



BOARD OF EQUALIZATION HEARINGS AGENDA

June 08, 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 2023-0291 - Parcel 5B2101310660 - 9951 Stephen Richards Dr. Space 66

Owner: Jake & Gloria Olivit

Appellant's Estimate of Value

Site: \$0.00 Building: \$36,000 Total: \$36,000

Original Assessed Value

Site: \$0.00 Building: \$43,600 Total: \$43,600

Recommended Value

Site: \$0.00 Building: \$43,600 Total: \$43,600

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 CBCJ 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**

JAKE OLIVIT
GLORIA OLIVIT
PO BOX 32617
JUNEAU AK 99803

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

Section E, Item 1.

Date of BOE	6/8/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 PM
Mailing Date of Notice	5/30/2023
Parcel Identification	5B2101310660
Property Location	SPRUCEWOOD MH PARK SP 66
Appeal No.	APL2023-0291
Sent to Email Address:	jake.olivit@alaska.gov

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 31, 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, **June 1, 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	
Assessment Year	2023
Parcel ID Number	5B2101310660
Name of Applicant	Jake Olivit
Email Address	Jake.Olivit@Alaska.gov

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	5B2101310660		
Owner Name	Jake Olivit		
Primary Phone #	907-957-3510	Email Address	Jake.Olivit@Alaska.gov
Physical Address	9951 Stephen Richards Dr Juneau AK 99801	Mailing Address	Box 32617 Juneau AK 99803
Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.			
<input checked="" type="checkbox"/> My property value is excessive/overvalued <input type="checkbox"/> My property value is unequal to similar properties <input type="checkbox"/> My property was valued improperly/incorrectly <input type="checkbox"/> My property has been undervalued <input type="checkbox"/> My exemption(s) was not applied		THE FOLLOWING ARE NOT GROUNDS FOR APPEAL <ul style="list-style-type: none"> Your taxes are too high Your value changed too much in one year. You can't afford the taxes 	
Provide specific reasons and provide evidence supporting the item(s) checked above:			
You have increased the Tax by 30% plus in 1 year			
Have you attached additional information or documentation?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Values on Assessment Notice:			
Site	\$ 0	Building	\$ 43,600
Total		\$ 43,600	
Owner's Estimate of Value:			
Site	\$ 0	Building	\$ 36,000
Total		\$ 36,000	
Purchase Price of Property:			
Price	\$ 25,000	Purchase Date	1995 ?
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 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	
Jake Olivit		3/30/23	

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

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

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

PARCEL #: 5B2101310660 APPEAL #: APL 2023-0291 DATE FILED: 03/30/2023

Appraiser to fill out			
Appraiser	Kim Campbell		Date of Review
		04/17/2023	
Comments:	With no specific evidence provided to the Assessor's Office that would warrant a change in value, my recommendation to the Assessor will be no change.		
Post Review Assessment			
Site	\$0	Building	\$43,600
Total	\$43,600		
Exemptions	\$0		
Total Taxable Value	\$43,600		
APPELLANT RESPONSE TO ACTION BY ASSESSOR I hereby <input type="checkbox"/> Accept <input checked="" type="checkbox"/> Reject the following assessment valuation in the amount of \$ <u>43,600</u> If rejected, appellant will be scheduled before the Board of Equalization and will be advised of the date & time to appear. Appellant's Signature <u>[Signature]</u> Date: <u>5.5.23</u>			

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

\\CBJFILES\dAssessor\Administrative\FORMS



ASSESSOR OFFICE

APPEAL #2023-0291

Section E, Item 1.

2023 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION, June 8, 2023

Appellant: Jake and Gloria Olivit

Location: 9951 Stephen Richards Dr Space 66

Parcel No.: 5B2101310660

Property Type: Mobile Home without Land

Appellant's basis for appeal: My property value is excessive/overvalued.

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$0.00	Site:	\$0.00	Site:	\$0.00
Buildings:	<u>\$36,000</u>	Buildings:	<u>\$43,600</u>	Buildings:	<u>\$43,600</u>
Total:	\$36,000	Total:	\$43,600	Total:	\$43,600

Subject Photo



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The subject is a 784 square foot fair quality mobile home residence. The residence is located at 9951 Stephen Richards Space 66 within the Sprucewood Mobile Home Park neighborhood. The original structure was built in 1978 and appears to have had adequate maintenance and updates. The snow roof was added in 1995 but valued as of 2021, also enclosed porches were added in 1996.

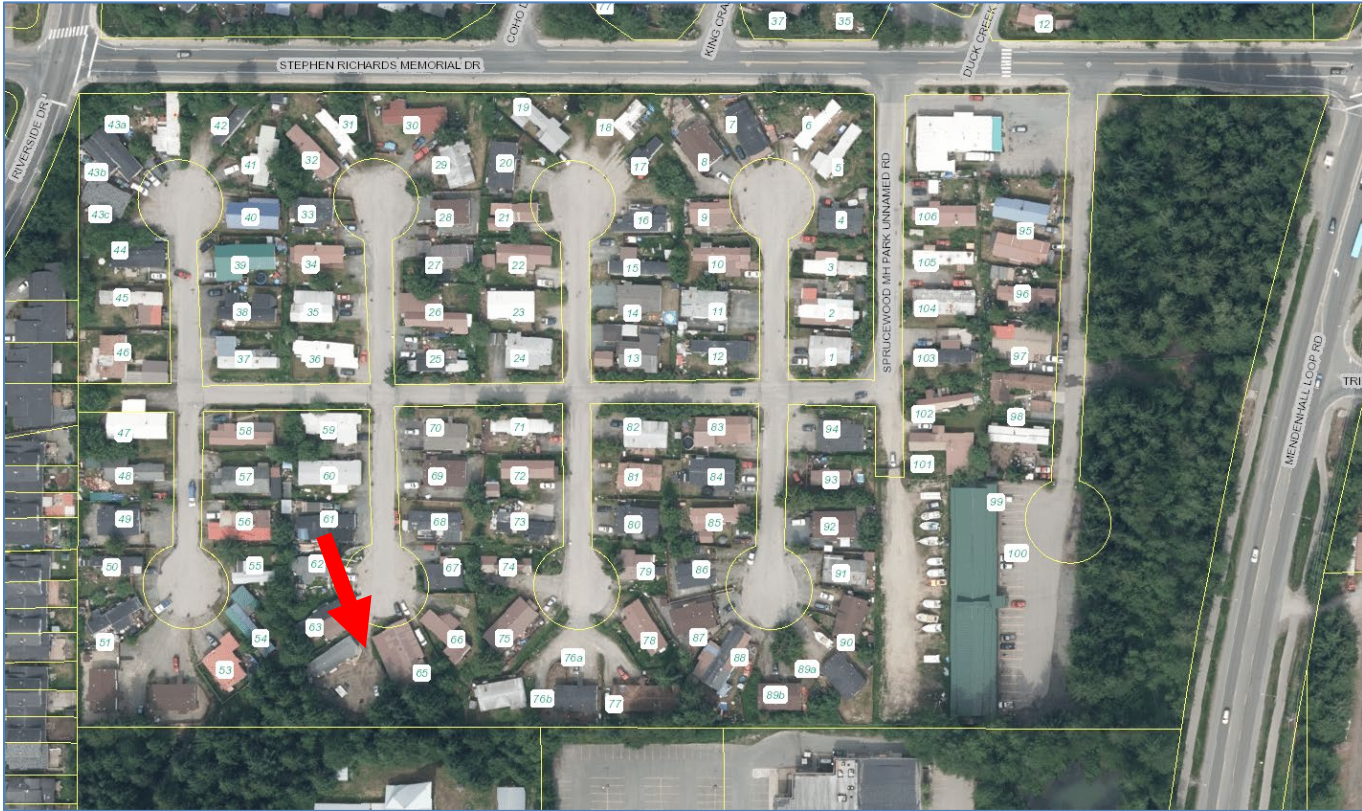
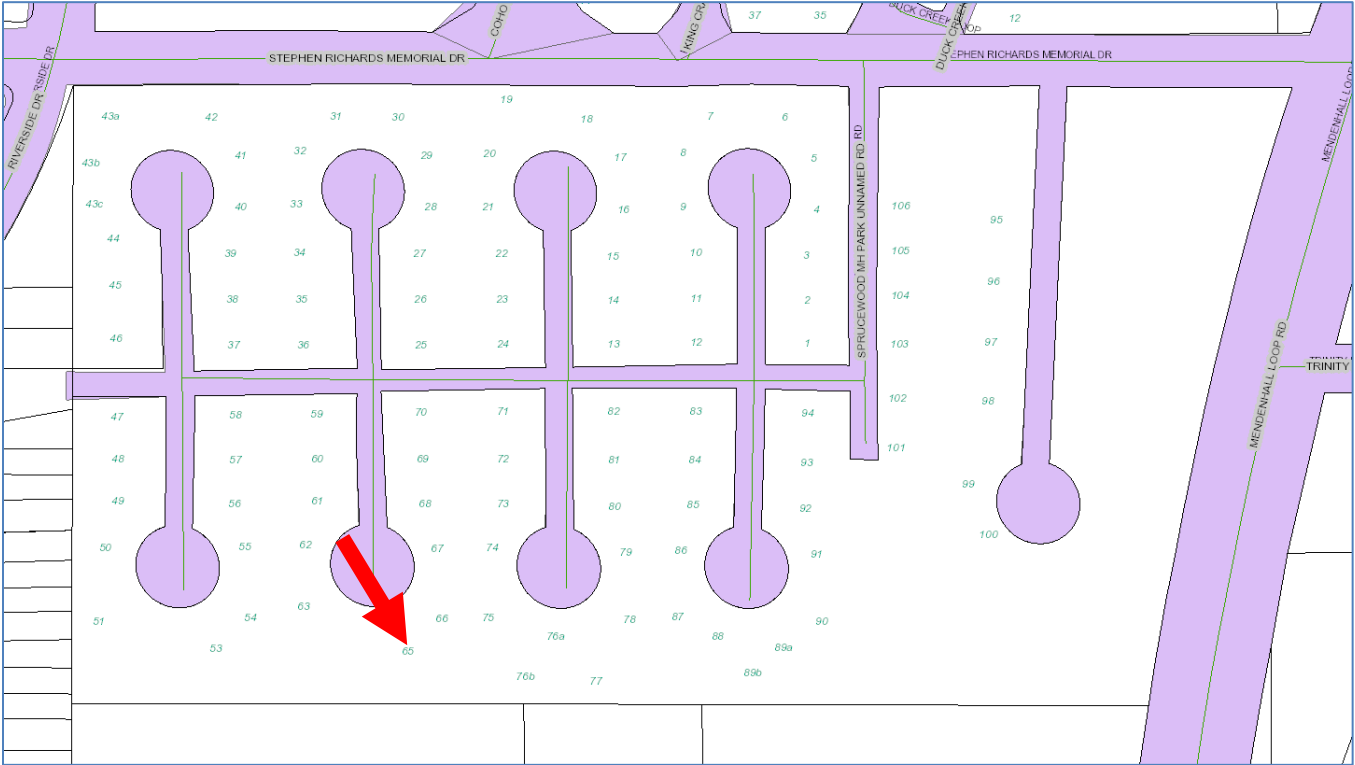
Subject Characteristics:

- Land
 - Not Valued on this parcel

- Building
 - Fair Quality
 - Average Condition
 - 784 SF GLA total
 - Includes 246 SQ FT of Enclosed Porches
 - Includes 784 SQ FT Snow Roof



Area Map & Aerial



Land Valuation

- Not Valued on this parcel

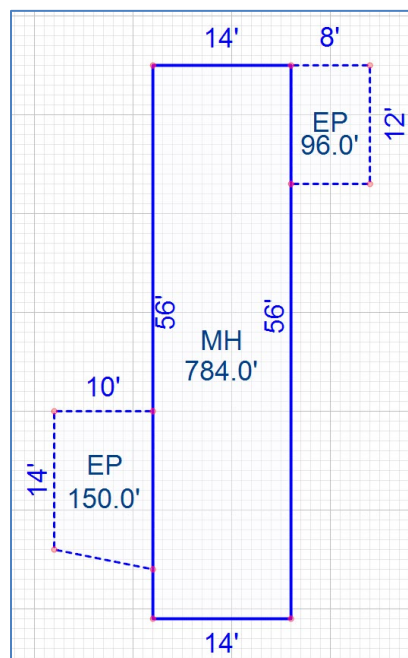
Building Valuation

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

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

- Building Characteristics:
 - Fair Quality
 - Average Condition
 - 784 SF GLA total
 - Includes 246 SQ FT of Enclosed Porches
 - Includes 784 SQ FT Snow Roof

Sketch of Improvements:



Cost Report - Residential

9490		Record		1		
Parcel Code Number	5B2101310660	Building Type	R- Manufactured Housing			
Owner Name	OLIVIT JAKE	Quality	2			
Parcel Address	9951 STEPHEN RICHARDS MEMORIAL DR SP 66	Construction	Stud Frame			
Effective Year Built	2004	Total Livable	784			
Year Built	1978	Style	Singlewide			
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Aluminum Sheet		46.75	100%		
Roof	Composition Shingle		2.85	100%		
Heating	Forced Air Furnace		0.00	100%		
Adjusted Base Cost		784	49.60			38,886
Exterior Improvement(s)						
Porch	Enclosed Porch (SF), Solid Walls	246	25.50			6,273
Total						6,273
Additional Feature(s)						
Feature	Fixture	6				4,500
Total						4,500
Sub Total						
49,659						
Condition	Average					
Local Multiplier				1.22	[X]	60,584
Current Multiplier				1.27	[X]	76,942
Quality Adjustment					[X]	76,942
Neighborhood Multiplier					[X]	76,942
Depreciation - Physical		1.00	[X]	67.00	[-]	51,551
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	25,391
Cost to Cure						
Neighborhood Adjustment				147	[X]	11,934
Replacement Cost less Depreciation						37,325
Miscellaneous Improvements						
Det Carport/Snow Roof	p/u snowroof				[+]	6,300
Total Miscellaneous Improvements						6,300
Total Improvement Value				[Rounded]		\$43,600

City and Borough of Juneau Assessment History Report 5B2101310660 JAKE OLIVIT I STEPHEN RICHARDS MEMORIAL DR SI SPRUCEWOOD MH PARK SP 66				
<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2023	\$0.00	\$6,300.00	\$37,300.00	\$43,600.00
2022		\$6,300.00	\$27,000.00	\$33,300.00
2021		\$6,300.00	\$25,800.00	\$32,100.00
2020			\$26,100.00	\$26,100.00
2019			\$27,500.00	\$27,500.00
2018			\$26,800.00	\$26,800.00
2017			\$26,600.00	\$26,600.00
2016			\$26,400.00	\$26,400.00
2015			\$23,300.00	\$23,300.00
2014			\$23,300.00	\$23,300.00
2013			\$23,300.00	\$23,300.00
2012	\$0.00	\$0.00	\$23,300.00	\$23,300.00
2011	\$0.00	\$0.00	\$20,200.00	\$20,200.00
2010	\$0.00	\$0.00	\$20,200.00	\$20,200.00
2009	\$0.00	\$0.00	\$20,200.00	\$20,200.00
2008	\$0.00	\$0.00	\$20,200.00	\$20,200.00
2007	\$0.00	\$0.00	\$22,400.00	\$22,400.00
2006	\$0.00	\$0.00	\$29,900.00	\$29,900.00
2005	\$0.00	\$0.00	\$29,900.00	\$29,900.00
2004	\$0.00	\$0.00	\$29,900.00	\$29,900.00
2003	\$0.00	\$0.00	\$29,900.00	\$29,900.00
2002	\$0.00	\$0.00	\$25,400.00	\$25,400.00
2001	\$0.00	\$0.00	\$29,900.00	\$29,900.00

Summary

As a result of this petition for review **no changes were made**; the buildings are valued using the same methods and standards as all other properties across the borough.

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

The Assessor Office proposes **no change** to the appellant’s 2023 Assessment.

From: [Kim Campbell](#)
To: [Olivit, Jake D \(DOT\)](#)
Subject: RE: Petition for Review follow up
Date: Monday, April 17, 2023 10:03:00 AM

Jake

This is a follow up email from our phone conversation on 3/30/23. You had stated that the mobile home had some interior repairs that needed to be. I had requested that either a scheduled interior inspection take place or pictures to be sent of the interior damage so that I could document it accordingly. Please let me know if you need a interior inspection done or if you will be providing interior photos.

Thank you

Kim Campbell
Business Personal Property Appraiser
Assessor's Office
City and Borough of Juneau, AK
907-586-5215 ext 4035-Office
907-586-4520-Fax
NOTE new email address: Kim.campbell@juneau.gov

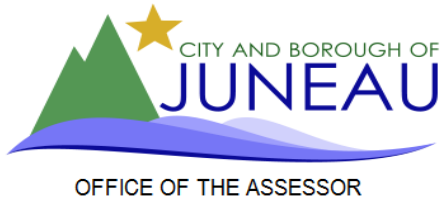
-----Original Message-----

From: Olivit, Jake D (DOT) <jake.olivit@alaska.gov>
Sent: Thursday, March 30, 2023 1:01 PM
To: Assessor Office <Assessor.Office@juneau.gov>
Subject: Emailing: CBJ 2023

Please see attached request for Property tax review/correction. thanks Your message is ready to be sent with the following file or link attachments:

CBJ 2023

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.



155 S. Seward St. Rm. 114
Juneau, AK 99801
Phone: (907)586-5215
Fax: (907)586-4520

Section E, Item 1.

April 26, 2023

Certified Letter-7003 2260 0007 2183 0757

Jake Olivit
PO Box 032617
Juneau Alaska 99803

Petition for Review Parcel 5B2101310660

Mr. Olivit,

I have tried to contact you several times concerning the petition for review you submitted for the above-mentioned property. During our last conversation on 03/30/23 you told me that you would provide photos of the interior damage. As of this date, I have yet to receive any information that would prove the assessed value for this mobile home is incorrect. I reached out via email on 04/17/23 and called on 04/19/23 requesting to set up a time for an interior inspection. As of 04/25/23, I have yet to hear from you.

If I do not hear from you by the close of business on Friday, May 05, 2023 I will assume that this assessed value of \$43,600 is correct and will forward the appeal to the Assessor for closure as a **NO CHANGE**.

If you have any questions, please call the below number.

Sincerely,

Business Personal Appraiser
CBJ Assessor's Office
907-586-5215 ext. 4035

Mary Hammond

From: Kim Campbell
Sent: Friday, May 5, 2023 1:39 PM
To: Olivit, Jake D (DOT)
Subject: Petition for Review Recommendation
Attachments: PAGE 2 - 2023-Appeal-Petition-for-Review 5B2101310660-NO CHANGE.pdf

Mr. Olivit,

This email is to follow up with our conversation on 04/27/23 in which we discussed the fact that you didn't want an interior inspection completed by the Assessor's Office. As I stated on the phone we are required by state statute to value based on market value. 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.

Market value of property means the most probable price which a property should bring in a competitive and open real estate market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Below I have provided a list of verified sales for your neighborhood.

With no specific evidence provided to the Assessor's Office that would warrant a change in value, my recommendation to the Assessor will be no change. I have attached a form that indicates if you accept or reject this decision. If I don't hear back from you by May 12, 2023 I will send forward to Assessor for a no change in value and close out your petition for review.

NBHD	SPRUCEWOOD R 11			MEDIANS	80,000	80,000	
GRP	MHP						
PARCEL NUMBER	STREET	CIVIC	SALE DATE	Sale Price	ADJUSTED SALE	A/S	
5B2101310140	STEPHEN RICHARDS MEMORIAL	9951	04/27/20	40,000	40,000		
5B2101310210	STEPHEN RICHARDS MEMORIAL	9951	02/18/21	42,000	42,000		
5B2101310440	STEPHEN RICHARDS MEMORIAL	9951	12/08/20	25,000	25,000		
5B2101310620	STEPHEN RICHARDS MEMORIAL	9951	06/26/20	58,000	58,000		
5B2101310620	STEPHEN RICHARDS MEMORIAL	9951	05/07/22	90,900	90,900		
5B2101310641	STEPHEN RICHARDS MEMORIAL	9951	05/24/22	80,000	80,000		
5B2101310750	STEPHEN RICHARDS MEMORIAL	9951	04/01/22	46,000	46,000		
5B2101310760	STEPHEN RICHARDS MEMORIAL	9951	04/14/22	118,900	118,900		
5B2101310761	STEPHEN RICHARDS MEMORIAL	9951	05/07/21	114,000	114,000		
5B2101310920	STEPHEN RICHARDS MEMORIAL	9951	04/21/21	117,500	117,500		
5B2101310940	STEPHEN RICHARDS MEMORIAL	9951	12/30/20	105,000	105,000		

Thank you

Kim Campbell

Business Personal Property Appraiser

Assessor's Office

City and Borough of Juneau, AK

907-586-5215 ext 4035-Office

907-586-4520-Fax

NOTE new email address: Kim.campbell@juneau.gov

