. While we have been working diligently to ensure everything is handled properly, we regretfully missed the appeal deadline. It was not due to negligence or disregard for the process, but rather the overwhelming nature of helping him navigate this stage of life.***

***Our primary concern is that the city's assessed value is over \$200,000 higher than the recent professional appraisal of the property. Given this significant discrepancy, we believe the assessment does not accurately reflect the property's fair market value. We understand that deadlines are in place for a reason, and we do not take this request lightly. However, given the circumstances, we sincerely hope the assessor's office will grant an exception and allow this appeal to be considered.***

***Thank you for your time and understanding. We would be happy to provide supporting documentation or any further information as needed.***

***Sincerely,***

**Robin Cassell  
Daughter in law**



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155 Heritage Way  
Juneau, AK 99801  
Room 114  
Phone: (907) 586-5215  
Email: [Assessor.Office@juneau.gov](mailto:Assessor.Office@juneau.gov)

**Appellant:** KRISTEN M MUNK  
PO BOX 034356  
JUNEAU AK 99803

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

Section E, Item 3.

<b>Date of BOE:</b>	5/15/2025
<b>Location:</b>	Zoom Virtual Meeting
<b>Meeting Time:</b>	5:30 PM
<b>Mailing Date of BOE Notice:</b>	5/2/2025
<b>Parcel Identification:</b>	4B1901020010
<b>Property Location:</b>	1020 MENDENHALL PENINSULA RD
<b>Appeal Number:</b>	N/A
<b>Sent to Email Address on File:</b>	microtec@ptialaska.net

**ATTENTION APPELLANT**

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

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

April 10, 2025

Dear CBJ Assessor,

I did not receive a property tax assessment card for 2025 for my property (identification # 4B1901020010) when you originally mailed them (much of my mail was stolen). I called your office the week of April 1 asking for a re-issue, and still this did not arrive. I **AGAIN** called your office 4/9/2025, and received the valuations over the phone (and later via email).

I contest my 2025 property tax assessment, which overall is a **20.43%** increase from my 2024 assessment. I appealed my 2024 assessment, which revealed that the CBJ was using incorrect dimensions for the building; the house WAS and IS smaller than the dimensions you had on file and these dimensions have not changed since. An assessor was on site and confirmed the smaller dimensions and the general incompleteness, and a decrease to the assessment was made. This building has been and is only ~56% complete (any work performed addresses ongoing maintenance issues.) Yet, despite this the assessment of my building increased by **31.31%** in 2025.

It bears noting and for consideration, that the CBJ has a long history of overcharging me for property taxes; in 2024 the CBJ claimed, upon finding that I have been paying EXCESS property taxes over the past decades due to their inflated building dimensions, that 'it was my fault that they had wrong dimensions' and that no repayment and remuneration for overages would be made.

My property, located on the uphill side of Mendenhall Peninsula Road, is characterized as 1 acre with available city water and a 1 bedroom/1 bath home under construction (BP#10123.01). Further construction has been stopped as directed by a CBJ inspector...so how is it that I get a 31% increase in my building, even after review by an assessor in 2024???

Thank you,

Kristen Munk

[REDACTED]

**Mary Hammond**

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**From:** Levi Horner  
**Sent:** Thursday, April 3, 2025 11:44 AM  
**To:** Greg Morris  
**Cc:** larry@seahook.com  
**Subject:** Commercial Assessment Question  
**Attachments:** 2025-Late File Appeal.pdf; 2025-Appeal-Petition-for-Review-RP.pdf

Good Morning Greg,

I have included Larry Hooton in the CC of this email. He called today, 04/03/2025, to ask about his commercial property in the Lemon Creek Area. Specifically, he is seeking clarification on the 40% increase in his commercial property value. Additionally, he requested a copy of the 2025 Commercial Assessment Report to be emailed to him.

Larry, I have attached a Late File Appeal Form and Appeal Form to this email. A step-by-step process is outlined in the late-file appeal form that you will need to follow if you wish to file a petition for review.

Best to all,

**Levi**  
 Appraiser I  
 Assessor's Office  
 City and Borough of Juneau, AK  
 (907) 586-5215 ext 4039  
[levi.horner@juneau.gov](mailto:levi.horner@juneau.gov)







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Email: [Assessor.Office@juneau.gov](mailto:Assessor.Office@juneau.gov)

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

Section E, Item 4.

Date of BOE:	5/15/2025
Location:	Zoom Virtual Meeting
Meeting Time:	5:30 PM
Mailing Date of BOE Notice:	5/2/2025
Parcel Identification:	5B1201350030
Property Location:	5326 SHAUNE DR
Appeal Number:	N/A
Sent to Email Address on File:	shane@modern-mechanical.com

**Appellant:** SHANE D HOOTON  
11101 BLACK BEAR DR  
JUNEAU AK 99801

ATTENTION APPELLANT

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.

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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.**

To: CBJ Assessor & Board of Equalization  
From: Shane Hooton, [REDACTED]  
Building Owner, Shaune Dr

Page 1 of 5

Date: April 23, 2025

**Subject: Late Filed Appeal Request 5326,5322 Shaune Dr.**

Ref: CB 15.05.150 ©J

## **Enc. E-mail communications, Building Appraisal Analysis**

The purpose of this communication is to request the Board to honor this request for the Assessor to review the valuation placed on the subject buildings which appear to be incorrect based on the reasons enclosed in this document.

The basis for this late request is detailed below:

- \* Assessment cards received in early March for all properties owned by the involved parties except the home owned by L Hooton (Parcel 3B4401000061).
- \* The values on the subject properties appeared to be not appropriate based on the prior and current estimates as well as basic building cost/values.
- \* The building owners contacted other owners in the area that had similar concerns. One of the other owners contacted mentioned that CBJ had a multiple page document describing how the current commercial building evaluations were determined by the assessor.
- \* The owner of Parcel 3B4401000061, that had not received an Assessment card, contacted the Assessor's office by phone in late March requesting the missing Assessment card be sent and verified the correct address with the assessor. A copy of the "CBJ Commercial Assessment Document" was requested. However. The Residential Assessor stated that the Commercial Assessor was sick and he would leave a note on his desk to send the requested document by e-mail.

The requested document was finally received April 8 by e-mail from the Commercial Assessor. The requested missing Assessment card for Parcel 3B4401000061 was never received.

**BUILDING APPRAISEL ANALYSIS**

Page 2 of 5

Shaune Drive 5326 has a building which is 10 years old. The building assessment went up 59% for the building alone, if you factor in the land and building combined it increased by 40% this year. With the age of the building and the lack of interest in renting the upstairs offices this should be going down if anything.

5322 Shaune Drive was built last year and just achieved full occupancy. The assessment on the building went up 39%. While the combined assessment with land and building went up 27%.

We are now paying the CBJ over \$30,000 a year for property on a side street and not much in services? We end up plowing Shaune Drive in the mornings when we have heavy snowfall to get to the building to do our snow removal.

Industrial Boulevard property is still being assessed at \$10 per square foot which has a much more desirable area. We are at \$19.46 per square foot for assessed value in Costco area with garbage stink and homeless people.

We are already paying for water and sewer.

**Subject:** Fwd: Fwd: 2025 Warehouse Assessment  
**From:** Shane Hooton <shane@modern-mechanical.com>  
**Date:** 4/10/2025, 3:36 PM  
**To:** larry hooton <larry@seahook.com>

----- Forwarded Message -----

**Subject:** RE: Fwd: 2025 Warehouse Assessment  
**Date:** Thu, 10 Apr 2025 23:29:49 +0000  
**From:** Greg Morris <Greg.Morris@juneau.gov>  
**To:** Shane Hooton <shane@modern-mechanical.com>

Hello Shane,

In the previous email I explained your change in valuation. It was due sales showing that we were still under market value, and the change of valuing 2<sup>nd</sup> floors. The appeal period deadline was April 1<sup>st</sup>.

Greg Morris  
Commercial Appraiser  
Assessor's Office  
City and Borough of Juneau, AK  
(907) 586-5215 X 4036

**From:** Shane Hooton <shane@modern-mechanical.com>  
**Sent:** Tuesday, April 8, 2025 2:46 PM  
**To:** Greg Morris <Greg.Morris@juneau.gov>  
**Subject:** Fwd: Fwd: 2025 Warehouse Assessment

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

Greg,

We never recieved any of the information you provided below until just now.

My wife and I own Shaune Drive 5326 which increased by 40% this year! This building is 10 years old and if anything should be going down in value. The mill rate is now supposed to be going up also. The property increase went up 50% 3-4 years ago.

We also own 5322 Shaune Drive and this went up 27%. We just built this last year and it had been assessed after completion.

We are now paying the CBJ over \$30,000 a year for property on a side street and not much in services?

Industrial Boulevard property is still being assessed at \$10 per square foot which has a much more desirable area. We are at \$19.46 per square foot for assessed value in Costco area

with garbage stink and homeless people.  
We are already paying for water and sewer.

Shane Hooton  
Jodee Dixon

----- Forwarded Message -----

**Subject:**2025 Warehouse Assessment

**Date:**Tue, 8 Apr 2025 20:57:35 +0000

**From:**Greg Morris <Greg.Morris@juneau.gov>

**To:**[larry@seahook.com](mailto:larry@seahook.com) <[larry@seahook.com](mailto:larry@seahook.com)>

Hello Larry,

I apologize for not getting back to you sooner. I was out sick.

Regarding the increase in value of warehouses, are you referring to the warehouse on 5322 Shaune Dr? Once confirmed, I can review any specific changes.  
I have attached the 2025 Commercial Report for your review.

For assessment year 2024, I performed a warehouse study which included exterior surveys for each warehouse, updating cost values, equalization of attributes across similar properties, and valuation adjustments based on sales data.

Although I realized I was undervaluing warehouses on a whole, I was very conservative due to the large number of changes I made in 2024 due to my site surveys to increase the accuracy of how we were valuing your building. The 2025 sales study found sales exceeded the assessed values, resulting in an average increase of 18%. The warehouse market is robust, with new and proposed buildings throughout the Borough. The 18% increase is not a result of the market value increasing 18% in one year, it resulted in warehouses being undervalued for a number of years and once studied, values were increased to an estimate of full market value based on sale prices.

Alaska State Statute mandates CBJ to value real property at an estimate of "full market value" as of January 1st of the assessment year (Jan. 1, 2025, in this case). To accomplish this, the Assessor's office visits individual properties throughout the borough on a five-year cycle and compares our assessed values to sale values of like properties in the same neighborhood annually. Rather than relying solely on one valuation method, we employ a hybrid model that combines elements of both the Cost Approach and the Sales Comparison Approach. For each building we use a method called replacement-cost-new-less-depreciation (RCNLD). The RCNLD method enables us to determine the current market cost of reconstructing the structure. We then apply depreciation to account for the age and condition of the structure. The cost data used to develop RCNLD is provided by Marshall & Swift, a firm that supplies Assessor's Offices and appraisers nationwide with regional and local building cost information. We then add the site value to RCNLD value and apply our neighborhood adjustment to get within 5% of market value. The neighborhood adjustment is developed by comparing assessed values to time adjusted sales in your neighborhood to determine market trends.

Site (land) values are developed on a neighborhood basis. The land is examined to understand the typical characteristics in each neighborhood including size, slope, view, water frontage, significant wetlands, and other relevant factors. These characteristics are used to develop a neighborhood land valuation model. This model is tested and refined considering sales of both vacant and developed parcels. The resulting model is then applied to all land in the neighborhood to establish site values.

(rev)

**Greg Morris**

Commercial Appraiser

Assessor's Office

City & Borough of Juneau, Alaska

On the Traditional Land of the Tlingit People

(907) 586-5215 x4036



Mary Hammond

---

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**Appellant:** SHANE D HOOTON  
11101 BLACK BEAR DR  
JUNEAU AK 99801

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and Presentation of Real Property Appeal**

Section E, Item 5.

<b>Date of BOE:</b>	5/15/2025
<b>Location:</b>	Zoom Virtual Meeting
<b>Meeting Time:</b>	5:30 PM
<b>Mailing Date of BOE Notice:</b>	5/2/2025
<b>Parcel Identification:</b>	5B1201350040
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<b>Appeal Number:</b>	N/A
<b>Sent to Email Address on File:</b>	shane@modern-mechanical.com

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To: CBJ Assessor & Board of Equalization  
From: Shane Hooton, [REDACTED]  
Building Owner, Shaune Dr

Page 1 of 5

Date: April 23, 2025

**Subject: Late Filed Appeal Request 5326,5322 Shaune Dr.**

Ref: CB 15.05.150 ©J

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**Subject:** RE: Fwd: 2025 Warehouse Assessment  
**Date:** Thu, 10 Apr 2025 23:29:49 +0000  
**From:** Greg Morris <Greg.Morris@juneau.gov>  
**To:** Shane Hooton <shane@modern-mechanical.com>

Hello Shane,

In the previous email I explained your change in valuation. It was due sales showing that we were still under market value, and the change of valuing 2<sup>nd</sup> floors. The appeal period deadline was April 1<sup>st</sup>.

Greg Morris  
Commercial Appraiser  
Assessor's Office  
City and Borough of Juneau, AK  
(907) 586-5215 X 4036

**From:** Shane Hooton <shane@modern-mechanical.com>  
**Sent:** Tuesday, April 8, 2025 2:46 PM  
**To:** Greg Morris <Greg.Morris@juneau.gov>  
**Subject:** Fwd: Fwd: 2025 Warehouse Assessment

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

Greg,

We never recieved any of the information you provided below until just now.

My wife and I own Shaune Drive 5326 which increased by 40% this year! This building is 10 years old and if anything should be going down in value. The mill rate is now supposed to be going up also. The property increase went up 50% 3-4 years ago.

We also own 5322 Shaune Drive and this went up 27%. We just built this last year and it had been assessed after completion.

We are now paying the CBJ over \$30,000 a year for property on a side street and not much in services?

Industrial Boulevard property is still being assessed at \$10 per square foot which has a much more desireable area. We are at \$19.46 per square foot for asseesed value in Costco area

with garbage stink and homeless people.  
We are already paying for water and sewer.

Shane Hooton  
Jodee Dixon

----- Forwarded Message -----

**Subject:**2025 Warehouse Assessment

**Date:**Tue, 8 Apr 2025 20:57:35 +0000

**From:**Greg Morris <Greg.Morris@juneau.gov>

**To:**[larry@seahook.com](mailto:larry@seahook.com) <[larry@seahook.com](mailto:larry@seahook.com)>

Hello Larry,

I apologize for not getting back to you sooner. I was out sick.

Regarding the increase in value of warehouses, are you referring to the warehouse on 5322 Shaune Dr? Once confirmed, I can review any specific changes.  
I have attached the 2025 Commercial Report for your review.

For assessment year 2024, I performed a warehouse study which included exterior surveys for each warehouse, updating cost values, equalization of attributes across similar properties, and valuation adjustments based on sales data.

Although I realized I was undervaluing warehouses on a whole, I was very conservative due to the large number of changes I made in 2024 due to my site surveys to increase the accuracy of how we were valuing your building. The 2025 sales study found sales exceeded the assessed values, resulting in an average increase of 18%. The warehouse market is robust, with new and proposed buildings throughout the Borough. The 18% increase is not a result of the market value increasing 18% in one year, it resulted in warehouses being undervalued for a number of years and once studied, values were increased to an estimate of full market value based on sale prices.

Alaska State Statute mandates CBJ to value real property at an estimate of "full market value" as of January 1st of the assessment year (Jan. 1, 2025, in this case). To accomplish this, the Assessor's office visits individual properties throughout the borough on a five-year cycle and compares our assessed values to sale values of like properties in the same neighborhood annually. Rather than relying solely on one valuation method, we employ a hybrid model that combines elements of both the Cost Approach and the Sales Comparison Approach. For each building we use a method called replacement-cost-new-less-depreciation (RCNLD). The RCNLD method enables us to determine the current market cost of reconstructing the structure. We then apply depreciation to account for the age and condition of the structure. The cost data used to develop RCNLD is provided by Marshall & Swift, a firm that supplies Assessor's Offices and appraisers nationwide with regional and local building cost information. We then add the site value to RCNLD value and apply our neighborhood adjustment to get within 5% of market value. The neighborhood adjustment is developed by comparing assessed values to time adjusted sales in your neighborhood to determine market trends.

Site (land) values are developed on a neighborhood basis. The land is examined to understand the typical characteristics in each neighborhood including size, slope, view, water frontage, significant wetlands, and other relevant factors. These characteristics are used to develop a neighborhood land valuation model. This model is tested and refined considering sales of both vacant and developed parcels. The resulting model is then applied to all land in the neighborhood to establish site values.

(rev)

**Greg Morris**

Commercial Appraiser

Assessor's Office

City & Borough of Juneau, Alaska

On the Traditional Land of the Tlingit People

(907) 586-5215 x4036

