



BOARD OF EQUALIZATION HEARINGS AGENDA

June 01, 2023 at 5:30 PM

Zoom Webinar

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

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

Owner: Thomas Batchelder & Heather Batchelder

Appellant's Estimate of Value

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

Original Assessed Value

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

Recommended Value

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

2. APL 2023-0070 - Parcel: 4B2701030023 - 11840 Mendenhall Loop Rd

Owners: Ryan Baldwin & Brianna Baldwin

Appellant's Estimate of Value

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

Original Assessed Value

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

Recommended Value

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

3. **APL 2023-0129 - Parcel: 6D1201020110 - 10656 Misty Lane**

Owner: Rosemarie Duran

Appellant's Estimate of Value

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

Original Assessed Value

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

Recommended Value

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

F. 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)



Office Of The Assessor
155 South Seward Street
Juneau, AK 99801

THOMAS E BATCHELDER
HEATHER L BATCHELDER
12175 GLACIER HWY UNIT E203
JUNEAU, AK 99801

Meeting of Board of Equalization (BOE)
Presentation of Real Property Appeals

Section E, Item 1.

Date of BOE	6/1/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 PM
Mailing Date of Notice	5/22/2023
Parcel Identification	4B230109203E
Property Location	12175 GLACIER HWY UNIT E203
Appeal No.	APL20230041
Sent to Email Address:	tbatchelder@globallegalconsulting.com

ATTENTION OWNER

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 you would like to include in your appeal must be submitted to the Assessor's Office {preferred method via email to assessor.office@juneau.gov <<mailto:assessor.office@juneau.gov>> Attn.: Assessment Appeal} by 4:00 PM **May 24, 2023** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

Your Board of Equalization packet will be sent to you through email by 2:00 PM, **May 25, 2023**. For a paper copy of your Board of Equalization packet or other questions please contact the City Clerk's Office at 907-586-5278.

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 at the number listed below.

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 ext 4906 Fax (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



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

Received

MAR 08 2023

CBJ-Assessors Office

Section E, Item 1.

Petition for Review / Correction of Assessed Value
Real Property

Assessment Year	2023
Parcel ID Number	4B230109203E
Name of Applicant	Thomas E. Batchelder
Email Address	tbatchelder@globallegalconsulting.com

2023 Filing Deadline: Monday April 3rd, 2023

Please attach all supporting documentation

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

Parcel ID Number	4B230109203E				
Owner Name	Thomas E. Batchelder				
Primary Phone #	3866891474	Email Address	tbatchelder@globallegalconsulting.com		
Physical Address	12175 Glacier Highway	Mailing Address			
	Unit E203				
	Juneau, Alaska 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		THE FOLLOWING ARE NOT GROUNDS FOR APPEAL <ul style="list-style-type: none">Your taxes are too highYour value changed too much in one year.You can't afford the taxes			
<input type="checkbox"/> My property value is unequal to similar properties					
<input checked="" 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					
Provide specific reasons and provide evidence supporting the item(s) checked above:					
Inaccurate assessment. CBJ taxation is unrealistic and an ongoing grift of local residents.					
Have you attached additional information or documentation?					<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Values on Assessment Notice:					
Site	\$ 5,000.00	Building	\$ 440,200.00	Total	\$ 445,200.00
Owner's Estimate of Value:					
Site	\$ 5,000.00	Building	\$ 340,200.00	Total	\$ 345,200.00
Purchase Price of Property:					
Price	\$ 293,000.00	Purchase Date	10/01/2013		
Has the property been listed for sale? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (if yes complete next line)					
Listing Price	\$	Days on Market			
Was the property appraised by a licensed appraiser within the last year? <input type="checkbox"/> Yes <input checked="" 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 3/7/23	

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



ASSESSOR OFFICE

APPEAL #2023-0041

Section E, Item 1.

2023 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 1, 2023

Appellant: Thomas E Batchelder

Location: 12175 Glacier Hwy, Unit E203, Spaulding Beach Condos

Parcel No.: 4B230109203E

Property Type: Condominium

Appellant's basis for appeal: My property value is excessive/overvalued and My property was valued improperly/incorrectly. "CBJ taxation is unrealistic and an ongoing grift of local residents."

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$5,000	Site:	\$5,000	Site:	\$5,000
Buildings:	<u>\$340,200</u>	Buildings:	<u>\$440,200</u>	Buildings:	<u>\$440,200</u>
Total:	\$345,200	Total:	\$445,200	Total:	\$445,200

Subject Photo



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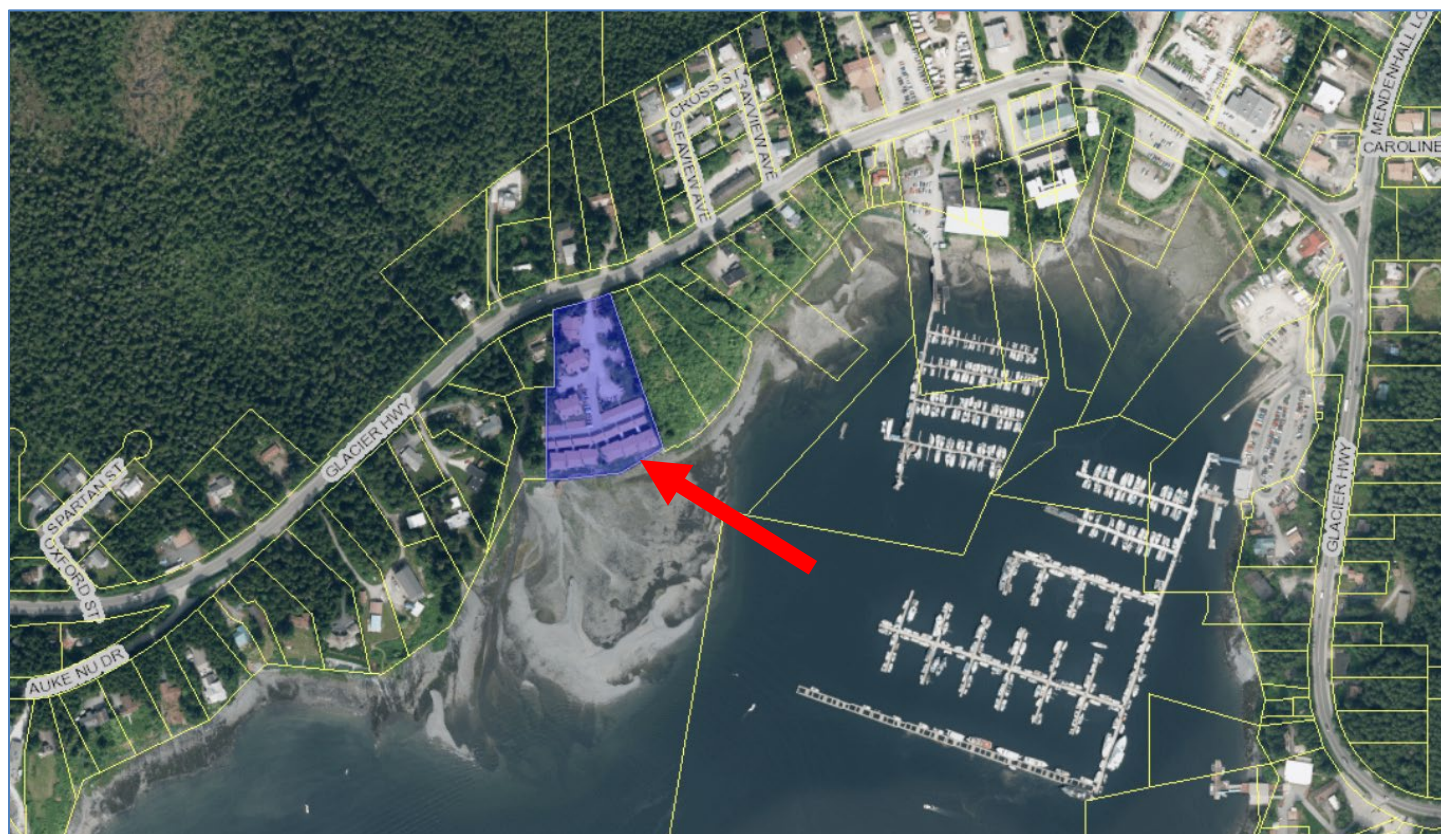
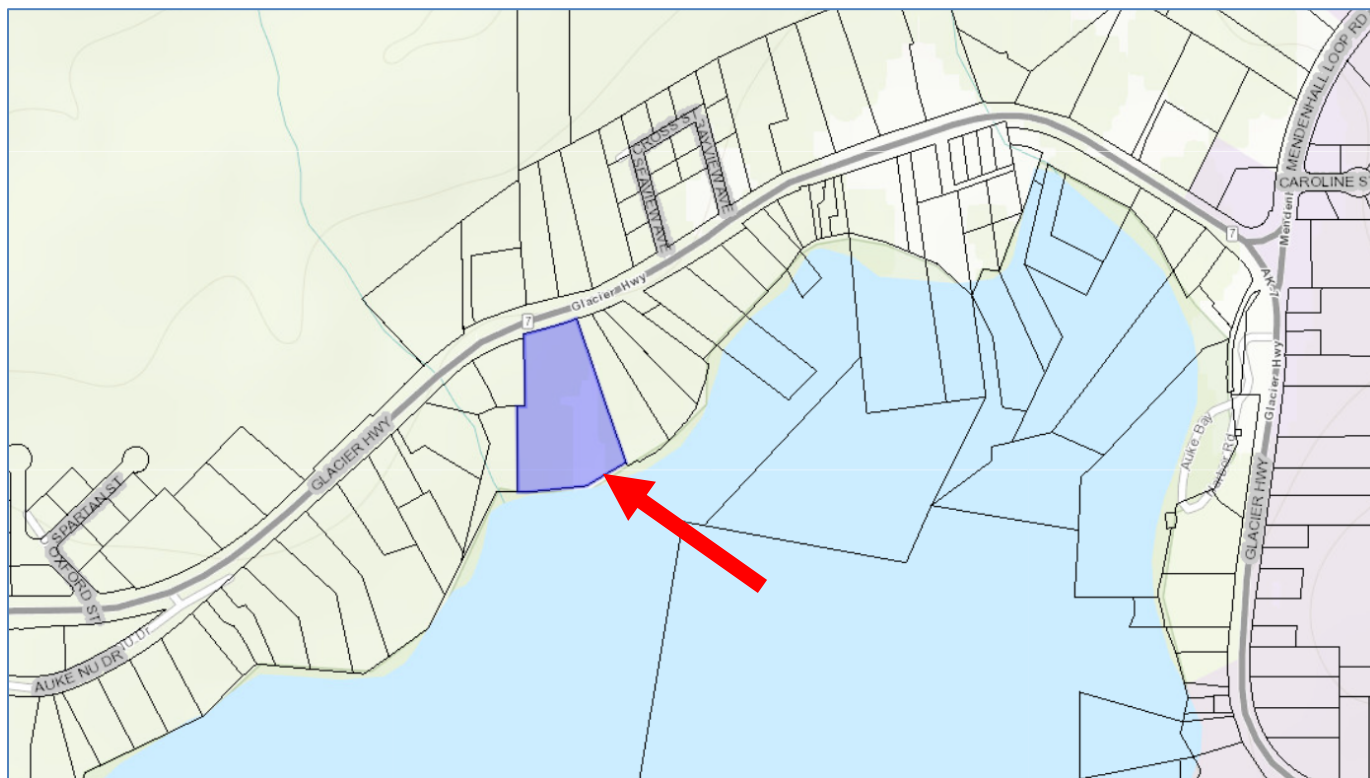
Summary 10

The subject is a 900 square foot waterfront condominium residential unit of average quality with no additional improvements. The residence is located within the Spaulding Beach condominium neighborhood. The Spaulding Beach condominiums were built in 1984 according to CBJ records and appear to have had adequate maintenance and updates. Within the condominium development there are several stratifications due to variances in unit square footage and for waterfront/upland units.

Subject Characteristics:

- Land
 - Placeholder -- Standard \$5,000 land value for condominium unit
- Building
 - Average Quality
 - Average Condition
 - 900 SF GLA total
 - No additional improvements





Land Valuation

Section E, Item 1.

Land is assigned a nominal value of \$5,000 for every condo unit in Juneau.

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.

Market trends based on our sales analysis are applied to the subject neighborhood or condo association annually to estimate full market value. 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
- 900 Square Foot GLA

The spreadsheet below shows the Assessed Value per square foot average for the Spaulding Beach condominium complex.

SPAULDING BEACH CONDOS ALL ASSESSED VALUES					
SF	Grp	2023AV	Average of AV/SF	Count of Parcel ID	
680	1BR-"A"	408,500	600.74	4	
693	Sm2BR-"A"	408,500	589.47	4	
737	M2BR-"A"	415,900	564.31	4	
805	L2BR-"A"	408,500	507.45	1	
805	L2BR-"A"	437,900	543.98	11	
900	2BR.1-"E"	445,200	494.67	4	
908	2BR.2-"E"	445,200	490.31	4	
1005	L2BR.2-"E"	467,300	464.98	4	
1013	L2BR.1-"E"	467,300	461.30	8	
1448	3BR-"E"	533,200	368.23	4	
772	Bldg B-C-D	255,500	330.96	24	
Grand Total			450.21	72	
typographical error to be corrected for 2024; SHB 437,900					

This spreadsheet shows the Assessed Value per square foot average for Spaulding Beach waterfront condominiums only.

SPAULDING BEACH CONDOS WATERFRONT ASSESSED VALUES					
SF	Grp	2023AV	Average of AV/SF	Count of Parcel ID	
680	1BR-"A"	408,500	600.74	4	
693	Sm2BR-"A"	408,500	589.47	4	
737	M2BR-"A"	415,900	564.31	4	
805	L2BR-"A"	408,500	507.45	1	
805	L2BR-"A"	437,900	543.98	11	
900	2BR.1-"E"	445,200	494.67	4	
908	2BR.2-"E"	445,200	490.31	4	
1005	L2BR.2-"E"	467,300	464.98	4	
1013	L2BR.1-"E"	467,300	461.30	8	
1448	3BR-"E"	533,200	368.23	4	
Grand Total			509.84	48	

Assessment History

**City and Borough of Juneau
Assessment History Report**

4B230109203E
THOMAS E BATCHELDER
12175 GLACIER HWY UNITE203
SPAULDING BEACH CONDOMINIUM UNIT E203

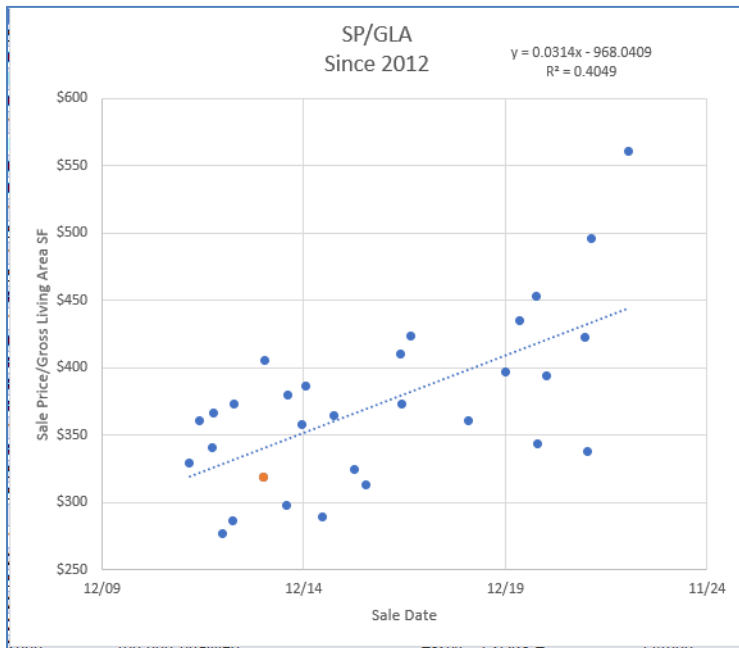
<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2023	\$5,000.00	\$0.00	\$440,200.00	\$445,200.00
2022	\$5,000.00		\$346,400.00	\$351,400.00
2021	\$5,000.00		\$330,200.00	\$335,200.00
2020	\$5,000.00		\$300,000.00	\$305,000.00
2019	\$5,000.00		\$300,000.00	\$305,000.00
2018	\$5,000.00		\$300,000.00	\$305,000.00
2017	\$5,000.00		\$304,400.00	\$309,400.00
2016	\$5,000.00		\$304,400.00	\$309,400.00
2015	\$5,000.00		\$292,500.00	\$297,500.00
2014	\$5,000.00		\$280,000.00	\$285,000.00
2013	\$5,000.00		\$282,000.00	\$287,000.00
2012	\$5,000.00	\$0.00	\$282,000.00	\$287,000.00
2011	\$5,000.00	\$0.00	\$282,000.00	\$287,000.00
2010	\$5,000.00	\$0.00	\$282,000.00	\$287,000.00
2009	\$5,000.00	\$0.00	\$283,000.00	\$288,000.00
2008	\$5,000.00	\$0.00	\$265,000.00	\$270,000.00
2007	\$5,000.00	\$0.00	\$260,900.00	\$265,900.00

Sales

Sales are time adjusted based upon the areawide residential time trend factor.

The property was purchased by the appellant in 2013 for an amount of \$ 287,000 (\$319/SF)

This chart illustrates the relationship between sale price/gross living area SF as a function of time since appellant's purchase. It is clear that sales prices have pushed upwards since the time of purchase with the highest rate sales occurring at the end of the period.



These are the sales utilized in directly valuing the waterfront Spaulding Beach Condos. The final median A/S ratio for this group is 0.96.

PARCEL NUMBER	SALE_DAT	SALE_PRICE	CAMA VAL	LAND VAL	IMPROVEI	ADJUSTED	A/S	Days	TimeFctr	TASP	TimA/S	Level	GLA	TASP/GLA
4B230106106A	08/31/20	\$365,000	\$437,900	\$5,000	\$432,900	\$365,000	1.20	853	1.25	\$455,615	0.96	1	805	\$566
4B230106106A	04/03/20	\$350,500	\$437,900	\$5,000	\$432,900	\$350,500	1.25	1003	1.30	\$454,913	0.96	1	805	\$565
4B230109206E	12/09/20	\$399,000	\$467,300	\$5,000	\$462,300	\$399,000	1.17	753	1.22	\$485,275	0.96	2	1013	\$479
4B230106302A	01/14/22	\$399,000	\$437,900	\$5,000	\$432,900	\$399,000	1.10	352	1.10	\$437,234	1.00	3	805	\$543

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.

The appellant states that “value is excessive/overvalued and valued improperly/incorrectly”. 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 2023 Assessment.

Wednesday, March 29, 2023 10:08 AM

Ms. Prince,

You never indicated that I needed to provide you with ANY documentation. All you told me was that you sent out an assessor and that they stand by their assessment. If I shared information that supplements my position with your office, likely it would only be utilized in an attempt to thwart appeal. Why would anyone do that? As I indicated previously, I intend to oppose this invalid and massive over reach by CBJ. Please forward any and all materials related to the procedures and processes of your office and the Board of Equalization. Very likely this is heading toward litigation.

Best regards,

Thomas E. Batchelder Esq.

From: Dora Prince <Dora.Prince@juneau.gov>

Sent: Tuesday, March 28, 2023 11:08 AM

To: tbatchelder globallegalconsulting.com <tbatchelder@globallegalconsulting.com>

Subject: 12175 Glacier Hwy - Unit E203

Mr. Batchelder;

I have tried to contact you several times concerning the appeal you submitted for the above mentioned property. As of this date I have yet to receive any information that would prove the assessed value for this condominium unit is incorrect. If I do not hear from you by the close of business on April 7, 2023 I will assume that you wish to proceed to the Board of Equalization as you stated on March 16, 2023. You will be notified of the date and time to appear.

Attached was the BOE Hearing of Appeals Code.pdf

March 17, 2023 8:21 AM

Mr. Batchelder;

Per our conversation this afternoon, please respond with an email confirming your Withdraw of your 2023 Petition for Review. I am sharing the spreadsheet that shows the values of all units in the Spaulding Beach condominiums below. If you choose not to Withdraw you will be scheduled before the Board of Equalization and will be advised of the date and time to appear. Information concerning the Board of Equalization is attached to this email

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

Valuation of Spaulding Beach Condominiums

Included in email was a spreadsheet showing all units in Spaulding Beach, their square footage and assessed value.



**Office Of The Assessor
155 South Seward Steet
Juneau, AK 99801**

RYAN BALDWIN
BRIANNA BALDWIN
11840 MENDENHALL LOOP RD
JUNEAU, AK 99801

**Meeting of Board of Equalization (BOE)
Presentation of Real Property App**

Section E, Item 2.

Date of BOE	6/1/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 PM
Mailing Date of Notice	5/22/2023
Parcel Identification	4B2701030023
Property Location	11840 MENDENHALL LOOP RD
Appeal No.	APL20230070
Sent to Email Address:	bcdavoren@gmail.com

ATTENTION OWNER

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 you would like to include in your appeal must be submitted to the Assessor's Office {preferred method via email to assessor.office@juneau.gov <<mailto:assessor.office@juneau.gov>> Attn.: Assessment Appeal} by 4:00 PM **May 24, 2023** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

Your Board of Equalization packet will be sent to you through email by 2:00 PM, **May 25, 2023**. For a paper copy of your Board of Equalization packet or other questions please contact the City Clerk's Office at 907-586-5278.

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.

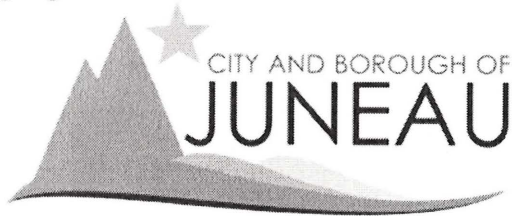
If you have any questions please contact the Assessor's Office at the number listed below.

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 ext 4906 Fax (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



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

Petition for Review / Correction of Assessed value
Real Property

Section E, Item 2.

Assessment Year	
Parcel ID Number	4B2701030023
Name of Applicant	Ryan Baldwin, Brianna Baldwin
Email Address	bcdavoren@gmail.com

2023 Filing Deadline: Monday April 3rd, 2023

Please attach all supporting documentation

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

Parcel ID Number	4B2701030023		
Owner Name	Ryan Baldwin, Brianna Baldwin		
Primary Phone #	805-208-8068	Email Address	bcdavoren@gmail.com
Physical Address	11840 Mendenhall Loop Rd, Juneau AK 99801	Mailing Address	11840 Mendenhall Loop Rd, Juneau AK 99801

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:

We bought our home 3 months ago for \$95,000 less than what you assessed it for. I am not disclosing our appraisal when the city just voted against having to disclose our personal information. Assessors should do their job without that information.

Have you attached additional information or documentation?

☐ Yes ☒ No

Values on Assessment Notice:

Site	\$	Building	\$	Total	\$745,000
------	----	----------	----	-------	-----------

Owner's Estimate of Value:

Site	\$	Building	\$	Total	\$645,000
------	----	----------	----	-------	-----------

Purchase Price of Property:

Price	\$650,000	Purchase Date	Dec 16, 2022
-------	-----------	---------------	--------------

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

Brianna Baldwin

Date

03-10-2023

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

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 (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	\$	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



ASSESSOR OFFICE

APPEAL #2023-0070

Section E, Item 2.

2023 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 1, 2023

Appellant: Ryan & Brianna Baldwin

Location: 11840 Mendenhall Loop Road

Parcel No.: 4B2701030023

Property Type: Single Family with Apartment

Appellant's basis for appeal: My property value is excessive/overvalued and unequal to similar properties. "We bought our home 3 months ago for \$95,000 less than what you assessed it for. I am not disclosing our appraisal when the city just voted against having to disclose our personal information. Assessors should do their job without that information."

Appellant's Estimate of Value		Original Assessed Value	Recommended Value
Site:	\$0.00	Site: \$222,800	Site: \$222,800
Buildings:	<u>\$0.00</u>	Buildings: <u>\$522,200</u>	Buildings: <u>\$522,200</u>
Total:	\$645,000	Total: \$745,000	Total: \$745,000

Subject Photo



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Overview

The subject is a 2,464 square foot average quality single family residence with apartment. The residence is located on a 41,336 square foot lot at 11840 Mendenhall Loop Road within the Auke Mountain neighborhood. The original structure was built in 1998. In 2001, a Building Permit for a 2-story addition to the existing structure was applied for and finalized. In 2013, a Building Permit to create an accessory apartment was applied for and finalized, most recently a new attached carport was completed in 2016 per CBJ records. The subject appears to have had adequate maintenance. Other improvements are the replacement of an existing single meter with a 2-gang meter pak and new ground rods. The subject resides on a typical neighborhood lot in the Auke Mountain neighborhood with no site adjustments.

Subject Characteristics:

- Land
 - 41,336 square foot lot
 - No adjustments
- Building
 - Average Quality
 - Average Condition
 - 2,464 square foot single-family with apartment





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 site value of \$222,800 is in equity with Auke Mountain single family lots that are of similar square footage. The subject parcel is characteristically average for its neighborhood.

Land Characteristics:

- 41,336 sf lot
- No adjustments

Land base rate valuation – Auke Mountain – Lot size 41,336 sf

Sort by Area Per Square Foot										
Parcel #	Area Per Acre	Area Per Sq Foot	Base Rate Sq Foot	Base Value	Site Adj Factor	Base Net Adjustment	NBHD Factor	Site Value	Eff Rate Sq Foot	
4B2701030043	0.31	13,414	12.61	169,151	1.00	169,151	1.10	186,100	13.87	
4B2701030045	0.35	15,101	11.26	170,037	1.00	170,037	1.10	187,000	12.38	
4B2701030053	0.46	20,000	8.69	173,800	1.00	173,800	1.10	191,200	9.56	
4B2701030054	0.46	20,003	8.68	173,626	1.00	173,626	1.10	191,000	9.55	
4B2701030013	0.46	20,018	8.68	173,756	1.00	173,756	1.10	191,100	9.55	
4B2701030015	0.70	30,318	6.02	182,514	1.00	182,514	1.10	200,800	6.62	
4B2701030017	0.72	31,530	5.82	183,505	0.85	155,979	1.00	156,000	4.95	
4B2701030025	0.75	32,665	5.62	183,577	1.00	183,577	1.10	201,900	6.18	
4B2701030016	0.81	35,473	5.22	185,169	1.00	165,169	1.05	173,400	4.89	
4B2701030042	0.83	36,283	5.52	200,282	1.00	200,282	1.10	220,300	6.07	
4B2701030041	0.85	37,015	5.41	200,251	1.00	200,251	1.10	220,300	5.95	
4B2701030023	0.95	41,336	4.90	202,546	1.00	202,546	1.10	222,800	5.39	
4B2701030021	1.00	43,641	4.69	204,676	1.00	204,676	1.10	225,100	5.16	
4B2701030024	1.01	43,913	4.66	204,635	1.00	204,635	0.99	203,200	4.63	
4B2701030050	1.03	44,721	4.59	205,269	1.00	205,269	1.10	225,800	5.05	
4B2701030022	1.07	46,512	4.43	206,048	1.00	206,048	1.10	226,700	4.87	
4B2701030014	1.62	70,773	2.97	210,196	1.00	210,196	1.10	231,200	3.27	
4B2701030030	2.03	88,383	2.43	214,771	1.00	214,771	1.10	236,200	2.67	
4B2701030052	2.72	118,483	1.84	218,009	0.90	196,208	1.16	227,800	1.92	
4B2701030060	4.92	214,315	1.17	250,749	1.00	250,749	1.05	263,300	1.23	

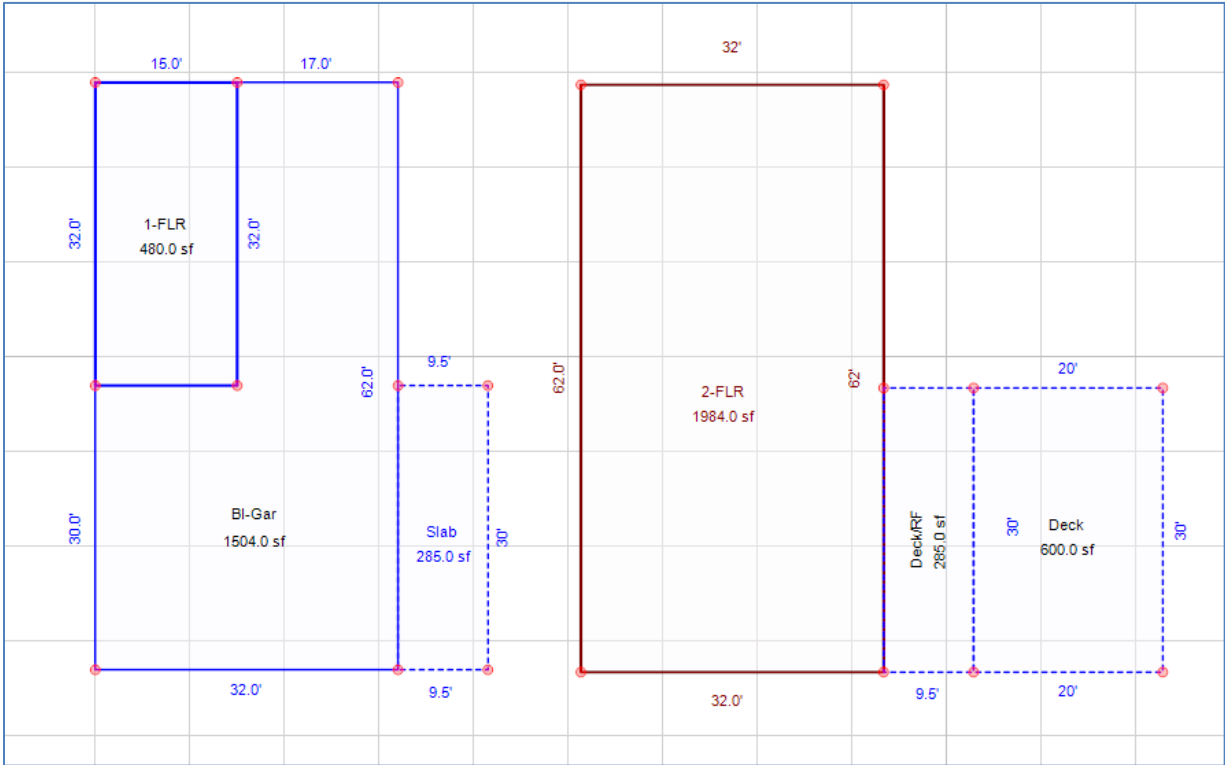
Building Valuation

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
 - 2,464 SF GLA

Sketch of Improvements:



Area Code	Base Area	Actual Area	Heated Area	Heated Percentage	Living Area	Effective Area	Perimeter
Built-In Garage	1504	1504	0		0	1504	188
Main Living Area	480	480	480		480	480	94
2nd Level	1984	1984	1984		1984	1984	188
Wood Deck	600	600	0		0	600	100
Wood Deck w/Roof	285	285	0		0	285	79
Open Slab Porch	285	285	0		0	285	79

Cost Report

Section E, Item 2.

5718			Record	1		
Parcel Code Number	4B2701030023	Building Type	R- Single-family Residence			
Owner Name	BALDWIN RYAN	Quality	3			
Parcel Address	11840 MENDENHALL LOOP RD	Construction	Stud Frame			
Effective Year Built	2009	Total Livable	2464			
Year Built	1998	Style	Two Story			
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Vinyl		93.00	100%		
Roof	Metal, Formed Seams		4.79	100%		
Heating	Electric Baseboard		-0.53	100%		
Adjusted Base Cost		2,464	97.26			239,649
Exterior Improvement(s)						
Other Garage	Built-in Garage (SF)	1,504	24.85			37,374
Other Garage	Garage Finish, Built-in (SF)	1,504	1.61			2,421
Porch	Wood Deck (SF)	600	15.00			9,000
Porch	Wood Deck (SF) with Roof	285	31.75			9,049
Porch	Open Slab Porch (SF)	285	8.21			2,340
Total						60,184
Additional Feature(s)						
Feature	Fixture	12				21,600
Total						21,600
Sub Total						321,433
Condition	Average					
Local Multiplier				1.22	[X]	392,148
Current Multiplier				1.14	[X]	447,049
Quality Adjustment					[X]	447,049
Neighborhood Multiplier					[X]	447,049
Depreciation - Physical			1.00 [X]	13.00	[-]	58,116
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	388,933
Cost to Cure						
Neighborhood Adjustment				131	[X]	120,569
Replacement Cost less Depreciation						509,502
Miscellaneous Improvements						
HDV					[+]	2,000
Extra Kitchen					[+]	10,700
Total Miscellaneous Improvements						12,700
Total Improvement Value				[Rounded]		\$522,200

City and Borough of Juneau Assessment History Report

4B2701030023
RYAN BALDWIN
11840 MENDENHALL LOOP RD
LAKE CREEK LT 3

<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2023	\$222,800.00	\$12,700.00	\$509,500.00	\$745,000.00
2022	\$212,700.00	\$12,700.00	\$413,000.00	\$638,400.00
2021	\$212,700.00	\$12,700.00	\$354,600.00	\$580,000.00
2020	\$212,700.00	\$12,700.00	\$337,400.00	\$562,800.00
2019	\$212,700.00	\$12,700.00	\$337,600.00	\$563,000.00
2018	\$154,594.00		\$378,334.00	\$532,928.00
2017	\$150,823.00		\$369,106.00	\$519,929.00
2016	\$137,112.00		\$335,551.00	\$472,663.00
2015	\$131,838.00		\$322,645.00	\$454,483.00
2014	\$129,000.00		\$315,700.00	\$444,700.00
2013	\$129,000.00		\$311,300.00	\$440,300.00
2012	\$125,000.00	\$0.00	\$335,100.00	\$460,100.00
2011	\$125,000.00	\$0.00	\$303,900.00	\$428,900.00
2010	\$125,000.00	\$0.00	\$303,900.00	\$428,900.00

Sales

Below are qualified sales used by the Assessor's Office in the analysis of the Auke Mountain neighborhood. The sales data was gathered from January 1, 2020 through December 31, 2022.

PARCEL NUMBER	STREET	CIVIC	SALE_DATE	ADJUSTED SA	Sale Price	Time Adj Sale Pr	Assessed	AS
4B2301080080	SPARTAN	3611	06/30/22	775,000	775,000	813,183	782,300	1.01
4B2601500100	LILAC	10841	08/19/22	705,000	705,000	730,182	651,700	0.92
4B2601500130	ALL SEASON	4020	04/29/22	599,900	599,900	639,684	660,300	1.10
4B2601510010	MENDENHALL LOC	10768	07/28/21	635,000	635,000	727,291	671,000	1.06
4B2701030014	MENDENHALL LOC	11880	07/31/20	600,000	600,000	755,017	693,000	1.16
4B2701030023	MENDENHALL LOC	11840	12/16/22	650,000	650,000	652,709	745,000	1.15
4B2701030025	MENDENHALL LOC	11820	06/11/21	495,000	495,000	573,913	618,900	1.25
4B2701030044	WINDFALL	4345	07/15/20	382,000	382,000	482,698	441,800	1.16
4B2701030052	WINDFALL	4411	07/23/21	500,000	500,000	573,415	632,300	1.26
4B2701060040	AUKE	11678	06/25/21	462,000	462,000	533,707	399,100	0.86
4B2701060052	WINDFALL	4348	06/06/22	450,000	450,000	475,126	482,700	1.07
4B2701080080	JO ANNE	11460	10/22/21	515,066	515,066	576,883	516,100	1.00
4B2801040180	BAYVIEW	3869	12/23/20	550,000	550,000	666,495	585,500	1.06
4B2801040190	CROSS	12065	05/25/21	559,900	559,900	652,035	653,100	1.17
4B2801040260	GLACIER	12280	01/24/22	360,000	360,000	393,473	271,700	0.75

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.

Repeated requests for interior access and any information related to the sale other than just the purchase price have been denied by the appellant. Appellant states that this was a private sale and the property was not marketed nor made available for public consumption, due to the lack of exposure this may not be a qualifiable market transaction.

The appellant states that “value is excessive/overvalued”. State statute requires the Assessor to value property at “full and true value” as of January 1, 2023. 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 a **no change** to the appellant’s 2023 Assessment.

EMAILS

On Thu, Mar 23, 2023 at 12:51 PM Dora Prince <Dora.Prince@juneau.gov> wrote:

Ms. Baldwin;

In answer to your email this morning here is what we used to re-value your property.

Cost Report

Base				
Exterior		93.00	100%	
Roof		4.79	100%	
Heating		-0.53	100%	
Adjusted Base Cost	2,464	97.26		239,649
Exterior Improvement(s)				
Other Garage	1,504	24.85		37,374
Other Garage	1,504	1.61		2,421
Porch	600	15.00		9,000
Porch	285	31.75		9,049
Porch	285	8.21		2,340
Total				60,184
Additional Feature(s)				
Feature	Fixture	12		21,600
Total				21,600
Sub Total				321,433
Condition				
Local Multiplier			1.22 [X]	392,148
Current Multiplier			1.14 [X]	447,049
Quality Adjustment			[X]	447,049
Neighborhood Multiplier			[X]	447,049
Depreciation - Physical		1.00 [X]	13.00 [-]	58,116
Depreciation - Functional			[-]	0
Depreciation - Economic			[-]	0
Percent Complete			100.00 [-]	388,933
Cost to Cure				
Neighborhood Adjustment			131 [X]	120,569
Replacement Cost less Depreciation				509,502
Miscellaneous Improvements				
IF2			[+]	2,000
IF8			[+]	10,700
Total Miscellaneous Improvements				12,700
Total Improvement Value			[Rounded]	\$522,200

The Miscellaneous Improvements are: IF2, monitor heater, pellet stove or wood stove. The IF8 is the extra kitchen in the apartment.

We also used sales in your neighborhood which is Auke Mountain 1 & 5. The 1 & 5 stands for single family and single family with apartment.
Here are the sales used for your neighborhood. These sales are for 2020 through 2022.

PARCEL NUMBER	STREET	CIVIC	SALE_DATE	ADJUSTED SA	Sale Price	Time Adj Sale Pri	Assessed
4B2301080080	SPARTAN	3611	06/30/22	775,000	775,000	813,183	782,300
4B2601500100	LILAC	10841	08/19/22	705,000	705,000	730,182	651,700
4B2601500130	ALL SEASON	4020	04/29/22	599,900	599,900	639,684	660,300
4B2601510010	MENDENHALL LOC	10768	07/28/21	635,000	635,000	727,291	671,000
4B2701030014	MENDENHALL LOC	11880	07/31/20	600,000	600,000	755,017	693,000
4B2701030023	MENDENHALL LOC	11840	12/16/22	650,000	650,000	652,709	745,000
4B2701030025	MENDENHALL LOC	11820	06/11/21	495,000	495,000	573,913	618,900
4B2701030044	WINDFALL	4345	07/15/20	382,000	382,000	482,698	441,800
4B2701030052	WINDFALL	4411	07/23/21	500,000	500,000	573,415	632,300
4B2701060040	AUKE	11678	06/25/21	462,000	462,000	533,707	399,100
4B2701060052	WINDFALL	4348	06/06/22	450,000	450,000	475,126	482,700
4B2701080080	JO ANNE	11460	10/22/21	515,066	515,066	576,883	516,100
4B2801040180	BAYVIEW	3869	12/23/20	550,000	550,000	666,495	585,500
4B2801040190	CROSS	12065	05/25/21	559,900	559,900	652,035	653,100
4B2801040260	GLACIER	12280	01/24/22	360,000	360,000	393,473	271,700

I am also attaching two flyers that explain how the Assessor's office functions and the guideline we must perform under. They are "Understanding Your Assessment" and "For the Property Owner Who Wants to Know".

Also, here is a link to the State of Alaska Assessor's website. This will help explain what the Assessor's office is and can do.

<https://www.commerce.alaska.gov/web/dcra/LocalGovernmentResourceDesk/TaxationAssessment/PropertyAssessmentsinAlaska.aspx>

As I forward to you before the burden of proof is upon the appellant per state statute (AS 29.45.210). The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal. You have not supplied any proof as a need for revaluation of your assessment.

Once the assessment value is reached it then will be multiplied by the mill levy for the tax notice. The mill levy has not been set by Assembly and probably won't be until May. Tax notices are mailed July 1st.

Dora Prince, ACAA II
Appraiser II, Assessor's Office
Finance Department
City and Borough of Juneau
155 S Seward Street
Juneau AK 99801
907-586-5215 ext 4039
Dora.Prince@juneau.gov

From: Brianna Baldwin <bcdavoren@gmail.com>
Sent: Wednesday, March 22, 2023 5:25 PM
To: Dora Prince <Dora.Prince@juneau.gov>
Subject: Re: 11840 Mendenhall Loop Rd - 4B2701030023

Dora,

I was not asked for proof to dispute this amount other than my appraisal, which again is not required to disclose to you guys based on the voting the city just passed. So how else can I dispute this to you with proof? I was not asked for any other information. I would like to see my assessment analysis of how exactly this number was calculated.

On Wed, Mar 22, 2023 at 3:23 PM Dora Prince <Dora.Prince@juneau.gov> wrote:

Ms. Baldwin;
Attached is information on the Board of Equalization.

From: Brianna Baldwin <bcdavoren@gmail.com>
Sent: Wednesday, March 22, 2023 3:07 PM
To: Dora Prince <Dora.Prince@juneau.gov>
Subject: Re: Assessment complaint

We do NOT accept this response of no change.

On Wed, Mar 22, 2023 at 3:01 PM Dora Prince <Dora.Prince@juneau.gov> wrote:

Mr. and Ms. Baldwin;

Alaska State Statute, (AS 29.45.110) 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 less depreciation 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.

So in order 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 per State of Alaska statutes.

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 of the land in the neighborhood to establish assessed site values.

The appellant bears the burden of proof, (AS 29.45.210). The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal. You have not supplied any proof as a need for revaluation of your assessment.

Upon review of your appeal I find our assessment of your property to be fair and equitable and propose a No Change to your 2023 Assessment. Please respond by email stating your acceptance of the No Change. Upon receipt of your acceptance I will take this to the Assessor for approval. If you reject the No Change, you will be scheduled before the next available Board of Equalization and you will be notified of the date. If the valuation is found to be too low, the board may raise the assessment. The Board of Equalization will expect that the appellant to provide specific evidence that your property value is unequal, excessive, improper, or under valuation.

2023 Assessment: Site:\$222,800 Improvements: \$522,200 Total: \$745,000

*Dora Prince, ACAA II
Appraiser II, Assessor's Office
Finance Department
City and Borough of Juneau
155 S Seward Street
Juneau AK 99801
907-586-5215 ext 4039
Dora.Prince@juneau.gov*

From: Brianna Baldwin <bcdavoren@gmail.com>
Sent: Wednesday, March 22, 2023 1:21 PM
To: Aaron Landvik <Aaron.Landvik@juneau.gov>
Cc: Dora Prince <Dora.Prince@juneau.gov>
Subject: Re: Assessment complaint

Hi Dora,

Yes, that is correct.

On Wed, Mar 22, 2023 at 1:04 PM Dora Prince <Dora.Prince@juneau.gov> wrote:

Mr. and Ms. Baldwin;

Below is the sketch that we have in our files for your property. I am also including a list of the components that we use to value your home. Please let me know if anything is in error and I will get the information corrected. This is to make sure we have your components correct. Once I hear from you, I will finish up the review of the Petition for Review and contact you concerning the assessed value of your property.

Year Built: 1998

Total Livable Square Footage: 2,464

Bedrooms: 3 Baths: 3

Siding: Vinyl

Roof: Metal, Formed Seams

Heat: Electric Baseboard

Garage Square Footage: 1,504

Garage Type: Built-in

Quality: Average

Condition: Average

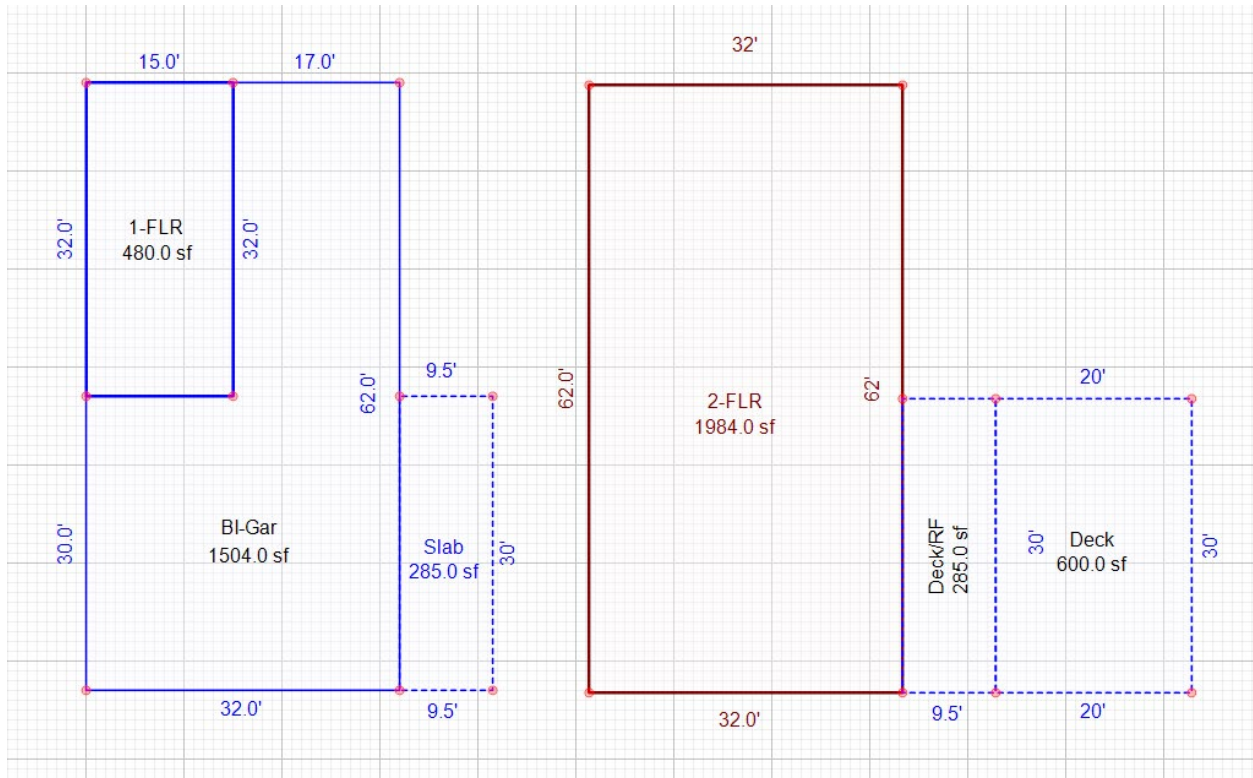
Decks: Wood, Wood with Roof and Cement Slab

Extra Kitchen in apartment

Monitor

Thank you,

Dora Prince, ACAA II
Appraiser II, Assessor's Office
Finance Department
City and Borough of Juneau
155 S Seward Street
Juneau AK 99801
907-586-5215 ext 4039
Dora.Prince@juneau.gov



From: Brianna Baldwin <bcdavoren@gmail.com>
Sent: Thursday, March 16, 2023 4:32 PM
To: Aaron Landvik <Aaron.Landvik@juneau.gov>
Cc: Dora Prince <Dora.Prince@juneau.gov>
Subject: Re: Assessment complaint

Aaron,

I completely understand you guys are busy considering how outraged the city is with your over assessments.

My complaint is if you are going to respond to my emails, you should address my questions and not talk around them/ not ask me the same questions over and over again. I understand the overall process, but I am curious of the exact numbers you used to calculate my exact assessment considering how off it is. I will wait to hear this response and how it will be corrected.

On Thu, Mar 16, 2023 at 4:25 PM Aaron Landvik <Aaron.Landvik@juneau.gov> wrote:

Good afternoon,

As you can understand our office is very busy this time of year and are in the process of working through appeals in the order that they were received.

Our basis of value for all homes within the borough is replacement cost new less depreciation which is then adjusted based upon the median AS ratio for a neighborhood and property type of qualified market sales. Dora will be able to provide more information specific to you property.

I suggest you read these handouts to understand the mass appraisal 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>

<https://juneau.org/wp-content/uploads/2023/03/2023-Assessment-Report-Residential-Final.pdf>

Kind regards,

Aaron

Aaron Landvik

Deputy Assessor

Assessor's Office

City and Borough of Juneau, AK

PHONE (907) 586-5215 ext 4037 – FAX (907) 586-4520

aaron.landvik@juneau.gov

On Thu, Mar 16, 2023 at 2:55 PM Dora Prince <Dora.Prince@juneau.gov> wrote:

When I work your appeal I will answer your questions. In the meantime I am attaching 2 flyers that explain how assessment are produced.

D. Prince

From: Brianna Baldwin <bcdavoren@gmail.com>

Sent: Thursday, March 16, 2023 2:52 PM

To: Dora Prince <Dora.Prince@juneau.gov>

Cc: Aaron Landvik <Aaron.Landvik@juneau.gov>

Subject: Re: Assessment complaint

Why are my questions constantly being ignored by both of you? How did you come up with my exact assessment?

On Thu, Mar 16, 2023 at 2:50 PM Dora Prince <Dora.Prince@juneau.gov> wrote:

Brianna,

My name is Dora Prince and I will be working on the Petition for Review you filed concerning your Assessed Value. I will probably not be in touch until next week as I have several appeals in the que in front of you. When I begin working on your petition I will give you a quick phone call to let you know I'll be reviewing your property. At that time if you any question or information

you would like to provide that would be helpful. Once I review the property I will once again give you a call to discuss the assessed value and if there are any changes that can be made. I will then follow up the call with an email and request that you accept or deny the adjustment if it is warranted.

If you have any questions or need further assistance please let me know.

From: Brianna Baldwin <bcdavoren@gmail.com>

Sent: Thursday, March 16, 2023 2:33 PM

To: Aaron Landvik <Aaron.Landvik@juneau.gov>

Cc: Dora Prince <Dora.Prince@juneau.gov>

Subject: Re: Assessment complaint

Hi Aaron,

Can you explain how you came up with our assessment? Sending me random homes that are nowhere near our age, square footage, condition, etc. does not come up with an assessment of our home just because they are near ours. Also, your "sales" prices for many of those homes listed are more than what they actually sold for- so are you openly providing false information to the public to increase taxes?

I am not disclosing any of our personal information regarding the home or sale. I have been asked 4 times now for our appraisal, which I have repeatedly said I will not be providing. You will not be coming into our home. The assessors should do their jobs based on the information you have on hand, and do it fairly.

On Wed, Mar 15, 2023 at 9:22 AM Aaron Landvik <Aaron.Landvik@juneau.gov> wrote:

Good morning,

Based solely upon the purchase price it appears that we are over assessed. That being said, I don't see that the property was listed for sale, was it exposed to the market? Did you have any pre-existing relationship with the seller?

Typically, single fee appraisals are going to better indicators of value for any one specific property. At the time of the purchase was an appraisal performed? If so, providing the appraisal will allow us to process your appeal in the quickest and least intrusive manner. If an appraisal was not performed we will schedule an appointment for an exterior/interior review.

Here are the sales that were utilized in determining assessed values for your valuation neighborhood, Auke Mountain single family residences.

NBHD	(Multiple Items)	.Y	MEDIANS	599,950	599,950	1.09	659,602	656,700	0.96
GRP	SFR +	.Y							
PARCEL NUMBER	STREET	CIVIC	SALE_DATE	Sale Price	ADJUSTED SALE	A/S	Time Adj Sal	Assessed	FinalAS
4B2301080080	SPARTAN	3611	06/30/22	775,000	775,000	1.01	813,183	782,300	0.96
4B2601500020	LILAC	10810	07/31/20	600,000	600,000	1.35	755,017	810,000	1.07
4B2601500100	LILAC	10841	08/19/22	705,000	705,000	0.92	730,182	651,700	0.89
4B2601500130	ALL SEASON	4020	04/29/22	599,900	599,900	1.10	639,684	660,300	1.03
4B2601510010	MENDENHALL LOOP	10768	07/28/21	635,000	635,000	1.06	727,291	671,000	0.92
4B2701010030	MENDENHALL LOOP	12050	04/05/22	774,000	774,000	1.01	830,496	780,600	0.94
4B2701010030	MENDENHALL LOOP	12050	10/04/22	819,000	819,000	0.95	838,170	780,600	0.93
4B2701030014	MENDENHALL LOOP	11880	07/31/20	600,000	600,000	1.16	755,017	693,000	0.92
4B2701030022	MENDENHALL LOOP	11870	05/03/21	665,700	665,700	1.33	779,692	886,700	1.14
4B2701030023	MENDENHALL LOOP	11840	12/16/22	650,000	650,000	1.15	652,709	745,000	1.14
4B2701030025	MENDENHALL LOOP	11820	06/11/21	495,000	495,000	1.25	573,913	618,900	1.08
4B2701030044	WINDFALL	4345	07/15/20	382,000	382,000	1.16	482,698	441,800	0.92
4B2701030052	WINDFALL	4411	07/23/21	500,000	500,000	1.26	573,415	632,300	1.10
4B2701050010	WINDFALL	4460	06/09/20	796,500	796,500	1.40	1,015,926	1,112,800	1.10
4B2701060040	AUKE	11678	06/25/21	462,000	462,000	0.86	533,707	399,100	0.75
4B2701060052	WINDFALL	4348	06/06/22	450,000	450,000	1.07	475,126	482,700	1.02
4B2701080080	JO ANNE	11460	10/22/21	515,066	515,066	1.00	576,883	516,100	0.89
4B2801040180	BAYVIEW	3869	12/23/20	550,000	550,000	1.06	666,495	585,500	0.88
4B2801040190	CROSS	12065	05/25/21	559,900	559,900	1.17	652,035	653,100	1.00
4B2801040260	GLACIER	12280	01/24/22	360,000	360,000	0.75	393,473	271,700	0.69

Aaron

Aaron Landvik

Deputy Assessor
Assessor's Office
City and Borough of Juneau, AK

PHONE (907) 586-5215 ext 4037 – FAX (907) 586-4520
aaron.landvik@juneau.gov

On Tue, Mar 14, 2023 at 8:35 AM Aaron Landvik <Aaron.Landvik@juneau.gov> wrote:

Hi Bri,

I am in the process of working through appeals and will provide more detail as time allows.

Can you please provide more information regarding your property?

Thanks,

Aaron

From: Brianna Baldwin <bcdavoren@gmail.com>
Sent: Tuesday, March 14, 2023 7:05 PM
To: Aaron Landvik <Aaron.Landvik@juneau.gov>
Subject: Re: Assessment complaint

Hi Aaron,

What information specifically do you need other than what is on the assessor's database?

As I mentioned, our home is completely original to when it was built in 1998. Not a single upgrade or renovation.

On Fri, Mar 10, 2023 4:06 PM Brianna Baldwin bcdavoren@gmail.com wrote:

Hi Dora,

As I have mentioned multiple times, I am not sharing our appraisal. That is private information we paid for.

Assessors should not need appraisals to do their job. The city voted against us having to share them with you.

On Fri, Mar 10, 2023 at 4:03 PM Dora Prince <Dora.Prince@juneau.gov> wrote:

Mr. and Ms. Baldwin;

I would like to introduce myself as the appraiser that will be working on your Petition for Review with the Assessor's office.

You state in your petition that you purchased your home just three (3) months ago, I am contacting you to request a copy of your appraisal if you would like to share it. If you have an electronic copy you may attached it to a return of this email. If it is a paper copy please contact me on how to share that copy.

I look forward to working with you on your petition. If you need further information or need to contact me feel free to do so.

From: Brianna Baldwin <bcdavoren@gmail.com>

Sent: Wednesday, March 8, 2023 4:29 PM

To: Aaron Landvik <Aaron.Landvik@juneau.gov>

Subject: Fwd: Assessment complaint

Hi Aaron,

I would like an explanation of how our assessed value is \$95,000 more than what we just purchased our home for 2.5 months ago? How is that fair or a "correction"? The assessor's office should be fixing this for us. Our home is completely original and nothing has been done to it in 15+ years.

The city just voted against having to disclose personal information, so I will not be sharing our appraisal with the assessor's office. Assessors should be able to do their job correctly without that information, nor should the assessed value match the market value.

I am a realtor, so I am well aware of the current market. What the assessor's office is doing is going to run people out of this town due to marking up home assessments more than they are worth in the current market.

Thank you,

Bri Baldwin

On Tue, Mar 7, 2023 5:10 PM Brianna Baldwin bcdavoren@gmail.com wrote:

Dora,

The city voted against having to disclose that private information. Now, you guys jack up everyone's assessed value and make it so that the only way to get a fair assessment is to share that private information with you. Seems criminal.
Shouldn't assessors be able to do their job without the appraisal?

Bri Baldwin

On Tue, Mar 7, 2023 at 3:45 PM Dora Prince <Dora.Prince@juneau.gov> wrote:

Brianna,

Clearly it sounds as if you may have you overvalued but to investigate this matter I will need you to file a Petition for Review, the link is below. And, if you would be so kind when you file that request to also include the appraisal that you receive. That would help us verify the information we have on your home and correct any errors between our information and the appraisal. The Petition for Review will need to be filed before April, 3rd of this year.

<https://juneau.org/wp-content/uploads/2022/03/2022-Appeal-Petition-for-Review-RP.pdf>

*Dora Prince, ACAA II
Appraiser II, Assessor's Office
Finance Department
City and Borough of Juneau
155 S Seward Street
Juneau AK 99801
907-586-5215 ext 4039
Dora.Prince@juneau.gov*

From: Brianna Baldwin <bcdavoren@gmail.com>
Sent: Tuesday, March 7, 2023 10:29 AM
To: Assessor Office <Assessor.Office@juneau.gov>
Subject: Assessment complaint

Hello,

You assessed our home more than it appraised for, which was done 3 months ago when we bought this home. Can someone explain how you are coming up with your insane assessments without any knowledge of my home? Ours went up \$100,000 from the year before and nothing has been updated/changed on our home in 15+ years. Clearly, the whole city is outraged with the assessments and assessors.

Thank you,
Bri Baldwin



**Office Of The Assessor
155 South Seward Steet
Juneau, AK 99801**

ROSEMARIE DURAN
10656 MISTY LANE
JUNEAU, AK 99801

**Meeting of Board of Equalization (BOE)
Presentation of Real Property App**

Section E, Item 3.

Date of BOE	6/1/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 PM
Mailing Date of Notice	5/22/2023
Parcel Identification	6D1201020110
Property Location	10656 MISTY LANE
Appeal No.	APL20230129
Sent to Email Address:	rduranak@hotmail.com

ATTENTION OWNER

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 you would like to include in your appeal must be submitted to the Assessor's Office {preferred method via email to assessor.office@juneau.gov <<mailto:assessor.office@juneau.gov>> Attn.: Assessment Appeal} by 4:00 PM **May 24, 2023** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

Your Board of Equalization packet will be sent to you through email by 2:00 PM, **May 25, 2023**. For a paper copy of your Board of Equalization packet or other questions please contact the City Clerk's Office at 907-586-5278.

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 at the number listed below.

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 ext 4906 Fax (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



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

Section E, Item 3.

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	
Parcel ID Number	
Name of Applicant	
Email Address	

2023 Filing Deadline: Monday April 3rd, 2023

Please attach all supporting documentation

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

Parcel ID Number	6D1201020110		
Owner Name	Rosemarie Duran		
Primary Phone #	907-723-4189	Email Address	rduranak@hotmail.com
Physical Address	10656 Misty Ln Juneau, AK 99801	Mailing Address	Same

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:

There have been limited transactions for similar homes in the market in the past year. Three waterfront houses traded last year, two with apartments and the other with an extra bathroom. Another waterfront property (which includes 3 units) remains for sale for over 300 days now. The market has slowed tremendously with interest rate increase pricing buyers out.

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

Values on Assessment Notice:

Site	\$ 298,000	Building	\$ 582,000	Total	\$ 880,000
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Owner's Estimate of Value:

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

Purchase Price of Property:

Price	\$ 525,000	Purchase Date	5/2013
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Has the property been listed for sale? ☐ Yes ☒ No (if yes complete next line)

Listing Price	\$	Days on Market	
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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

R Duran

Date

3/15/23

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

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 South Seward St. Rm. 114 Juneau AK 99801

10656 Misty Ln	4BR/3BA		Sold 4/12/22 for \$950,000 related party transaction	https://www.zillow.com/homedetails/10652-Misty-Ln-Juneau-AK-99801/74512047_zpid/
19905 Cohen Drive	4BR/3BA	Includes 1BR/1BA Apartment	Sold 6/21/22 for \$675,000 per Zillow	https://www.zillow.com/homes/19905-Cohen-Dr-Juneau,-AK-99801_rb/230757803_zpid/
3590 Greenwood Ave (Twin Lakes)	6BR/4BA	Includes 1BR/1BA Apartment	Sold 6/27/22—no price?	https://www.zillow.com/homedetails/3590-Greenwood-Ave-Juneau-AK-99801/2062478052_zpid/
3220 Douglas Hwy	4BR/2BA		Sold 9/23/22 for \$720,000	https://www.zillow.com/homedetails/3220-Douglas-Hwy-Juneau-AK-99801/74504983_zpid/
5730 N. Douglas Hwy	5 BR/3BA	3 units 2: 2BR/2BA and a 1BR/1BA	On market for \$615,000 for over 300 days	https://www.zillow.com/homedetails/5730-N-Douglas-Hwy-Juneau-AK-99801/302811434_zpid/

Above I've compiled a listing of the waterfront properties that sold in 2022. The data presented here is provided using Zillow. As you'll note, here <https://www.zillow.com/home-values/5365/juneau-ak/> Zillow recorded a .8% increase, year over year, for homes sold in Juneau the past 12 months. The assessed value increase on my property is 14.6%! It looks like a single home sale is yet again weighing in on my assessment this year. (Arthur Drown cited neighbor's property last year) My property is not comparable as my bathrooms have not been updated and remain in their 1980s state. In addition, houses in my comp set include 3 bathrooms minimum where my house is disadvantaged with only 2. A new bathroom addition would cost a ballpark \$50,000 to complete which would include tear down of a suitable location within house and new plumbing and full build. My existing bathrooms would cost approximately \$16,500 each to update to the neighboring property's existing standard. That's a differential of \$83,000, however, of greater note is the high water mark for the sale of that neighboring property. This sale was completed off market. It was never broadly marketed and the seller's agent was also the buyer's agent, and in this respect was a related party, off-market deal.

Also, please note the majority of the subset includes an income-producing component which increases the market value of the property as more buyers qualify for loans when rents are underwritten by the lender. Excluding the anomaly next door, the property pricing ranges from \$675,000-\$720,000 with a property remaining unsold for over 300 days at \$615,000. The housing market has cooled off quite a bit and is expected to soften as interest rates continue to rise. The Fed has increased rates by 450 bps and announced just last week that it will double down with additional increases in rates in its continuing efforts to tamp down inflation. <https://www.federalreserve.gov/newsevents/testimony/powell20230307a.htm> The increase in interest rates from 4.5% a year ago to 7.3% today, means a buyer looking to purchase a home for \$700,000 a year ago (with 20% down and \$560,000 loan amount) would pay \$2,837. Today that same buyer would expect to purchase that home with a 7.3% mortgage and pay \$3,830. That interest rate increase reduces the qualifying buyer pool which in turn, given no change in housing supply, has a very dampening effect on pricing.

For all the reasons explained above, the assessment of my property is excessively assessed, unequal to similar properties, and valued incorrectly.

Uniform Residential Appraisal Report

4863028

File # 20-20-010

Section E, Item 3.

There are 1	comparable properties currently offered for sale in the subject neighborhood ranging in price from \$ 395,000	to \$ 395,000
There are 6	comparable sales in the subject neighborhood within the past twelve months ranging in sale price from \$ 560,000	to \$ 1,500,000

FEATURE	SUBJECT	COMPARABLE SALE # 1		COMPARABLE SALE # 2		COMPARABLE SALE # 3	
Address	10656 Misty Lane Juneau, AK 99801	10734 Horizon Drive Juneau, AK 99801		8100 North Douglas Highway Juneau, AK 99801		1701 Beach Drive Juneau, AK 99801	
Proximity to Subject		0.11 miles W		2.66 miles E		8.09 miles E	
Sale Price	\$	\$ 705,000		\$ 649,900		\$ 560,000	
Sale Price/Gross Liv. Area	\$ 0.00 sq.ft.	\$ 302.84 sq.ft.		\$ 458.97 sq.ft.		\$ 223.73 sq.ft.	
Data Source(s)		SEMLS#19196, Inspection, EM;DOM 7		SEMLS#19395, Inspection;DOM 153		SEMLS#18364; Inspection;DOM 1261	
Verification Source(s)		State Recorder		State Recorder		State Recorder	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+ (-) \$ Adjustment	DESCRIPTION	+ (-) \$ Adjustment	DESCRIPTION	+ (-) \$ Adjustment
Sale or Financing		ArmLth		ArmLth		ArmLth	
Concessions		Conv;0		Conv;0		Conv;0	
Date of Sale/Time		s05/19;c04/19		s11/19;c09/19		s04/19;c01/19	
Location	B;WtrFr;N Douglas	B;Res;N Douglas WFT	0	B;WtrFr;N Douglas (En	+120,000	B;WtrFr;Douglas (FZ)	+100,000
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple		Fee Simple	
Site	21222 sf	21224 sf	0	8.46 ac	-160,000	20494 sf	0
View	B;Ocean Cnl, Mtns, Glc;	B;Ocean Cnl, Mtns, Glc;		B;Gd Ocean Cnl, Mtns;	0	B;Wtr;Gd Ocean, Mtns	0
Design (Style)	DT2;Split Entry	DT2;Custom	0	DT1;Raised Ranch	0	DT2;Custom	0
Quality of Construction	Q3	Q3		Q4	+10,000	Q3	
Actual Age	32	35	0	57	0	24	0
Condition	C3	C3		C4	+5,000	C3	
Above Grade	Total Bdrms. Baths	Total Bdrms. Baths	0	Total Bdrms. Baths	+5,000	Total Bdrms. Baths	+5,000
Room Count	8 4 2.0	7 4 3.0	-6,000	5 3 1.1	+2,000 5	3 3.0	-6,000
Gross Living Area	3,418 sq.ft.	2,328 sq.ft.	+54,500	1,416 sq.ft.	+100,100	2,503 sq.ft.	+45,800
Basement & Finished Rooms Below Grade	0sf	0sf		1416sf0sfin	-21,200	0sf	
Functional Utility	Average (-)	Average	-5,000	Average	-5,000	Average (-)	
Heating/Cooling	HWBB/None	HWBB/None		HWBB/None		HWBB/None	
Energy Efficient Items	Standard	Above Standard	-2,500	Standard		4 Star Rating/HRV	-5,000
Garage/Carport	2gb14dw	2ga1cp4dw	-4,000	2gb15dw	0	4gb14dw	-15,000
Porch/Patio/Deck	CP 504, Dk 516, OP 20	Inferior	+3,100	Inferior	+8,500	Inferior	+4,000
Other Items	JT, GFP, Elev, FirPt, Shed	WS, JT, GH, Cabin 320	-4,000	FPw/GFP, Elev, GH	+2,000	ST, SS, Fin Attic 729	-9,500
Other Items-Yard	AspDr, Lndspc	PvdDr, Lndscp, Stairs	-5,000	GrvDr, Lndsp, Fnc, Str	-7,000	AspDr, Lndscp, Strs	-5,000
Effective Age	16	14	-2,000	20	+4,000	8	-8,000
Net Adjustment (Total)		<input checked="" type="checkbox"/> + <input type="checkbox"/> - \$ 29,100		<input checked="" type="checkbox"/> + <input type="checkbox"/> - \$ 63,400		<input checked="" type="checkbox"/> + <input type="checkbox"/> - \$ 106,300	
Adjusted Sale Price of Comparables		Net Adj. 4 % Gross Adj. 12 % \$ 734,100		Net Adj. 10 % Gross Adj. 69 % \$ 713,300		Net Adj. 19 % Gross Adj. 36 % \$ 666,300	

I ☒ did ☐ did not research the sale or transfer history of the subject property and comparable sales. If not, explain

My research ☐ did ☒ did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.

Data source(s) MLS, Alaska State Recorder's Office

My research ☐ did ☒ did not reveal any prior sales or transfers of the comparable sales for the year prior to the date of sale of the comparable sale.

Data source(s) MLS, Alaska State Recorder's Office

Report the results of the research and analysis of the prior sale or transfer history of the subject property and comparable sales (report additional prior sales on page 3).

ITEM	SUBJECT	COMPARABLE SALE #1	COMPARABLE SALE #2	COMPARABLE SALE #3
Date of Prior Sale/Transfer	05/31/2013	08/28/2007	08/12/2009	12/01/1993
Price of Prior Sale/Transfer	\$582,000	\$599,000		
Data Source(s)	Recorder, MLS, Assessor	Recorder, MLS, Appraiser Files	Recorder, MLS, Appraiser Files	Recorder, MLS, Appraiser Files
Effective Date of Data Source(s)	01/27/2020	01/27/2020	01/27/2020	01/27/2020

Analysis of prior sale or transfer history of the subject property and comparable sales

Previous sales history for the subject and comparables when known is listed above. Alaska is a not a full disclosure state so previous sales data and prices are not always available. Attempts were made to find this data with the State Recorder's office, Juneau Assessor's Office and the Southeast MLS. Intended users of this report are Fannie Mae and their assigns.

Summary of Sales Comparison Approach

Market Sales Search and Analysis:
The original sales search was made within the Juneau MLS and Southeast Appraisal Services in-house database systems. The original search was within one year of the date of the inspection for ocean front waterfront single family sales Juneau Area Wide market areas with GLA sizes from 2000sf to Unlimited with 6 closed sales and 1 active listing were located. Within the Douglas, West Juneau and North Douglas market areas there were 2 sales located (Comps 1 & 2). The Subject's immediate area was considered first and then expanded to include other Market area sales. The sales used are similar to the subjects market area and are considered to be in similar and competing neighborhoods and buyers would see all neighborhoods equally when making purchasing decisions.

Indicated Value by Sales Comparison Approach \$ 734,000

Indicated Value by: Sales Comparison Approach \$ 734,000	Cost Approach (if developed) \$ 748,600	Income Approach (if developed) \$
The sales comparison approach is the most reliable value indicator for single family homes as it best simulates the reactions of buyers and sellers. The income approach was considered but not used but not given weighting as single family homes are normally purchased for shelter and not as a rental investment. The cost approach supports the sales comparison approach and has been market derived.		
This appraisal is made <input checked="" type="checkbox"/> "as is," <input type="checkbox"/> subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed, <input type="checkbox"/> subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed, or <input type="checkbox"/> subject to the following required inspection based on the extraordinary assumption that the condition or deficiency does not require alteration or repair:		
This appraisal is completed AS-IS, and is not subject to any repairs or alterations. No items of personal property were considered in this appraisal valuation.		
Based on a complete visual inspection of the interior and exterior areas of the subject property, defined scope of work, statement of assumptions and limiting conditions, and appraiser's certification, my (our) opinion of the market value, as defined, of the real property that is the subject of this report is \$ 734,000 as of 01/22/2020, which is the date of inspection and the effective date of this appraisal.		

Uniform Residential Appraisal Report

4863028

4863028

File # 20-20-010

Section E, Item 3.

21. The lender/client may disclose or distribute this appraisal report to: the borrower; another lender at the request of the borrower; the mortgagee or its successors and assigns; mortgage insurers; government sponsored enterprises; other secondary market participants; data collection or reporting services; professional appraisal organizations; any department, agency, or instrumentality of the United States; and any state, the District of Columbia, or other jurisdictions; without having to obtain the appraiser's or supervisory appraiser's (if applicable) consent. Such consent must be obtained before this appraisal report may be disclosed or distributed to any other party (including, but not limited to, the public through advertising, public relations, news, sales, or other media).

22. I am aware that any disclosure or distribution of this appraisal report by me or the lender/client may be subject to certain laws and regulations. Further, I am also subject to the provisions of the Uniform Standards of Professional Appraisal Practice that pertain to disclosure or distribution by me.

23. The borrower, another lender at the request of the borrower, the mortgagee or its successors and assigns, mortgage insurers, government sponsored enterprises, and other secondary market participants may rely on this appraisal report as part of any mortgage finance transaction that involves any one or more of these parties.

24. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

25. Any intentional or negligent misrepresentation(s) contained in this appraisal report may result in civil liability and/or criminal penalties including, but not limited to, fine or imprisonment or both under the provisions of Title 18, United States Code, Section 1001, et seq., or similar state laws.

SUPERVISORY APPRAISER'S CERTIFICATION: The Supervisory Appraiser certifies and agrees that:

1. I directly supervised the appraiser for this appraisal assignment, have read the appraisal report, and agree with the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.

2. I accept full responsibility for the contents of this appraisal report including, but not limited to, the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.

3. The appraiser identified in this appraisal report is either a sub-contractor or an employee of the supervisory appraiser (or the appraisal firm), is qualified to perform this appraisal, and is acceptable to perform this appraisal under the applicable state law.

4. This appraisal report complies with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.

5. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

APPRAISER

Signature

Name Shawn Kantola

Company Name SOUTHEAST APPRAISAL SERVICES, LLC.

Company Address P.O. Box 32361
Juneau, AK, 99803

Telephone Number 907-789-0871

Email Address skantola@alaskaappraisal.com

Date of Signature and Report 01/28/2020

Effective Date of Appraisal 01/22/2020

State Certification # 702

or State License # _____

or Other (describe) _____ State # _____

State AK

Expiration Date of Certification or License 06/30/2021

ADDRESS OF PROPERTY APPRAISED

10656 Misty Lane
Juneau, AK, 99801

APPRAISED VALUE OF SUBJECT PROPERTY \$ 734,000

LENDER/CLIENT

Name XOME Valuation Services, LLC

Company Name Fannie Mae

Company Address 14221 Dallas Pky, Suite 1000

Dallas, TX, 75254

Email Address _____

SUPERVISORY APPRAISER (ONLY IF REQUIRED)

Signature _____

Name _____

Company Name _____

Company Address _____

Telephone Number _____

Email Address _____

Date of Signature _____

State Certification # _____

or State License # _____

State _____

Expiration Date of Certification or License _____

SUBJECT PROPERTY

☐ Did not inspect subject property

☐ Did inspect exterior of subject property from street

Date of Inspection _____

☐ Did inspect interior and exterior of subject property

Date of Inspection _____

COMPARABLE SALES

☐ Did not inspect exterior of comparable sales from street

☐ Did inspect exterior of comparable sales from street

Date of Inspection _____



ASSESSOR OFFICE

APPEAL #2023 - 0129

Section E, Item 3.

2023 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 1, 2023

Appellant: Rosemarie Duran

Location: 10656 Misty Lane

Parcel No.: 6D1201020110

Property Type: Single-Family Residence

Appellant's basis for appeal: My property value is excessive/overvalued, unequal to similar properties, and was valued improperly/incorrectly. "There have been limited transactions for similar homes in the market in the past year. Three waterfront houses traded last year, two with apartments and the other with an extra bathroom. Another waterfront property (which includes 3 units) remains for sale for over 300 days now. The market has slowed tremendously with interest rates increase pricing buyers out."

Appellant's Estimate of Value		Original Assessed Value	Recommended Value
Site:	\$298,000	Site: \$298,000	Site: \$298,000
Buildings:	<u>\$470,000</u>	Buildings: <u>\$582,000</u>	Buildings: <u>\$582,000</u>
Total:	\$768,000	Total: \$880,000	Total: \$880,000

Subject Photo



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Land Valuation 6

Building Valuation 7

Building Valuation continued..... 8

Cost Report 9

Assessment History..... 10

Sales 11

Summary 12

The subject is a 3,508 square foot above average quality single-family residence. The residence is located on a 21,222 square foot lot at 10656 Misty Lane within the North Douglas/Bayview neighborhood. The original structure was built in 1986 and appears to have had adequate maintenance and updates. Recent improvements include the installation of a free standing fireplace in 2011, an open Building Permit for a chair lift issued in 2013 and not closed according to CBJ records. The subject resides on a typical lot within the North Douglas/Bayview neighborhood with view and waterfront adjustments.

Subject Characteristics:

- Land
 - 21,222-sf lot
 - Adjustments include an Excellent View and Waterfront of Above Average.
- Building
 - Above Average Quality
 - Average Condition
 - 3,508 SF GLA total

Photos

Section E, Item 3.





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 site value of \$298,000 is in equity with the North Douglas/Bayview single-family lots that are of similar square footage. The subject parcel is characteristically average for its neighborhood.

Land Characteristics:

- 21,222 sf lot
- Adjustments for view and waterfront

Land base rate valuation — Lot size 21,222 sf

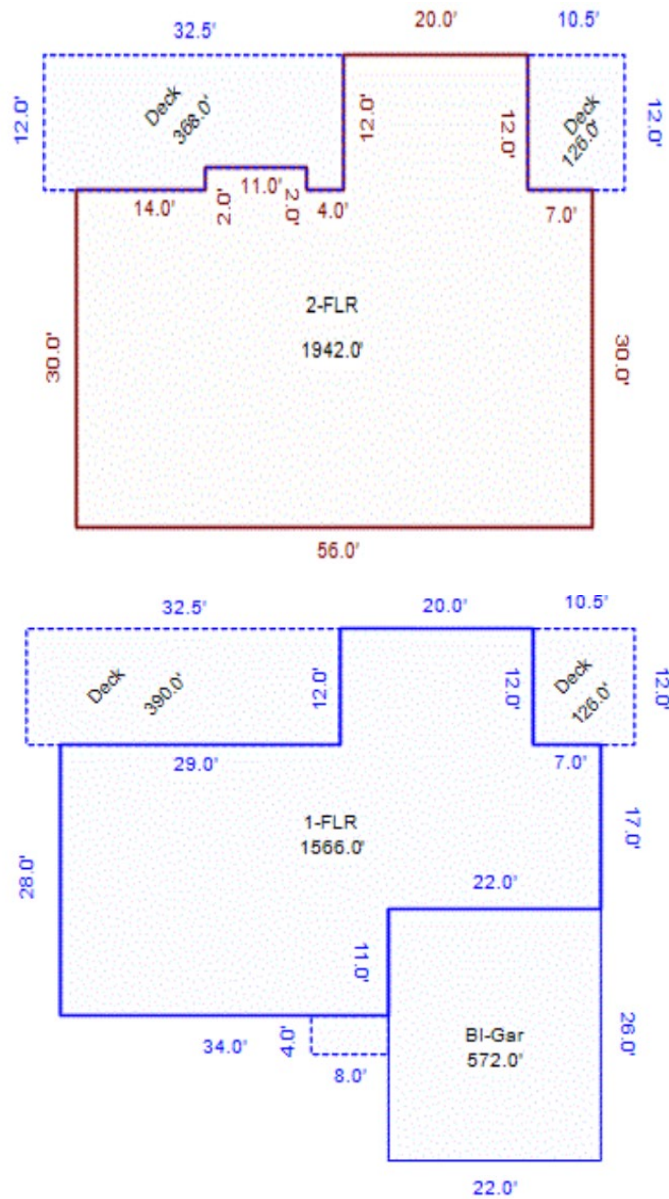
PCN	Z	AreaSF	BaseRateSF	VIEW	WTF	Base.Value	SiteAdj.Fctr	Site.Value	EffRate.SF
6D1201020010	D3	23,904	7.73	150	110	184,778	1.65	304,900	12.76
6D1201020020	D3	21,224	8.51	150	110	180,616	1.65	298,000	14.04
6D1201020030	D3	18,862	9.35	150	110	176,360	1.65	291,000	15.43
6D1201020040	D3	18,482	9.51	150	110	175,764	1.65	290,000	15.69
6D1201020060	D3	27,506	6.87	150	110	188,966	1.65	311,800	11.34
6D1201020070	D3	20,439	8.76	100	100	179,046	1.00	179,000	8.76
6D1201020080	D3	12,531	12.91	100	100	161,775	1.00	161,800	12.91
6D1201020090	D3	12,605	12.82	115	100	161,596	1.15	185,800	14.74
6D1201020100	D3	13,008	12.49	100	100	162,470	0.90	146,200	11.24
6D1201020110	D3	21,222	8.51	150	110	180,599	1.65	298,000	14.04
6D1201020120	D3	18,301	9.60	150	110	175,690	1.65	289,900	15.84
6D1201020130	D3	14,001	11.84	150	110	165,772	1.49	246,200	17.58
6D1201020150	D3	20,591	8.71	150	110	179,348	1.65	281,100	13.65
6D1201020170	D3	17,258	10.07	100	100	173,788	1.00	173,800	10.07
6D1201020190	D3	20,892	8.61	150	110	179,880	1.65	296,800	14.21
6D1201020200	D3	20,046	8.90	150	110	178,409	1.65	294,400	14.69
6D1201020210	D3	20,514	8.74	150	110	179,292	1.65	295,800	14.42
6D1201020220	D3	22,733	8.04	150	110	182,773	1.65	301,600	13.27
6D1201020240	D3	14,607	11.41	150	110	166,666	1.65	275,000	18.83
6D1201020250	D3	18,709	9.42	150	110	176,239	1.65	290,800	15.54
6D1201020260	D3	21,009	8.57	150	110	180,047	1.65	297,100	14.14
6D1201020271	D3	21,193	8.53	150	110	180,776	1.65	298,300	14.08
6D1201020282	D3	14,019	11.73	150	110	164,443	1.65	271,300	19.35
6D1201020283	D3	6,000	22.16	150	110	132,960	1.65	219,400	36.57

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:
 - Above Average Quality
 - Average Condition
 - 3,508 SF GLA

Sketch of Improvements:



Year Built	Area Code	Base Area	Actual Area	Heated Area	Heated Percentage	Living Area	Effective Area	Perimeter
0	Built-In Garage	572	572	0		0	572	96
0	Main Living Area	1566	1566	1566		1566	1566	192
0	2nd Level	1942	1942	1942		1942	1942	200
0	Wood Deck	1042	1042	0		0	1042	296

Cost Report

Section E, Item 3.

Cost Report - Residential

13056		Record		1		
Parcel Code Number	6D1201020110	Building Type	R- Single-family Residence			
Owner Name	DURAN ROSEMARIE	Quality	3			
Parcel Address	10656 MISTY LN	Construction	Stud Frame			
Effective Year Built	2008	Total Livable	3508			
Year Built	1986	Style	Two Story			
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Wood		87.50	100%		
Roof	Composition Shingle		1.65	100%		
Heating	Baseboard, Hot Water		2.64	100%		
Adjusted Base Cost		3,508	91.79			321,999
Exterior Improvement(s)						
Other Garage	Built-in Garage (SF)	572	29.50			16,874
Other Garage	Garage Finish, Built-in (SF)	572	2.52			1,441
Porch	Wood Deck (SF)	1,042	15.00			15,630
Total						33,945
Additional Feature(s)						
Feature	Fixture	8				14,400
Total						14,400
Sub Total						370,345
Condition	Average					
Local Multiplier				1.22	[X]	451,821
Current Multiplier				1.14	[X]	515,076
Quality Adjustment				1.15	[X]	592,337
Neighborhood Multiplier					[X]	592,337
Depreciation - Physical		1.00	[X]	15.00	[-]	88,851
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	503,486
Cost to Cure						
Neighborhood Adjustment				115	[X]	75,523
Replacement Cost less Depreciation						579,009
Miscellaneous Improvements						
Solid Fuel Heater					[+]	2,000
Storage Shed Under 200SF					[+]	1,000
Total Miscellaneous Improvements						3,000
Total Improvement Value				[Rounded]		\$582,000

Assessment History

City and Borough of Juneau Assessment History Report

6D1201020110
ROSEMARIE DURAN
10656 MISTY LN
BAYVIEW BL B LT 11

<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2023	\$298,000.00	\$3,000.00	\$579,000.00	\$880,000.00
2022	\$298,000.00		\$469,600.00	\$767,600.00
2021	\$298,000.00	\$3,000.00	\$422,500.00	\$723,500.00
2020	\$245,600.00	\$2,000.00	\$398,100.00	\$645,700.00
2019	\$245,600.00	\$2,000.00	\$392,100.00	\$639,700.00
2018	\$250,400.00	\$2,000.00	\$366,100.00	\$618,500.00
2017	\$252,800.00	\$2,000.00	\$362,500.00	\$617,300.00
2016	\$237,400.00	\$2,000.00	\$376,400.00	\$615,800.00
2015	\$219,400.00	\$2,100.00	\$364,100.00	\$585,600.00
2014	\$207,500.00		\$425,200.00	\$632,700.00
2013	\$207,500.00		\$361,300.00	\$568,800.00
2012	\$215,000.00	\$0.00	\$422,400.00	\$637,400.00
2011	\$215,000.00	\$0.00	\$374,500.00	\$589,500.00
2010	\$215,000.00	\$0.00	\$348,200.00	\$563,200.00
2009	\$215,000.00	\$0.00	\$348,200.00	\$563,200.00
2008	\$225,000.00	\$0.00	\$366,500.00	\$591,500.00
2007	\$225,000.00	\$0.00	\$366,500.00	\$591,500.00

Below are the qualified sales used by the Assessor's Office in the analysis of the North Douglas/Bayview neighborhood. The sales were gathered from January 1, 2020, through December 31, 2023, and include single-family and single-family with apartment residences.

NBHD	N DGLS BAYVIEW 1 & 5			MEDIANS	597,450	597,450	1.1385	767,633	629,300	0.8886
GRP	SFR +									
PARCEL NUMBER	STREET	CIVIC	SALE_DATE	Sale Price	ADJUSTED SALE	A/S	Time Adj Sal	Assessed	Final	AS
6D1201010020	HORIZON	10621	04/24/20	535,000	535,000	1.09	690,595	585,500		0.85
6D1201010070	HORIZON	10641	08/14/20	569,900	569,900	1.03	714,535	585,100		0.82
6D1201010180	HORIZON	10741	04/08/22	804,000	804,000	0.77	862,013	620,000		0.72
6D1201020080	MISTY	10649	02/18/20	625,000	625,000	1.22	820,732	762,800		0.93
6D1201020220	STARLITE	10636	08/07/20	735,000	735,000	1.21	923,214	888,400		0.96
6D1201030040	STARLITE	10631	05/11/21	540,000	540,000	1.18	631,153	638,600		1.01

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.

The appellant states that “value is excessive, unequal and improperly valued”. 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 2023 Assessment.

Mary Hammond

From: Dora Prince
Sent: Monday, April 10, 2023 1:21 PM
To: R Duran
Subject: RE: 10656 Misty Lane - 6D1201020110

Ms. Duran;

Here are the comparables you provided sorted by Price Per Square Foot. Please note that I included the sales date and price. As we value property as of January 1st, we then must adjust any sales as if it sold on January 1st, that is the Time Trend Sale Price you see. The sales data we collected on the comps was received from the buyer or seller, not from a website, bank or mortgage company. The Assessor's office does not consider data from the Zillow website as it does not reflect the Juneau market. Zillow is a national organization and may work for areas in the lower 48 but Juneau's market has unique identifiers that are not picked by them.

Address	Comparables Supplied by Appellant					Price		
	Year Built	Sq Ft	Bedrooms	Baths	Garage Type	Per Sq Ft	AV	IMPS AV
19905 Cohen Dr	1983	2312	3	2.5	None	158.74	666,700	367,000
3220 Douglas Hwy	1956	2460	4	2	None	158.78	626,700	390,600
Subject	1986	3508	4	2	Built-in	165.91	880,000	582,000
10652 Misty Ln	1984	2726	4	3	Attached	203.89	845,700	555,800
5730 N Douglas	1978	2241	4	3	None	208.75	684,500	467,800
3590 Greenwood	1996	1926	4	2.5	Built-in	365.06	874,800	703,100

The comparables you provided all have a smaller square foot area than your home. They may not have the apartment you keep referring to, but one part of the valuation process is cost per square foot. A home that has an apartment is actually accruing an extra cost of \$10,000 per extra kitchen, so they would be valued an extra \$10,000 higher than your home. Here a better explanation of how we value property.

“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.”

“So, in order 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 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 of the land in the neighborhood to establish assessed site values.”

I am also attaching two fliers that we hand out that explains how the Assessor's office values property.

Let me know if you have any other questions.

Dora Prince, ACAA II
Appraiser II, Assessor's Office
Finance Department
City and Borough of Juneau
155 S Seward Street
Juneau AK 99801
907-586-5215 ext 4039
Dora.Prince@juneau.gov

From: R Duran <rduranak@hotmail.com>
Sent: Monday, April 10, 2023 10:21 AM
To: Dora Prince <Dora.Prince@juneau.gov>
Subject: RE: 10656 Misty Lane - 6D1201020110

Dora,

I took a very quick look at some properties on the additional spreadsheet you provided and again they include a rental component which is consistent with the listing I provided of sales comps. My guess is the majority of large homes in Juneau include an apartment. This is favorable as lenders consider this income component when underwriting mortgages and in turn impact market values. Can you please tell me how you included this in your analysis? As I review the listing I compiled from Zillow, you'll note that the majority of the homes did include a rental unit which I believe supports the higher prices. Converting my home to include a rental unit would pose a substantial cost in the order of \$80,000-\$100,000 for a fully plumbed new kitchen and living area. How do you reconcile these values? Or is that even something you consider when arriving at your assessed values? I would appreciate if you could show me your analysis using the comps I provided as these mostly include apartments, with the last property 3590 Greenwood showing a much higher value, which I presume results from a newer and updated property in addition to the apartment unit. I was surprised by this last email?? After our conversation I thought we were still discussing this?

Thank you
 Rose

Sent from [Mail](#) for Windows

From: [Dora Prince](#)
Sent: Thursday, April 6, 2023 9:27 PM
To: [R Duran](#)
Subject: 10656 Misty Lane - 6D1201020110

Ms. Duran;

Upon review of your Petition for Review I find our assessment of your property to be fair and equitable and propose No Change to your 2023 Assessment.

2023 Assessment: Site: \$298,000 Improvements: \$582,000 Total: \$880,000

Please respond by email stating your acceptance of this No Change proposal. Upon receipt of your acceptance I will forward to the Assessor for approval, at which point a Letter of Correction will be issued. If you reject the No Change, you will be scheduled for the next available Board of Equalization and you will be notified of the date.

I have added the two spreadsheets I spoke of on my phone message. If you have any questions, please contact me.

Dora Prince, ACAA II
Appraiser II, Assessor's Office
Finance Department
City and Borough of Juneau
155 S Seward Street
Juneau AK 99801
907-586-5215 ext 4039
Dora.Prince@juneau.gov



Spreadsheet One are the comparables you supplied. Note that when sorted by Price Per Square Foot that you fall right in the middle of the properties.

Address	Comparables Supplied by Appellant					Price		IMPS AV
	Year Built	Sq Ft	Bedrooms	Baths	Garage Type	Per Sq Ft	AV	
19905 Cohen Dr	1983	2312	3	2.5	None	158.74	666700	36700
3220 Douglas Hwy	1956	2460	4	2	None	158.78	626700	39060
Subject	1986	3508	4	2	Built-in	165.91	880000	58200
10652 Misty Ln	1984	2726	4	3	Attached	203.89	845700	55580
5730 N Douglas	1978	2241	4	3	None	208.75	684500	46780
3590 Greenwood	1996	1926	4	2.5	Built-in	365.06	874800	70310

The 2nd spreadsheet is waterfront properties in your neighborhood, sorted also by Price Per Square Foot. I hope these spreadsheets are helpful.

Address	Arranged by Square Foot				Garage Type	Price Per		
	Year Built	Sq Ft	Bedrooms	Baths		Square Foot	AV	IMPS AV
10624 Starlite Ct	1984	2745	5	3	Built-in	158.11	720,800	434,000
Subject	1986	3508	4	2	Built-in	165.91	880,000	582,000
10608 Horizon Dr	1984	2149	3	2	Built-in	167.29	630,800	359,500
10726 Horizon Dr	1984	3181	4	3.5	None	172.62	839,100	549,100
10750 Horizon Dr	1985	2748	6	4.5	Attached	183.62	806,000	504,600
10640 Misty Ln	1985	2630	3	2	Built-in	183.65	764,100	483,000
10648 Starlite Ct	1992	2334	3	2.5	Built-in	184.10	726,500	429,700
10604 Horizon Dr	1997	2621	3	3	Attached	197.48	783,300	517,600
10730 Horizon Dr	1985	2257	3	2	Built-in	197.92	737,700	446,700
10636 Starlite Ct	1985	2964	5	3	Built-in	197.98	888,400	586,800
10628 Starlite Ct	1985	2890	4	3	Built-in	200.35	832,900	557,900
10652 Misty Ln	1984	2726	4	3	Attached	203.89	845,700	555,800
10746 Horizon Dr	1984	2248	3	3	Attached	211.39	790,500	475,200
10718 Horizon Dr	1984	3909	6	4	Built-in	216.27	1,157,200	845,400
10754 Horizon Dr	1983	2205	3	2.5	Built-in	216.51	773,200	477,400
10648 Misty Ln	1984	1649	3	2	Attached	218.25	606,100	359,900
10620 Starlite Ct	1984	1868	3	2	Attached	220.07	708,200	411,100
10734 Horizon Dr	1985	2290	4	3	Detached	220.87	803,800	505,800
10640 Starlite Ct	1985	2718	4	2	Built-in	226.09	910,300	614,500
10742 Horizon Dr	1984	1781	3	2	Attached	235.60	732,100	419,600
10738 Horizon Dr	1984	1671	2	2	Attached	251.65	726,000	420,500
10600 Horizon Dr	1994	2119	3	3	Attached	257.72	832,200	546,100
10761 Horizon Dr	2010	1552	1	1	None	266.24	706,600	413,200
10722 Horizon Dr	2016	1344	1	2	Built-in	345.76	798,600	464,700

From: [R. Duran](#)
To: [Dora Prince](#)
Subject: Re: 2nd Notice For No Change - 10656 Misty Ln -- 6D1201020110
Date: Friday, April 28, 2023 8:16:16 AM
Attachments: [image001.jpg](#)

I do not withdraw, Dora.

Rose Duran
10656 Misty Lane
Juneau, AK 99801

On Apr 26, 2023, at 3:25 PM, Dora Prince <Dora.Prince@juneau.gov> wrote:

Ms. Duran,

This is a follow up concerning the No Change to value on the above property. I emailed you on April 6, 2023, and am awaiting notification that you will withdraw your appeal. Please respond with an email confirming withdraw of your 2023 appeal for your property. If you choose not to withdraw you will be scheduled before the Board of Equalization and will be advised of the date and time to appear.

If you do not respond to this email by 4:00 p.m. on Monday, May 1, 2023, I will assume that you have withdrawn your 2023 appeal.

Upon review of your Petition for Review I find our assessment of your property to be fair and equitable and propose No Change to your 2023 Assessment.

2023 Assessment:	Site: \$298,000	Building: \$582,000	Total:
\$880,000			

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<image001.jpg>