



BOARD OF EQUALIZATION HEARING AGENDA

July 25, 2024 at 5:30 PM

Zoom Webinar

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

A. CALL TO ORDER

B. ROLL CALL

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

D. APPROVAL OF AGENDA

E. PROPERTY APPEALS

**1. APL 2024-0245 - Parcel: 8B3701050084 - 19450 Beardsley Way - MOVED FROM 7/18/2024
BOE HEARING**

Owner: Graham Smith Property Type: SF Residence

Appellant's Estimate of Value

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

Original Assessed Value

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

Recommended Value

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

2. APL 2024-0247 - Parcel: 5B1401030020 - 1800 Branta Rd.

Owner: James & Christine King Property Type: SF Residence

Appellant's Estimate of Value

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

Original Assessed Value

Site: \$124,700 Building: \$470,000 Total: \$594,700

Recommended Value

Site: \$124,700 Building: \$462,800 Total: \$589,500

3. APL 2024-0248 - Parcel: 5B1401030012 - 1700 Branta Rd

Owner: King Family Trust Property Type: SF Residence

Appellant's Estimate of Value

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

Original Assessed Value

Site: \$297,300 Building: \$260,300 Total: \$557,600

Recommended Value

Site: \$297,300 Building: \$258,200 Total: \$555,500

F. LATE FILE APPEALS

[1.](#) Late File Appeals - BOE Process

[2.](#) Parcel: 5B1301120020- 6590 Glacier Hwy Lot 2, Juneau - Sharon Marvin

G. SUPPLEMENTAL MATERIALS

[1.](#) 7/25/2024 Board of Equalization Hearing - Final Notices of Decision

H. 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

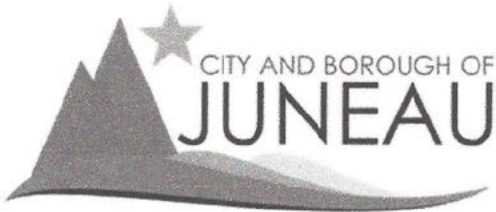
²³ *See, e.g., CBJC 15.05.190(c)(7)*.

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 Heritage Way
Juneau, Alaska 99801

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	
Parcel ID Number	8B3701050084
Name of Applicant	Graham Smith
Email Address	[REDACTED]@gmail.com

2024 Filing Deadline: Monday April 1st, 2024

Please attach all supporting documentation

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

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

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

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

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

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

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

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

Have you attached additional information or documentation? Yes No

Values on Assessment Notice:

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

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

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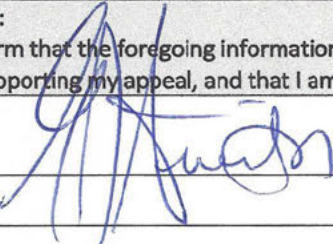
Has the property been listed for sale? Yes No (if yes complete next line)

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

Certification:

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

Signature  Date 3/30/24

Contact Us: CBJ Assessors Office

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

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

Section E, Item 1.

Appraiser to fill out

Appraiser Jason Sanchez Date of Review 5/2/2024

Comments: Upon review of your appeal, I find our assessment of your property to be fair and equitable, and I propose no change to your 2024 Assessment.
 2024 Value: Site: \$247,700 Improvements: \$ 421,300 Total: \$669,000

Post Review Assessment

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

Total Taxable Value \$

APPELLANT RESPONSE TO ACTION BY ASSESSOR

I hereby Accept Reject the following assessment valuation in the amount of \$ 669,000
 If rejected, appellant will be scheduled before the Board of Equalization and will be advised of the date & time to appear.

Appellant's Signature _____ Date: 6/2/2024

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

BOARD OF EQUALIZATION

Scheduled BOE Date Yes No

10-Day Letter Sent Yes 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 Met Did not meet the burden of proof that the assessment was unequal, excessive, improper or under/overvalued.

Notes:

Site	\$	Building	\$	Total	\$
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Exemptions \$

Total Taxable Value \$

Contact Us: CBJ Assessors Office

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

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

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

Jason,

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

Regards

Graham Smith

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

Good morning Graham,

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

My questions have been straightforward and contain no ambiguity.

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

Is the fixture count accurate?

Is the square footage accurate?

What is the estimated completion % with photos to support?

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

2024 Value:

Site: \$247,700

Improvements: \$ 421,300

Total: \$669,000

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

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

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

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

Jason,

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

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

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

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

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

Regards,

Graham Smith

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

Graham,

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

accept or reject my proposal.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

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

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

Jason,

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

Regards,

Graham Smith

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

Good morning Graham,

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

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

2024 Value:

Site: \$247,700

Improvements: \$ 421,300

Total: \$669,000

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

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

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

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

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

Jason,

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

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

Regards,

Graham Smith

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

Hello Graham,

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

Regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

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

Good afternoon Graham,

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

First I want to explain again how we come to our assessments. Rather than relying solely on one valuation method, we employ a hybrid model that combines elements of both the Cost Approach and the Sales Comparison Approach. Let me break down how this works:

1. Cost Approach:

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

2. Sales Comparison approach:

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

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

Exterior Improvements section:

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

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

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

Within the Additional Features section:

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

Within the Miscellaneous Improvements section:

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

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

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

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

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

Appraiser	Item %	Completion (Y for 100%)	Cumulative %
1. Excavation	1.000%	y	1.000%
2. Footings	2.910%	y	3.910%
3. Foundation Wall	5.540%	y	9.450%
4. Backfill	0.140%	y	9.590%
5. Vapor Barrier	1.330%	y	10.920%
6. Floor Framing	2.850%	y	13.770%
7. Subfloor	1.520%	y	15.290%
8. Exterior Wall Framing	2.410%	y	17.700%
9. Interior Partition Framing	1.400%	y	19.100%
10. Ceiling Framing	1.580%	y	20.680%
11. Roof Framing	2.020%	y	22.700%
12. Roof Sheathing	2.080%	y	24.780%
13. Wall Sheathing	2.020%	y	26.800%
14. Windows	5.990%	y	32.790%
15. Exterior Doors	2.300%	y	35.090%
16. Roof Cover	3.110%	y	38.200%
17. Electrical Entrance Switch	0.960%	y	39.160%
18. Electrical Rough In	1.360%	y	40.520%
19. Plumbing Rough In	3.510%	y	44.030%
20. Heating Plant & System, 50%-50%	10.000%	y	54.030%
21. Insulation	2.840%	y	56.870%
22. Exterior Siding	5.450%	y	62.320%
23. Wall & Ceiling Cover	6.250%	y	68.570%
24. Cupboards & Cabinets	4.350%	y	72.920%
25. Interior Painting	4.700%	y	77.620%
26. Vanities, Shelving, Hardware	2.900%	y	80.520%
27. Floor Underlayment	1.420%	y	81.940%
28. Finish Floor	3.380%	y	85.320%
29. Interior Doors	5.000%	y	90.320%
30. Plumbing Fixtures	3.510%	y	93.830%
31. Heating Fixtures	1.210%	y	95.040%
32. Electrical Fixtures	1.200%	y	96.240%
33. Interior Trim	1.880%	y	98.120%
34. Exterior Paint	1.460%	y	99.580%
35. Gutters & Downspouts, Exterior Trim	0.420%		99.990%
Effective Completion %			97.70%

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

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

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

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

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

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

Jason,

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

Within the Exterior Improvements section:

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

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

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

Within the Additional Features section:

There are 6 fixtures listed which are undefined.

Within the Condition section:

All the multipliers are ambiguous and undefined.

The rate of depreciation is undefined and indeterminant.

The neighborhood adjustment rate is ambiguous and undefined.

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

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

Within the Miscellaneous Improvements section:

The HDV is undefined.

The Solid Fuel Heater is undefined.

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

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

Regards,

Graham Smith

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

| Good morning Graham,

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

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

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

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

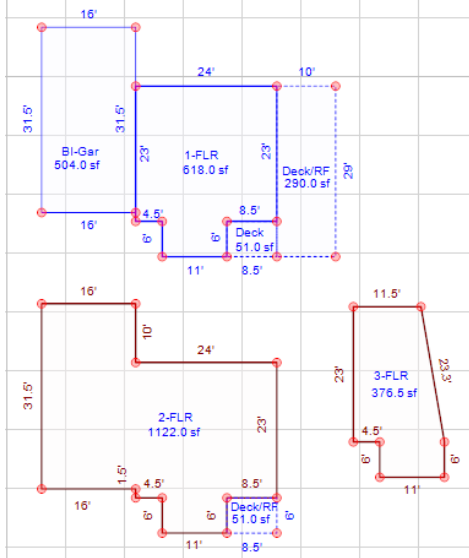
5/2/2024 10:09:03AM

Page 1

Cost Report - Residential

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

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



Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

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

Graham,

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

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

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

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

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

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

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

Best Regards,

Jason Sanchez

Appraiser

Assessor's Office

City and Borough of Juneau, AK

PHONE (907) 586-5215 ext 4020

jason.sanchez@juneau.gov





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

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

Appellant: GRAHAM SMITH
PO BOX 210805
AUKE BAY AK 99821

ATTENTION APPELLANT

Under Alaska Statutes and CBJ Code, you, as the appellant, bear the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials not already submitted to the Assessor's Office for inclusion in the Board of Equalization packet must be submitted to the Assessor's Office (preferred method via email to assessor.office@juneau.gov Attn: Assessment Appeal by 4:00 PM **April 15, 2024**. Material submitted after **April 15, 2024** will only be accepted per 15.05.190(c)(8)(ii).

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

You or your representative may be present at the hearing (via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for). If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

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



APPEAL #2024-0245

Section E, Item 1.

2024 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 18, 2024

ASSESSOR OFFICE

Appellant: Graham Smith

Location: 19450 Beardsley Way

Parcel No.: 8B3701050084

Property Type: Single Family Residence

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

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

Subject Photo



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Building Valuation 8

Cost Report 10

Assessment History..... 12

Summary 13

Overview

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

Subject Characteristics:

- Land
 - 40,002-sf lot
 - Above Average Waterfront Adjustment
 - Good View Adjustment

- Building
 - Above Average Quality
 - Average Condition
 - 2,116 SF GLA total
 - 96% Complete Construction
 - 504 SF Built-in Garage
 - 290 SF Deck w/ Roof
 - 51 SF Deck
 - 51 SF Deck w/ Roof





Land Valuation

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

Land Characteristics:

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

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

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

Land adjustments – Subject and Neighbors:

Section E, Item 1.

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

Building Valuation

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

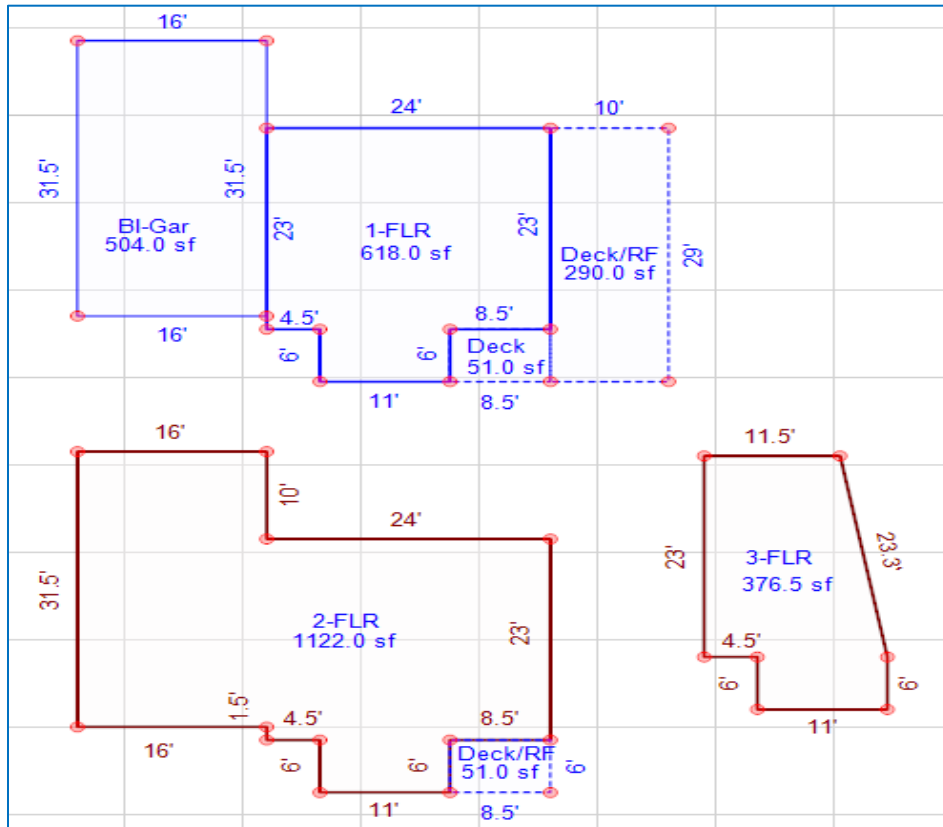
For any given parcel, the buildings are valued by the cost approach and the land value is determined by the neighborhood model. These two values are combined to produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments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

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

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

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

Sketch of Improvements:



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

Cost Report

7/8/2024 1:30:43PM

Page 1

Cost Report - Residential

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

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

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

Percent Complete Estimator

Appraiser	Item %	Completion (Y for 100%)	Cumulative %
1. Excavation	1.000%	y	1.000%
2. Footings	2.910%	y	3.910%
3. Foundation Wall	5.540%	y	9.450%
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8. Exterior Wall Framing	2.410%	y	17.700%
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13. Wall Sheathing	2.020%	y	26.800%
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16. Roof Cover	3.110%	y	38.200%
17. Electrical Entrance Switch	0.960%	y	39.160%
18. Electrical Rough In	1.360%	y	40.520%
19. Plumbing Rough In	3.510%	y	44.030%
20. Heating Plant & System, 50%-50%	10.000%	y	54.030%
21. Insulation	2.840%	y	56.870%
22. Exterior Siding	5.450%	y	62.320%
23. Wall & Ceiling Cover	6.250%	y	68.570%
24. Cupboards & Cabinets	4.350%	y	72.920%
25. Interior Painting	4.700%	y	77.620%
26. Vanities, Shelving, Hardware	2.900%	y	80.520%
27. Floor Underlayment	1.420%	y	81.940%
28. Finish Floor	3.380%	y	85.320%
29. Interior Doors	5.000%	y	90.320%
30. Plumbing Fixtures	3.510%	y	93.830%
31. Heating Fixtures	1.210%	y	95.040%
32. Electrical Fixtures	1.200%	y	96.240%
33. Interior Trim	1.880%		96.240%
34. Exterior Paint	1.460%	y	97.700%
35. Gutters & Downspouts, Exterior Trim	0.420%		97.700%
Effective Completion %			97.70%

City and Borough of Juneau
Assessment History Report

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

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

Summary

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

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

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



Office of the Assessor
155 Heritage Way
Juneau, Alaska 99801

Section E, Item 2.

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	
Parcel ID Number	5B1401030020
Name of Applicant	James and Christine King
Email Address	@gmail.com

2024 Filing Deadline: Monday April 1st, 2024

Please attach all supporting documentation

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

Parcel ID Number	5B1401030020		
Owner Name	James and Christine King		
Primary Phone #		Email Address	@gmail.com
Physical Address	1800 Branta Road	Mailing Address	1800 Branta Road
	Juneau, AK 99801		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:

The property value should be adjusted to show the impact of the proposed second crossing to Douglas. The current property has a high value because it is considered view and waterfront property. The current study appears to propose a new high volume road directly over the top of the property and house. If the proposal were adjusted to save the house it would lose the value of the view and waterfront access. Living in the house with a busy road on two sides would significantly change the view and increase highway noise. In addition, Sunny Drive which feels like a neighborhood street would turn into a busy thorough fare. Though the proposal is only a study at this point it significantly affects anyone who would consider buying the property today knowing what could happen in the future. While the proposal is on the table this property does not have as high of value and should be reduced to remove the view and water front values.

Have you attached additional information or documentation? Yes No

Values on Assessment Notice:

Site	\$124,700	Building	\$470,000	Total	\$594,700
------	-----------	----------	-----------	-------	-----------

Owner's Estimate of Value:

Site	\$	Building	\$	Total	\$
------	----	----------	----	-------	----

Purchase Price of Property:

Price	\$347,779	Purchase Date	1999
-------	-----------	---------------	------

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 **James King** Digitally signed by James King
Date: 2024.04.01 09:28:32 -08'00' Date

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

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

Appraiser to fill out

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

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

BOARD OF EQUALIZATION

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

Contact Us: CBJ Assessors Office

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

Di Cathcart

From: James King <jameskingak@gmail.com>
Sent: Friday, May 31, 2024 9:48 AM
To: Jason Sanchez
Subject: Re: 5B1401030020 2024 Property Assessment Appeal

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

Hi Jason,

Thanks for the email. I reject the proposed changes and would like to schedule with the Board of Equalization.

Thanks,

James King

On Thu, May 30, 2024 at 11:18 AM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Good morning James,

Because I need to keep the appeal process moving forward, I am going to send out proposals for each appeal for you to accept or reject. If you would like to include photos with your response showing the decks that have been removed, I can update your file then and send a change proposal. For this property I updated the siding from metal to vinyl based on information you shared so you will see a slight change from the original valuation. Thanks James.

Upon review of your appeal, I have found our assessment of your property to be overvalued and propose a change to your 2024 Assessment. If you have any questions or would like to discuss this further, please call me at 586-5215 ext. 4020.

Here is my proposal:

2024 Original Value:

Site: \$ 124,700

Improvements: \$470,000

Total: \$594,700

2024 Proposed Value:

Site: \$ 124,700

Improvements: \$ 465,800

Total: \$590,500

Please respond by clearly stating your acceptance or rejection of this proposed change. Upon receipt of your acceptance, I will present this to the Assessor for approval. At that point, a letter of correction will be issued. If you reject these proposed changes, I will have the Clerk's Office schedule the case for the next available Board of Equalization, and you will be notified of the date.

If I do not receive a response to this email by Monday June 3, 2024, I will consider this case closed and your tax bill will reflect the original assessed value.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: James King <jameskingak@gmail.com>
Sent: Thursday, May 16, 2024 11:26 AM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 5B1401030020 2024 Property Assessment Appeal

Hi Jason,

Sorry for the slow response. The 18' X 24' deck on the right side of the drawing and the 40 square foot deck on the bottom left have been removed and replaced with pavers. The siding is not metal, it is a composite wood with a thin vinyl covering. Other than that everything looks accurate.

On Thu, May 2, 2024 at 11:17 AM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

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

5/2/2024 11:12:14AM

Cost Report - Residential

7869		Record
Parcel Code Number	5B1401030020	Building Type
Owner Name	KING JAMES	Quality
Parcel Address	1800 BRANTA RD	Construction
Effective Year Built	2006	Total Livable
Year Built	1967	Style

Improvement	Description	Quantity	Unit Cost	Percent
--------------------	--------------------	-----------------	------------------	----------------

Base				
Exterior	Frame, Siding, Metal		91.00	100%
Roof	Composition Shingle		1.65	100%
Heating	Baseboard, Hot Water		2.64	100%
Adjusted Base Cost		2,852	95.29	

Exterior Improvement(s)				
Porch	Wood Deck (SF)	1,438	15.00	
Total				

Additional Feature(s)				
Feature	Fixture	13		
Total				

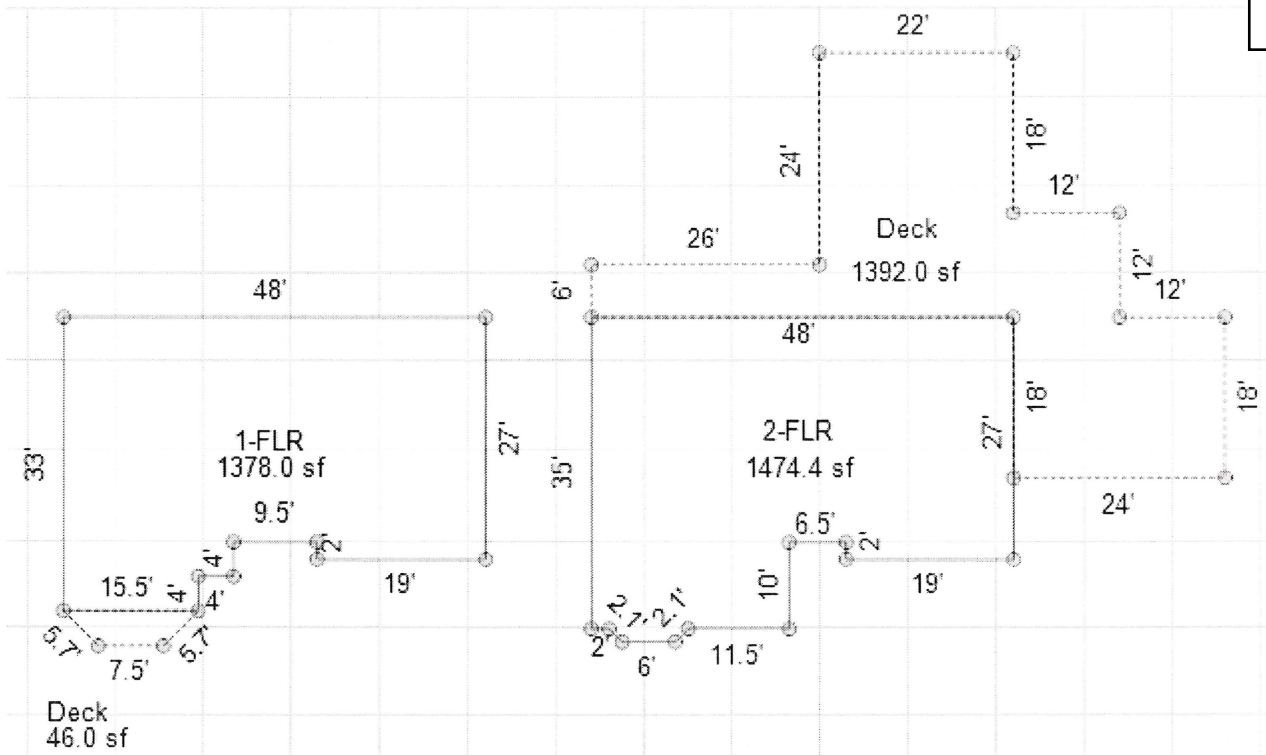
Sub Total				
Condition	Average			
Local Multiplier				
Current Multiplier				
Quality Adjustment				
Neighborhood Multiplier				
Depreciation - Physical			1.00 [X]	
Depreciation - Functional				
Depreciation - Economic				
Percent Complete				11
Cost to Cure				
Neighborhood Adjustment				

Replacement Cost less Depreciation

Miscellaneous Improvements

Solid Fuel Heater				
Total Miscellaneous Improvements				

Total Improvement Value [Rounded]



Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez

Sent: Thursday, May 2, 2024 11:09 AM

To: JAMESKINGAK@GMAIL.COM

Subject: 5B1401030020 2024 Property Assessment Appeal

James and Christine,

My name is Jason, and I am an Appraiser with the CBJ Assessor’s Office. I am reaching out to let you know that I have started reviewing your appeal for your property at 1800 Branta Rd. Once I have analyzed your supporting documents, I will follow up with an additional email asking you to confirm what we have on file. If I find that an adjustment is warranted, I’ll send a proposal with an updated valuation.

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

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

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

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

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

Best Regards,

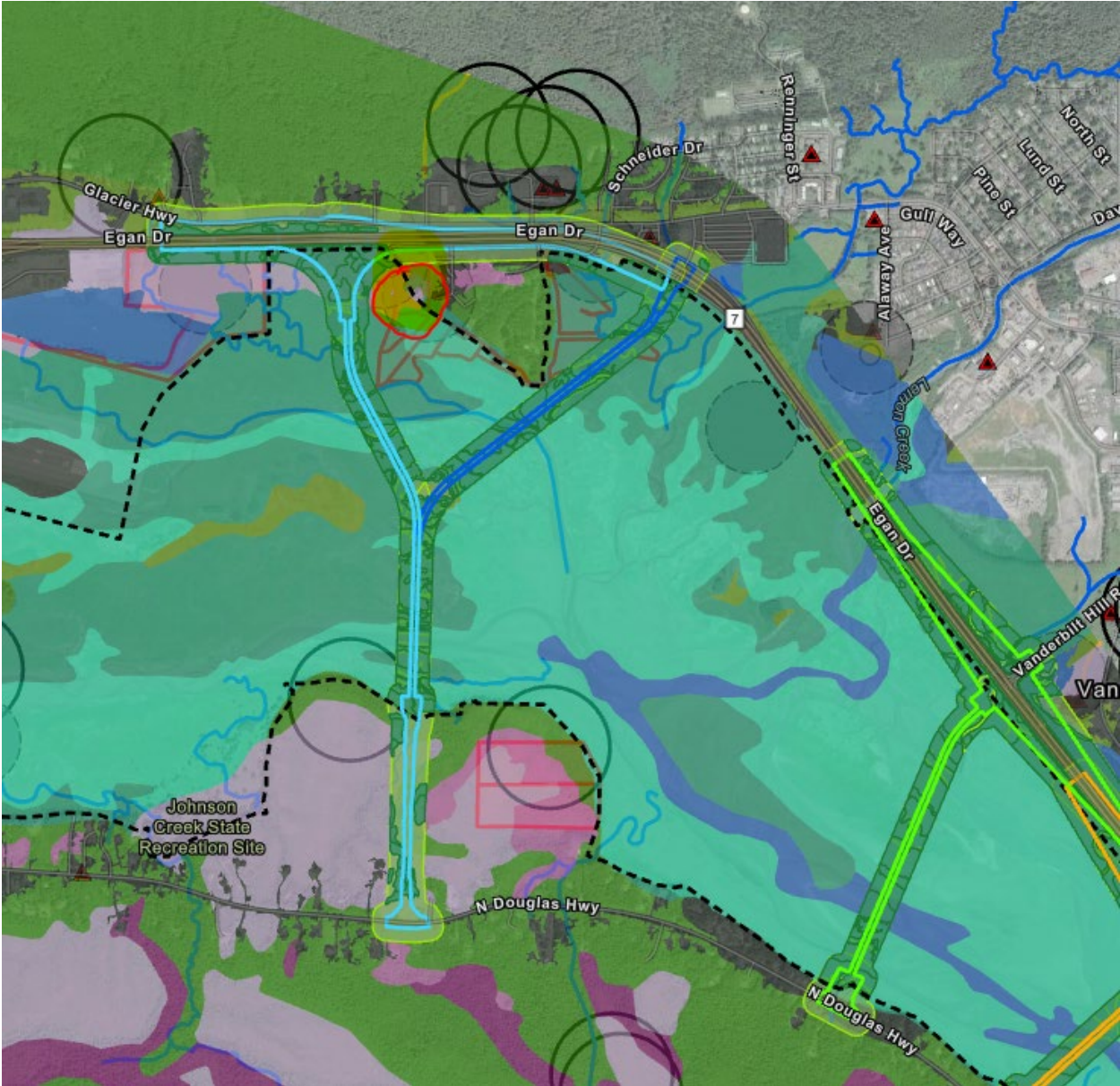
Jason Sanchez

Appraiser

Assessor’s Office

City and Borough of Juneau, AK

5B1401030020 – Red circle is the general area where the appellant property is located.





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

Board of Equalization (BOE) Meeting and Presentation of Real Property Appeal	
Date of BOE:	July 25, 2024
Location:	Via ZOOM Webinar
Meeting Time:	5:30 PM
Mailing Date of BOE Notice:	July 15, 2024
Parcel Identification:	5B1401030020
Property Location:	1700 Branta Rd
Appeal Number:	APL20240247
Sent to Email Address on File:	[REDACTED]@gmail.com

Appellant James King
Christine King
1800 Branta Rd
Juneau, AK 99801

ATTENTION APPELLANT

Under Alaska Statutes and CBJ Code, you, as the appellant, bear the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials not already submitted to the Assessor's Office for inclusion in the Board of Equalization packet must be submitted to the Assessor's Office (preferred method via email to assessor.office@juneau.gov Attn: Assessment Appeal by 4:00 PM **April 15, 2024**. Material submitted after **April 15, 2024** will only be accepted per 15.05.190(c)(8)(ii).

Your Board of Equalization packet will be emailed to you by 4pm on 7/18/24 from city.clerk@juneau.gov to the email listed on this notice. For a paper copy of your Board of Equalization packet or other questions, please contact the City Clerk's Office at (907) 586-5278 or city.clerk@juneau.gov.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

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



ASSESSOR OFFICE

APPEAL #2024-0247

Section E, Item 2.

2024 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 25, 2024

Appellant: James and Christine King

Location: 1800 Branta Rd.

Parcel No.: 5B1401030020

Property Type: Single Family Residence

Appellant’s basis for appeal: The property value should be adjusted to show the impact of the proposed second crossing to Douglas. The current property has a high value because it is considered view and waterfront property. The current study appears to propose a new high volume road directly over the top of the property and house. If the proposal were adjusted to save the house it would lose the value of the view and waterfront access. Living in the house with a busy road on two sides would significantly change the view and increase highway noise. In addition, Sunny Drive which feels like a neighborhood street would turn into a busy thoroughfare. Though the proposal is only a study at this point it significantly affects anyone who would consider buying the property today knowing what could happen in the future. While the proposal is on the table this property does not have as high of value and should be reduced to remove the view and waterfront values.

Appellant’s Estimate of Value	Original Assessed Value	Recommended Value
Site:	Site: \$124,700	Site: \$124,700
Buildings:	Buildings: <u>\$470,000</u>	Buildings: <u>\$462,800</u>
Total: Did Not Provide	Total: \$594,700	Total: \$589,500

Subject Photo



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Land Valuation 6

Building Valuation 8

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Overview

The subject is a 2 story, 2,852 square foot average quality single family residence. The residence is located on a 13,906-sf lot at 1800 Branta Rd within the Lemon Creek neighborhood. The original structure was built in 1967 according to CBJ records and appears to have had adequate maintenance and updates. During this review, a site visit resulted in the removal of 46 sq ft deck additionally the siding type was changed from metal to vinyl which resulted in a change to value for the 2024 assessment. The subject resides in a typical neighborhood lot with an above average location adjustment.

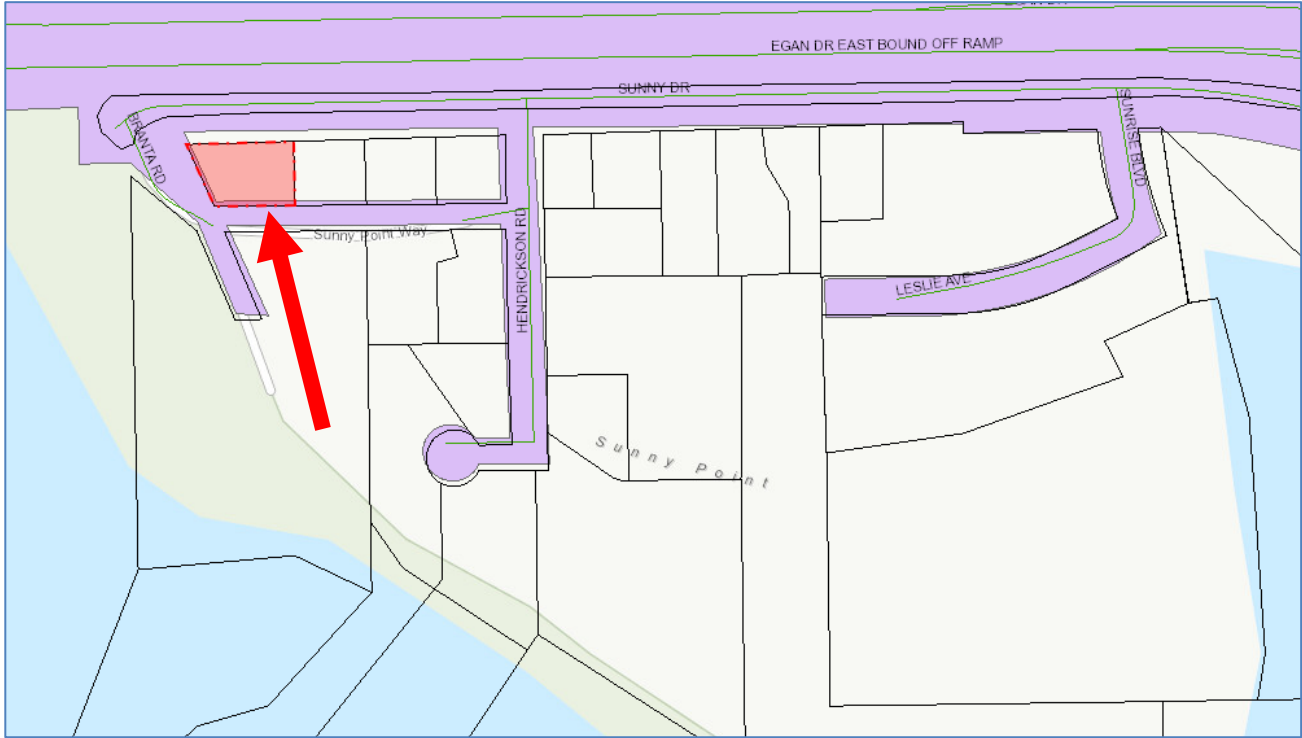
Subject Characteristics:

- Land
 - 13,906-sf lot
 - Above Average Location adjustment

- Building
 - Average Quality
 - Average Condition
 - 2,852 SF GLA total



Area Map & Aerial

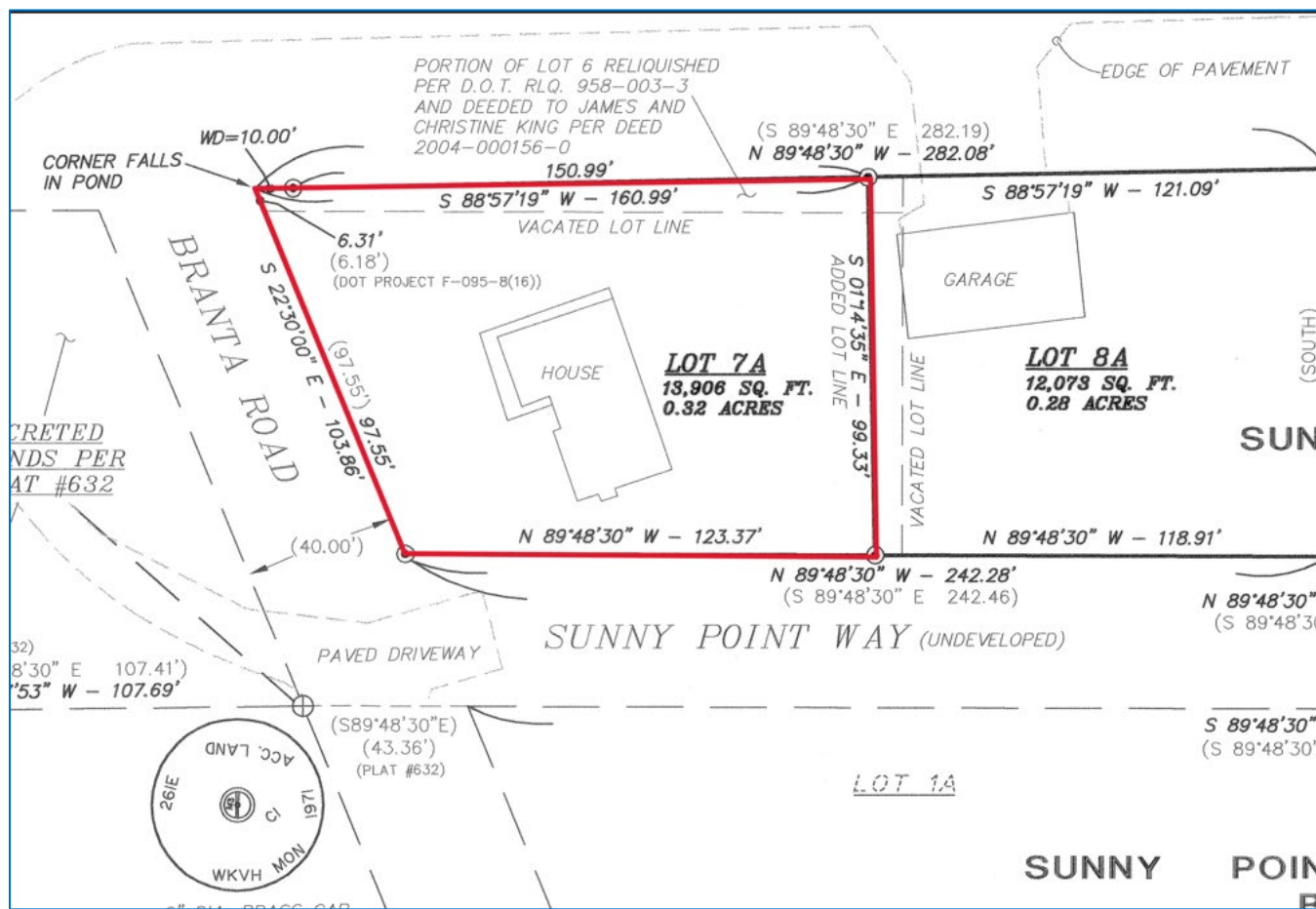


Land Valuation

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics within the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and other factors which are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all land in the neighborhood to establish assessed site values. The subject parcel's base rate value of \$124,700 is in equity with Lemon Creek residential lots that are of similar square footage. The subject parcel is characteristically above average for its neighborhood due to location.

Land Characteristics:

- 13,906 sf lot
- Above Average Location adjustments



Land base rate valuation –Lemon Creek– Lot size 13,500 to 14,000

AreaSF	AreaAC	PCN	Base.Value	BaseRate/SF	BaseRate/AC
13,504	0.31	5B1201100030	102,360	7.58	330,185
13,504	0.31	5B1201100040	102,360	7.58	330,185
13,504	0.31	5B1301020110	102,360	7.58	330,185
13,524	0.31	5B1301100010	135,240	10.00	435,600
13,540	0.31	5B1201220070	102,498	7.57	329,749
13,547	0.31	5B1201180010	102,415	7.56	329,314
13,550	0.31	5B1201260040	0	0.00	0
13,666	0.31	5B1301020060	102,632	7.51	327,136
13,794	0.32	5B1201150010	102,903	7.46	324,958
13,906	0.32	5B1401030020	103,043	7.41	322,780
13,927	0.32	5B1201150020	103,060	7.40	322,344
13,927	0.32	5B1201150030	103,060	7.40	322,344

Land adjustments – Subject and Neighbors:

PCN	AreaAC	AreaSF	LOC	SIZE	TOP	ACC	WET	VIEV	WTF	SHA	Base.Value	SiteAdj.Fctr	Site.Value	EffRate.SF
5B1401030020	0.32	13,906	110	100	100	100	100	100	100	100	103,043	1.10	124,700	8.97
5B1401030040	0.26	11,499	110	100	100	100	100	100	100	100	98,661	1.10	119,400	10.38
5B1401030050	0.26	11,456	110	100	100	100	100	100	100	100	98,636	1.10	119,300	10.41
5B1401030060	0.49	21,338	110	100	100	100	100	100	100	100	113,732	1.10	137,600	6.45
5B1401030070	0.43	18,806	110	100	100	100	100	100	100	100	110,579	1.10	133,800	7.11
5B1401030080	0.38	16,552	110	100	100	100	100	100	100	100	107,257	1.10	129,800	7.84
5B1401030092	0.85	37,194	110	100	100	100	100	110	100	100	129,435	1.21	172,300	4.63
5B1401030102	0.82	35,645	110	100	100	100	100	110	100	100	127,966	1.21	170,300	4.78
5B1401030012	4.40	191,664	120	100	100	100	85	110	100	100	258,742	1.12	297,300	1.55

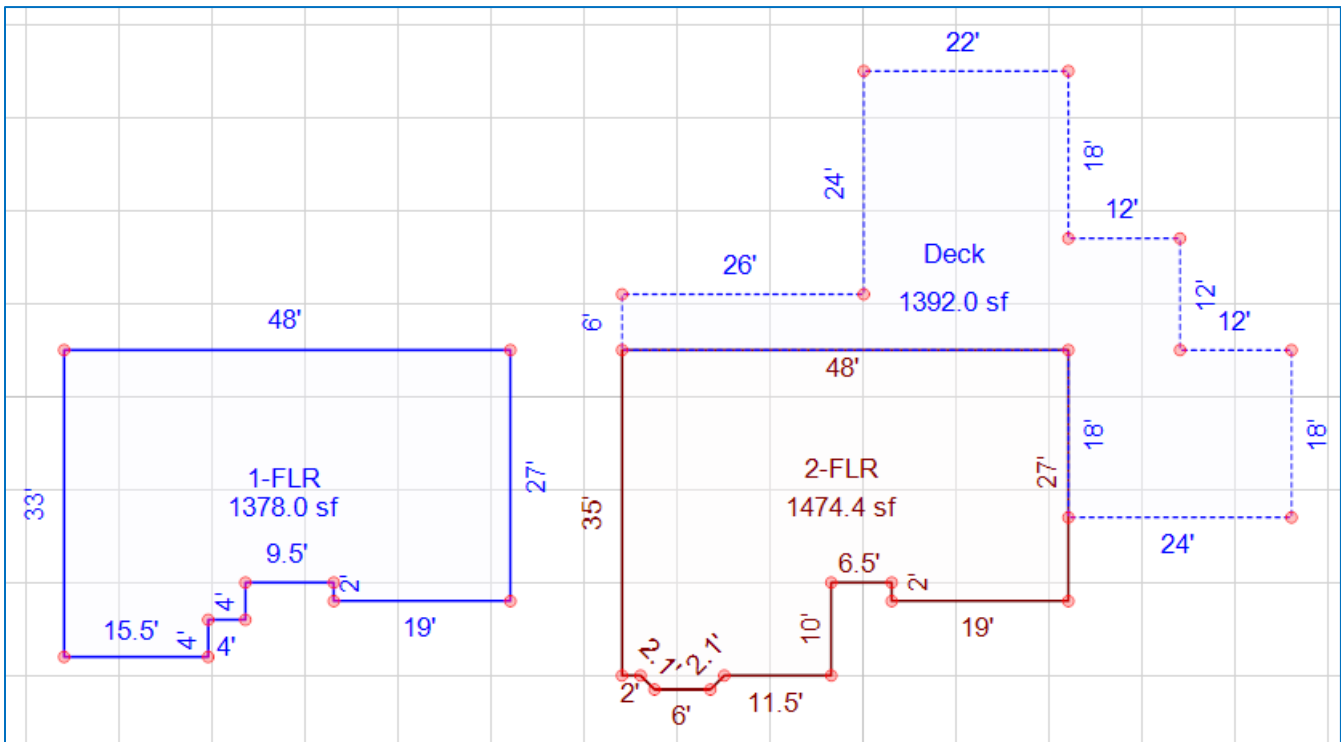
Building Valuation

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. During this review, a site visit resulted in the removal of 46 sq ft deck additionally the siding type was changed from metal to vinyl which resulted in a change to value for the 2024 assessment.

- Building Characteristics:
 - Average Quality
 - Average Condition
 - 2,852 SF GLA

Sketch of Improvements:



Area Code	Base Area	Actual Area	Heated Area	Heated Percentage	Living Area	Effective Area	Perimeter
Main Living Area	1378	1378	1378		1378	1378	166
2nd Level	1474	1474	1474		1474	1474	171
Wood Deck	1392	1392	0		0	1392	240

Cost Report

Section E, Item 2.

7/9/2024 3:38:46PM

Page 1

Cost Report - Residential

7869		Record	1
Parcel Code Number	5B1401030020	Building Type	R- Single-family Residence
Owner Name	KING JAMES	Quality	3
Parcel Address	1800 BRANTA RD	Construction	Stud Frame
Effective Year Built	2006	Total Livable	2852
Year Built	1967	Style	Two Story

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Vinyl		90.00	100%		
Roof	Composition Shingle		1.65	100%		
Heating	Baseboard, Hot Water		2.64	100%		
Adjusted Base Cost		2,852	94.29			268,915
Exterior Improvement(s)						
Porch	Wood Deck (SF)	1,392	15.00			20,880
Total						20,880
Additional Feature(s)						
Feature	Fixture	13				23,400
Total						23,400
Sub Total						313,195
Condition	Average					
Local Multiplier				1.22	[X]	382,098
Current Multiplier				1.14	[X]	435,592
Quality Adjustment					[X]	435,592
Neighborhood Multiplier					[X]	435,592
Depreciation - Physical			1.00 [X]	17.00	[-]	74,051
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	361,541
Cost to Cure						
Neighborhood Adjustment				128	[X]	101,231
Replacement Cost less Depreciation						462,772

Miscellaneous Improvements						
Solid Fuel Heater					[+]	2,000
Total Miscellaneous Improvements						2,000
Total Improvement Value				[Rounded]		\$464,800

City and Borough of Juneau
Assessment History Report

5B1401030020
JAMES KING
1800 BRANTA RD
SUNNY POINT BL 1 LT 7A

<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2024	\$124,700.00	\$2,000.00	\$468,000.00	\$594,700.00
2023	\$124,700.00	\$2,000.00	\$464,400.00	\$591,100.00
2022	\$121,300.00	\$2,000.00	\$402,700.00	\$526,000.00
2021	\$121,300.00	\$2,000.00	\$338,700.00	\$462,000.00
2020	\$119,800.00	\$2,000.00	\$342,600.00	\$464,400.00
2019	\$119,800.00	\$2,000.00	\$329,200.00	\$451,000.00
2018	\$137,000.00	\$2,000.00	\$324,900.00	\$463,900.00
2017	\$138,300.00	\$2,000.00	\$322,000.00	\$462,300.00
2016	\$125,700.00	\$2,000.00	\$322,800.00	\$450,500.00
2015	\$111,244.00		\$308,966.00	\$420,210.00
2014	\$109,600.00		\$304,400.00	\$414,000.00
2013	\$103,400.00		\$287,200.00	\$390,600.00
2012	\$90,000.00	\$18,500.00	\$293,300.00	\$401,800.00
2011	\$90,000.00	\$18,500.00	\$275,800.00	\$384,300.00
2010	\$140,000.00	\$0.00	\$275,800.00	\$415,800.00
2009	\$140,000.00	\$0.00	\$275,800.00	\$415,800.00
2008	\$140,000.00	\$0.00	\$284,300.00	\$424,300.00
2007	\$140,000.00	\$0.00	\$284,300.00	\$424,300.00
2006	\$140,000.00	\$0.00	\$284,300.00	\$424,300.00
2005	\$120,000.00	\$0.00	\$236,900.00	\$356,900.00
2004	\$100,000.00	\$0.00	\$218,500.00	\$318,500.00
2003	\$90,000.00	\$0.00	\$266,800.00	\$356,800.00
2002	\$90,000.00	\$0.00	\$260,300.00	\$350,300.00
2001	\$110,000.00	\$0.00	\$255,300.00	\$365,300.00

Summary

As a result of this petition for review **a change was made due to the removal of the front wood deck**. The land and buildings are valued using the same methods and standards as all other properties across the borough.

The appellant states that the proposed Douglas Crossing Study should be factored into the valuation resulting in a lower value because the property could potentially be affected. Assessed values are estimates of full market value as of January 1, 2024, established through the study of past sales. Potential future changes, especially those not finalized, are not considered in the analysis.

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 **a change** to the appellant’s 2024 Assessment to the amount of \$589,500.



Office of the Assessor
155 Heritage Way
Juneau, Alaska 99801

Section E, Item 3.

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	
Parcel ID Number	5B1401030012
Name of Applicant	King Family Trust
Email Address	@gmail.com

2024 Filing Deadline: Monday April 1st, 2024

Please attach all supporting documentation

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

Parcel ID Number		5B1401030012	
Owner Name		King Family Trust, James King	
Primary Phone #		Email Address	@gmail.com
Physical Address	1700 Branta Road	Mailing Address	1700 Branta Road
	Juneau, AK 99801		Juneau AK 99801
Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.			
<input checked="" type="checkbox"/> My property value is excessive/overvalued <input type="checkbox"/> My property value is unequal to similar properties <input type="checkbox"/> My property was valued improperly/incorrectly <input type="checkbox"/> My property has been undervalued <input type="checkbox"/> My exemption(s) was not applied		THE FOLLOWING ARE <u>NOT</u> GROUNDS FOR APPEAL <ul style="list-style-type: none"> Your taxes are too high Your value changed too much in one year. You can't afford the taxes 	
Provide specific reasons and provide evidence supporting the item(s) checked above: <small>The property value should be adjusted to show the impact of the proposed second crossing to Douglas. The current property has a high value because it is considered view and waterfront property. The current study proposes a new high volume road directly in front and paralleling the property. This essentially cuts access off to the wetlands, significantly changes the view to looking at a major road and creates significant noise impacts. Though the proposal is only a study at this point it significantly affects anyone who would consider buying the property today knowing what could happen in the future. While the proposal is on the table this property does not have as high of value and should be reduced to remove the view and water front access value.</small>			
Have you attached additional information or documentation?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Values on Assessment Notice:			
Site	\$297,300	Building	\$260,300
		Total	\$557,600
Owner's Estimate of Value:			
Site	\$	Building	\$
		Total	\$
Purchase Price of Property:			
Price	\$Not available	Purchase Date	Sometime in the 60's
Has the property been listed for sale? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>(if yes complete next line)</i>			
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 <i>(if yes provide copy of appraisal)</i>			
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	James King	Digitally signed by James King Date: 2024.04.01 09:29:43 -08'00'	Date

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

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

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

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

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

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

Di Cathcart

From: James King <jameskingak@gmail.com>
Sent: Friday, May 31, 2024 9:47 AM
To: Jason Sanchez
Subject: Re: 5B1401030012 2024 Property Assessment Appeal

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

Hi Jason,

Thanks for the email. I reject the proposed changes and would like to schedule with the Board of Equalization.

Thanks,

James King

On Thu, May 30, 2024 at 11:07 AM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Good morning James,

Because I need to keep the appeal process moving forward, I am going to send out proposals for each appeal for you to accept or reject. If you would like to include photos with your response showing the decks that have been removed, I can update your file then and send a change proposal. I will send a similar email for your other property appeal. Thanks James.

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

2024 Value:

Site: \$297,300

Improvements: \$ 260,300

Total: \$557,600

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

If I do not receive a response to this email by Monday June 3, 2024, I will consider this case closed and withdraw your appeal.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: James King <jameskingak@gmail.com>
Sent: Thursday, May 23, 2024 2:15 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 5B1401030012 2024 Property Assessment Appeal

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

Thanks, I will give you a call early next week.

On Thu, May 23, 2024 at 1:45 PM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

James,

That's no problem. Thanks for the update. Let me know if we can reschedule for next week or a time that is convenient for you. Safe travels.

Jason Sanchez

Section E, Item 3.

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: James King <jameskingak@gmail.com>
Sent: Thursday, May 23, 2024 12:53 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 5B1401030012 2024 Property Assessment Appeal

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

Jason,

I need to cancel for today. I have a conflicting meeting and am headed to Anchorage tomorrow.

Thanks,

On Mon, May 20, 2024 at 2:55 PM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

James,

For documentation purposes, I am confirming a site visit to your properties at 1700 Branta and 1800 Branta. I will see you on Thursday at 3:30PM.

Thanks

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: James King <jameskingak@gmail.com>
Sent: Friday, May 17, 2024 4:58 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 5B1401030012 2024 Property Assessment Appeal

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

How late do you work? Would Monday at 4 work for you?

On Fri, May 17, 2024 at 3:29 PM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Hi James,

I understand your main concern is with the study of the proposed crossing and you would prefer to make your case before the board of equalization however, your filing of the appeal requires me to review the property in its entirety first. Once I have finished the process and sent my final proposal, if you choose to reject it, you will have the opportunity to make your case before the BOE. The purpose of my visit will be just to get a look at the deck areas you have removed and get an updated shot of the home. That should be all I need based on the info you have shared. When would be a convenient time for me to stop by? I am free all next week. Your cooperation in this process has been greatly appreciated.

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

From: James King <jameskingak@gmail.com>
Sent: Friday, May 17, 2024 1:43 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 5B1401030012 2024 Property Assessment Appeal

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

Hi Jason,

You can come visit but nothing significant has changed since last time someone was here. We have not remodeled or built anything new at either location. We tore down one old tied shed that was collapsing and replaced two small rotting decks with pavers. Everything else is the same. It is not the existing value of the property that I am contesting. What has changed is the proposal to build a road over the top of the house at 1800 Branta Road and to place a road in the view and a very short distance from the home at 1700 Branta Road. We pay a high tax for view property. Placing a road in front of these properties changes that view value. It also adds a lot of noise and changes the privacy of the homes and yards. My point is if I tried to sell either home right now I would not get the value that I would get if there was not a proposal to build the road. Anyone looking to buy either place would say why would I want to pay for view property that may have a significantly diminished view in the future. In addition the road will add significant noise to the homes and yards. And the one home has a proposed road drawn over the top of it. Who would want to buy that? Therefore my argument is that as long as the study is ongoing the value of these two homes has been significantly reduced. So why should I be paying a high tax for something that does not have a market value as high as the tax?

Thanks,

James

On Thu, May 16, 2024 at 11:55 AM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Hi James,

I understand we all get busy in life so thanks for taking the time to send the information. Would you be willing to have me come out for a site visit? Photos would be helpful also if you prefer that. Just to update our records for both properties. I can address these items specifically as well as anything else you would like us to consider in our valuation of your property. For documentation purposes I will be sending this same email for your other property that is under appeal.

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: James King <jameskingak@gmail.com>
Sent: Thursday, May 16, 2024 11:32 AM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 5B1401030012 2024 Property Assessment Appeal

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

Jason,

The heating is an oil fired trailer heater and the 15x11.5 storage was a shed that has been removed.

Thanks,

On Thu, May 2, 2024 at 11:53 AM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

James,

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

Section E, Item 3.

Cost Report - Residential

42851		Record
Parcel Code Number	5B1401030012	Building Type
Owner Name	JUNEAU KING FAMILY TRUST	Quality
Parcel Address	1700 BRANTA RD	Construction
Effective Year Built	2002	Total Livable
Year Built	1936	Style

Improvement	Description	Quantity	Unit Cost	Percent
Base				
Exterior	Frame, Siding, Wood		88.00	100%
Roof	Metal, Preformed		2.26	100%
Heating	Electric Radiant Heat		-0.64	100%
Adjusted Base Cost		1,603	89.62	
Basement Area				
Basement	Total Basement Area (SF)	285	32.50	
Total				
Exterior Improvement(s)				
Porch	Enclosed Porch (SF), Solid Walls	52	60.00	
Total				
Additional Feature(s)				
Feature	Fixture	5		
Total				
Sub Total				
Condition	Average			
Local Multiplier				
Current Multiplier				
Quality Adjustment				
Neighborhood Multiplier				
Depreciation - Physical			1.00 [X]	
Depreciation - Functional			1.00 [X]	
Depreciation - Economic				
Percent Complete				
Cost to Cure				
Neighborhood Adjustment				
Replacement Cost less Depreciation				

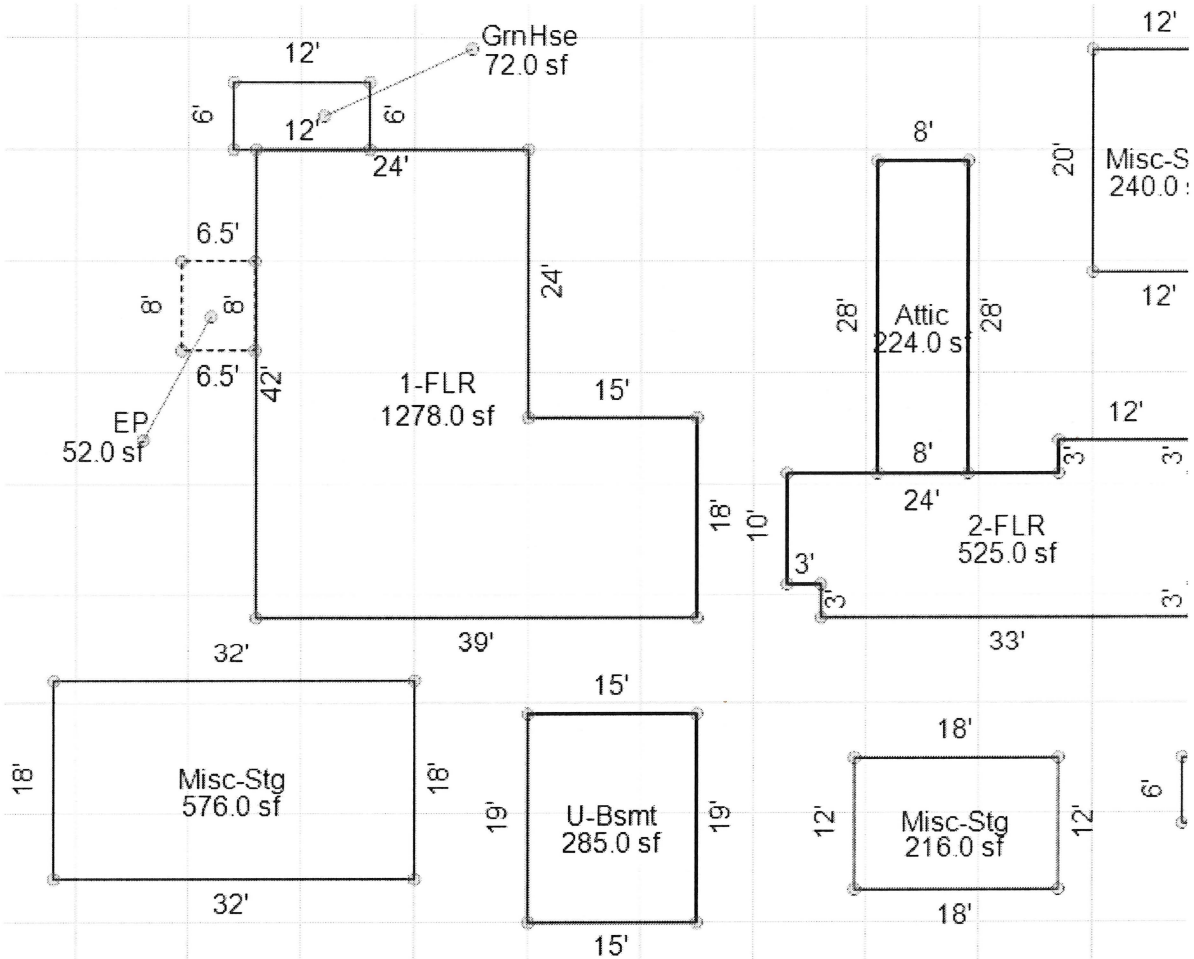
Cost Report - Residential

Miscellaneous Improvements

Solid Fuel Heater	
Attic Min Fin	per canvass Depr 17%
Greenhouse	
Misc Stg Buildings	Barn
Misc Stg Buildings	Shop
Misc Stg Buildings	Wood Storage
Misc Stg Buildings	Mink pens
Misc Stg Buildings	Eagle pens

Total Miscellaneous Improvements

Total Improvement Value [Rounded]



Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez

Sent: Thursday, May 2, 2024 11:47 AM

To: JAMESKINGAK@GMAIL.COM

Subject: 5B1401030012 2024 Property Assessment Appeal

My name is Jason, and I am an Appraiser with the CBJ Assessor's Office. I am reaching out to let you know that I have started reviewing your appeal for your property at 1700 Branta Rd. Once I have analyzed your supporting documents, I will follow up with an additional email asking you to confirm what we have on file. If I find that an adjustment is warranted, I'll send a proposal with an updated valuation.

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

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

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

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

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

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

Best Regards,

Jason Sanchez

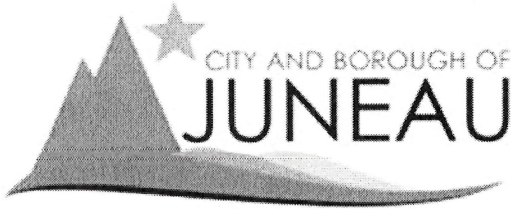
Appraiser

Assessor's Office

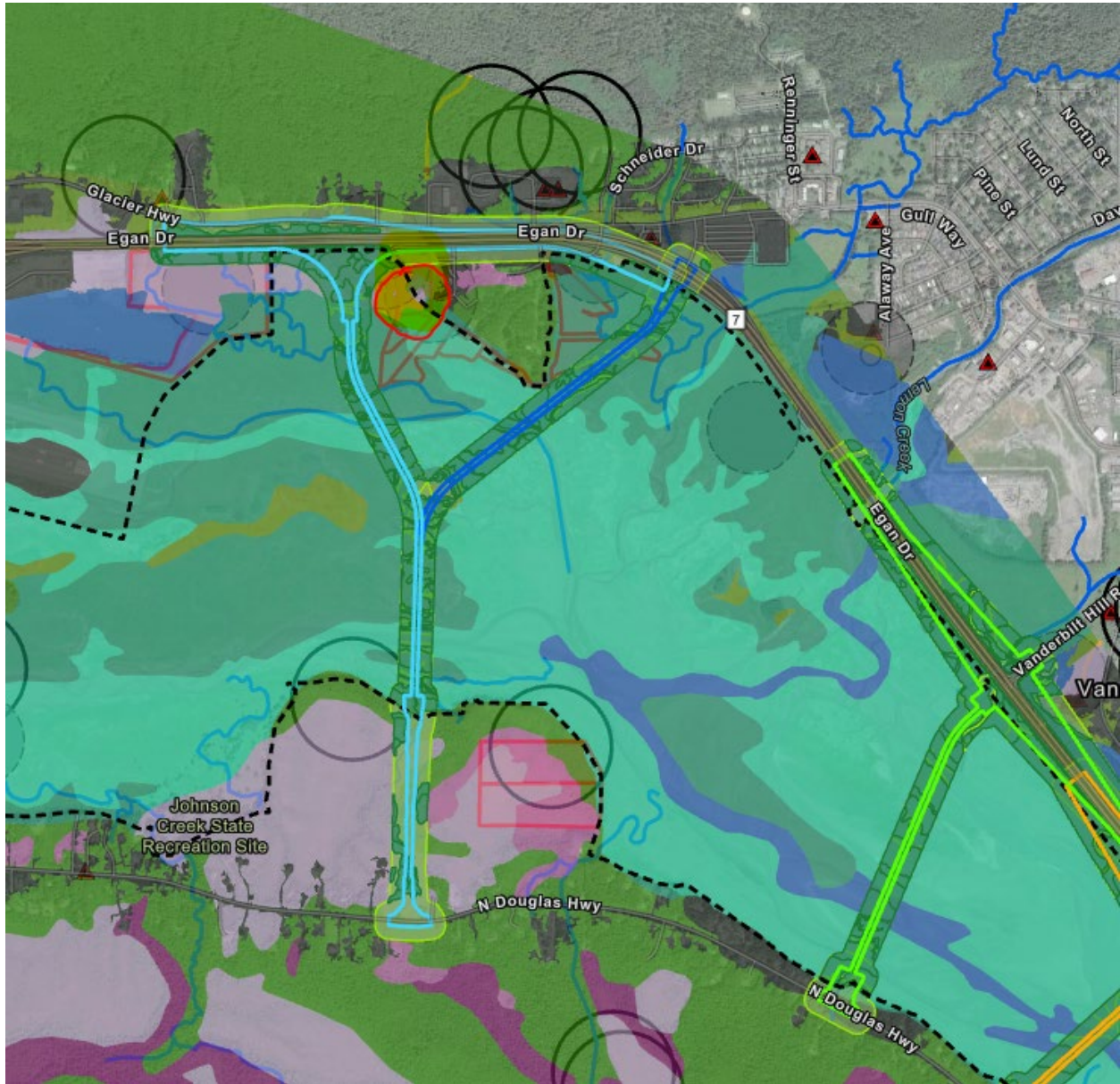
City and Borough of Juneau, AK

PHONE (907) 586-5215 ext 4020

jason.sanchez@juneau.gov



5B1401030012 – Red circle is the general area where the appellants property is located.





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

Board of Equalization (BOE) Meeting and Presentation of Real Property Appeal	
Date of BOE:	July 25, 2024
Location:	Via ZOOM Webinar
Meeting Time:	5:30 PM
Mailing Date of BOE Notice:	July 15, 2024
Parcel Identification:	5B1401030012
Property Location:	1700 Branta Rd
Appeal Number:	APL20240248
Sent to Email Address on File:	[REDACTED]@gmail.com

Appellant King Family Trust
1800 Branta Rd
Juneau, AK 99801

ATTENTION APPELLANT

Under Alaska Statutes and CBJ Code, you, as the appellant, bear the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials not already submitted to the Assessor's Office for inclusion in the Board of Equalization packet must be submitted to the Assessor's Office (preferred method via email to assessor.office@juneau.gov Attn: Assessment Appeal by 4:00 PM **April 15, 2024**. Material submitted after **April 15, 2024** will only be accepted per 15.05.190(c)(8)(ii).

Your Board of Equalization packet will be emailed to you by 4pm on 7/18/24 from city.clerk@juneau.gov to the email listed on this notice. For a paper copy of your Board of Equalization packet or other questions, please contact the City Clerk's Office at (907) 586-5278 or city.clerk@juneau.gov.

You or your representative may be present at the hearing (via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for). If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

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



ASSESSOR OFFICE

APPEAL #2024-0248

Section E, Item 3.

2024 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 25, 2024

Appellant: KING FAMILY TRUST, JAMES KING

Location: 1700 Branta Rd

Parcel No.: 5B1401030012

Property Type: Single Family Residence

Appellant's basis for appeal: The property value should be adjusted to show the impact of the proposed second crossing to Douglas. The current property has a high value because it is considered view and waterfront property. The current study proposes a new high volume road directly in front and paralleling the property. This essentially cuts access off to the wetlands, significantly changes the view to looking at a major road and creates significant noise impacts. Though the proposal is only a study at this point it significantly affects anyone who would consider buying the property today knowing what could happen in the future. While the proposal is on the table this property does not have as high of value and should be reduced to remove the view and water front access value.

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$0.00	Site:	\$297,300	Site:	\$297,300
Buildings:	<u>\$0.00</u>	Buildings:	<u>\$260,300</u>	Buildings:	<u>\$258,200</u>
Total:	Did Not Provide	Total:	\$557,600	Total:	\$555,500

Subject Photo



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Land Valuation 6

Building Valuation 8

Cost Report 10

Assessment History..... 11

Summary 12

Overview

The subject is a 2-story, 1,803 square foot fair quality single family residence. The residence is located on a 4.4 acre lot at 1700 Branta Rd within the Lemon Creek neighborhood. The original structure was built in 1936 and according to CBJ records appears to have had adequate maintenance and updates. The subject resides on a typical neighborhood lot with various adjustments for Location, Wet, View and Flood Zone. During review, a site visit confirmed that a storage building had been previously removed resulting in a change to valuation.

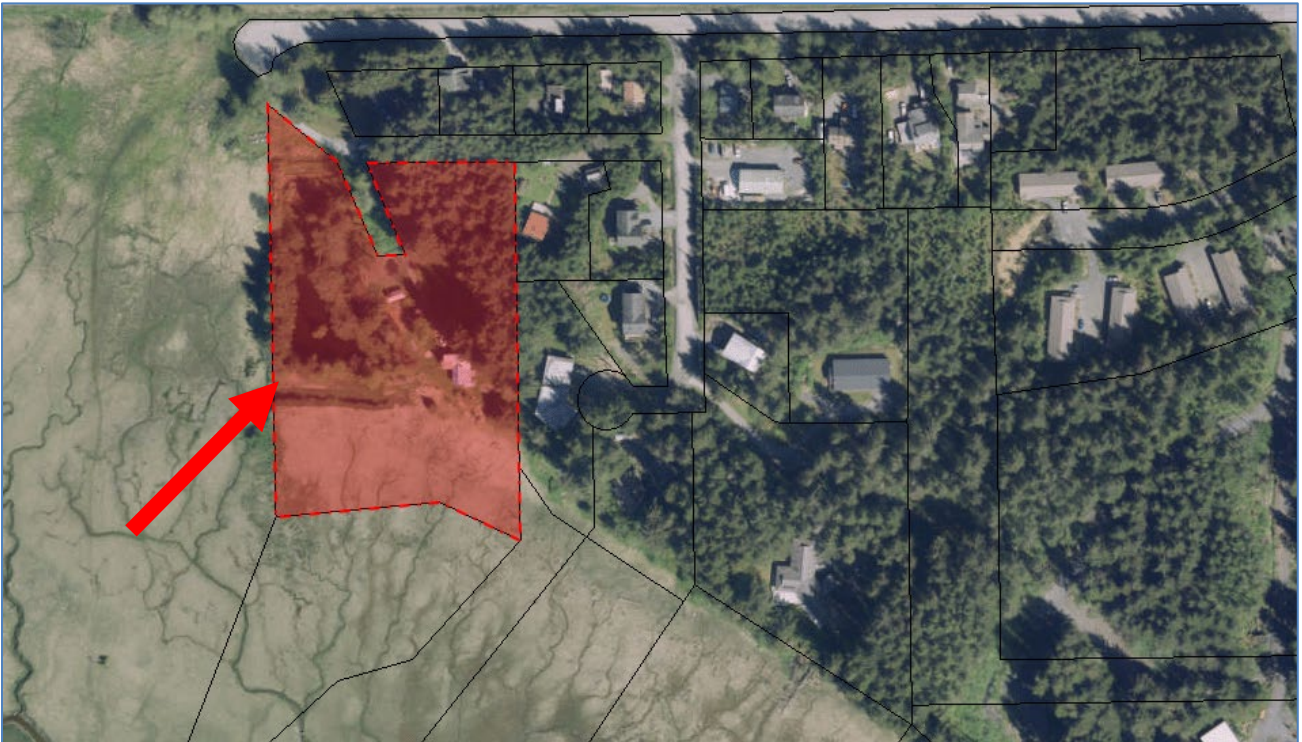
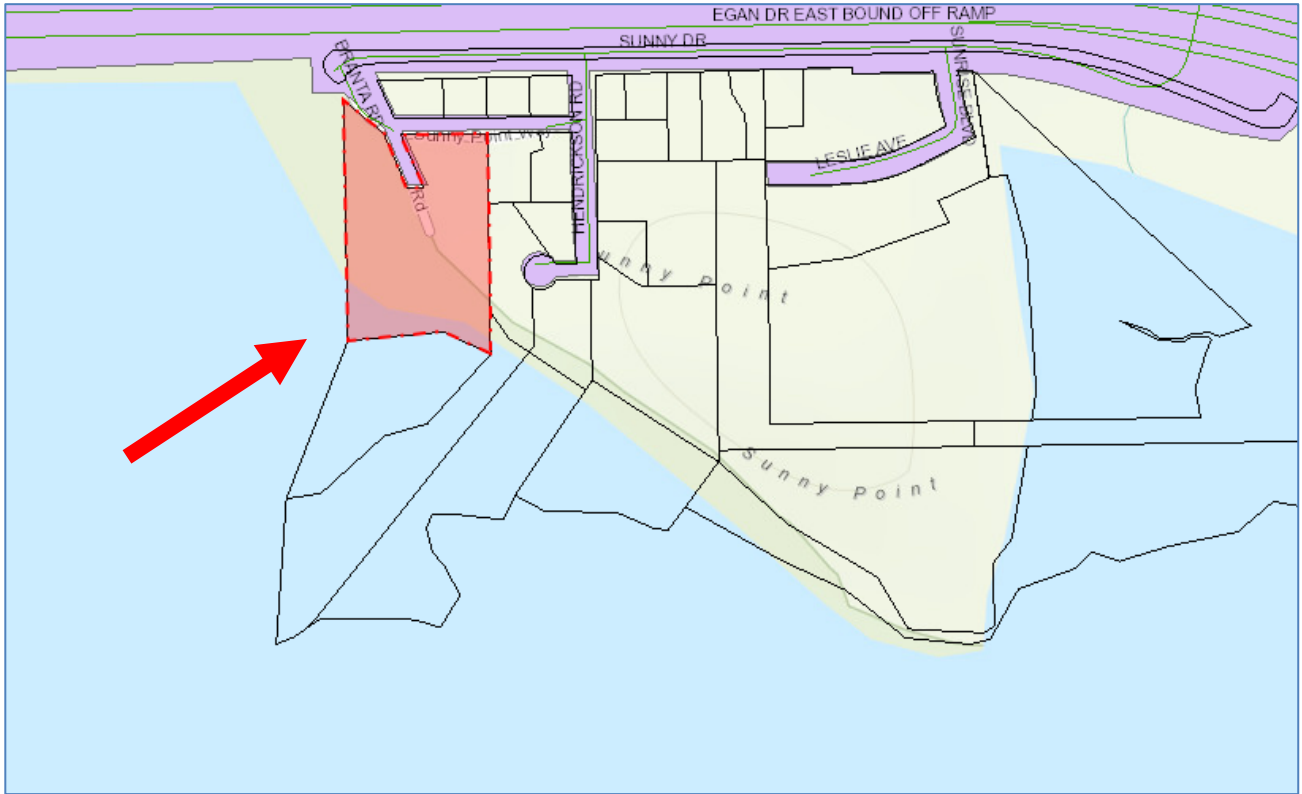
Subject Characteristics:

- Land
 - 4.4 Acre Lot
 - Location adjustment
 - Wet adjustment
 - View adjustment
 - Flood Zone adjustment

- Building
 - Fair Quality
 - Average Condition
 - 1,803 SF GLA total
 - 285 SF Unfinished Basement
 - 52 SF Enclosed Porch
 - 224 SF Attic
 - 72 SF Greenhouse

- Miscellaneous Storage Buildings
 - 576 SF
 - 216 SF
 - 144SF
 - 240SF



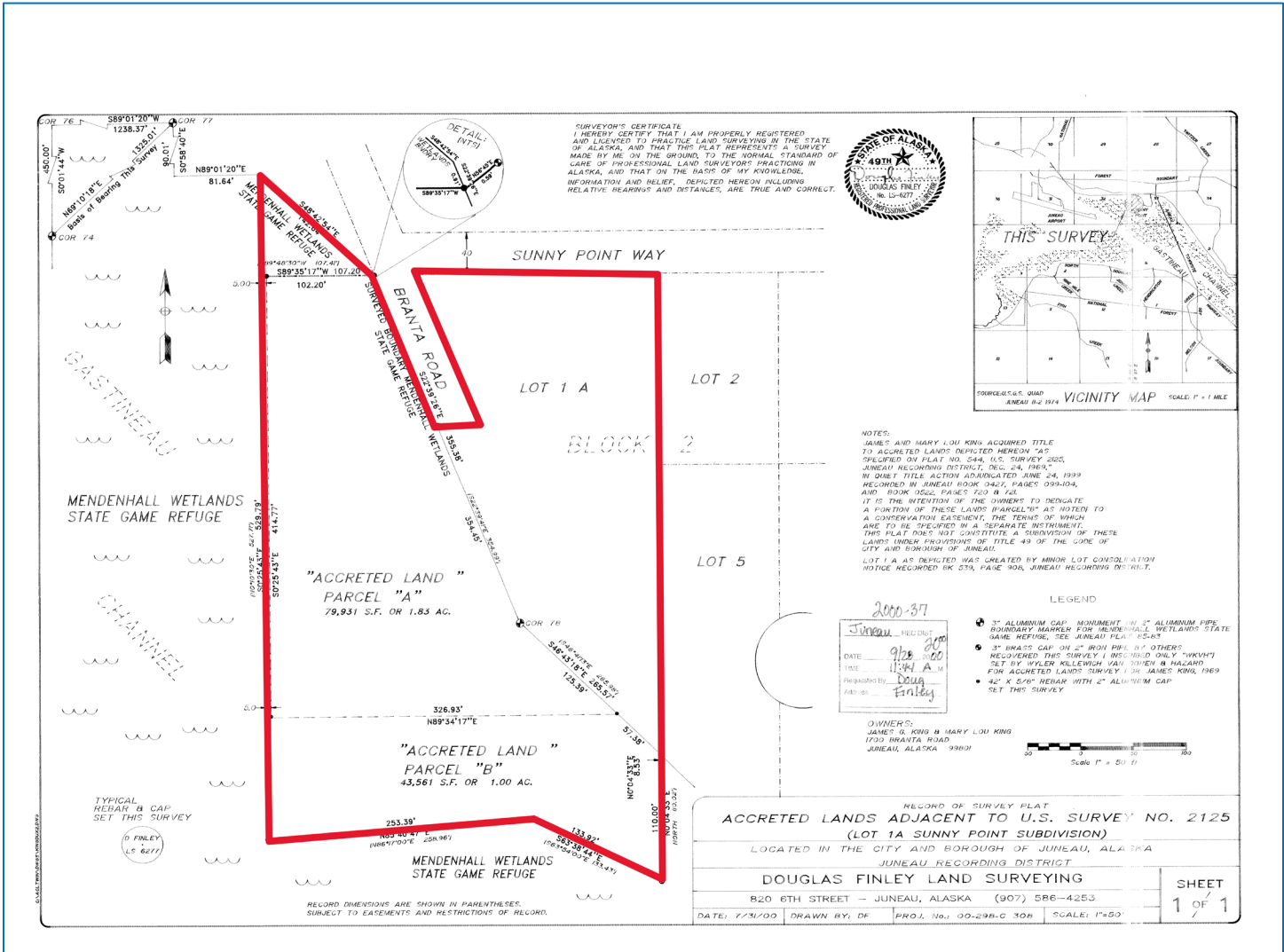


Land Valuation

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics within the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and other factors which are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all land in the neighborhood to establish assessed site values. The subject parcel's base rate value of \$258,742 is in equity with Lemon Creek residential lots that are of similar square footage. The subject parcel is characteristically above average for its neighborhood.

Land Characteristics:

- 4.4 Acre lot
- Very Good Location Adjustment
- Moderate Wet Adjustment
- Partial View Adjustment
- Minimal Flood Zone Adjustment



Land base rate valuation –Lemon Creek– Lot size 100,000 SF – 200,000 SF

AreaSF	AreaAC	Z	PCN	Base.Value	BaseRate/SF	BaseRate/AC
105,415	2.42	D5	5B1401030013	145,200	1.38	60,000
111,514	2.56	D5	5B1401040016	153,600	1.38	60,000
114,127	2.62	RR	5B1201000180	182,601	1.60	69,695
118,483	2.72	D5	5B1401040015	185,335	1.56	68,138
124,146	2.85	D15	5B1001000040	23	0.00	8
134,600	3.09	D5	5B1401000110	189,785	1.41	61,419
136,778	3.14	D5	5B1401030093	188,400	1.38	60,000
153,767	3.53	D5	5B1401030103	211,800	1.38	60,000
155,747	3.58	TWO	5B1201000021	0	0.00	0
155,945	3.58	D15	5B1501000060	218,448	1.40	61,019
158,340	3.63	D15	5B1301250010	1,266,720	8.00	348,480
162,914	3.74	TWO	5B1201070010	18,700	0.11	5,000
173,804	3.99	D15	5B1501000040	243,498	1.40	61,027
175,547	4.03	D18	5B1401000031	444,997	2.53	110,421
184,694	4.24	D15	5B1501000050	258,386	1.40	60,940
191,664	4.40	D5	5B1401030012	258,742	1.35	58,805

Land adjustments – Subject and Neighbors

PCN	Z	AreaAC	BaseRateAC	AreaSF	BaseRateSF	LOC	WET	VIE	Base.Value	SiteAdj.Fctr	Site.Value	EffRate.SF
5B1401030020	D5	0.32	322,780	13,906	7.41	110	100	100	103,043	1.10	124,700	8.97
5B1401030040	D5	0.26	373,745	11,499	8.58	110	100	100	98,661	1.10	119,400	10.38
5B1401030050	D5	0.26	375,052	11,456	8.61	110	100	100	98,636	1.10	119,300	10.41
5B1401030060	D5	0.49	232,175	21,338	5.33	110	100	100	113,732	1.10	137,600	6.45
5B1401030070	D5	0.43	256,133	18,806	5.88	110	100	100	110,579	1.10	133,800	7.11
5B1401030080	D5	0.38	282,269	16,552	6.48	110	100	100	107,257	1.10	129,800	7.84
5B1401030092	D5	0.85	151,589	37,194	3.48	110	100	110	129,435	1.21	172,300	4.63
5B1401030102	D5	0.82	156,380	35,645	3.59	110	100	110	127,966	1.21	170,300	4.78
5B1401030012	D5	4.40	58,805	191,664	1.35	120	85	110	258,742	1.12	297,300	1.55

Building Valuation

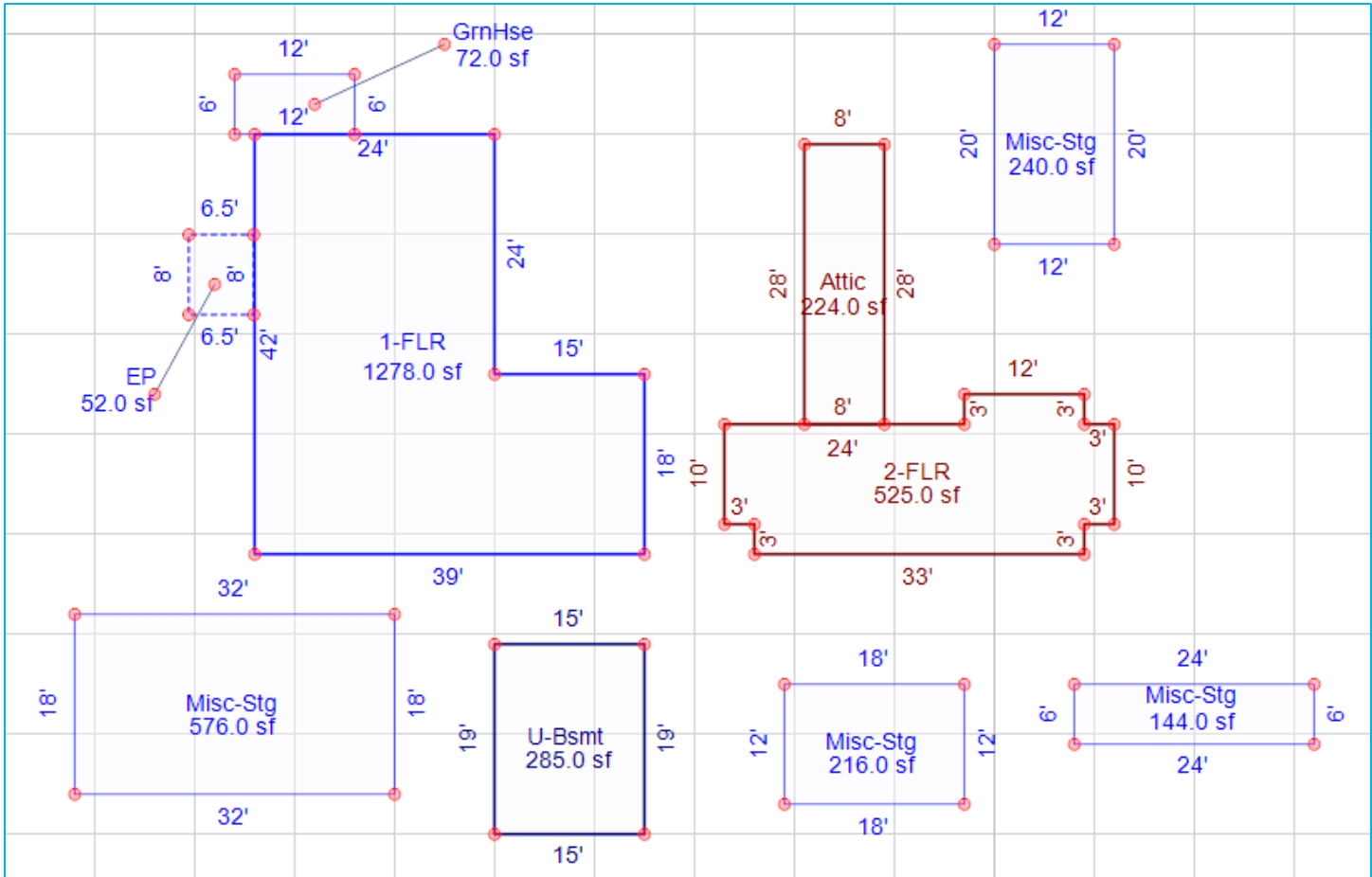
Buildings are valued using the cost approach to value by: (1) calculating the current cost to reproduce or replace improvements such as buildings and (2) subtracting out physical, functional, or economic depreciation evident in the structures. This provides a uniform basis for the valuation of all buildings 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. During review, a site visit confirmed that a 11.5x15 ft storage building had been previously removed resulting in a change to valuation.

- Building
 - Fair Quality
 - Average Condition
 - 1,803 SF GLA total
 - 285 SF Unfinished Basement
 - 52 SF Enclosed Porch
 - 224 SF Attic
 - 72 SF Greenhouse

- Miscellaneous Storage Buildings
 - 576 SF
 - 216 SF
 - 144SF
 - 240SF

Sketch of Improvements:



Area Code	Base Area	Actual Area	Heated Area	Heated Percentage	Living Area	Effective Area
Unfinished Basement	285	285	0		0	285
Main Living Area	1278	1278	1278		1278	1278
2nd Level	525	525	525		525	525
Misc. Storage Area	1176	1176	0		0	1176
Attic Area	224	224	0		0	224
Greenhouse	72	72	0		0	72
Enclosed Porch Solid Wall	52	52	0		0	52

Cost Report - Residential

42851		Record	1
Parcel Code Number	5B1401030012	Building Type	R- Single-family Residence
Owner Name	JUNEAU KING FAMILY TRUST	Quality	2
Parcel Address	1700 BRANTA RD	Construction	Stud Frame
Effective Year Built	2002	Total Livable	1803
Year Built	1936	Style	Two Story

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total	
Base							
Exterior	Frame, Siding, Wood		88.00	100%			
Roof	Metal, Preformed		2.26	100%			
Heating	Electric Radiant Heat		-0.64	100%			
Adjusted Base Cost		1,803	89.62			161,585	
Basement Area							
Basement	Total Basement Area (SF)	285	32.50			9,263	
Total						9,263	
Exterior Improvement(s)							
Porch	Enclosed Porch (SF), Solid Walls	52	60.00			3,120	
Total						3,120	
Additional Feature(s)							
Feature	Fixture	5				7,150	
Total						7,150	
Sub Total						181,117	
Condition	Average						
Local Multiplier				1.22	[X]	220,963	
Current Multiplier				1.14	[X]	251,898	
Quality Adjustment				1.09	[X]	274,569	
Neighborhood Multiplier					[X]	274,569	
Depreciation - Physical			1.00	[X]	26.00	[-]	71,388
Depreciation - Functional			1.00	[X]	5.00	[-]	13,728
Depreciation - Economic						[-]	0
Percent Complete					100.00	[-]	189,453
Cost to Cure							
Neighborhood Adjustment					128	[X]	53,047
Replacement Cost less Depreciation						242,500	

Cost Report - Residential

Miscellaneous Improvements						
Solid Fuel Heater					[+]	2,000
Attic Min Fin	per canvass Depr 17%				[+]	2,500
Greenhouse					[+]	1,500
Misc Stg Buildings	Barn				[+]	2,000
Misc Stg Buildings	Shop				[+]	2,100
Misc Stg Buildings	Mink pens				[+]	3,900
Misc Stg Buildings	Eagle pens				[+]	1,700
Total Miscellaneous Improvements						15,700
Total Improvement Value						[Rounded] \$258,200

City and Borough of Juneau
Assessment History Report

5B1401030012
JUNEAU KING FAMILY TRUST
1700 BRANTA RD
BRANTA LT 1

<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2024	\$297,300.00	\$17,800.00	\$242,500.00	\$557,600.00
2023	\$297,300.00	\$17,800.00	\$240,600.00	\$555,700.00
2022	\$289,200.00	\$17,800.00	\$209,800.00	\$516,800.00
2021	\$289,200.00	\$17,800.00	\$176,500.00	\$483,500.00
2020	\$289,200.00	\$8,800.00	\$166,800.00	\$464,800.00
2019	\$289,200.00	\$8,800.00	\$162,800.00	\$460,800.00
2018	\$300,000.00	\$8,800.00	\$160,600.00	\$469,400.00
2017	\$302,800.00	\$8,800.00	\$158,500.00	\$470,100.00
2016	\$290,900.00	\$8,800.00	\$159,100.00	\$458,800.00
2015	\$208,380.00		\$123,728.00	\$332,108.00
2014	\$205,300.00		\$121,900.00	\$327,200.00
2013	\$205,300.00		\$118,700.00	\$324,000.00
2012	\$155,000.00	\$0.00	\$126,200.00	\$281,200.00
2011	\$155,000.00	\$0.00	\$80,900.00	\$235,900.00
2010	\$155,000.00	\$0.00	\$80,900.00	\$235,900.00
2009	\$155,000.00	\$0.00	\$87,100.00	\$242,100.00
2008	\$155,000.00	\$0.00	\$104,000.00	\$259,000.00
2007	\$155,000.00	\$0.00	\$104,000.00	\$259,000.00
2006	\$155,000.00	\$0.00	\$104,000.00	\$259,000.00
2005	\$132,000.00	\$0.00	\$87,000.00	\$219,000.00
2004	\$110,000.00	\$0.00	\$77,700.00	\$187,700.00
2003	\$100,000.00	\$0.00	\$76,700.00	\$176,700.00
2002	\$100,000.00	\$0.00	\$74,800.00	\$174,800.00
2001	\$110,000.00	\$0.00	\$106,600.00	\$216,600.00

Summary

As a result of this petition for review **a change was made to the valuation after confirming the removal of one 11.5'x15' storage building from the property.** The land and buildings are valued using the same methods and standards as all other properties across the borough. The appellant states that the proposed Douglas Crossing Study should be factored into the valuation resulting in a lower value because the property could potentially be affected. Assessed values are estimates of full market value as of January 1, 2024 established through the study of past sales. Potential future changes, especially those not finalized, are not considered in the analysis.

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 **a change** to the appellant’s 2024 Assessment to the amount of \$555,500.

LATE-FILED APPEALS

1. Intro

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

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

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

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

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

SAMPLE MOTIONS FOR LATE-FILE APPEALS

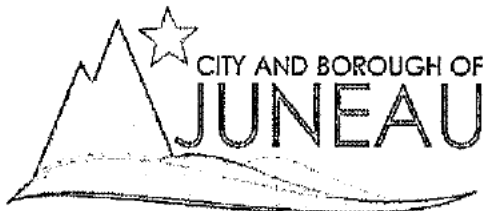
Best to word motions in the positive & ask for yes vote;

TO ACCEPT LATE-FILED APPEAL

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

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

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



Office of the Assessor
155 Heritage Way
Juneau, Alaska 99801

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

2024 Filing Deadline: Monday April 1st, 2024

Please attach all supporting documentation

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

Parcel ID Number					
Owner Name		Sharon A. Marvin			
Primary Phone #	907 [REDACTED]	Email Address	[REDACTED]@alaska.gov		
Physical Address	[REDACTED]	Mailing Address	same		
		6590 Glacier Hwy Juneau AK 99801			
<p>Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.</p> <table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> My property value is excessive/overvalued <input checked="" 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 </td> <td style="width: 50%; vertical-align: top;"> <p style="text-align: center;">THE FOLLOWING ARE NOT GROUNDS FOR APPEAL</p> <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 </td> </tr> </table>				<input checked="" type="checkbox"/> My property value is excessive/overvalued <input checked="" 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	<p style="text-align: center;">THE FOLLOWING ARE NOT GROUNDS FOR APPEAL</p> <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
<input checked="" type="checkbox"/> My property value is excessive/overvalued <input checked="" 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	<p style="text-align: center;">THE FOLLOWING ARE NOT GROUNDS FOR APPEAL</p> <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:					
A tree fell on my 1971 28RM trailer on 12-15-2023					
Have you attached additional information or documentation?		<input type="checkbox"/> Yes <input type="checkbox"/> No			
Values on Assessment Notice:					
Site	\$	Building	\$		
Total		\$			
Owner's Estimate of Value:					
Site	\$	Building	\$		
Total		\$			
Purchase Price of Property:					
Price	\$	Purchase Date			
Has the property been listed for sale? <input type="checkbox"/> Yes <input 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)					
<p>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.</p>					
Signature		Date			
Sharon Marvin		04-11-24			

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

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

Appraiser to fill out			
Appraiser		Date of Review	
Comments:			
Post Review Assessment			
Site	\$	Building	\$
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 checked="" 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

Hello, CBJ Property Tax staff:

I am disputing the value of my trailer, since a tree fell on it 12/15/23. I received \$10,000.00 to repair my roof, ceiling, walls but I haven't had any repairs.

I do not know anyone who will help me with repairs.

Thank you for your time and consideration,

Sharon A. Marvin

(907) [REDACTED]



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

Board of Equalization (BOE) Meeting and Presentation of Real Property Appeal	
Date of BOE:	July 25, 2024
Location:	Via ZOOM Webinar
Meeting Time:	5:30 PM
Mailing Date of BOE Notice:	July 15, 2024
Parcel Identification:	5B1301120020
Property Location:	SWITZER VILLAGE MH PARK SP 2
Appeal Number:	LATE FILE
Sent to Email Address on File:	[REDACTED]

Appellant Sharon Marvin
6590 Glacier Hwy
SP 2
Juneau, AK 99801

ATTENTION APPELLANT

Under Alaska Statutes and CBJ Code, you, as the appellant, bear the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in your written appeal or proven at the appeal hearing.

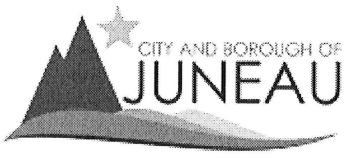
Any evidence or materials not already submitted to the Assessor's Office for inclusion in the Board of Equalization packet must be submitted to the Assessor's Office (preferred method via email to assessor.office@juneau.gov Attn: Assessment Appeal by 4:00 PM **April 15, 2024**. Material submitted after **April 15, 2024** will only be accepted per 15.05.190(c)(8)(ii).

Your Board of Equalization packet will be emailed to you by 4pm on 7/18/24 from city.clerk@juneau.gov to the email listed on this notice. For a paper copy of your Board of Equalization packet or other questions, please contact the City Clerk's Office at (907) 586-5278 or city.clerk@juneau.gov.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

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



**Board of Equalization
Office Of The Assessor
155 Heritage Way
Juneau, AK 99801**

GRAHAM J SMITH
RAO CHENG
PO BOX 210805
AUKE BAY, AK 99821

NOTICE OF DECISION BOARD OF EQUALIZATION		<i>Section G, Item 1.</i>
Date of BOE	July 25, 2024, Thursday	
Location of BOE	Via ZOOM Webinar	
Time of BOE	5:30 pm	
Mailing Date of Notice	July 26, 2024	
Parcel Identification	8B3701050084	
Property Location	19450 BEARDSLEY WAY	
Appeal No.	APL20240245	
Sent to Email Address:	graham.smith2011@gmail.com	

ATTENTION OWNER

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

	Before BOE	After BOE
Site/Land	247,700	247,700
Building/Improv	421,300	421,300
Total	669,000	669,000
Exempt Total		
2024 Taxable Value	669,000	669,000

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

7/26/24
Date

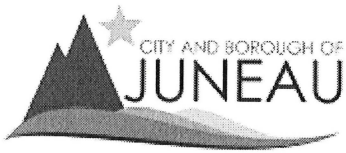

Chair/Presiding Officer
Board of Equalization

CONTACT US: CBJ Assessor's Office

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

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



**Board of Equalization
Office Of The Assessor
155 Heritage Way
Juneau, AK 99801**

JAMES KING
CHRISTINIE KING
1800 BRANTA RD
JUNEAU, AK 99801

NOTICE OF DECISION BOARD OF EQUALIZATION		<i>Section G, Item 1.</i>
Date of BOE	July 25, 2024, Thursday	
Location of BOE	Via ZOOM Webinar	
Time of BOE	5:30 pm	
Mailing Date of Notice	July 26, 2024	
Parcel Identification	5B1401030020	
Property Location	1800 BRANTA RD	
Appeal No.	APL20240247	
Sent to Email Address:	jameskingak@gmail.com	

ATTENTION OWNER

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

	Before BOE	After BOE
Site/Land	124,700	124,700
Building/Improv	470,000	464,800
Total	594,700	589,500
Exempt Total		
2024 Taxable Value	594,700	589,500

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

7/26/2024
Date

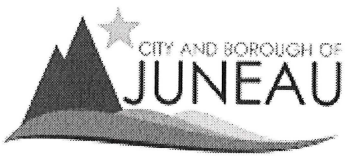
Chair/Presiding Officer
Board of Equalization

CONTACT US: CBJ Assessor's Office

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

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



**Board of Equalization
Office Of The Assessor
155 Heritage Way
Juneau, AK 99801**

KING FAMILY TRUST
1800 BRANTA RD
JUNEAU, AK 99801

NOTICE OF DECISION BOARD OF EQUALIZATION		<i>Section G, Item 1.</i>
Date of BOE	July 25, 2024, Thursday	
Location of BOE	Via ZOOM Webinar	
Time of BOE	5:30 pm	
Mailing Date of Notice	July 26, 2024	
Parcel Identification	5B1401030012	
Property Location	1700 BRANTA RD	
Appeal No.	APL20240248	
Sent to Email Address:	jameskingak@gmail.com	

ATTENTION OWNER

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

	Before BOE	After BOE
Site/Land	297,300	297,300
Building/Improv	260,300	258,200
Total	557,600	555,500
Exempt Total		
2024 Taxable Value	557,600	555,500

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

7/26/2024
Date

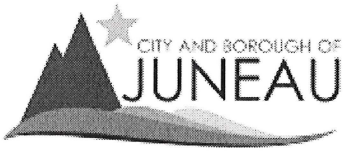

Chair/Presiding Officer
Board of Equalization

CONTACT US: CBJ Assessor's Office

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

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30



**Board of Equalization
C/O Office Of The Assessor
155 Heritage Way
Juneau, AK 99801**

SHARON MARVIN
6590 GLACIER HWY SP 2
JUNEAU, AK 99801

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeals Section G, Item 1.	
Date of BOE	July 25, 2024, Thursday
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 26, 2024
Parcel Identification	5B1301120020
Property Location	6590 Glacier Hwy Sp 2
Appeal No.	Late File
Sent to Email Address:	sharon.marvin@alaska.gov

ATTENTION OWNER


The Board of Equalization (BOE) held a hearing on , to hear your request that the BOE accept your late-filed 2024 assessment appeal. The BOE denied acceptance of the late appeal because you failed to meet your burden under AS 29.45.190(b) and CBJ 15.05.160(a) to establish that you were unable to comply with the statutory deadline for appeal.

Your 2024 assessed value will remain as recorded on the CBJ 2024 Assessment Roll, as follows:

	2024 Assessed Value
Site/Land	0
Building/Improv	32,100
Total	32,100
Exempt Total	
2024 Taxable Total	32,100

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

7/26/2024
Date


Chair/Presiding Officer
Board of Equalization

CONTACT US: CBJ Assessor's Office

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