



BOARD OF EQUALIZATION HEARING AGENDA

July 18, 2024 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

1. BOE Hearing Process - Reference Material

D. APPROVAL OF AGENDA

E. PROPERTY APPEALS

1. REMAND from June 20, 2024 BOE Hearing - [Link to 6/20 Packet Material](#)

APL 2024-0299 - Parcel: 5B2501510091 - 4411 Riverside Drive

Owner: Martin & Marjorie McKeown Property Type: SF Residence

Appellant's Estimate of Value

Site: \$0 Building: \$0 Total: \$0

Original Assessed Value

Site: \$176,600 Building: \$518,600 Total: \$695,200

Recommended Value

Site: \$150,100 Building: \$498,100 Total: \$648,200

2. APL 2024-0208 - Parcel: 5B1301122940 - 6590 Glacier Hwy Space 294

Owner: Chris Heckler Property Type: Mobile Home in Park

Appellant's Estimate of Value

Site: \$0 Building: \$0 Total: \$0

Original Assessed Value

Site: \$0 Building: \$62,500 Total: \$62,500

Recommended Value

Site: \$0 Building: \$62,500 Total: \$62,500

3. APL 2024-0245 - Parcel: 8B3701050084 - 19450 Beardsley Way - MOVED TO A FUTURE BOE

Owner: Graham Smith Property Type: SF Residence

Appellant's Estimate of Value

Site: \$300,000 Building: \$200,000 Total: \$500,000

Original Assessed Value

Site: \$247,700 Building: \$421,300 Total: \$669,000

Recommended Value

Site: \$247,700 Building: \$421,300 Total: \$669,000

4. APL 2024-0252 - Parcel: 6D1001010090 - 8751 N. Douglas Hwy

Owner: Robert & Mary Shorey Property Type: SF Residence

Appellant's Estimate of Value

Site: \$135,000 Building: \$466,500 Total: \$601,500

Original Assessed Value

Site: \$148,400 Building: \$473,000 Total: \$621,400

Recommended Value

Site: \$148,400 Building: \$473,000 Total: \$621,400

F. SUPPLEMENTAL MATERIALS

1. 7/18/2024 Board of Equalization Hearing - Final Notices of Decision

G. ADJOURNMENT

Board of Equalization Orientation

The BOE's Purpose:¹

The BOE determines whether an error in valuation occurred regarding annual CBJ property assessments. If the BOE determines there was an error, the BOE alters the property assessment to the correct value **or** remands the matter to the assessor for reconsideration.² The decision to remand is based on whether or not the BOE has sufficient evidence of value in the record or it is necessary for the assessor and appellant to gather more evidence.

Appeal Process:

(a) Assessment Notice

The assessor gives every person named in the assessment roll a notice of assessment containing their property's assessed value, the date payment is due, and date when the Board will meet.³ The notice is sufficiently given if it is mailed first class 30⁴ or more days prior to the BOE hearing, and the notice must be either addressed or delivered to the person's last known address.⁵

(b) The Assessor

The assessor determines properties' "full and true value" in money as of January 1 of the assessment year.⁶ Under state statute, "full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general

¹ This memo's purpose is to provide big picture guidance regarding the BOE process. Pursuant to Ordinance 2022-21, substantial changes were made to the BOE process in late 2022. BOE members should review CBJC 15.05.041—.210 online (or the ordinance itself) to see all changes made (particularly CBJC 15.05.190). As always, BOE members should defer to the guidance of their designated CBJ attorney advisor.

² AS 29.45.200(b); AS 29.45.210(b).

³ AS 29.45.170; CBJC 15.05.120(a).

⁴ CBJC 15.05.120(b). The date the notice is mailed or delivered is the date the notice is given (i.e. the "mailbox rule").

⁵ CBJC 15.05.120(b).

⁶ AS 29.45.110(a); CBJC 15.05.100; CBJC 15.05.020.

price levels.”⁷ The assessor has broad discretion to adopt assessment methods to set values for properties.⁸

(c) The Appellant

The appellant has 30 days to appeal their property assessment, which they must do by submitting a written notice of appeal to the assessor specifying the grounds for their appeal.⁹ If an appeal is filed late, the would-be appellant must show—to the BOE’s satisfaction—they were unable to comply with the 30-day period.¹⁰

(d) Prehearing Information Exchange Between the Assessor and the Appellant

Once the 30-day appeal period closes, the appellant has 15 days to send the assessor all documentary evidence and briefing in their possession that the appellant believes is relevant and wishes the Board to consider.¹¹ During this same 15-day window, the assessor must make available to the appellant all reasonably relevant assessor records requested by the appellant.¹² If the appellant and the assessor agree, the 15-day deadline to supplement the record may be waived up until 10 days prior to the BOE hearing.¹³ Supplementation after the 10-days-out point will require authorization from the BOE’s chair (the chair will determine whether CBJC 01.50.110(e) criteria is satisfied).¹⁴ If an appellant has refused or failed to provide the assessor or assessor’s agent full access to property or records, the appellant shall be precluded from offering evidence on the issue or issues affected by that access and those issues shall be decided in favor of the assessor.¹⁵ *A timeline for this process is provided below.*

⁷ AS 29.45.110(a).

⁸ CBJC 15.05.100. *Fairbanks Gold Mining, Inc. v. Fairbanks North Star Borough Assessor*, 488 P.3d 959, 967 (Alaska 2021) (“The assessor has broad discretion to decide how to complete this task. We will only upset the assessor’s choice of method in cases of ‘fraud or the clear adoption of a fundamentally wrong principle of valuation.’ Accordingly, we review the Board’s approval of the assessor’s valuation method under the deferential ‘reasonable basis standard.’”).

⁹ AS 29.45.190(b); CBJC 15.05.150(b); *see also* AS 29.45.180(a).

¹⁰ CBJC 15.05.150(c)(1).

¹¹ CBJC 15.05.190(a).

¹² CBJC 15.05.190(c)(8)(iii); *see also* AS 29.45.190(d).

¹³ CBJC 15.05.190(c)(8)(ii).

¹⁴ CBJC 15.05.190(c)(8)(ii).

¹⁵ CBJC 15.05.190(c)(8)(iv).

(e) Rules (Robert's, Evidence)

Robert's Rules of Order: Robert's Rules of Order (11th ed.) is the default set of conduct rules governing BOE hearings and meetings. However, Robert's Rules takes the backseat where CBJ Code, ordinances, and resolutions conflict.

Resolution 2976 (A Resolution Repealing and Reestablishing the Assembly Rules of Procedure): These rules of procedure replace Robert's Rules where the two sets are in conflict.

Rules of Evidence: The formal rules of evidence do not apply to hearings. Still, evidence must be relevant to the issues on appeal. Hearsay evidence may be considered as long as it is sufficiently trustworthy and it is more probative on the point for which it is offered than any other evidence the proponent can procure by reasonable efforts.

(f) Presentation

CBJC 15.05.190(c)(7) – (8) are the primary Code provisions on appeal presentations' lengths and content. Three notable Code changes are (1) clarification the BOE may provide parties additional time for good cause,¹⁶(2) limitations on evidence that may be considered at the hearing,¹⁷ and (3) clarification on confidentiality of commercial enterprises' income information.¹⁸

(g) Voting

Once a member makes a motion, and the presiding officer has restated the motion, the members should discuss the motion—this discussion should include statements regarding the evidence and arguments and whether these were or were not persuasive. The point here is to let the parties know (and create a record in case there is an appeal) the reasons for the BOE's decision.

The norm:

- Member makes the motion.
- Presiding officer restates the motion and asks the maker to speak to their motion.

¹⁶ CBJC 15.05.190(c)(7).

¹⁷ CBJC 15.05.190(c)(8)(ii) & (iv).

¹⁸ CBJC 15.05.190(c)(8)(v).

- The maker explains the reasons for their motion.
- The members discuss the arguments/evidence.
- Members then vote.

A change this year is a “deemed denied” default¹⁹ meaning that, unless there is a majority vote to grant, alter, or remand an assessment, the appeal is considered denied and the assessment stands. This means you do not have to vote to deny an appeal.

(h) Sample Motions:

“I move that the Board grant the appeal because the appellant has provided sufficient evidence of error showing the assessed valuation is”

“I move that the Board adjust the assessment to _____ as requested by the _____ because”

“I move that the Board remand the assessment to the assessor for further consideration because the appellant has proved there was error in valuation; however, the Board lacks sufficient evidence of valuation on the record.”

Deemed Denied

*For each of the scenarios above, if the vote fails, then the appeal is deemed denied and no further motions are necessary.

*If the case presentation concludes and no member wishes to make a motion, then the appeal is deemed denied and no further action is necessary.

(i) FAQs/Reminders:

Discretion: BOE members have reasonable discretion to decide which items of evidence and arguments they find persuasive. Likewise, they have the discretion to interpret Code; members may—and are likely to—have varying thresholds of what constitutes “excessive” or “unequal.”

¹⁹ CBJC 15.05.190(b)(2).

Ex Parte Communication: Generally, in the interests of fairness and credibility, BOE members should not discuss appeals with parties outside of appeal hearings. There are some minor exceptions, such as when the chair makes a ruling on supplemental evidence. For further guidance, BOE members should contact their CBJ attorney advisor.

Due Process: In essence, due process is the “opportunity to be heard and the right to adequately represent one’s interests[.]”²⁰ The reasonableness of the opportunity to be heard is based on the nature of the case.²¹ The BOE’s current process has undergone and overcome several recent challenges.²² A cornerstone of due process is fairness to the parties, so best practice is to afford each party equal opportunity (e.g., if one party receives extra time, the other should as well).²³

Absent Appellant: Due process requires a reasonable opportunity—it does not require the appellant take advantage of their reasonable opportunity. If the appellant chooses not to attend after they were properly notified of the hearing, the Board may proceed without them.²⁴

Making a Record: BOE members should articulate the reasons for their motions and votes in order to inform parties (and potentially the superior court) the bases for the BOE’s decision.

²⁰ *Fairbanks North Star Borough Assessor’s Office v. Golden Heart Utilities, Inc.*, 13 P.3d 263, 274 (Alaska 2000).

²¹ *Markham v. Kodiak Island Borough of Equalization*, 441 P.3d 943, 953 (Alaska 2019).

See Griswold v. Homer Bd. of Adjustment, 426 P.3d 1044, 1045 (Alaska 2018) (“[P]rocedural due process under the Alaska Constitution requires notice and opportunity for hearing appropriate to the nature of the case.” (alteration in original) (quoting *Price v. Eastham*, 75 P.3d 1051, 1056 (Alaska 2003))).

²² *See, e.g., James Sydney et al v. CBJ, Bd. of Equalization*, 1JU-21-00929 CI (Alaska Superior Court, Hon. Schally, Decision issued

²³ *See, e.g., CBJC 15.05.190(c)(7).*

²⁴ AS 29.45.210(a); CBJC 15.05.190(c)(4).

BOE Hearing Guideline

1. Presiding officer appointed by panel.
2. Call to order: *“I call the [May 1, 2023] meeting of the Board of Equalization to order.”*
3. Roll call: *“Will the clerk please do a roll call?”*
4. [If applicable] Presiding officer announces if there will be hearings regarding late-filed appeals and, if so, whether those will take place before or after the appeal hearings.
5. Presiding officer introduces the first appeal for hearing.
 - *“We are on the record with respect to ‘Petition for Review of Assessed Value’ in Appeal [2023-0523] filed by [Coin Shop] with respect to Parcel Id. No. [1CO....].”*
6. Presiding officer recites the hearing rules/procedures.
 - This should be done before each appeal hearing *unless* the appellant was in attendance for an earlier reading. The below statements are intended as guidance:
 - a. *The appellant has the burden of proving error in the assessment, which they can do by sufficiently showing—with factual evidence—the assessed value of their property was unequal, excessive, improper, or too low.²⁵*
 - b. *The formal rules of evidence do not apply to this hearing. However, the presiding officer may exclude evidence irrelevant to the issues on appeal.*
 - c. *The appellant and the assessor will each have 15 minutes total to make their arguments and present their evidence.*
 - d. *The appellant will present first, followed by the assessor.*
 - e. *The appellant may reserve up to 10 minutes of their time for rebuttal after the assessor’s presentation. The appellant’s rebuttal is limited to issues raised by the assessor during the assessor’s presentation.*
 - f. *After the parties’ presentations, Board members may ask the parties questions.*
 - g. *After Board members are done questioning the parties, the presiding officer will call for a motion from the Board members. Once a motion is made, the Board members will discuss the motion and then vote on the motion.*
 - h. *Does either party have questions?*
 - i. *Are the parties ready to proceed?*
7. The Board will hear appeals.
 - The presiding officer should recite hearing rules/procedures as necessary (i.e., if the appellant was not present for an earlier reading).
8. [If applicable] The Board will hear late-filed appeals.
9. After the hearing, the chair will call for discussion and motions. If no motion is made, the appeal is deemed denied. If a motion is made and fails, the appeal is deemed denied.
10. Adjourn.

²⁵ AS 29.45.210(b); CBJC 15.05.190(c)(5)

From: [Marty Mckeown](#)
To: [Mary Hammond](#)
Subject: Re: APL2024-0299 5B2501510091 4411 Riverside Dr
Date: Wednesday, July 3, 2024 3:42:08 PM

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

Hi Mary,

I reject the evaluation. I still have condemned notifications on my house. I lost almost a 1/4 of an acre of land and still have gaps in my exterior doors to the outside. My gutter system needs to be replaced as well as some siding. I couldn't sell my house today if I wanted to. I missed the last BOE meeting due to work. Please let me know when the next one is.

Thank you,

Marty
Sent from my iPhone

On Jul 3, 2024, at 2:39 PM, Mary Hammond <mary.hammond@juneau.gov> wrote:

Marty,

At the hearing for this property, the Board of Equalization asked my office to reconsider the land value because a portion of your property is now under water. Please see the final values below.

Original Value Site \$176,600 Building \$518,600 Total \$695,200
Adjusted Value Site \$150,100 Building \$498,100 Total \$648,200

Please respond by email stating your acceptance of no change to the 2024 assessed value. Upon receipt of your acceptance, I withdraw the appeal. If you reject these proposed changes, I will have the Clerk's Office schedule the case for the next available Board of Equalization, and you will be notified of the date.

If I do not receive a response to this email by July 12, 2024, I will consider this case closed and withdraw your appeal.

Mary Hammond
Assessor
City & Borough of Juneau
(907) 586-5215 ext. 4033



APPEAL #2024-0299

2024 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 18, 2024

REMANDED

Appellant: Martin J McKeown & Marjorie L McKeown

Location: 4411 Riverside Dr

Parcel No.: 5B2501510091
Residence

Property Type: Single Family

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$-	Site:	\$176,600	Site:	\$150,100
Buildings:	\$-	Buildings:	<u>\$518,600</u>	Buildings:	<u>\$498,100</u>
Total:	\$-	Total:	\$695,200	Total:	\$648,200



This image shows the size of the affected area.



This image shows the base value of a similar parcel not affected by the river. We considered the upland and lowland as separate values, estimated at 20,000 sf upland and 14,204 sf lowland. A base rate value was applied to each section for a blended value of 158,946.

Area (sf)	BaseValue					
34204	169,334	Original				
20000	147,014	Upland	7.35	Upland Rate/SF		
14204	11,931	Lowland	0.84	10% Upland / 0.87 Size fctr		
Base Value	158,946					

This image shows the final valuation for the land portion of the parcel. An 85% adjustment for access was added to account for the portion of the parcel that is now underwater. The waterfront adjustment of 120% was added back for equity. As a result of the initial appeal, the waterfront adjustment was removed to account for the lost soil with the anticipation of adjusting neighboring parcels in the same way for future years. The 20% blight adjustment for riverfront properties was added on top of all other adjustments. All adjustments resulted in a slightly higher value after remand.

Site Value	170,336
Neighborhood	1.08
Access	0.85
Base Value	156368
Waterfront	1.2
Blight	0.8
	150113.7101
Rounded	150,100



Office of the Assessor
155 Heritage Way
Juneau, Alaska 99801

Section E, Item 2.

Petition for Review / Correction of Assessed value Real Property	
Assessment Year	
Parcel ID Number	5b1301122940
Name of Applicant	chris Heckler
Email Address	@ptialaska.net

2024 Filing Deadline: Monday April 1st, 2024

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	5b1301122940		
Owner Name	Chris Heckler		
Primary Phone #	907	Email Address	@ptialaska.net
Physical Address	294 Switzer Village	Mailing Address	6590 Glacier Hwy lot 294
			Juneau ak 99801
Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.			
<input checked="" type="checkbox"/> My property value is excessive/overvalued <input type="checkbox"/> My property value is unequal to similar properties <input type="checkbox"/> My property was valued improperly/incorrectly <input type="checkbox"/> My property has been undervalued <input type="checkbox"/> My exemption(s) was not applied		THE FOLLOWING ARE <u>NOT</u> GROUNDS FOR APPEAL <ul style="list-style-type: none">• Your taxes are too high• Your value changed too much in one year.• You can't afford the taxes	
Provide specific reasons and provide evidence supporting the item(s) checked above:			
Trailer is 47 years old, hasn't had ANY work done to it, has not been lived in in years, been trying to sell giveaway for years			
Have you attached additional information or documentation?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Values on Assessment Notice:			
Site	\$62,500	Building	\$
Total		\$62,500	
Owner's Estimate of Value:			
Site	\$5000	Building	\$
Total		\$5000	
Purchase Price of Property:			
Price	\$	Purchase Date	
Has the property been listed for sale? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (if yes complete next line)			
Listing Price	\$best offer	Days on Market	years
Was the property appraised by a licensed appraiser within the last year? <input type="checkbox"/> Yes <input type="checkbox"/> No (if yes provide copy of appraisal)			
Certification: I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.			
Signature		Date 3/27/24	

Contact Us: CBJ Assessors Office			
Phone/Fax	Email	Website	Address
Phone # (907) 586-5215 ext 4906 Fax # (907) 586-4520	assessor.office@juneau.gov	http://www.juneau.org/finance	155 Heritage Way Rm. 114 Juneau AK 99801

PARCEL #: _____ APPEAL #: _____ DATE FILED: _____

Appraiser to fill out

Appraiser			Date of Review		
Comments:					
Post Review Assessment					
Site	\$	Building	\$	Total	\$
Exemptions	\$				
Total Taxable Value	\$				
APPELLANT RESPONSE TO ACTION BY ASSESSOR					
I hereby <input type="checkbox"/> Accept <input type="checkbox"/> Reject the following assessment valuation in the amount of \$_____					
If rejected, appellant will be scheduled before the Board of Equalization and will be advised of the date & time to appear.					
Appellant's Signature _____ Date: _____					

Appellant Accept Value	<input type="checkbox"/> Yes	<input type="checkbox"/> No <i>(if no skip to Board of Equalization)</i>
Govern Updated	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Spreadsheet Updated	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Corrected Notice of Assessed Value Sent	<input type="checkbox"/> Yes	<input type="checkbox"/> No

BOARD OF EQUALIZATION

Scheduled BOE Date	<input type="checkbox"/> Yes	<input type="checkbox"/> No			
10-Day Letter Sent	<input type="checkbox"/> Yes	<input type="checkbox"/> No			
The Board of Equalization certifies its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and record on appeal, and concludes that the appellant <input type="radio"/> Met <input type="radio"/> Did not meet the burden of proof that the assessment was unequal, excessive, improper or under/overvalued.					
Notes:					
Site	\$	Building	\$	Total	\$
Exemptions	\$				
Total Taxable Value	\$				

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Address
Phone # (907) 586-5215 ext 4906 Fax # (907) 586-4520	assessor.office@juneau.gov	http://www.juneau.org/finance	155 Heritage Way Rm. 114 Juneau AK 99801



OFFICE OF THE ASSESSOR

155 Heritage Way

Juneau, AK 99801

Room 114

Phone: (907) 586-5215

Email: Assessor.Office@juneau.gov

Board of Equalization (BOE) Meeting and Presentation of Real Property Appeal	
Date of BOE:	July 18, 2024
Location:	Via ZOOM Webinar
Meeting Time:	5:30 PM
Mailing Date of BOE Notice:	July 8, 2024
Parcel Identification:	5B1301122940
Property Location:	6590 Glacier Hwy Sp 294
Appeal Number:	APL20240208
Sent to Email Address on File:	██████████@ptialaska.net

Appellant: CHRIS HECKLER
6590 GLACIER HWY
SP 294
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 Attn: Assessment Appeal by 4:00 PM **April 15, 2024**. Material submitted after **April 15, 2024** will only be accepted per 15.05.190(c)(8)(ii).

Your Board of Equalization packet will be emailed to you by 4pm on 7/11/24 from city.clerk@juneau.gov to the email listed on this notice. For a paper copy of your Board of Equalization packet or other questions, please contact the City Clerk's Office at (907) 586-5278 or city.clerk@juneau.gov.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. 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.

From: [Jason Sanchez](#)
To: [Chris Heckler](#)
Subject: RE: 5B1301122940 2024 Property Assessment Appeal
Date: Wednesday, May 15, 2024 8:28:00 AM

Chris ,

Thank you for your reply. I have repeatedly tried to contact you to work through this process. We currently have photos of the exterior. Would you be willing to send interior photos of the home so that I can get a better idea of the condition. If we do not have the correct data, you as the property owner share some responsibility to ensure that our records are accurate. Complete and accurate data is the basis of this process. I am still willing to review your file if you have any information to show why your property is overvalued. This includes photos. Please send me any information you would like me to consider by end of today. If you still choose not to cooperate then I will move forward with your rejection to my previous proposal and your case will be scheduled with the Board of Equalization.

Regards,

Jason Sanchez
Appraiser
City & Borough of Juneau
(907) 586-5215 ext. 4020

-----Original Message-----

From: Chris Heckler <chrs@ptialaska.net>
Sent: Tuesday, May 14, 2024 5:05 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 5B1301122940 2024 Property Assessment Appeal

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

I am rejecting this assessment. Anyone can drive by the property, which is vacant, and see that it is not worth anywhere near that amount. This process is just designed to wear people down into not complaining. Your assessment is a guesstimate "An estimate that is hardly any better than a guess, often because it is based on insufficient or unreliable data." at best.

From: Jason Sanchez
Sent: Tuesday, May 14, 2024 11:49 AM
To: chrs@ptialaska.net
Subject: RE: 5B1301122940 2024 Property Assessment Appeal

Hello Chris,

I have tried to contact you several times concerning the appeal you submitted for your mobile home at 6590 Glacier Hwy Sp 294. As of this date I have yet to receive any information that would prove the assessed value for your property is incorrect.

Upon review of your appeal, I find our assessment of your property to be fair and equitable, and I propose no change to your 2024 Assessment.

2024 Value:

Site: \$

Improvements: \$ 62,500

Total: \$62,500

Please respond by email stating your acceptance or rejection of no change to the 2024 assessed value. Upon receipt of your acceptance, I will withdraw the appeal. If you reject these proposed changes, I will have the Clerk's Office schedule the case for the next available Board of Equalization, and you will be notified of the date.

If I do not receive a response to this email by Friday May 17, 2024, I will consider this case closed and withdraw your appeal.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez
Sent: Wednesday, May 8, 2024 2:30 PM
To: chrs@ptialaska.net
Subject: RE: 5B1301122940 2024 Property Assessment Appeal

Good afternoon Chris,

I have tried to contact you via email and phone concerning the appeal you submitted for your property at 6590 Glacier Hwy, Space 294 Switzer Village.

As of this date I have received no response from you. Here is the information we have in our system regarding your property:

Fair Quality 1975 24x64 Mobile Home

Aluminum sheet siding

Metal Roof

Forced air furnace

8 plumbing fixtures

Please confirm if this information is accurate by Friday May 10, 2024. If I do not hear back, I will send out a no change proposal reflecting the original 2024 Assessed value.

Best Regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez
Sent: Friday, May 3, 2024 10:43 AM
To: chrs@ptialaska.net
Subject: RE: 5B1301122940 2024 Property Assessment Appeal

Hi Chris,

I'm writing to follow up on my previous correspondence, which unfortunately remains unanswered. I understand you might be busy, but I need to keep this process moving forward.

To facilitate progress, I kindly request that you reply to my previous email and provide any additional information by Tuesday, May 7, 2024.

Thank you for your attention to this matter, and I look forward to hearing from you soon.

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez
Sent: Friday, April 5, 2024 11:52 AM
To: chrs@ptialaska.net
Subject: 5B1301122940 2024 Property Assessment Appeal

My name is Jason, and I am an Appraiser with the CBJ Assessor's Office. I am reaching out to let you know that I have started reviewing your appeal for your property at 6590 Glacier Hwy Sp 294. Once I have analyzed your supporting documents, I will follow up with an additional email asking you to confirm what we have on file. If I find that an adjustment is warranted, I'll send a proposal with an updated valuation.

If you are not familiar with our valuation process, I have attached some information regarding how we formulate our assessments. Should you have any questions about the appeal process or would like to discuss this further, please call me at 586-5215 ext. 4020.

Alaska State Statute requires boroughs throughout the State to assess at an estimate of "full market value" as of January 1st of the assessment year. To do this, the Assessor is tasked with gleaning market information for individual neighborhoods throughout the borough and looking at what the median difference between our replacement cost new and actual sale prices for those homes sold in a specific neighborhood is, this is called a neighborhood adjustment. Neighborhood adjustments are applied to every parcel within the given neighborhood for

which the adjustment has been calculated. This is why you see an increase in value each year. As the market continues to trend upwards, your value increases.

To appraise all homes in the Borough, we use what is called replacement cost new less depreciation, where we take the structural elements of your building and look at what it would cost to build that same structure in today’s market and then apply depreciation to account for the age and condition of the structure. The data for our calculation of replacement cost new less depreciation is provided by a firm called Marshall & Swift which provides Assessor’s Offices nationwide with regional and local information regarding building supply costs and factors of inflation. We then add the site value and apply our neighborhood adjustment to get within 5% of market value.

We use the assessed value and divide it by the time-adjusted sales price to determine the neighborhood adjustment for your neighborhood or the “A/S” ratio.

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics in the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and others and are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all the land in the neighborhood to establish assessed site values.

Below are more links to helpful articles:

[CBJ Assessor FAQ](#)

[Property Tax 101 – The Mechanics](#)

Best Regards,

Jason Sanchez

Appraiser

Assessor’s Office

City and Borough of Juneau, AK

PHONE (907) 586-5215 ext 4020

jason.sanchez@juneau.gov



ASSESSOR OFFICE

APPEAL #2024-0208

2024 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION, July 18, 2024

Section E, Item 2.

Appellant: Chris Heckler

Location: 6590 Glacier Hwy SP 294

Parcel No.: 5B1301122940

Property Type: Mobile Home in Park

Appellant's basis for appeal: Trailer is 47 years old, hasn't had ANY work done to it, has not been lived in in years, been trying to sell giveaway for years.

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$0.00	Site:	\$0.00	Site:	\$0.00
Buildings:	<u>\$0.00</u>	Buildings:	<u>\$62,500</u>	Buildings:	<u>\$62,500</u>
Total:	\$0.00	Total:	\$62,500	Total:	\$62,500

Subject Photo



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The subject is a 1,536 square foot fair quality doublewide mobile home residence. The residence is located at 6590 Glacier Hwy SP 294 within the Switzer Village MH Park. The original structure was manufactured in 1975 and appears to have had adequate maintenance and updates. Other improvements include a 112 SF enclosed porch. The subject resides on a typical mobile home lot with no location or view adjustments.

Subject Characteristics:

- Land
 - Leased Mobile Home Lot
 - No Land Value
- Building
 - Fair Quality
 - Average Condition
 - 1,536 SF GLA total
 - 112 SF Enclosed Porch

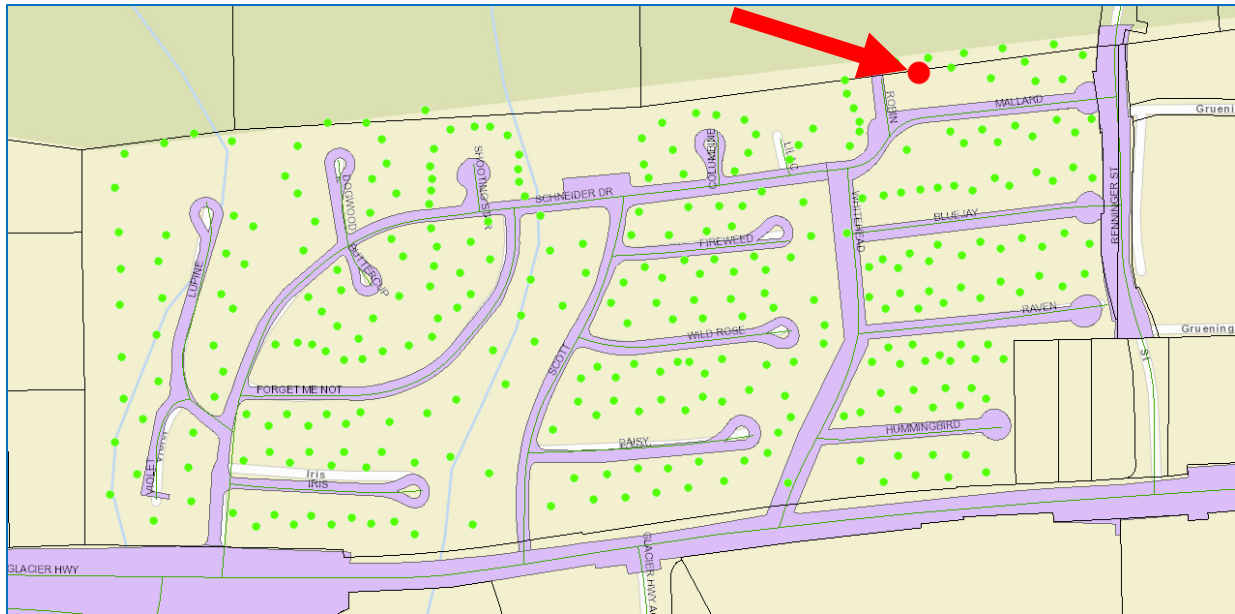
Photos

Section E, Item 2.



Area Map and Aerial

Section E, Item 2.



Land Valuation

- The land is leased from Switzer mobile home park, value for the land is assigned and assessed to the mobile home park owner
- No land value is applied to the subject

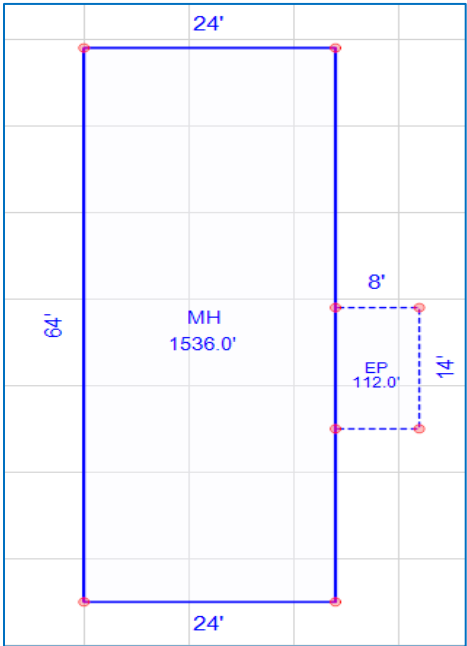
Building Valuation

Buildings are valued using the cost approach to value by: (1) calculating the current cost to reproduce or replace improvements such as buildings and (2) subtracting out physical, functional, or economic depreciation evident in the structures. This provides a uniform basis for the valuation of all buildings within the Borough.

For any given parcel, the buildings are valued by the cost approach and the land value is determined by the neighborhood model. These two values are combined to produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

- Building Characteristics:**
 - Fair Quality
 - Average Condition
 - 1,536 SF GLA total
 - 112 SF Enclosed Porch

Sketch of Improvements:



Cost Report

Section E, Item 2.

6/14/2024 9:19:45AM

Page 1

Cost Report - Residential

7686			Record	1		
Parcel Code Number	5B1301122940		Building Type	R- Manufactured Housing		
Owner Name	HECKLER CHRIS A		Quality	2		
Parcel Address	6590 GLACIER HWY SP 294		Construction	Stud Frame		
Effective Year Built	2005		Total Livable	1536		
Year Built	1975		Style	Doublewide		
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Aluminum Sheet		46.00	100%		
Roof	Metal, Corrugated or Ribbed		2.76	100%		
Heating	Forced Air Furnace		0.00	100%		
Adjusted Base Cost		1,536	48.76			74,895
Exterior Improvement(s)						
Porch	Enclosed Porch (SF), Solid Walls	112	32.00			3,584
Total						3,584
Additional Feature(s)						
Feature	Fixture	8				6,000
Total						6,000
Sub Total						84,479
Condition	Average					
Local Multiplier				1.22	[X]	103,065
Current Multiplier				1.27	[X]	130,893
Quality Adjustment					[X]	130,893
Neighborhood Multiplier					[X]	130,893
Depreciation - Physical			1.00 [X]	63.00	[-]	82,463
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	48,430
Cost to Cure						
Neighborhood Adjustment				129	[X]	14,045
Replacement Cost less Depreciation						62,475

Total Improvement Value	[Rounded]	\$62,500
-------------------------	-----------	----------

City and Borough of Juneau
Assessment History Report

5B1301122940
CHRIS A HECKLER
6590 GLACIER HWY SP 294
SWITZER VILLAGE MH PARK SP 294

<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2024	\$0.00	\$0.00	\$62,500.00	\$62,500.00
2023	\$0.00	\$0.00	\$49,000.00	\$49,000.00
2022			\$41,400.00	\$41,400.00
2021			\$39,500.00	\$39,500.00
2020			\$40,500.00	\$40,500.00
2019			\$44,000.00	\$44,000.00
2018			\$45,800.00	\$45,800.00
2017			\$45,400.00	\$45,400.00
2016			\$45,000.00	\$45,000.00
2015			\$41,100.00	\$41,100.00
2014			\$41,100.00	\$41,100.00
2013			\$41,100.00	\$41,100.00
2012	\$0.00	\$0.00	\$41,100.00	\$41,100.00
2011	\$0.00	\$0.00	\$33,300.00	\$33,300.00
2010	\$0.00	\$0.00	\$33,300.00	\$33,300.00
2009	\$0.00	\$0.00	\$33,300.00	\$33,300.00
2008	\$0.00	\$0.00	\$33,300.00	\$33,300.00
2007	\$0.00	\$0.00	\$37,000.00	\$37,000.00
2006	\$0.00	\$0.00	\$49,300.00	\$49,300.00
2005	\$0.00	\$0.00	\$49,300.00	\$49,300.00
2004	\$0.00	\$0.00	\$49,300.00	\$49,300.00
2003	\$0.00	\$0.00	\$49,300.00	\$49,300.00
2002	\$0.00	\$0.00	\$41,800.00	\$41,800.00
2001	\$0.00	\$0.00	\$49,200.00	\$49,200.00

Summary

As a result of this petition for review **no changes were made**; the buildings are valued using the same methods and standards as all other properties across the borough. Appellant did not respond to any correspondence other than to reject my proposal. Requests for evidence, such as interior photos, was not provided by the appellant.

The appellant states that “value is excessive”. State statute requires the Assessor to value property at “full and true value”. According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market value increase or decrease as determined by analysis of sales. Values have risen in Juneau; the current valuation of the subject reflects this increase.

The Assessor Office proposes **no change** to the appellant’s 2024 Assessment.



Office of the Assessor
155 Heritage Way
Juneau, Alaska 99801

Section E, Item 3.

Petition for Review / Correction of Assessed Value
Real Property

Assessment Year	
Parcel ID Number	8B3701050084
Name of Applicant	Graham Smith
Email Address	[REDACTED]@gmail.com

2024 Filing Deadline: Monday April 1st, 2024

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION - DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	8B3701050084		
Owner Name	Graham Smith		
Primary Phone #	[REDACTED]	Email Address	[REDACTED]@gmail.com
Physical Address	19450 Beardsley Way Juneau, AK 99801	Mailing Address	PO Box [REDACTED] [REDACTED] AK 99821

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- ☒ My property value is excessive/overvalued
☒ My property value is unequal to similar properties
☒ My property was valued improperly/incorrectly
☐ My property has been undervalued
☐ My exemption(s) was not applied

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

Provide specific reasons and provide evidence supporting the item(s) checked above:

Older, self-built house is incomplete - approx 80%. And in all likelihood, if the house were sold as is, the buyer(s) would likely tear down the house and build a traditional design house. House is insured at \$200,000 value.

Have you attached additional information or documentation?

☐ Yes ☐ No

Values on Assessment Notice:

Site	\$ 247,700	Building	\$ 421,300	Total	\$ 669,000
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Owner's Estimate of Value:

Site	\$300,000	Building	\$200,000	Total	\$500,000
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Purchase Price of Property:

Price	\$ NA	Purchase Date	NA
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Has the property been listed for sale? ☐ Yes ☒ No (if yes complete next line)

Listing Price	\$ NA	Days on Market	NA
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Was the property appraised by a licensed appraiser within the last year? ☐ Yes ☐ No (if yes provide copy of appraisal)

Certification:

I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.

Signature

Date

3/30/24

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Address
Phone # (907) 586-5215 ext 4906 Fax # (907) 586-4520	assessor.office@juneau.gov	http://www.juneau.org/finance	155 Heritage Way Rm. 114 Juneau AK 99801



OFFICE OF THE ASSESSOR

155 Heritage Way

Juneau, AK 99801

Room 114

Phone: (907) 586-5215

Email: Assessor.Office@juneau.gov

Appellant: GRAHAM SMITH
PO BOX 210805
AUKE BAY AK 99821

Board of Equalization (BOE) Meeting and Presentation of Real Property Appeal	
Date of BOE:	July 18, 2024
Location:	Via ZOOM Webinar
Meeting Time:	5:30 PM
Mailing Date of BOE Notice:	July 8, 2024
Parcel Identification:	8B3701050084
Property Location:	19450 BEARDSLEY WAY
Appeal Number:	APL20240245
Sent to Email Address on File:	[REDACTED]@gmail.com

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 Attn: Assessment Appeal by 4:00 PM **April 15, 2024**. Material submitted after **April 15, 2024** will only be accepted per 15.05.190(c)(8)(ii).

Your Board of Equalization packet will be emailed to you by 4pm on 7/11/24 from city.clerk@juneau.gov to the email listed on this notice. For a paper copy of your Board of Equalization packet or other questions, please contact the City Clerk's Office at (907) 586-5278 or city.clerk@juneau.gov.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. 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.

PARCEL #: 8B3701050084 APPEAL #: APL20240245 DATE FILED: 3/30/2024

Section E, Item 3.

Appraiser to fill out

Appraiser	Jason Sanchez		Date of Review	5/2/2024	
Comments: Upon review of your appeal, I find our assessment of your property to be fair and equitable, and I propose no change to your 2024 Assessment.					
2024 Value:		Site: \$247,700	Improvements: \$ 421,300		Total: \$669,000
Post Review Assessment					
Site	\$247,700	Building	\$421,300	Total	\$669,000
Exemptions	\$				
Total Taxable Value	\$				
APPELLANT RESPONSE TO ACTION BY ASSESSOR					
I hereby <input type="checkbox"/> Accept <input checked="" type="checkbox"/> Reject the following assessment valuation in the amount of \$				669,000	
If rejected, appellant will be scheduled before the Board of Equalization and will be advised of the date & time to appear.					
Appellant's Signature _____				Date: 6/2/2024	

Appellant Accept Value	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (if no skip to Board of Equalization)
Govern Updated	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Spreadsheet Updated	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Corrected Notice of Assessed Value Sent	<input type="checkbox"/> Yes	<input type="checkbox"/> No

BOARD OF EQUALIZATION

Scheduled BOE Date	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10-Day Letter Sent	<input type="checkbox"/> Yes	<input type="checkbox"/> No
The Board of Equalization certifies its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and record on appeal, and concludes that the appellant <input type="checkbox"/> Met <input type="checkbox"/> Did not meet the burden of proof that the assessment was unequal, excessive, improper or under/overvalued.		
Notes:		
Site	\$	Building \$
Exemptions	\$	
Total Taxable Value	\$	

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Address
Phone # (907) 586-5215 ext 4906 Fax # (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance	155 South Seward St. Rm. 114 Juneau AK 99801

From: GrayCoLLC
To: Jason Sanchez
Subject: Re: 8B3701050084 2024 Property Assessment Appeal
Date: Sunday, June 2, 2024 11:09:49 PM
Attachments: image001.png
 image002.png
 image003.png
 image004.png

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

Jason,

I must respectfully decline your determination of percentage of completion. Please schedule a meeting with the Board of Equalization.

Regards

Graham Smith

On Thu, May 30, 2024 at 9:43 AM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Good morning Graham,

We are responsible for reviewing and working over 13,000 properties Borough wide and the State of Alaska mandates our office to assess these properties using standardized mass appraisal methods to make an estimate of full market value. During appeal it is possible for us to rectify small mistakes made in the greater review process, but all around our assessments must follow the same method property to property and have little room for adjustment outside the confinement of our mass appraisal model including changing that model entirely to something you will agree to. I have shared with you our valuation method. I understand it is something you do not agree with, unfortunately, this is not something I can negotiate with you.

My questions have been straightforward and contain no ambiguity.

Is the information on the cost report accurate regarding the structural components of your home?

Is the fixture count accurate?

Is the square footage accurate?

What is the estimated completion % with photos to support?

Upon review of your appeal, I find our assessment of your property to be fair and equitable, and I propose no change to your 2024 Assessment.

2024 Value:

Site: \$247,700

Improvements: \$ 421,300

Total: \$669,000

Please respond by email stating your acceptance or rejection of no change to the 2024 assessed value. Upon receipt of your acceptance, I will withdraw the appeal. If you reject these proposed changes, I will have the Clerk's Office schedule the case for the next available Board of Equalization, and you will be notified of the date.

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: GrayCoLLC <graham.smith2011@gmail.com>
Sent: Wednesday, May 29, 2024 7:03 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 8B3701050084 2024 Property Assessment Appeal

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

Jason,

I respectfully disagree with your assertion that I have "chosen to ignore" any of your questions. You are asking that I provide answers to questions about apples while I can only respond with answers about oranges.

I can reasonably estimate the time that is necessary for me to complete the remaining work on this house. But there is no provision in your model for this parameter and there is no relationship to your model's percentage of completion.

For your information, I estimate it will require between 12 - 14 months of my full-time efforts in order to complete the remaining work on this house. But my time and my efforts have no reference and have no valuation in your model. That means we must look for some other mutually agreeable solution to resolve this disagreement. I believe there are two possible solutions.

One potential solution involves me getting quotes from general contractors to perform the remaining work on this house. I've already made a number of calls to local contractors. I suggest that an average price is determined from two or three quotes from the contractors. Then you use your model and determine the cost value that is based on 100 percent completion of this house. This will basically establish a baseline valuation for the house. From the baseline valuation, the average cost derived from the contractor's quotes is then deducted from the baseline valuation. This creates an unfinished work ratio which can be used in the model. This unfinished work ratio becomes the percentage of completion in your model. This seems a reasonable method for determining a realistic number used to represent the percentage of completion for the house as it exists today. Some other parameters of the model would need to be adjusted for this potential solution to be refined.

The other potential solution would involve your performing a walk-through of the house. At that time I can clearly demonstrate the work that remains unfinished in the house. Without doubt, once you see the unfinished work remaining to be done to the house you will reduce your model down from its current rate of 97.7% completion. A dynamic work in progress model - or something as simple as a chart can easily capture the various elements of the remaining unfinished work. Once established, the percentage of completion can be updated and increased as the elements of the remaining unfinished work are completed.

Regards,

Graham Smith

On Wed, May 29, 2024 at 3:45 PM Jason Sanchez <Jason.Sanchez@iuneau.gov> wrote:

Graham,

I only need to know what the completion percentage. I get the impression you have no intention of making a good faith effort to resolve this appeal which you initiated. I have done my best to address every point you have made in your emails, and you have chosen to ignore every question of mine requesting information about the structure on your property. I requested photos to show what stage of construction you are in. I understand that you disagree with our valuation methods and that is ok, you can make your case before the Board of Equalization. However, I do have to work through this process with you. Please

accept or reject my proposal.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: GrayCoLLC <graham.smith2011@gmail.com>
Sent: Wednesday, May 29, 2024 3:05 PM
To: Jason Sanchez <jason.sanchez@juneau.gov>
Subject: Re: 8B3701050084 2024 Property Assessment Appeal

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

Jason,

I am waiting for return calls from several general contractors. I am requesting quotes from contractors for the cost to complete the house to normal standards.

Regards,

Graham Smith

On Tue, May 28, 2024 at 9:08 AM Jason Sanchez <jason.sanchez@juneau.gov> wrote:

Good morning Graham,

You have not supplied any information or evidence to show how we have over valued your property. The replacement costs are built into our mass appraisal software and are standard in our valuation method. See below. If are you willing to share with me photos to show we have incorrectly estimated the completion percentage, I will gladly reconsider.

Upon review of your appeal, I find our assessment of your property to be fair and equitable, and I propose no change to your 2024 Assessment.

2024 Value:

Site: \$247,700

Improvements: \$ 421,300

Total: \$669,000

Please respond by email stating your acceptance or rejection of no change to the 2024 assessed value. Upon receipt of your acceptance, I will withdraw the appeal. If you reject these proposed changes, I will have the Clerk's Office schedule the case for the next available Board of Equalization, and you will be notified of the date.

If I do not receive a response to this email by Thursday May 30, 2024, I will consider this case closed and withdraw your appeal.

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: GrayCoLLC <graham.smith2011@gmail.com>
Sent: Monday, May 27, 2024 11:12 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 8B3701050084 2024 Property Assessment Appeal

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

Jason,

I do not concur with your estimated percentage of completion, nor do I agree with the replacement costs.

I built this house out of pocket and the house was built as economical as possible. All conventional features found in a spec-built house are absent in this structure. And as this structure exists, it is not a house by ANY comparison or convention.

Regards,

Graham Smith

On Thu, May 23, 2024 at 3:52 PM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Hello Graham,

I am following up regarding my previous email. Have you had the opportunity to go over it? Because I do need to keep the process moving forward, I am requesting a response by Tuesday May 28, 2024. You mentioned in a previous email that you had some corrected information that needs adjustment. Please share your information and any supporting evidence and I will make the necessary corrections. If I do not receive a response I will move forward with the information as it currently stands.

Regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez
Sent: Thursday, May 16, 2024 1:38 PM
To: GrayCoLLC <graham.smith2011@gmail.com>
Subject: RE: 8B3701050084 2024 Property Assessment Appeal

Good afternoon Graham,

I will attempt to explain things and address each point as simply as possible.

First I want to explain again how we come to our assessments. 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. Let me break down how this works:

1. Cost Approach:

1. We begin by estimating the replacement cost new of a property. This involves determining what it would cost to construct an identical structure in today's market.
2. Next, we account for depreciation based on the age and condition of the property. Structural elements are carefully evaluated to arrive at an adjusted replacement cost.
3. The data for our replacement cost calculations comes from Marshall & Swift, a reputable firm that provides building supply cost information and inflation factors to Assessor's Offices Nationwide. This includes the Local and Current multipliers you see in our Cost Report.

2. Sales Comparison approach:

1. We analyze recent sale prices of similar properties within your neighborhood. These sales serve as benchmarks for assessing market value.
2. The neighborhood adjustment plays a crucial role. By examining the median difference between replacement cost new and actual sale prices in specific neighborhoods, we fine-tune our valuation.
3. Neighboring adjustments are applied consistently to all parcels within a given neighborhood, ensuring fairness and accuracy. These are the neighborhood factors in our Cost Report.

As the market evolves, so does the property value. Our approach accounts for upward trends, reflecting the dynamic real estate landscape. You may notice an annual increase in your property's assessed value due to these adjustments. Even if you choose not to make any improvements to your buildings, there's still a possibility that your property value could increase.

Exterior Improvements section:

I'd like to explain how we use the Marshall & Swift Valuation Service in our property valuation process. Marshall & Swift is a trusted provider of real estate data, offering comprehensive and reliable cost values for a wide range of properties. Their data is based on extensive databases of construction and replacement costs, which are regularly updated to reflect current market trends. One of the key components of the Marshall & Swift cost approach is the use of multipliers, specifically the "Local Multiplier" and the "Current Multiplier". These multipliers adjust the base costs, which are national averages, to reflect specific local conditions and market trends. The **Local Multiplier** adjusts the base costs to the local level. It is determined based on the ZIP or Postal Code of the property and reflects the local market conditions, such as the costs of labor and materials. The **Current Multiplier** is an additional adjustment factor that can be used to account for current market conditions. While these multipliers can account for inflation to some extent, they are also used to adjust for a variety of other factors that can affect costs. This ensures that the property valuation reflects the specific local conditions and current market trends, providing a more accurate and reliable property valuation. The "Quality Adjustment" in the Marshall & Swift Valuation Service is a factor used to adjust the base costs for differences in the quality of construction. Marshall & Swift provides six classifications for building quality in their residential valuations. These classifications reflect a wide variety of construction styles and quality levels. The quality adjustment allows for differences in the costs associated with different levels of quality. For example, a high-quality building with premium materials and finishes would have a higher cost than a similar building of average quality.

The Garage Finish is a question of does it have drywall or is it bare studs. You mention it is missing 30% of the drywall and insulation. This would indicate a garage finish adjustment is necessary. We can account for it being unfinished. Could you please provide photos showing this?

The wood deck does not specify the type of wood used only that it is a wood deck. If it is incomplete, please share photos so that I can adjust accordingly.

Within the Additional Features section:

The "Fixture" count refers to the number of plumbing fixtures in your home and includes bath/shower, toilets, basin sink, kitchen sink and water heaters. Is our count accurate?

Within the Miscellaneous Improvements section:

The HDV is a heat source. Do you have a heat pump or Toyo Stove? It is not indicated which specifically, but this is usually what the HDV represents.

A solid fuel heater is referring to a heater that burns solid fuel such as wood for heat generation.

Depreciation, as defined by Marshall & Swift, is the loss in value of a property from its original cost. This loss can be due to various reasons like age, wear and tear, or market conditions. It's used in property valuation to estimate the current worth by considering the original cost and subtracting the depreciated value.

We follow a schedule that shows depreciation based on year built. A home built in 2005 should have 12% depreciation according to this schedule. We have you at 15% based on previous adjustments.

After a site visit in 2023 the completion percentage was adjusted based on our percent complete calculator. See below. If this does not accurately reflect the stage of construction you are currently at, please provide photos to show the current state. You mentioned specifically that there were no gutters installed. Line 35 shows that this has been considered and no value has been added for gutters or exterior trim.

Appraiser	Completion		Cumulative
	Item %	(Y for 100%)	%
1. Excavation	1.000%	y	1.000%
2. Footings	2.910%	y	3.910%
3. Foundation Wall	5.540%	y	9.450%
4. Backfill	0.140%	y	9.590%
5. Vapor Barrier	1.330%	y	10.920%
6. Floor Framing	2.850%	y	13.770%
7. Subfloor	1.520%	y	15.290%
8. Exterior Wall Framing	2.410%	y	17.700%
9. Interior Partition Framing	1.400%	y	19.100%
10. Ceiling Framing	1.580%	y	20.680%
11. Roof Framing	2.020%	y	22.700%
12. Roof Sheathing	2.080%	y	24.780%
13. Wall Sheathing	2.020%	y	26.800%
14. Windows	5.990%	y	32.790%
15. Exterior Doors	2.300%	y	35.090%
16. Roof Cover	3.110%	y	38.200%
17. Electrical Entrance Switch	0.960%	y	39.160%
18. Electrical Rough In	1.360%	y	40.520%
19. Plumbing Rough In	3.510%	y	44.030%
20. Heating Plant & System, 50%-50%	10.000%	y	54.030%
21. Insulation	2.840%	y	56.870%
22. Exterior Siding	5.450%	y	62.320%
23. Wall & Ceiling Cover	6.250%	y	68.570%
24. Cupboards & Cabinets	4.350%	y	72.920%
25. Interior Painting	4.700%	y	77.620%
26. Vanities, Shelving, Hardware	2.900%	y	80.520%
27. Floor Underlayment	1.420%	y	81.940%
28. Finish Floor	3.380%	y	85.320%
29. Interior Doors	5.000%	y	90.320%
30. Plumbing Fixtures	3.510%	y	93.830%
31. Heating Fixtures	1.210%	y	95.040%
32. Electrical Fixtures	1.200%	y	96.240%
33. Interior Trim	1.880%	y	98.120%
34. Exterior Paint	1.460%	y	99.580%
35. Gutters & Downspouts, Exterior Trim	0.420%		100.000%
Effective Completion %			97.70%

Additionally, in the past, your home did not receive the same market adjustments as other single-family residences in the Tee Harbor neighborhood due to how we were valuing your deferred maintenance. However, we have now adopted a more comprehensive approach that we feel will be more equitable. Instead of excluding market adjustments, we will strictly account for your building's issues through depreciation.

That being said, we have now applied our neighborhood adjustment to your property. This means that your property's value will now move in sync with Tee Harbor's market trends. This is the final line item on the cost report labeled "Neighborhood Adjustment". It has a 1.32 multiplier.

I hope you find this information helpful. If there are any discrepancies in our records please provide evidence that shows where we are in error.

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: GrayCoLLC <graham.smith2011@gmail.com>
Sent: Tuesday, May 14, 2024 1:57 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 8B3701050084 2024 Property Assessment Appeal

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

Jason,

I have some corrected information which needs adjustment(s) in the Cost Report. I also have questions about undefined or ambiguous elements within the Cost Report that influence the calculations.

Within the Exterior Improvements section:

The multipliers: local multiplier, current multiplier, and quality adjustments are ambiguous and undefined.

It appears the Garage Finish, Built-in (SF), would indicate the garage being finished. The garage is not finished and is missing 30% sheetrock and insulation.

The Wood Deck is not a conventional wood deck design. This deck has no wood plank decking and instead has plywood decking - a significantly cheaper method of deck construction. In addition, the deck is not complete and is missing posts and railing.

Within the Additional Features section:

There are 6 fixtures listed which are undefined.

Within the Condition section:

All the multipliers are ambiguous and undefined.

The rate of depreciation is undefined and indeterminant.

The neighborhood adjustment rate is ambiguous and undefined.

The percentage of completion is not anywhere near 96% complete. There is a missing section of roofing that is covered with rubber and there are missing sections of siding and soffits.

There are no gutters yet installed on the roof. The exterior / roof is 85 - 90 % complete. The interior, at best, is 80% complete.

Within the Miscellaneous Improvements section:

The HDV is undefined.

The Solid Fuel Heater is undefined.

If you can get back with those definitions and determinations used for the rate multipliers, information regarding the undefined fixtures. In addition, I need some clarification about some undefined Miscellaneous Improvements.

Once I have this missing information, then I will be able to assess the reasonableness and accuracy of the values associated with your Cost Report.

Regards,

Graham Smith

On Fri, May 10, 2024 at 10:00 AM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

| Good morning Graham,

I am following up on my previous email I sent you. Have you had the chance to review the cost report? Once you have reviewed and verified the details I have highlighted are accurate, I can proceed. Again, if you have an appraisal I can use that to quickly verify those details along with the square footage. Additionally, a site visit is also an option. If I do not hear back from you, I will move forward assuming our information is correct.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez
Sent: Thursday, May 2, 2024 10:17 AM
To: 'graham.smith2011@gmail.com' <graham.smith2011@gmail.com>
Subject: RE: 8B3701050084 2024 Property Assessment Appeal

See Cost Report below. Would you confirm the fixture count and areas I have highlighted are correct regarding the structural components of your home. The "Fixture" count refers to the number of plumbing fixtures in your home and includes bath/shower, toilets, basin sink, kitchen sink and water heaters. Additionally, the report includes a sketch of your home. Can you verify if this sketch accurately represents your home and if the square footage listed is correct. If you identify any discrepancies or errors in our information, please inform me and I will make the necessary corrections before proceeding further. If you have a recent appraisal this will allow me to quickly verify the components and area measurements. I can also schedule a site visit at your convenience. Let me know what works best for you. I appreciate your patience and cooperation as we work through this process.

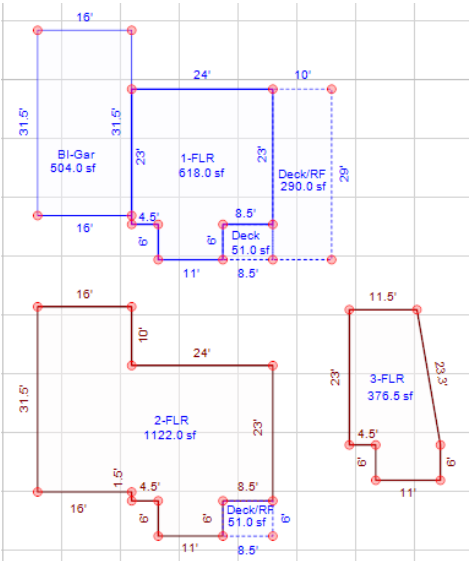
5/2/2024 10:09:03AM

Page 1

Cost Report - Residential

14193			Record	1		
Parcel Code Number	8B3701050084		Building Type	R- Single-family Residence		
Owner Name	SMITH GRAHAM J		Quality	3		
Parcel Address	19450 BEARDSLEY WAY		Construction	Stud Frame		
Effective Year Built	2008		Total Livable	2116		
Year Built	2005		Style	Three Story		
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Vinyl		93.50	100%		
Roof	Metal, Formed Seams		3.21	100%		
Heating	Electric Baseboard		-0.53	100%		
Adjusted Base Cost		2,116	96.18			203,517
Exterior Improvement(s)						
Other Garage	Built-in Garage (SF)	504	29.50			14,868
Other Garage	Garage Finish, Built-in (SF)	504	2.52			1,270
Porch	Wood Deck (SF)	51	33.75			1,721
Porch	Wood Deck (SF) with Roof	341	29.50			10,060
Total						27,919
Additional Feature(s)						
Feature	Fixture	6				10,800
Total						10,800
Sub Total						242,236
Condition	Average					
Local Multiplier				1.22	[X]	295,528
Current Multiplier				1.14	[X]	336,902
Quality Adjustment				1.15	[X]	387,437
Neighborhood Multiplier					[X]	387,437
Depreciation - Physical		1.00	[X]	15.00	[-]	58,116
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				96.00	[-]	316,148
Cost to Cure						
Neighborhood Adjustment				132	[X]	101,167
Replacement Cost less Depreciation						417,315

Miscellaneous Improvements		
HDV	[+]	2,000
Solid Fuel Heater	[+]	2,000
Total Miscellaneous Improvements		4,000
Total Improvement Value		[Rounded] \$421,300



Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez
Sent: Thursday, May 2, 2024 10:13 AM
To: 'graham.smith2011@gmail.com' <graham.smith2011@gmail.com>
Subject: 8B3701050084 2024 Property Assessment Appeal

Graham,

My name is Jason, and I am an Appraiser with the CBJ Assessor's Office. I am reaching out to let you know that I have started reviewing your appeal for your property at 19450 Beardsley Way. Once I have analyzed your supporting documents, I will follow up with an additional email asking you to confirm what we have on file. If I find that an adjustment is warranted, I'll send a proposal with an updated valuation.

If you are not familiar with our valuation process, I have attached some information regarding how we formulate our assessments. Should you have any questions about the appeal process or would like to discuss this further, please call me at 586-5215 ext. 4020.

Alaska State Statute requires boroughs throughout the State to assess at an estimate of "full market value" as of January 1st of the assessment year. To do this, the Assessor is tasked with gleaning market information for individual neighborhoods throughout the borough and looking at what the median difference between our replacement cost new and actual sale prices for those homes sold in a specific neighborhood is, this is called a neighborhood adjustment. Neighborhood adjustments are applied to every parcel within the given neighborhood for which the adjustment has been calculated. This is why you see an increase in value each year. As the market continues to trend upwards, your value increases.

To appraise all homes in the Borough, we use what is called replacement cost new less depreciation, where we take the structural elements of your building and look at what it would cost to build that same structure in today's market and then apply depreciation to account for the age and condition of the structure. The data for our calculation of replacement cost new less depreciation is provided by a firm called Marshall & Swift which provides Assessor's Offices nationwide with regional and local information regarding building

supply costs and factors of inflation. We then add the site value and apply our neighborhood adjustment to get within 5% of market value.

We use the assessed value and divide it by the time-adjusted sales price to determine the neighborhood adjustment for your neighborhood or the “A/S” ratio.

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics in the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and others and are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all the land in the neighborhood to establish assessed site values.

Best Regards,

Jason Sanchez

Appraiser

Assessor’s Office

City and Borough of Juneau, AK

PHONE (907) 586-5215 ext 4020

jason.sanchez@juneau.gov





ASSESSOR OFFICE

APPEAL #2024-0245

Section E, Item 3.

2024 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 18, 2024

Appellant: Graham Smith

Location: 19450 Beardsley Way

Parcel No.: 8B3701050084

Property Type: Single Family Residence

Appellant's basis for appeal: Older, self-built house is incomplete – approx. 80%. And in all likelihood, if the house were sold as is, the buyer(s) would likely tear down the house and build a traditional design house. House is insured at \$200,000 value.

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$300,000	Site:	\$247,700	Site:	\$247,700
Buildings:	<u>\$200,000</u>	Buildings:	<u>\$421,300</u>	Buildings:	<u>\$421,300</u>
Total:	\$500,000	Total:	\$669,000	Total:	\$669,000

Subject Photo



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Overview 3

Photos 4

Area Map & Aerial..... 5

Land Valuation 6

Building Valuation 8

Cost Report 10

Assessment History..... 12

Summary 13

Overview

The subject is a 3-story, 2,116 square foot average+ quality single family residence with a 504 square foot built in garage. The residence is located on a 40,002-sf lot at 19450 Beardsley Way within the Tee Harbor neighborhood. Construction on the original structure began in 2005 according to CBJ records and, after site visit during 2023 canvass cycle, appears to be 96% complete based on our construction percent complete estimator. No evidence was provided to support any errors in valuation by the Assessor Office. The subject resides on a typical neighborhood lot with a Good view adjustment and an Above Average water front adjustment.

Subject Characteristics:

- Land
 - 40,002-sf lot
 - Above Average Waterfront Adjustment
 - Good View Adjustment
- Building
 - Above Average Quality
 - Average Condition
 - 2,116 SF GLA total
 - 96% Complete Construction
 - 504 SF Built-in Garage
 - 290 SF Deck w/ Roof
 - 51 SF Deck
 - 51 SF Deck w/ Roof





Land Valuation

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics within the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and other factors which are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all land in the neighborhood to establish assessed site values. The subject parcel’s base rate value of \$190,357 is in equity with Tee Harbor single family lots that are of similar square footage. The subject parcel is characteristically average for its neighborhood.

Land Characteristics:

- 40,002 sf lot
- Above average Waterfront Adjustment
- Good View Adjustment

Land base rate valuation –Tee Harbor– Lot size 40,000 – 50,000sf

AreaSF	AreaAC	Z	PCN	Base.Value	BaseRate/SF	BaseRate/AC
40,002	0.92	D1	8B3701050084	174,809	4.37	190,357
40,510	0.93	D1	8B3401010020	175,003	4.32	188,179
40,946	0.94	D1	8B3701020220	174,839	4.27	186,001
40,946	0.94	D1	8B3701040120	174,839	4.27	186,001
41,006	0.94	D1	8B3601030071	175,096	4.27	186,001
41,336	0.95	D1	8B3701040152	174,851	4.23	184,259
41,382	0.95	D1	8B3501020120	175,046	4.23	184,259
41,382	0.95	D1	8B3701020200	175,046	4.23	184,259
41,382	0.95	D1	8B3701050060	175,046	4.23	184,259
41,818	0.96	D1	8B3501020160	174,799	4.18	182,081
41,818	0.96	D1	8B3701020140	174,799	4.18	182,081
42,002	0.96	D1	8B3701050094	175,148	4.17	181,645
42,670	0.98	D1	8B3401060082	175,800	4.12	179,467
43,124	0.99	D1	8B3701030122	175,083	4.06	176,854
43,467	1.00	D1	8B3601030051	185,604	4.27	186,001
44,431	1.02	D1	8B3701030020	175,947	3.96	172,498
44,866	1.03	D1	8B3701030092	175,875	3.92	170,755
44,867	1.03	D1	8B3701020150	175,879	3.92	170,755
45,602	1.05	D1	8B3701050083	176,024	3.86	168,142
47,045	1.08	D1	8B3701020052	176,419	3.75	163,350
48,787	1.12	D1	8B3401070040	176,121	3.61	157,252
49,982	1.15	D1	8B3401060083	176,936	3.54	154,202

Land adjustments – Subject and Neighbors:

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PCN	Z	BaseRateAC	EffRateAC	AreaSF	TOPO	ACCESS	WET	VIEW	WTFT	Base.Value	SiteAdj.Fctr	Site.Value	EffRate.SF
8B3701050040	D1	113,256	102,750	69,696	100	90	90	100	100	181,210	0.81	164,400	2.36
8B3701050050	D1	122,404	134,354	64,033	100	90	90	110	110	179,933	0.98	197,500	3.08
8B3701050070	D1	220,414	241,922	33,977	100	90	90	110	110	171,924	0.98	188,700	5.55
8B3701050082	D1	139,392	188,921	56,006	100	100	100	110	110	179,219	1.21	242,900	4.34
8B3701050084	D1	190,357	269,732	40,002	100	100	100	115	110	174,809	1.27	247,700	6.19
8B3701050094	D1	181,645	231,583	42,002	90	100	100	115	110	175,148	1.14	223,300	5.32
8B3701050101	D1	101,930	116,981	77,713	100	90	100	115	110	181,848	1.02	208,700	2.69

Building Valuation

Buildings are valued using the cost approach to value by: (1) calculating the current cost to reproduce or replace improvements such as buildings and (2) subtracting out physical, functional, or economic depreciation evident in the structures. This provides a uniform basis for the valuation of all buildings within the Borough.

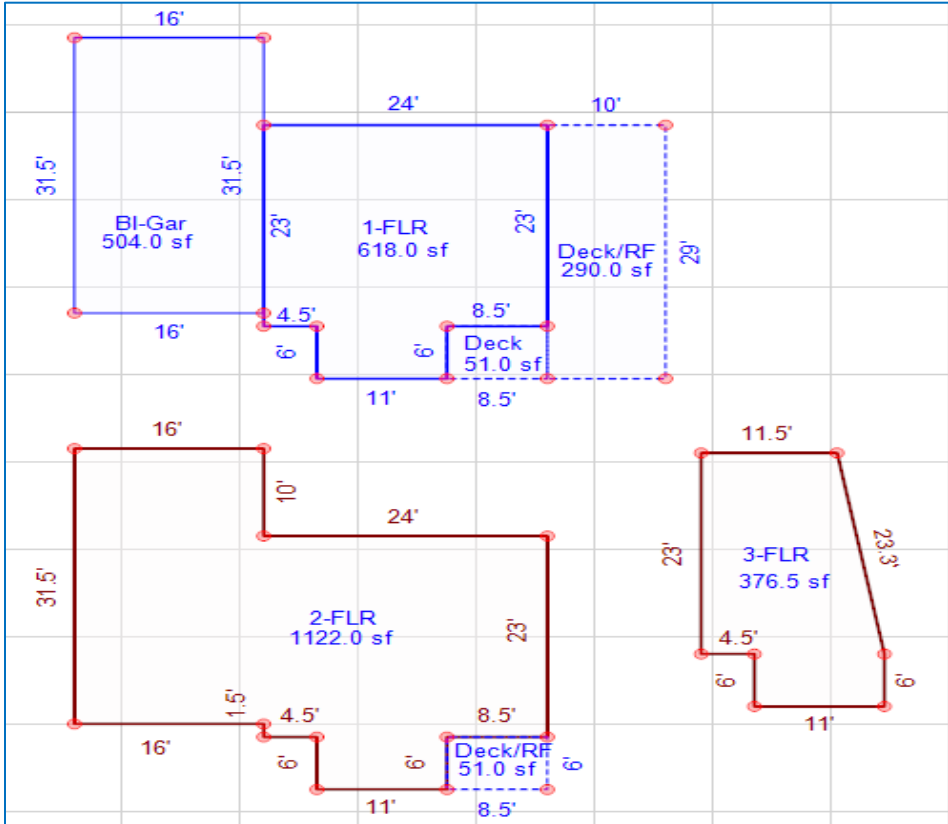
For any given parcel, the buildings are valued by the cost approach and the land value is determined by the neighborhood model. These two values are combined to produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

- Building
 - Above Average Quality
 - Average Condition
 - 2,116 SF GLA total
 - 96% Complete Construction per CBJ Percent Complete Estimator after site visit
 - 504 SF Built-in Garage
 - 290 SF Deck w/ Roof
 - 51 SF Deck
 - 51 SF Deck w/ Roof

An appraiser from the Assessor Office visited the property in 2023 and determined that the building was estimated to be 96% complete. As part of the review process, information about the building as well as interior photos or a site visit were requested to verify what stage of construction the subject was in currently. Request for information was denied.

In the past, the subject property had a non-conforming neighborhood designation and was not subject to market adjustments like all other single-family residences in the Tee Harbor neighborhood. In taking an equitable comprehensive approach, this was changed in 2023 and subject was moved into the Tee Harbor single family residence neighborhood. Instead of excluding market adjustments, the building’s issues would be accounted for through depreciation and the property’s value would now follow Tee Harbor market trends.

Sketch of Improvements:



Area Code	Base Area	Actual Area	Heated Area	Heated Percentage	Living Area	Effective Area
Built-In Garage	504	504	0	0%	0	504
Main Living Area	618	618	618	100%	618	618
2nd Level	1122	1122	1122	100%	1122	1122
3rd Level	376	376	376	100%	376	376
Wood Deck	51	51	0	0%	0	51
Wood Deck w/Roof	341	341	0	0%	0	341

Cost Report

7/8/2024 1:30:43PM

Page 1

Cost Report - Residential

14193		Record	1
Parcel Code Number	8B3701050084	Building Type	R- Single-family Residence
Owner Name	SMITH GRAHAM J	Quality	3
Parcel Address	19450 BEARDSLEY WAY	Construction	Stud Frame
Effective Year Built	2008	Total Livable	2116
Year Built	2005	Style	Three Story

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Vinyl		93.50	100%		
Roof	Metal, Formed Seams		3.21	100%		
Heating	Electric Baseboard		-0.53	100%		
Adjusted Base Cost		2,116	96.18			203,517
Exterior Improvement(s)						
Other Garage	Built-in Garage (SF)	504	29.50			14,868
Other Garage	Garage Finish, Built-in (SF)	504	2.52			1,270
Porch	Wood Deck (SF)	51	33.75			1,721
Porch	Wood Deck (SF) with Roof	341	29.50			10,060
Total						27,919
Additional Feature(s)						
Feature	Fixture	6				10,800
Total						10,800
Sub Total						242,236
Condition	Average					
Local Multiplier				1.22	[X]	295,528
Current Multiplier				1.14	[X]	336,902
Quality Adjustment				1.15	[X]	387,437
Neighborhood Multiplier					[X]	387,437
Depreciation - Physical			1.00 [X]	15.00	[-]	58,116
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				96.00	[-]	316,148
Cost to Cure						
Neighborhood Adjustment				132	[X]	101,167
Replacement Cost less Depreciation						417,315

Miscellaneous Improvements		
HDV	[+]	2,000
Solid Fuel Heater	[+]	2,000
Total Miscellaneous Improvements		4,000
Total Improvement Value	[Rounded]	\$421,300

Percent Complete Estimator

Section E, Item 3.

Appraiser			
	Item %	Completion (Y for 100%)	Cumulative %
1. Excavation	1.000%	y	1.000%
2. Footings	2.910%	y	3.910%
3. Foundation Wall	5.540%	y	9.450%
4. Backfill	0.140%	y	9.590%
5. Vapor Barrier	1.330%	y	10.920%
6. Floor Framing	2.850%	y	13.770%
7. Subfloor	1.520%	y	15.290%
8. Exterior Wall Framing	2.410%	y	17.700%
9. Interior Partition Framing	1.400%	y	19.100%
10. Ceiling Framing	1.580%	y	20.680%
11. Roof Framing	2.020%	y	22.700%
12. Roof Sheathing	2.080%	y	24.780%
13. Wall Sheathing	2.020%	y	26.800%
14. Windows	5.990%	y	32.790%
15. Exterior Doors	2.300%	y	35.090%
16. Roof Cover	3.110%	y	38.200%
17. Electrical Entrance Switch	0.960%	y	39.160%
18. Electrical Rough In	1.360%	y	40.520%
19. Plumbing Rough In	3.510%	y	44.030%
20. Heating Plant & System, 50%-50%	10.000%	y	54.030%
21. Insulation	2.840%	y	56.870%
22. Exterior Siding	5.450%	y	62.320%
23. Wall & Ceiling Cover	6.250%	y	68.570%
24. Cupboards & Cabinets	4.350%	y	72.920%
25. Interior Painting	4.700%	y	77.620%
26. Vanities, Shelving, Hardware	2.900%	y	80.520%
27. Floor Underlayment	1.420%	y	81.940%
28. Finish Floor	3.380%	y	85.320%
29. Interior Doors	5.000%	y	90.320%
30. Plumbing Fixtures	3.510%	y	93.830%
31. Heating Fixtures	1.210%	y	95.040%
32. Electrical Fixtures	1.200%	y	96.240%
33. Interior Trim	1.880%		96.240%
34. Exterior Paint	1.460%	y	97.700%
35. Gutters & Downspouts, Exterior Trim	0.420%		97.700%
Effective Completion %			97.70%

City and Borough of Juneau
Assessment History Report

8B3701050084
GRAHAM J SMITH
19450 BEARDSLEY WAY
BEARDSLEY BAY ADDITION LT 3A

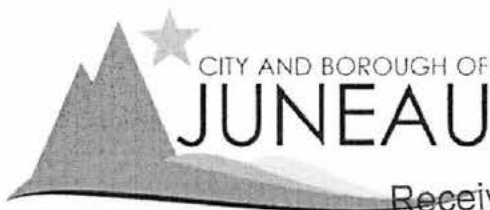
<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2024	\$247,700.00	\$4,000.00	\$417,300.00	\$669,000.00
2023	\$221,100.00	\$4,000.00	\$283,200.00	\$508,300.00
2022	\$221,100.00	\$4,000.00	\$261,300.00	\$486,400.00
2021	\$221,100.00	\$4,000.00	\$231,300.00	\$456,400.00
2020	\$221,100.00	\$4,000.00	\$225,200.00	\$450,300.00
2019	\$221,100.00	\$4,000.00	\$226,500.00	\$451,600.00
2018	\$221,100.00	\$4,000.00	\$178,700.00	\$403,800.00
2017	\$206,000.00	\$4,000.00	\$174,900.00	\$384,900.00
2016	\$203,600.00		\$178,000.00	\$381,600.00
2015	\$203,600.00		\$181,500.00	\$385,100.00
2014	\$203,900.00		\$140,500.00	\$344,400.00
2013	\$203,900.00		\$132,100.00	\$336,000.00
2012	\$209,500.00	\$0.00	\$126,600.00	\$336,100.00
2011	\$209,500.00	\$0.00	\$137,200.00	\$346,700.00
2010	\$209,500.00	\$0.00	\$137,200.00	\$346,700.00
2009	\$209,500.00	\$0.00	\$137,200.00	\$346,700.00
2008	\$217,500.00	\$0.00	\$99,700.00	\$317,200.00
2007	\$217,500.00	\$0.00	\$99,700.00	\$317,200.00
2006	\$205,000.00	\$0.00	\$48,300.00	\$253,300.00
2005	\$176,000.00	\$0.00	\$22,600.00	\$198,600.00
2004	\$160,000.00	\$0.00	\$0.00	\$160,000.00
2003	\$165,000.00	\$0.00	\$0.00	\$165,000.00
2002	\$140,000.00	\$0.00	\$0.00	\$140,000.00

Summary

As a result of this petition for review **no changes were made**. The land and buildings are valued using the same methods and standards as all other properties across the borough. As a result of 2023 canvass cycle, building was determined to be 96% complete. When valuing residential properties, percent complete estimator is used for all buildings within CBJ that are not 100%. Requests for information about the property and supporting evidence such as interior photos or recent appraisal were not provided by the appellant.

The appellant states that “value is excessive”. State statute requires the Assessor to value property at “full and true value”. According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market value increase or decrease as determined by analysis of sales. Values have risen in Juneau; the current valuation of the subject reflects this increase.

The Assessor Office proposes **no change** to the appellant’s 2024 Assessment.



Office of the Assessor
155 Heritage Way
Juneau, Alaska 99801

Received

APR 01 2024

CBI Assessors Office

2024 Filing Deadline: Monday April 1st, 2024

Petition for Review / Correction of Assessed Value Real Property

Assessment Year	2024
Parcel ID Number	6D1001010090
Name of Applicant	Robert Shorey
Email Address	[REDACTED]@gmail.com

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	6D1001010090		
Owner Name	Robert and Mary Shorey		
Primary Phone #	[REDACTED]	Email Address	[REDACTED]@gmail.com
Physical Address	8751 N. Douglas Hwy. Juneau, AK 99801	Mailing Address	P.O. Box 240452 Douglas, AK 99824

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- ☒ My property value is excessive/overvalued
☐ My property value is unequal to similar properties
☒ My property was valued improperly/incorrectly
☐ My property has been undervalued
☐ My exemption(s) was not applied

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

Provide specific reasons and provide evidence supporting the item(s) checked above:

Our property is Waded wet lands and we are only allowed to use approx 25% of our property as per Corps of Engineers. We have large maintenance issues. And, we do not receive all basic services from CBI.

Have you attached additional information or documentation? ☒ Yes ☐ No

Values on Assessment Notice:

Site	\$148,400	Building	\$473,300	Total	\$621,400
------	-----------	----------	-----------	-------	-----------

Owner's Estimate of Value:

Site	\$135,000	Building	\$466,500	Total	\$601,500
------	-----------	----------	-----------	-------	-----------

Purchase Price of Property:

Price	\$ Self Constructed	Purchase Date	N/A
-------	---------------------	---------------	-----

Has the property been listed for sale? ☐ Yes ☒ No (if yes complete next line)

Listing Price	\$	Days on Market	
---------------	----	----------------	--

Was the property appraised by a licensed appraiser within the last year? ☐ Yes ☐ No (if yes provide copy of appraisal)

Certification:

I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.

Signature

Date

3/30/24

Contact Us: CBI Assessors Office

Phone/Fax	Email	Website	Address
Phone # (907) 586-5215 ext 4906 Fax # (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance	155 Heritage Way Rm. 114 Juneau AK 99801

PARCEL #: _____ APPEAL #: _____ DATE FILED: _____

Appraiser to fill out			
Appraiser		Date of Review	
Comments:			
Post Review Assessment			
Site	\$	Building	\$
Exemptions	\$		
Total Taxable Value	\$		
APPELLANT RESPONSE TO ACTION BY ASSESSOR			
I hereby <input type="checkbox"/> Accept <input type="checkbox"/> Reject the following assessment valuation in the amount of \$ _____			
If rejected, appellant will be scheduled before the Board of Equalization and will be advised of the date & time to appear.			
Appellant's Signature _____ Date: _____			

Appellant Accept Value	<input type="checkbox"/> Yes	<input type="checkbox"/> No (if no skip to Board of Equalization)
Govern Updated	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Spreadsheet Updated	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Corrected Notice of Assessed Value Sent	<input type="checkbox"/> Yes	<input type="checkbox"/> No

BOARD OF EQUALIZATION			
Scheduled BOE Date	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
10-Day Letter Sent	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
The Board of Equalization certifies its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and record on appeal, and concludes that the appellant <input type="radio"/> Met <input type="radio"/> Did not meet the burden of proof that the assessment was unequal, excessive, improper or under/overvalued.			
Notes:			
Site	\$	Building	\$
Exemptions	\$		
Total Taxable Value	\$		

Contact Us: CBJ Assessors Office			
Phone/Fax	Email	Website	Address
Phone # (907) 586-5215 ext 4906 Fax # (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance	155 South Seward St. Rm. 114 Juneau AK 99801

March 30, 2024

Robert Shorey
PO Box 240452
Douglas, Alaska 99824

CBJ Assessors Office

Re: Property Tax Assessment Appeal

We disagree with the assessed value of our property.

To clarify the “purchase price of property” on the appeal form, purchased the lot for 50K in 1997. This was less than market value at the time because there was no city sewer available, and the property is designated class A wooded wetlands. I built the house being my own general contractor. When finished we financed 240k.

The site has been assessed over value. We were required to obtain a Corps of Engineers permit to develop our site. We were restricted to using approximately 25% of our property, or about .43 of an acre. And, lack of basic services, i.e.: city sewer.

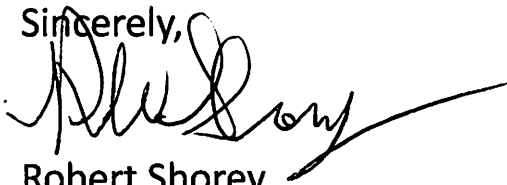
The building is assessed over value because of outstanding maintenance issues that we have yet to be able to afford. These include replacement of the sewer system, replacement of the roof, and refinishing of the cedar siding on the house and out building. We got quotes on these major repairs in 2021 amounting to approximately \$58k. It is probably safe to say that the costs of these repairs have nearly doubled in the last 3 years. We did manage to get the main deck refinished and the front door replaced, but taking into consideration the massive increase in cost of living and no increase in income it is

extremely difficult to get ahead enough to be able to afford these other major repairs.

We have read the Assessment Report – Residential Overview. The first comment in your report states that the housing market overall has remained relatively flat. It also states that the overall increase in property values was approximately 2.12%. This seems very reasonable. What is not reasonable is the 5.71% increase proposed for North Douglas properties. Especially when applied to our home taking into account property restrictions, outstanding maintenance issues, and lack of basic city services.

We feel very strongly that our proposed changes to this year assessment are real and fair.

Sincerely,

A handwritten signature in black ink, appearing to read 'Robert Shorey', with a long, sweeping horizontal line extending to the right.

Robert Shorey

907-321-6333

docktone@gmail.com

Mailing/Physical Location

**2011 Glacier Hwy.
Juneau, AK 99801
Ph. 907-586-6540**



**Email: desnorth@aol.com
Fax. 907-463-3054
Web: desnorth.com**

Proposal for:	Bob Shorey	Date:	6/21/2021
From:	Austin Paul and Cole Barbieri	Re:	Hand-Nailed Architectural Shingle Re-Roof
Job Address:	8751 North Douglas Hwy.	Roof Area:	2,848 Actual Sq. Ft.

Design North Roofing LLC proposes to do the following work:

Mark Choices:	<input checked="" type="checkbox"/>
---------------	-------------------------------------

Re-Roof Scope of Work:**Cost: \$32,792.00**

Set up roof access and safety equipment as per OSHA regulations.
 Deliver our forklift and dump trailer to the site for use.
 Spread out debris tarps on the ground and deck to catch the tear-off debris.
 Remove and dispose of the existing 3 tab shingle roofing, underlayments, and flashings.
 Inspect the roof for rot. If found, repair on a time and materials basis. See note for details.
 Apply a layer of synthetic APOC Weather Armor underlayment to the entire roof surface.
 Install brown steel edge "D" flashings along all roof edges.
 Apply two courses of Ice & Water Shield along the eaves.
 Install starter shingles along all roof edges. For added edge strength and wind resistance.
 Apply (hand-nail) a 35 year Malarkey Vista AR architectural shingle roof system.
 Re-utilize the roof-to-wall flashings on the entry way roof.
 Install a Cor-A-Vent V300 vented ridge system with 13" wide ridge shingles. (hand-nailed)
 Install two new Oatey pipe boot flashings on the plumbing vent pipes.
 Install two new hood flashings on the vent duct outlets.
 Install a new chimney jack flashing and storm collar on the chimney pipe.
 Perform final inspection and clean site free of any related debris.

Main Roof and Entry Way Roof are both included**Weight to Landfill: 8,700 lbs.****Gutter Replacement Line Item:****Cost: \$2,360.00**

Replace the existing gutter system with new aluminum gutters and downspouts. Screw type hangers instead of spikes.

***Important Notes:**

- *Unforeseen/Additional work required or rot repair would be completed on a time and material basis.
- *Time and material work is billed at \$110 per man hour plus material costs.
- *Materials, Shipping, Labor, Waste Disposal, and CBJ Building Permit costs included in proposal.

We propose to furnish materials and labor complete in accordance with above specifications

and subject conditions on this agreement for : **See Prices Above**

Payment to be made as follows: One half down payment and balance due upon completion.

ACCEPTED: The above prices, specifications, and conditions are satisfactory and are hereby accepted. DNR LLC is authorized to do the work specified. Payment will be made as outlined above.

Color Choice: _____Respectfully Submitted By: *Austin Paul & Cole Barbieri*

**This is an estimate for 2022. Estimate would need updated in Spring 2022 and resubmitted as a Proposal*

Jerry M. Godkin Inc.

P O Box 33866

Juneau, AK 99803

Section E, Item 4.

Date	Estimate #
6 25 2021	146

Name / Address
Bob Shorey

				Project	
				Septic	
Item	Description	Qty	Units	Rate	Total
Move	Excavator Move			175.00	175.00T
312	Excavator	24	Hrs	200.00	4,800.00T
TR7	Trucking	25	Hrs	125.00	3,125.00T
Bio Defusser	ARC 36 Bio-Defusser	12	ea	57.00	684.00T
ARC 36 End ...	End Cap ARC 36	6	ea	12.00	72.00T
	Defusser				
Misc	Misc Fittings Pipe			150.00	150.00T
Washed Sand	Washed Sand	60	Tons	22.00	1,320.00T
Washed	Washed Rock	45	Tons	23.00	1,035.00T
Waste Dump	Waste Dump	8	Loads	50.00	400.00T
Gr	Gray Fabric	50	Feet	1.65	82.50T
WG Pit Run	Grey Pit Run	105	Tons	9.75	1,023.75T
				Subtotal	\$12,867.25
				Sales Tax (5.0%)	\$643.36
				Total	\$13,510.61

Estimate 1018 from H-Block Construction, LLC docktone@gci... ✕

H-Block Construction, LLC

----- Estimate -----

PO Box 240425
 Douglas, AK 99824 US
 +1 9077234375

Estimate #: 1018
 Date: 06/15/2021
 Exp. Date: 09/15/2021
 \$11,418.75

Address:

Bob Shorey

Date	Service	Description	Qty	Rate	Amount
06/15/2021	Hours	Pressure wash, prep, mask and paint home	145	75.00	10,875.00T
SubTotal:					\$10,875.00
Tax:					\$543.75
Total:					\$11,418.75

estimate does not include materials

Reply
 Forward

DEPARTMENT OF THE ARMY PERMIT

Permittee Robert W. ShoreyPermit No. 4-970901, Johnson Creek 4Issuing Office U. S. Army Engineer District, Alaska

NOTE: The term "you" and its derivatives, as used in this permit, means the permittee or any future transferee. The term "this office" refers to the appropriate district or division office of the Corps of Engineers having jurisdiction over the permitted activity or the appropriate official of that office acting under the authority of the commanding officer.

You are authorized to perform work in accordance with the terms and conditions specified below.

Project Description:

The placement of approximately 375 cubic yards of pit run and gravel for the construction of an approximate 16' wide by 270' long driveway, and the excavation and placement of approximately 985.5 cubic yards of pit run and gravel for the construction of an approximate 125' wide by 100' long housepad.

All work will be performed in accordance with the attached plans, two sheets dated 1-15-98.

Project Location:

Lot 152, USS 3543, North Douglas Highway, within Section 1, T. 41 S., T. 66 E., Copper River Meridian, near Juneau Alaska.

Permit Conditions:

General Conditions:

1. The time limit for completing the work authorized ends on March 31, 2001. If you find that you need more time to complete the authorized activity, submit your request for a time extension to this office for consideration at least one month before the above date is reached.
2. You must maintain the activity authorized by this permit in good condition and in conformance with the terms and conditions of this permit. You are not relieved of this requirement if you abandon the permitted activity, although you may make a good faith transfer to a third party in compliance with General Condition 4 below. Should you wish to cease to maintain the authorized activity or should you desire to abandon it without a good faith transfer, you must obtain a modification of this permit from this office, which may require restoration of the area.
3. If you discover any previously unknown historic or archeological remains while accomplishing the activity authorized by this permit, you must immediately notify this office of what you have found. We will initiate the Federal and state coordination required to determine if the remains warrant a recovery effort or if the site is eligible for listing in the National Register of Historic Places.

4. If you sell the property associated with this permit, you must obtain the signature of the new owner in the space provided and forward a copy of the permit to this office to validate the transfer of this authorization.
5. If a conditioned water quality certification has been issued for your project, you must comply with the conditions specified in the certification as special conditions to this permit. For your convenience, a copy of the certification is attached if it contains such conditions.
6. You must allow representatives from this office to inspect the authorized activity at any time deemed necessary to ensure that it is being or has been accomplished in accordance with the terms and conditions of your permit.

Special Conditions:

1. The toe of the fill shall be stabilized immediately upon completion of the fill.
2. All overburden shall be disposed in an upland location.
3. Heavy equipment operations shall be confined to the proposed 0.36 acre project area.

Further Information:

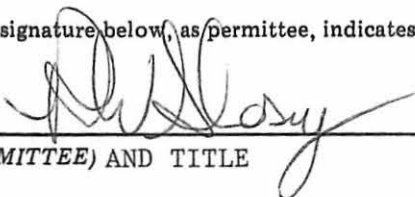
1. Congressional Authorities: You have been authorized to undertake the activity described above pursuant to:
 - () Section 10 of the Rivers and Harbors Act of 1899 (33 U.S.C. 403).
 - (X) Section 404 of the Clean Water Act (33 U.S.C. 1344).
 - () Section 103 of the Marine Protection, Research and Sanctuaries Act of 1972 (33 U.S.C. 1415).
2. Limits of this authorization.
 - a. This permit does not obviate the need to obtain other Federal, state, or local authorizations required by law.
 - b. This permit does not grant any property rights or exclusive privileges.
 - c. This permit does not authorize any injury to the property or rights of others.
 - d. This permit does not authorize interference with any existing or proposed Federal project.
3. Limits of Federal Liability. In issuing this permit, the Federal Government does not assume any liability for the following:
 - a. Damages to the permitted project or uses thereof as a result of other permitted or unpermitted activities or from natural causes.
 - b. Damages to the permitted project or uses thereof as a result of current or future activities undertaken by or on behalf of the United States in the public interest.
 - c. Damages to persons, property, or to other permitted or unpermitted activities or structures caused by the activity authorized by this permit.
 - d. Design or construction deficiencies associated with the permitted work.

- e. Damage claims associated with any future modification, suspension, or revocation of this permit.
4. Reliance on Applicant's Data: The determination of this office that issuance of this permit is not contrary to the public interest was made in reliance on the information you provided.
5. Reevaluation of Permit Decision. This office may reevaluate its decision on this permit at any time the circumstances warrant. Circumstances that could require a reevaluation include, but are not limited to, the following:
- a. You fail to comply with the terms and conditions of this permit.
 - b. The information provided by you in support of your permit application proves to have been false, incomplete, or inaccurate (See 4 above).
 - c. Significant new information surfaces which this office did not consider in reaching the original public interest decision.

Such a reevaluation may result in a determination that it is appropriate to use the suspension, modification, and revocation procedures contained in 33 CFR 325.7 or enforcement procedures such as those contained in 33 CFR 326.4 and 326.5. The referenced enforcement procedures provide for the issuance of an administrative order requiring you to comply with the terms and conditions of your permit and for the initiation of legal action where appropriate. You will be required to pay for any corrective measures ordered by this office, and if you fail to comply with such directive, this office may in certain situations (such as those specified in 33 CFR 209.170) accomplish the corrective measures by contract or otherwise and bill you for the cost.

6. Extensions. General condition 1 establishes a time limit for the completion of the activity authorized by this permit. Unless there are circumstances requiring either a prompt completion of the authorized activity or a reevaluation of the public interest decision, the Corps will normally give favorable consideration to a request for an extension of this time limit.

Your signature below, as permittee, indicates that you accept and agree to comply with the terms and conditions of this permit.

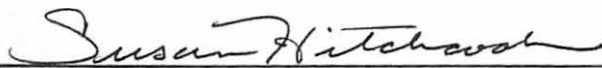


(PERMITTEE) AND TITLE

3-18-98

(DATE)

This permit becomes effective when the Federal official, designated to act for the Secretary of the Army, has signed below.



FOR (DISTRICT ENGINEER) Colonel Sheldon L. Jahn
Susan J. Hitchcock
Regulatory Specialist
Juneau Field Office, Regulatory Branch

3-30-98

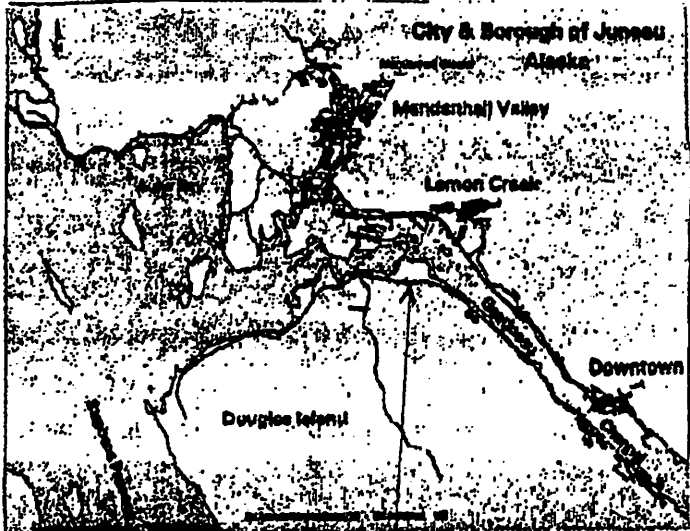
(DATE)

When the structures or work authorized by this permit are still in existence at the time the property is transferred, the terms and conditions of this permit will continue to be binding on the new owner(s) of the property. To validate the transfer of this permit and the associated liabilities associated with compliance with its terms and conditions, have the transferee sign and date below.

(TRANSFeree)

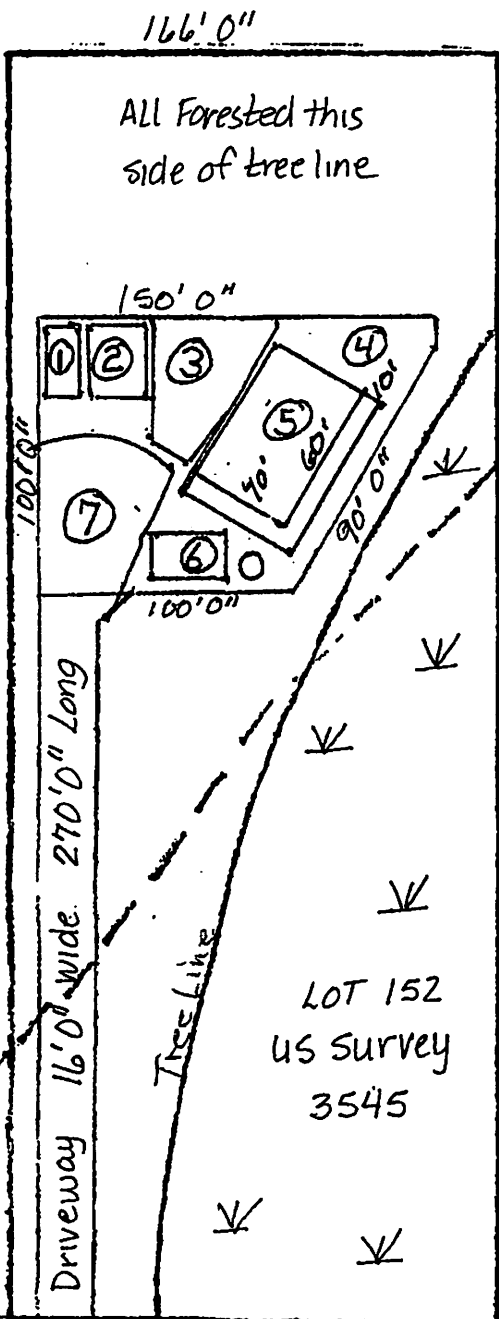
(DATE)

PLAN VIEW



GRUMMETT PROPERTY

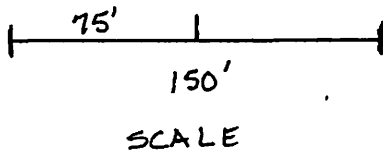
BORDER OF WETLANDS
CLASSIFICATION
DE 4
DE 2



CBJ PROPERTY

Project Location

N



NORTH DOUGLAS HIGHWAY RIGHT-OF-WAY

4-970901 Johnson C14

NAME: Robert W. Shorey
PROJECT: Driveway & House Site
for Personal Residence
LOCATION: Lot 152 US SURVEY
354.3 - 58°20'N 134°32'W
Copper River Mendenhall-Juneau, AK

WATERBODY: N/A
SHEET: 1 of 2 1/15/98



OFFICE OF THE ASSESSOR
155 Heritage Way
Juneau, AK 99801
Room 114
Phone: (907) 586-5215
Email: Assessor.Office@juneau.gov

Appellant: ROBERT SHOREY
PO BOX 240452
JUNEAU, AK 99801

Board of Equalization (BOE) Meeting and Presentation of Real Property Appeal	
Date of BOE:	July 18, 2024
Location:	Via ZOOM Webinar
Meeting Time:	5:30 PM
Mailing Date of BOE Notice:	July 8, 2024
Parcel Identification:	6D1001010090
Property Location:	8751 N DOUGLAS HWY
Appeal Number:	APL20240252
Sent to Email Address on File:	██████████@gmail.com

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 Attn: Assessment Appeal by 4:00 PM **April 15, 2024**. Material submitted after **April 15, 2024** will only be accepted per 15.05.190(c)(8)(ii).

Your Board of Equalization packet will be emailed to you by 4pm on 7/11/24 from city.clerk@juneau.gov to the email listed on this notice. For a paper copy of your Board of Equalization packet or other questions, please contact the City Clerk's Office at (907) 586-5278 or city.clerk@juneau.gov.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. 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.

H-Block Construction, LLC

PO Box 240425
Douglas, AK 99824 US
+1 9077234375
herkyd@hotmail.com



Estimate

ADDRESS

Bob Shorey
8751 N. Douglas Hwy
Juneau, AK 99801

ESTIMATE 1055
DATE 05/18/2024
EXPIRATION DATE 11/18/2024

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	Sales	Pressure wash, prep, mask and paint home.	145	100.00	14,500.00T
SUBTOTAL					14,500.00
TAX					725.00
TOTAL					\$15,225.00

Accepted By

Accepted Date

PARCEL #: 6D1001010090 APPEAL #: APL20240252 DATE FILED: 3/30/2024

Section E, Item 4.

Appraiser to fill out			
Appraiser	Jason Sanchez	Date of Review	5/10/2024
Comments: Upon review of your appeal, I propose no change to your 2024 Assessment.			
2024 Value: Site: \$148,400		Improvements: \$473,000	Total: \$621,400
Post Review Assessment			
Site	\$148,400	Building	\$473,000
		Total	\$621,400
Exemptions	\$		
Total Taxable Value	\$621,400		
APPELLANT RESPONSE TO ACTION BY ASSESSOR			
I hereby <input type="checkbox"/> Accept <input checked="" type="checkbox"/> Reject		the following assessment valuation in the amount of \$ <u>621,400</u>	
If rejected, appellant will be scheduled before the Board of Equalization and will be advised of the date & time to appear.			
Appellant's Signature _____		Date: <u>6/12/2024</u>	

Appellant Accept Value	<input type="checkbox"/> Yes <input type="checkbox"/> No <i>(if no skip to Board of Equalization)</i>
Govern Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No
Spreadsheet Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No
Corrected Notice of Assessed Value Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No

BOARD OF EQUALIZATION			
Scheduled BOE Date	<input type="checkbox"/> Yes <input type="checkbox"/> No		
10-Day Letter Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No		
The Board of Equalization certifies its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and record on appeal, and concludes that the appellant <input type="radio"/> Met <input type="radio"/> Did not meet the burden of proof that the assessment was unequal, excessive, improper or under/overvalued.			
Notes:			
Site	\$	Building	\$
		Total	\$
Exemptions	\$		
Total Taxable Value	\$		

Contact Us: CBJ Assessors Office			
Phone/Fax	Email	Website	Address
Phone # (907) 586-5215 ext 4906 Fax # (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance	155 South Seward St. Rm. 114 Juneau AK 99801

From: [Jason Sanchez](#)
To: [Bob Shorey](#)
Subject: RE: 6D1001010090 2024 Property Assessment Appeal
Date: Wednesday, June 12, 2024 3:42:00 PM

Bob,

Thank you for your feedback. I will send this along to the Assessor for review and we will schedule a date for the Board of Equalization as soon as possible. It takes considerable effort from the BOE (who are community volunteers), the Clerk's Office, and the Assessor's Office to prepare for the BOE so if you wish to withdraw, please do let me know. A couple of key things before I end, we are responsible for reviewing and working over 13,000 properties Borough wide and the State of Alaska mandates our office to assess these properties using standardized mass appraisal methods to make an estimate of full market value. During appeal it is possible for us to rectify small mistakes made in the greater review process, but all around our assessments must follow the same method property to property and have little room for adjustment outside the confinement of our mass appraisal model. Thank you for your appeal.

State statute requires that the burden of proof rests with the appellant. Appellants are expected to provide specific evidence which indicates that their property valuation is one of the following:

EXCESSIVE – To show that an assessment is excessive, an appellant must show that the assessment is more than just overvalued. It must be shown that the assessment is grossly disproportionate when compared to other assessments (or, it can be shown that there is an intentional or fraudulent purpose to place an excessive valuation on the property.)

UNEQUAL – To show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property.

IMPROPER – To show that an assessment is improper, it must be shown that the assessor used an improper method of valuation, which amounts to fraud or a clear adoption of a wrong principle of valuation.

UNDERVALUED – Rare, but yes it does happen from time to time.

Only the reasons above are considered valid reasons for an appeal.

We request that all supporting evidence be provided to the Assessor Office no later than April 18th, per CBJ ordinance. (This date has past however if you have anything you would like to submit I will still include it.)

https://library.municode.com/ak/juneau/codes/code_of_ordinances?nodeId=PTIICOOR_TIT15AS

This link provides information from the State of Alaska regarding the appeal process.

[Property Assessments in Alaska, Local Government Online, Division of Community and Regional Affairs](#)

These handouts explain the assessment process.

<https://juneau.org/wp-content/uploads/2020/12/Understanding-Assessment.pdf>

<https://juneau.org/wp-content/uploads/2020/12/For-the-Property-Owner-Who-Wants-to-Know.pdf>

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Bob Shorey <docktone@gmail.com>

Sent: Wednesday, June 12, 2024 2:53 PM

To: Jason Sanchez <Jason.Sanchez@juneau.gov>

Subject: Re: 6D1001010090 2024 Property Assessment Appeal

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

Well Jason, I had hopes that you would be reasonable. Your assessment is unacceptable. I am going to appeal your decision. And apply all efforts necessary to repeal some of your offices unfair tactics. Not taking into account the lack of basic services is a huge one . Land use restrictions, and the application of neighborhood percentages of increase where it should be average area wide. You could have saved us the fight and done the right thing.

Sent from my iPhone

On Jun 12, 2024, at 12:59 PM, Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Bob,

Good afternoon. Thanks for sending the information. I have wrapped up my review of your property. I want to first address the contractors estimates you shared. During my review of your property, I looked at the previous appeals you made in 2021, 2022, and 2023 and you raised these same issues regarding deferred maintenance, specifically the roof replacement, painting of your house and the septic. When you appealed in 2022 an adjustment was made that you acknowledge addressed the roof. For your 2023 appeal, adjustments were made to account for the roof, painting the exterior, the septic replacement as well as a wetness adjustment to the land value from slight to moderate. Those adjustments were made by applying depreciation beyond what is typical for a home built in 1999 in your buildings current condition, as well as a 5% functional obsolescence. When we visited your property, we found that your building is well maintained and has typical functionality. Although your roof, siding, and septic may have some wear, they still have functional value and are subject to the same conditions

as your neighbors. In 2024, these adjustments total out to \$95,800. These adjustments are still being applied in error and you are currently out of equity with your neighbors in the area. See below.

Upon review of your appeal, I propose no change to your 2024 Assessment.

2024 Value:

Site: \$148,400

Improvements: \$473,000

Total: \$621,400

Please respond by email stating your acceptance or rejection of no change to the 2024 assessed value. Upon receipt of your acceptance, I will withdraw the appeal. If you reject these proposed changes, I will have the Clerk's Office schedule the case for the next available Board of Equalization, and you will be notified of the date.

If I do not receive a response to this email by Friday June 14, 2024, I will consider this case closed and withdraw your appeal.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez

Sent: Friday, June 7, 2024 8:16 AM

To: Bob Shorey <docktone@gmail.com>

Subject: RE: 6D1001010090 2024 Property Assessment Appeal

Bob,

Good morning. I did not receive the second estimate. There was not an attachment on the last email. I only have the roof estimate.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Bob Shorey <docktone@gmail.com>

Sent: Thursday, June 6, 2024 10:02 AM

To: Jason Sanchez <Jason.Sanchez@juneau.gov>

Subject: Re: 6D1001010090 2024 Property Assessment Appeal

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

Hello Jason, I'm still in Arizona dealing with multiple medical issues. I sent you two of the three estimates I requested. The one I don't have is from Gene Cheeseman for replacing our drain field. I did get a verbal estimate from him. He thought it was going to come in around \$15,000. I haven't been able to run Gene down for that estimate in writing. Hope this is enough to proceed. We definitely have to pursue the lack of basic services issues.

Thanks, Bob

Sent from my iPhone

On Jun 6, 2024, at 9:36 AM, Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Bob,

Good morning. I am wrapping up my review of your property and I wanted to check in with you to see if you have received the estimates. As I stated in my previous email it looks like some of the deferred maintenance you mentioned to me was accounted for during your previous appeal and those adjustments are still being applied currently. If the new estimates are for separate issues, I will consider them. Please send over anything you would like for me to review.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez

Sent: Thursday, May 30, 2024 4:29 PM

To: Bob Shorey <docktone@gmail.com>

Subject: RE: 6D1001010090 2024 Property Assessment Appeal

Hello Bob,

I am currently reviewing your file and I came across the notes from your appeal from last year that shows adjustments were made to the land based on the Corp of engineer docs you mentioned to me as well as added

depreciation to the structure beyond what is typical. A 5% functional obsolescence was also applied based on needed repairs per estimates. See below. These adjustments are still in place and account for a significant reduction in your valuation. I am going to run this by our deputy assessor for some guidance and I will follow up with you on Monday.

<image001.png>

Regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Bob Shorey <docktone@gmail.com>

Sent: Thursday, May 23, 2024 10:37 AM

To: Jason Sanchez <Jason.Sanchez@juneau.gov>

Subject: Re: 6D1001010090 2024 Property Assessment Appeal

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

Hi Jason. I have one of the three estimates I have requested. I'm supposed to get the other two the first of the week. I'm leaving for the cabin today and will be back Monday. Just checking in. Talk to you next week.

Thanks, Bob

Sent from my iPhone

On May 16, 2024, at 11:25 AM, Jason Sanchez

<Jason.Sanchez@juneau.gov> wrote:

Good morning Bob,

Thanks for taking the time to chat with me this morning. I want to ensure you due process during this appeal. You stated there are some issues you feel you have been stonewalled on previously and you are prepared to go further if necessary. Please allow me the opportunity to work through this with you and in the end if you still feel like there is some inequity in our process then I encourage you to go

before the board to make your case. I understand the points you make regarding the septic and the restrictions on land use. Specifically, that you aren't being charged for sewer services, it's not something we would be able to adjust for at this time. I am curious to know what the cost of that service is compared to what it costs to maintain your septic system annually.

As I stated I will review the land use issue you mentioned. I am not as familiar with this, so I am going to seek some guidance from someone in our office who has experience with these situations. Keep me updated on your progress with the estimates. One thing I will add, it can be helpful to your case to ensure we have updated information. This can result in a more accurate assessment. I understand you not wanting to share any further information and that's all right as well so as I stated I will move forward with the information we have. In consideration of due process, I am going to compare our information with what they have over at CDD just to double check and ensure everything still aligns. If I see that adjustments are warranted, I will make changes and update you. Again, thank you for your time and reach out if you have any questions.

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Bob Shorey <docktone@gmail.com>

Sent: Tuesday, May 14, 2024 12:21 PM

To: Jason Sanchez <Jason.Sanchez@juneau.gov>

Subject: Re: 6D1001010090 2024 Property Assessment Appeal

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

Hello Jason, I'm out of town right now. I will call you Thursday when I'm back and we can get started.

Thanks, Bob

Sent from my iPhone

On May 10, 2024, at 4:27 PM, Jason Sanchez
<Jason.Sanchez@juneau.gov> wrote:

Robert and Mary,

See Cost Report below. Would you confirm the fixture count and areas I have highlighted are correct regarding the structural components of your home. The ‘Fixture’ count refers to the number of plumbing fixtures in your home and includes bath/shower, toilets, basin sink, kitchen sink and water heaters. Additionally, the report includes a sketch of your home. Can you verify if this sketch accurately represents your home and if the square footage listed is correct. If you identify any discrepancies or errors in our information, please inform me and I will make the necessary corrections before proceeding further. Additionally, if you have a recent appraisal this will allow me to quickly verify the components and area measurements. I can also schedule a site visit at your convenience. Let me know what works best for you. I appreciate your patience and cooperation as we work through this process.

<image002.png>

<image003.png>

<image004.png>

Jason Sanchez
Appraiser
City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez
Sent: Friday, May 10, 2024 4:20 PM
To: docktone@gmail.com
Subject: 6D1001010090 2024 Property
Assessment Appeal

Robert and Mary Shorey,

My name is Jason, and I am an Appraiser with the CBJ Assessor's Office. I am reaching out to let you know that I have started reviewing your appeal for your property at 8751 North Douglas Hwy. Once I have analyzed your supporting documents, I will follow up with an additional email asking you to confirm what we have on file. If I find that an adjustment is warranted, I'll send a proposal with an updated valuation.

If you are not familiar with our valuation process, I have attached some information regarding how we formulate our assessments. Should you have any questions about the appeal process or would like to discuss this further, please call me at 586-5215 ext. 4020.

Alaska State Statute requires boroughs throughout the State to assess at an estimate of "full market value" as of January 1st of the assessment year. To do this, the Assessor is tasked with gleaning market information for individual neighborhoods throughout the borough and looking at what the median difference between our replacement cost new and actual sale prices for those homes sold in a specific neighborhood is, this is called a neighborhood adjustment. Neighborhood adjustments are applied to every parcel within the given neighborhood for which the adjustment has been calculated. This is why you see an increase in value each year. As the market continues to trend upwards, your value

increases.

To appraise all homes in the Borough, we use what is called replacement cost new less depreciation, where we take the structural elements of your building and look at what it would cost to build that same structure in today's market and then apply depreciation to account for the age and condition of the structure. The data for our calculation of replacement cost new less depreciation is provided by a firm called Marshall & Swift which provides Assessor's Offices nationwide with regional and local information regarding building supply costs and factors of inflation. We then add the site value and apply our neighborhood adjustment to get within 5% of market value.

We use the assessed value and divide it by the time-adjusted sales price to determine the neighborhood adjustment for your neighborhood or the "A/S" ratio.

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics in the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and others and are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all the land in the neighborhood to establish assessed site values.

Best Regards,

Jason Sanchez
Appraiser
Assessor's Office
City and Borough of Juneau, AK

Mailing/Physical Location

**2011 Glacier Hwy.
Juneau, AK 99801
Ph. 907-586-6540**



**Email: desnorth@aol.com
Fax. 907-463-3054
Web: desnorth.com**

Proposal for:	Bob Shorey	Date:	5/28/2024
From:	Austin Paul and Cole Barbieri	Re:	Hand-Nailed Architectural Shingle Re-Roof
Job Address:	8751 North Douglas Hwy.	Roof Area:	2,848 Actual Sq. Ft.

Design North Roofing LLC proposes to do the following work:

Mark Choices:

X

Re-Roof Scope of Work:

Cost: \$39,822.00

Set up roof access and safety equipment as per OSHA regulations.
 Deliver our forklift and dump trailer to the site for use.
 Spread out debris tarps on the ground and deck to catch the tear-off debris.
 Remove and dispose of the existing 3 tab shingle roofing, underlayments, and flashings.
Inspect the roof for rot. If found, repair on a time and materials basis. See note for details.
 Apply a layer of synthetic APOC Weather Armor underlayment to the entire roof surface.
 Install brown steel edge "D" flashings along all roof edges.
 Apply two courses of Ice & Water Shield along the eaves.
 Install starter shingles along all roof edges. For added edge strength and wind resistance.
 Apply (hand-nail) a 35 year Malarkey Vista AR architectural shingle roof system.
 Re-utilize the roof-to-wall flashings on the entry way roof.
 Install a Cor-A-Vent V300 vented ridge system with 13" wide ridge shingles. (hand-nailed)
 Install two new Oatey pipe boot flashings on the plumbing vent pipes.
 Install two new hood flashings on the vent duct outlets.
 Install a new chimney jack flashing and storm collar on the chimney pipe.
 Perform final inspection and clean site free of any related debris.

Main Roof and Entry Way Roof are both included

Weight to Landfill: 8,700 lbs.

Gutter Replacement Line Item:

Cost: \$3,340.00

Replace the existing gutter system with new aluminum gutters and downspouts. Screw type hangers instead of spikes.

***Important Notes:**

***Unforeseen/Additional work required or rot repair would be completed on a time and material basis.**

***Time and material work is billed at \$125 per man hour plus material costs.**

***Materials, Shipping, Labor, Waste Disposal, and CBJ Building Permit costs included in proposal.**

We propose to furnish materials and labor complete in accordance with above specifications

and subject conditions on this agreement for : **See Prices Above**

Payment to be made as follows: One third down payment and balance due upon completion.

ACCEPTED: The above prices, specifications, and conditions are satisfactory and are hereby accepted. DNR LLC is authorized to do the work specified. Payment will be made as outlined above.

Color Choice: _____

Respectfully Submitted By: Austin Paul & Cole Barbieri

***This is an estimate for 2025. Estimate will need updated and resubmitted as a Proposal if you decide to proceed**



ASSESSOR OFFICE

APPEAL #2024-0252

Section E, Item 4.

2024 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 18 , 2024

Appellant: Robert and Mary Shorey Location: 8751 N. DOUGLAS HWY, JUNEAU, AK 99801

Parcel No.: 6D1001010090 Property Type: Single Family Residence

Appellant’s basis for appeal: “Our property is wooded wetlands and we are only allowed to use approximately 25% of our property as per Corps of Engineers, we have large maintenance issues. And, we do not receive all basic services from CBJ. “

Appellant’s Estimate of Value		Original Assessed Value	Recommended Value
Site:	\$135,000	Site: \$148,400	Site: \$148,400
Buildings:	<u>\$466,500</u>	Buildings: <u>\$473,000</u>	Buildings: <u>\$473,000</u>
Total:	\$601,500	Total: \$621,400	Total: \$621,400

Subject Photo



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Building Valuation 9

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Overview

The subject is a 2-story, 2,688 square foot average quality single family residence. The residence is located on a 68,389-sf lot at 8751 N Douglas Hwy within the North Douglas neighborhood. The original structure was built in 1999 according to CBJ records and appears to have had adequate maintenance and updates. An adjustment is made to the land valuation due to the wetness associated with the site.

The appraiser assumes that the interior is of similar condition and quality to the exterior since the appellant refused to provide any interior photos.

Subject Characteristics:

- Land
 - 68,389-sf lot
 - Moderate Wet Adjustment
- Building
 - Average Quality
 - Average Condition
 - 2,688 SF GLA total
 - 768 SF Built-in Garage

Front



Subject Photos

Site:



Building:



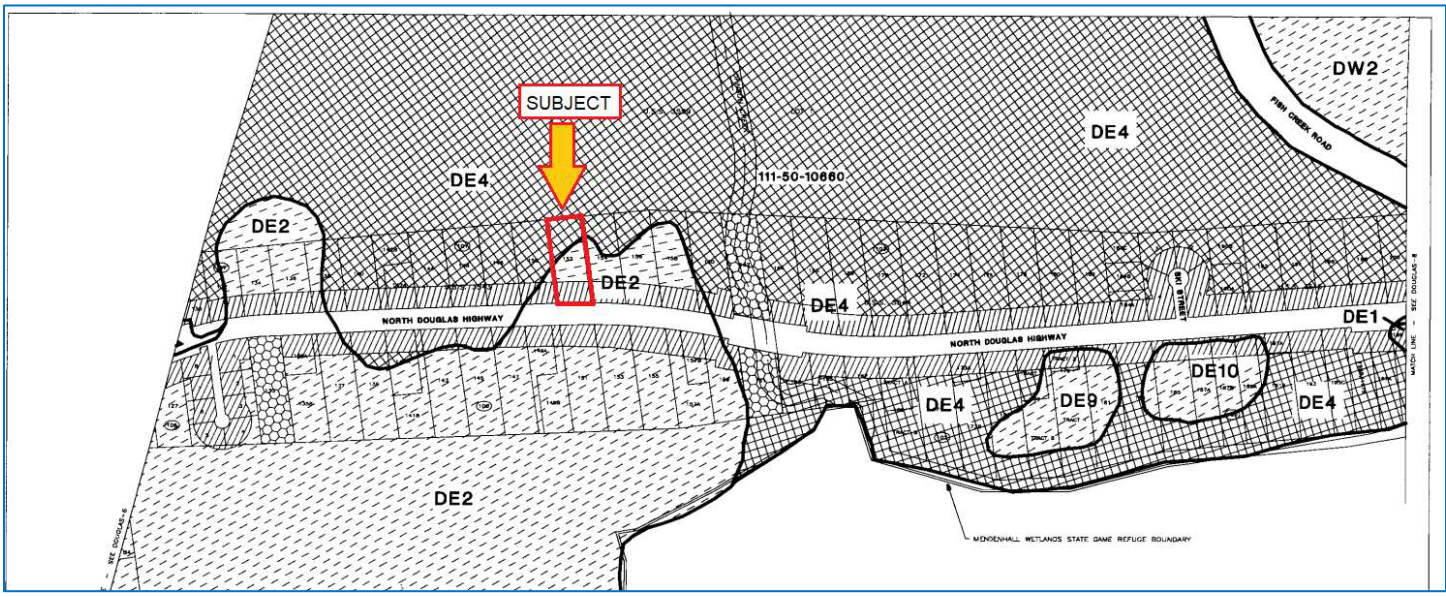


Land Valuation

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics within the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and other factors which are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all land in the neighborhood to establish assessed site values. The subject parcel’s base rate value of \$155,927 is in equity with North Douglas single family lots that are of similar square footage. The subject parcel is characteristically average for its neighborhood other than an adjustment for wetness. This was accounted for by a negative 15% wet adjustment to the overall land value. This adjustment is above what is typical in the neighborhood for parcels with similar characteristics.

Land Characteristics:

- 68,389 sf lot
- Moderate Wet Adjustment – Above what is typical of similar properties in the North Douglas neighborhood












While the wetlands designation does diminish the utility of the parcel, it appears that this factor is appropriately considered given that the appellant has gone through the approval process for a single-family residence. The adjustment applied to this parcel is inconsistent with other properties with similar characteristics due to an increased wet adjustment applied as a result of the 2023 appeal.

Land base rate valuation –North Douglas– Lot size 60,000SF – 70,000SF

AreaSF	AreaAC	Z	PCN	Base.Value	BaseRate/SF	BaseRate/AC
61,855	1.42	D3	6D0801040030	150,926	2.44	106,286
62,858	1.44	D3	6D0601140101	152,745	2.43	105,851
63,162	1.45	D3	6D0601160020	152,852	2.42	105,415
63,597	1.46	D1	6D1001010060	153,269	2.41	104,980
63,597	1.46	D1	6D1001020030	153,269	2.41	104,980
63,597	1.46	D1	6D1101000110	153,269	2.41	104,980
64,469	1.48	D3	6D0801110041	153,624	2.38	103,800
64,904	1.49	D1	6D0901020090	153,173	2.36	102,802
65,340	1.50	D1	6D0901070020	154,202	2.36	102,802
65,340	1.50	D1	6D1001010070	154,202	2.36	102,802
65,566	1.51	D1	6D0901010141	154,080	2.35	102,366
65,776	1.51	D3	6D0701010161	154,322	2.35	102,200
65,776	1.51	D3	6D0701010162	154,322	2.35	102,200
66,211	1.52	D1	6D0901020070	154,272	2.33	101,495
66,560	1.53	D1	6D0901030042	154,419	2.32	101,059
66,646	1.53	D1	6D1001010080	154,619	2.32	101,059
67,082	1.54	D3	6D0601130040	155,540	2.32	101,000
67,169	1.54	D1	6D1001020140	155,160	2.31	100,624
67,518	1.55	D1	6D1101010060	155,291	2.30	100,188
67,952	1.56	D1	6D0801510030	154,931	2.28	99,317
67,953	1.56	D1	6D0901060020	154,933	2.28	99,317
67,953	1.56	D1	6D1101010070	154,933	2.28	99,317
67,953	1.56	D1	6D1101010080	154,933	2.28	99,317
67,953	1.56	D1	6D1101010090	154,933	2.28	99,317
68,389	1.57	D1	6D1001010090	155,927	2.28	99,317
69,589	1.60	D1	6D0701110120	155,879	2.24	97,574
69,696	1.60	D1	6D0701110051	155,200	2.23	97,000
69,760	1.60	D3	6D0801050052	156,262	2.24	97,574
69,914	1.61	D1	6D0901010033	156,607	2.24	97,574

Land adjustments – Subject and Neighbors:

Nghd2	NDGL		Aaron Landvik: *** excludes non-typical Residential zoning (i.e. WC, I, MU, GC)														
NGHD	(All)																
Land Use Desc	(All)																
PCN		Z		AreaAC		AreaSF		BaseRateSF		WET		Base.Value	SiteAdj.Fctr	Base.NetAdj	VLOOKI	Site.Value	EffRate.SF
6D1001010010		D1		1.31		57,063		2.62		100		149,505	1.00	148,465	1.12	167,400	2.93
6D1001010020		D1		1.35		58,806		2.56		100		150,543	1.00	148,511	1.12	168,600	2.87
6D1001010030		D1		0.59		25,875		5.18		100		134,033	1.00	131,927	1.12	150,100	5.80
6D1001010040		D1		0.79		34,412		4.00		100		137,648	0.90	121,488	1.12	138,700	4.03
6D1001010050		D1		1.42		61,855		2.44		100		150,926	1.00	146,894	1.12	169,000	2.73
6D1001010060		D1		1.46		63,597		2.41		100		153,269	1.00	151,788	1.12	171,700	2.70
6D1001010070		D1		1.50		65,340		2.36		100		154,202	1.00	152,042	1.12	172,700	2.64
6D1001010080		D1		1.53		66,646		2.32		100		154,619	1.00	154,239	1.12	173,200	2.60
6D1001010090		D1		1.57		68,389		2.28		85		155,927	0.85	132,538	1.12	148,400	2.17
6D1001010110		D1		1.75		76,230		2.09		90		159,321	0.90	141,005	1.12	160,600	2.11

Building Valuation

Buildings are valued using the cost approach to value by: (1) calculating the current cost to reproduce or replace improvements such as buildings and (2) subtracting out physical, functional, or economic depreciation evident in the structures. This provides a uniform basis for the valuation of all buildings within the Borough.

For any given parcel, the buildings are valued by the cost approach and the land value is determined by the neighborhood model. These two values are combined to produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

Building Characteristics:

- Average Quality
- Average Condition
- 2,688 SF GLA
- 648 SF Deck
- 352 Deck w/ roof
- 120 SF Storage Building
- 80 SF Enclosed Porch

As part of the review process, a site visit or interior photos were requested to verify the condition and quality of the interior improvements. The appellant refused, citing privacy issues. It is the assumption that the interior of the home is finished at a similar condition and quality as the exterior of the building.

Appellant indicated that some of the components, primarily roofing and siding, are nearing a stage where they will need to be either replaced or rejuvenated. Previous appeals in 2021, 2022, and 2023 raised these same issues regarding deferred maintenance. A review of photos from previous site visits indicates that though these components are aging, they appear to have some life remaining. The depreciation factor of 15% is typical and is consistent with homes built around the same time and which have received similar upkeep and maintenance in the N Douglas neighborhood. Depreciation of 24% is currently being applied. Based on this, it appears that the level of depreciation is excessive for a home built in 1999 and it is currently out of equity. Quality and condition are appropriate and recommend no change.

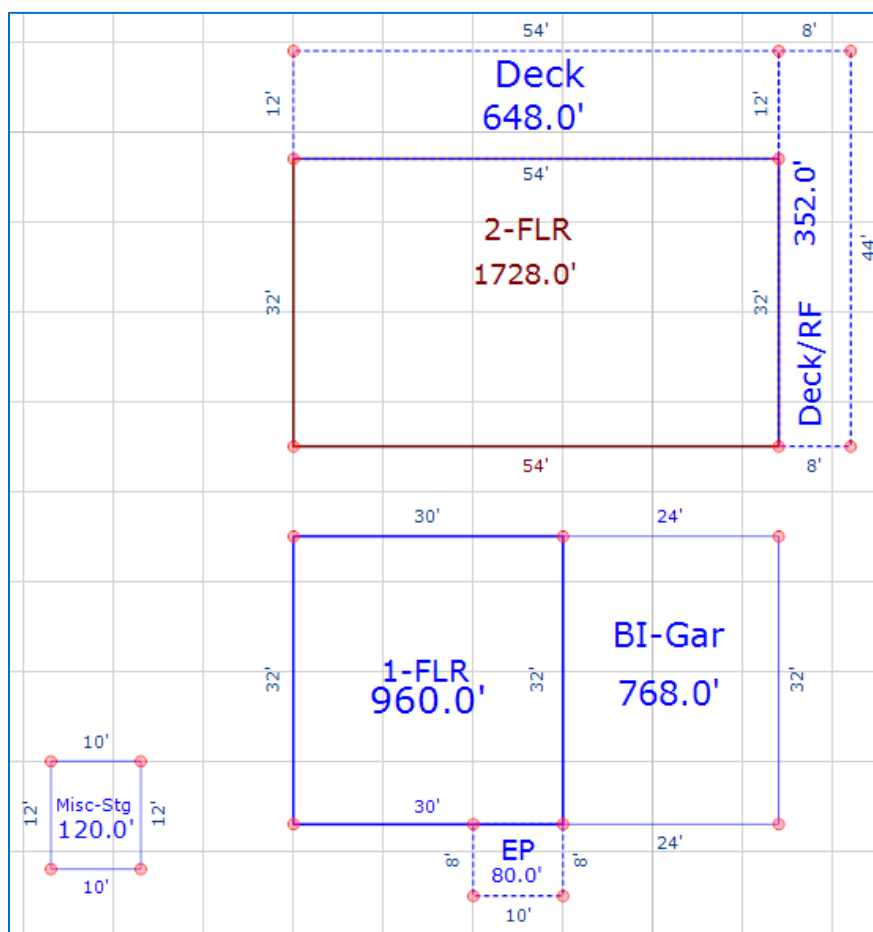
The appellant provided cost estimates for the following items:

Roof and Gutter - \$39,822
Septic work - \$15,000 (Verbal Estimate from Gene Cheeseman)
Siding prep/paint - \$15,255

TOTAL \$70,077

As a result of previous appeals, adjustments were applied in consideration of deferred maintenance that total out to \$95,800. It appears that the appellant’s concerns have been considered, and no change is recommended to the building valuation in 2024.

Sketch of Improvements:



Area Code	Base Area	Actual Area	Heated Area	Heated Percentage	Living Area	Effective Area	Perimeter
Built-In Garage	768	768	0		0	768	112
Main Living Area	960	960	960		960	960	124
2nd Level	1728	1728	1728		1728	1728	172
Misc. Storage Area	120	120	0		0	120	44
Wood Deck	648	648	0		0	648	132
Wood Deck w/Roof	352	352	0		0	352	104
Enclosed Porch Solid Wall 80	80	80	0		0	80	36

Cost Report

6/17/2024 10:38:39AM

Page 1

Cost Report - Residential

12885		Record		1		
Parcel Code Number		6D1001010090		Building Type		
Owner Name		SHOREY ROBERT W		Quality		
Parcel Address		8751 N DOUGLAS HWY		Construction		
Effective Year Built		2005		Total Livable		
Year Built		1999		Style		
				2688		
				Two Story		
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Wood		93.50	100%		
Roof	Composition Shingle		1.65	100%		
Heating	Baseboard, Hot Water		2.64	100%		
Adjusted Base Cost		2,688	97.79			262,860
Exterior Improvement(s)						
Other Garage	Built-in Garage (SF)	768	27.75			21,312
Other Garage	Garage Finish, Built-in (SF)	768	2.11			1,620
Porch	Wood Deck (SF)	648	15.00			9,720
Porch	Wood Deck (SF) with Roof	352	29.50			10,384
Porch	Enclosed Porch (SF), Solid Walls	80	63.50			5,080
Total						48,116
Additional Feature(s)						
Feature	Fixture	11				19,800
Total						19,800
Sub Total						330,776
Condition Average						
Local Multiplier				1.22	[X]	403,547
Current Multiplier				1.14	[X]	460,044
Quality Adjustment					[X]	460,044
Neighborhood Multiplier					[X]	460,044
Depreciation - Physical			1.00 [X]	19.00	[-]	87,408
Depreciation - Functional					[-]	0
Depreciation - Economic			1.00 [X]	5.00	[-]	23,002
Percent Complete				100.00	[-]	349,634
Cost to Cure						
Neighborhood Adjustment				135	[X]	122,372
Replacement Cost less Depreciation						472,006
Miscellaneous Improvements						
Storage Shed Under 200SF					[+]	1,000
Total Miscellaneous Improvements						1,000

6/17/2024 10:38:39AM

Page 2

Cost Report - Residential

Total Improvement Value		[Rounded]	\$473,000
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City and Borough of Juneau
Assessment History Report

6D1001010090
ROBERT W SHOREY
8751 N DOUGLAS HWY
USS 3543 LT 152

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2024	\$148,400.00	\$1,000.00	\$472,000.00	\$621,400.00
2023	\$148,400.00	\$0.00	\$434,500.00	\$582,900.00
2022	\$154,400.00		\$417,000.00	\$571,400.00
2021	\$154,400.00	\$1,000.00	\$378,000.00	\$533,400.00
2020	\$154,400.00	\$1,000.00	\$359,300.00	\$514,700.00
2019	\$154,400.00	\$1,000.00	\$357,000.00	\$512,400.00
2018	\$158,600.00	\$1,000.00	\$337,100.00	\$496,700.00
2017	\$154,400.00		\$323,700.00	\$478,100.00
2016	\$156,100.00	\$1,000.00	\$320,700.00	\$477,800.00
2015	\$145,700.00	\$1,000.00	\$307,100.00	\$453,800.00
2014	\$141,900.00		\$297,300.00	\$439,200.00
2013	\$141,900.00		\$297,300.00	\$439,200.00
2012	\$110,000.00	\$0.00	\$336,900.00	\$446,900.00
2011	\$110,000.00	\$0.00	\$299,200.00	\$409,200.00
2010	\$110,000.00	\$0.00	\$299,200.00	\$409,200.00
2009	\$110,000.00	\$0.00	\$299,200.00	\$409,200.00
2008	\$115,000.00	\$0.00	\$314,900.00	\$429,900.00
2007	\$115,000.00	\$0.00	\$314,900.00	\$429,900.00
2006	\$95,000.00	\$0.00	\$314,900.00	\$409,900.00
2005	\$112,500.00	\$0.00	\$273,800.00	\$386,300.00
2004	\$90,000.00	\$0.00	\$263,300.00	\$353,300.00
2003	\$70,000.00	\$0.00	\$246,100.00	\$316,100.00
2002	\$70,000.00	\$0.00	\$240,100.00	\$310,100.00
2001	\$65,000.00	\$0.00	\$228,500.00	\$293,500.00

Summary

As a result of this petition for review **no change was made**. The land and buildings are valued using the same methods and standards as all other properties across the borough. However, adjustments that are currently applied, put the property out of equity with neighbors in North Douglas.

The appellant states that “value is excessive”. State statute requires the Assessor to value property at “full and true value”. According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market value increase or decrease as determined by analysis of sales. Values have risen in Juneau; the current valuation of the subject reflects this increase.

The Assessor Office proposes **no change** to the appellant’s 2024 Assessment.



Office Of The Assessor
155 Heritage Way
Juneau, AK 99801

Martin McKeown
Marjorie McKeown
4411 Riverside Dr
Juneau, AK 99801

NOTICE OF DECISION
BOARD OF EQUALIZATION

Section F, Item 1.

Date of BOE	Thursday, July 18, 2024
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 19, 2024
Parcel Identification	5B2501510091
Property Location	4411 Riverside Dr
Appeal No.	APL20240299
Sent to Email Address:	martymckeown@yahoo.com

ATTENTION OWNER

The Board of Equalization (BOE) held a hearing on the date shown above to consider and decide your appeal of the 2024 Assessed Value for your parcel. Based on the findings of fact and conclusions of law contained in the recorded hearing and record on appeal, the BOE hereby certifies its decision as shown below:

	Before BOE	After BOE
Site/Land	\$176,600	\$150,100
Building/Improv	\$518,600	\$498,100
Total	\$695,200	\$648,200
Exempt Total		
2024 Taxable Value	\$695,200	\$648,200

This is a final administrative decision of the Board of Equalization of the City and Borough of Juneau. It may be appealed to the Alaska Superior Court, in Juneau, pursuant to AS 29.45.210(d), CBJ 15.05.200 and the Alaska Rules of Court, if such appeal is filed within 30 days from the mailing/distribution date of this notice.

7/19/2024

Date

David B.
Epstein

Digitally signed by
David B. Epstein
Date: 2024.07.19
10:41:13 -08'00'

Chair/Presiding Officer
Board of Equalization

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 Fax (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance/	155 Heritage Way Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



Office Of The Assessor
155 Heritage Way
Juneau, AK 99801

Chris Heckler
6590 Glacier Hwy
Sp 294
Juneau, AK 99801

NOTICE OF DECISION
BOARD OF EQUALIZATION

Section F, Item 1.

Date of BOE	Thursday, July 18, 2024
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 19, 2024
Parcel Identification	5B1301122940
Property Location	6590 Glacier Hwy Sp 294
Appeal No.	APL20240208
Sent to Email Address:	chrs@ptialaska.net

ATTENTION OWNER

The Board of Equalization (BOE) held a hearing on the date shown above to consider and decide your appeal of the 2024 Assessed Value for your parcel. Based on the findings of fact and conclusions of law contained in the recorded hearing and record on appeal, the BOE hereby certifies its decision as shown below:

	Before BOE	After BOE
Site/Land	\$0	\$0
Building/Improv	\$62,500	\$62,500
Total	\$62,500	\$62,500
Exempt Total		
2024 Taxable Value	\$62,500	\$62,500

This is a final administrative decision of the Board of Equalization of the City and Borough of Juneau. It may be appealed to the Alaska Superior Court, in Juneau, pursuant to AS 29.45.210(d), CBJ 15.05.200 and the Alaska Rules of Court, if such appeal is filed within 30 days from the mailing/distribution date of this notice.

7/19/2024

Date

David B.
Epstein

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David B. Epstein
Date: 2024.07.19
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Chair/Presiding Officer
Board of Equalization

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 Fax (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance/	155 Heritage Way Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



Office Of The Assessor
155 Heritage Way
Juneau, AK 99801

Robert Shorey
PO Box 240452
Juneau, AK 99802

NOTICE OF DECISION
BOARD OF EQUALIZATION

Section F, Item 1.

Date of BOE	Thursday, July 18, 2024
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 19, 2024
Parcel Identification	6D1001010090
Property Location	8751 N Douglas Hwy
Appeal No.	APL20240252
Sent to Email Address:	docktone@gmail.com

ATTENTION OWNER

The Board of Equalization (BOE) held a hearing on the date shown above to consider and decide your appeal of the 2024 Assessed Value for your parcel. Based on the findings of fact and conclusions of law contained in the recorded hearing and record on appeal, the BOE hereby certifies its decision as shown below:

	Before BOE	After BOE
Site/Land	\$148,400	\$148,400
Building/Improv	\$473,000	\$473,000
Total	\$621,400	\$621,400
Exempt Total	\$150,000	\$150,000
2024 Taxable Value	\$471,400	\$471,400

This is a final administrative decision of the Board of Equalization of the City and Borough of Juneau. It may be appealed to the Alaska Superior Court, in Juneau, pursuant to AS 29.45.210(d), CBJ 15.05.200 and the Alaska Rules of Court, if such appeal is filed within 30 days from the mailing/distribution date of this notice.

7/19/2024

Date

David B.
Epstein

Digitally signed by
David B. Epstein
Date: 2024.07.19
10:44:15 -08'00'

Chair/Presiding Officer
Board of Equalization

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 Fax (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance/	155 Heritage Way Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30