



BOARD OF EQUALIZATION MEETING AGENDA

August 24, 2023 at 5:30 PM

Zoom Webinar

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

A. CALL TO ORDER

B. ROLL CALL

C. APPROVAL OF AGENDA

D. APPROVAL OF MINUTES

- [1.](#) May 4, 2023 BOE Minutes - Draft
- [2.](#) May 11, 2023 BOE Minutes - Draft
- [3.](#) May 18, 2023 BOE Minutes - Draft
- [4.](#) June 1, 2023 BOE Minutes - Draft
- [5.](#) June 8, 2023 BOE Minutes - Draft
- [6.](#) June 15, 2023 BOE Minutes - Draft
- [7.](#) June 22, 2023 BOE Minutes - Draft
- [8.](#) June 29, 2023 BOE Minutes - Draft
- [9.](#) July 27, 2023 BOE Minutes - Draft

E. AGENDA TOPICS

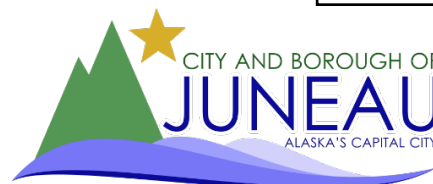
- [1.](#) 2023 Board of Equalization Annual Report

F. ADJOURNMENT

BOARD OF EQUALIZATION - ANNUAL TRAINING SESSION MINUTES

May 04, 2023 at 5:30 PM

Zoom Webinar



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

To view the video recording of training: <https://youtu.be/FF556G1cZwk>

A. CALL TO ORDER

Meeting called to order at 5:32 p.m.

B. ROLL CALL

Members Present: David Epstein, Kenny Solomon-Gross, Gary Sonnenberg, Thor Williams, and Emily Haynes

Members Absent: None

Others Present: Deputy Municipal Clerk Di Cathcart, Assistant Municipal Attorney Emily Wright, Assessor Mary Hammond, Deputy Assessor Aaron Landvik, State Assessor Joseph Caissie

C. APPROVAL OF AGENDA

Agenda approved as presented.

D. AGENDA TOPICS

1. Office of the State Assessor BOE Training - Joseph Caissie, State Assessor

State Assessor, Joe Caissie walked the board through the PowerPoint training slides included in the packet from the Office of the State Assessor. Topics for discussion included what is the assessment process, role and expectation of the Board of Equalization and holding an administrative hearing, how should an appeal be decided, what is expected of the Assessor and what is the responsibility of the Appellant.

2. Presentation of CBJ Assessment Process - Assessor's Office Staff

CBJ Assessor, Mary Hammond walked board members through the CBJ assessment process.

3. BOE Hearing Process - Reference Material

Due to BOE Member Williams needing to leave the training, which affects quorum, the training related to BOE process by CBJ Assistant Attorney, Emily Wright, as the Board of Equalization's attorney was postponed to the May 11 meeting. The BOE will meet at 5:00 p.m. to finish training then move into the first hearings at 5:30 p.m.

4. Election of BOE Chair/Vice Chair

David Epstein was elected as BOE Chair and Kenny Solomon-Gross was elected BOE Vice Chair by unanimous consent.

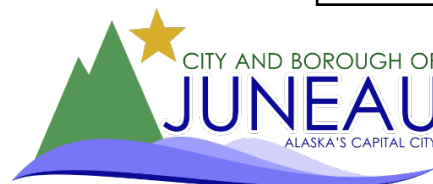
E. NEXT HEARING DATES:

Standing Placeholder Hearings are set for every Thursday May - June at 5:30pm via Zoom Webinar. The clerk's office will notify BOE members if no hearing is scheduled for that week, with placeholder hearing dates rolling over into July as needed. The BOE agreed to hear three appeals per hearing night as well as any late-files.

F. ADJOURNMENT

There being no further business to come before the board, meeting adjourned at 7:21 p.m.

BOARD OF EQUALIZATION TRAINING CONTINUATION AT 5PM BOE HEARINGS BEGIN AT 5:30PM MINUTES



May 11, 2023 at 5:00 PM

Zoom Webinar

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

To view the video recording of the training/hearings: <https://youtu.be/HtoX3q6B1pM>

A. CALL TO ORDER

Chair Epstein called the meeting to order at 5:01 p.m.

B. ROLL CALL

Members Present: David Epstein, Kenny Solomon-Gross, Thor Williams, Gary Sonnenberg, and Emily Haynes

Members Absent: None

Staff/Other: Di Cathcart, Emily Wright, Mary Hammond, Dora Prince, Jacob Clark, Sherri Layne, Beth McEwen, Angela Rodell, Keith Brososky

C. CONTINUATION OF TRAINING FROM MAY 4 SESSION

1. BOE Hearing Process - Review with CBJ/BOE Attorney, Emily Wright

Ms. Wright walked the Board of Equalization members through a Quick Guide BOE Reference sheet she created; she highlighted CBJ 15.05 as the code section that relates to the Board of Equalization.

Ms. Wright also noted the change to motions. The only time you must make a motion is to an affirmative action. Positive motion with a positive outcome, if enough no votes motion fails. If no member makes a motion the appeal is considered denied.

Chair Epstein asked Ms. Wright for guidance related to If we have an appellant who isn't incapacitated and is able to make their own decision, how do we handle when people say they didn't get their assessment notice? Ms. Wright advised the board they are serving as judges of evidence and testimony and should ask themselves; do I believe what this person is saying? You are making a judgement call on what you're hearing from them, and it's reasonable to give the appellant extra time if it's a reasonable request.

D. SELECTION OF PRESIDING OFFICER

Kenny Solomon-Gross was selected at the Presiding Officer and the other two members making up the panel of three were, Gary Sonnenberg and Emily Haynes.

E. APPROVAL OF AGENDA

Agenda approved as presented.

F. LATE FILE APPEALS

15.05.150 Appeal to Board of Equalization.

(c) Late-filed appeal. A taxpayer who seeks to appeal the assessor's valuation after the 30-day appeal period has closed shall file a letter and supporting documents, if any, with the assessor stating the reasons why the taxpayer was unable to comply within the 30-day appeal period. A panel of the board shall consider each letter but shall not consider evidence regarding property valuation. The board shall only consider reasons the taxpayer was unable to comply within the 30-day appeal period. The taxpayer shall have five minutes to

make an oral presentation solely focused on the taxpayer's inability to comply within the 30-day appeal period. The board's determination shall be based on the taxpayer's letter and any supporting documents or oral presentation. If the request is granted, the taxpayer shall have 30 days from the board's decision to file a valuation appeal and submit all evidence required by this title. The assessor shall send notice of the of the board's decision to the taxpayer.

1. **Late File Appeals - BOE Process**
2. **Parcel: 5B2401290090 – 4500 Dredge Lake Rd., Juneau – Julianne Frick** – The BOE panel reviewed the late file material and Mr. Solomon-Gross asked if any member would like to make a motion. ***Seeing no motion's made; late file for Parcel: 5B2401290090 is denied.***
3. **Parcel: 4B3101030090 - 14295 Otter Way, Juneau - Robert & Catherine Foy** – Ms. Haynes noted having an emergency come up on the last day of the appeal period when there is a 30-day window to file an appeal doesn't seem to qualify and will not be making a motion. Mr. Sonnenberg agreed with Ms. Haynes and will not be making a motion. ***Seeing no motion's made; late file for Parcel: 4B3101030090 is denied.***
4. **Parcel: 2D04020A0190 - 1515 2nd St., Douglas - Christopher Metz** – Mr. Sonnenberg stated he didn't see anything in the written record that there was anything beyond the appellants control and was inclined to not make a motion. Ms. Haynes had similar thoughts to Mr. Sonnenberg's noting a change in ownership doesn't make the appellant unable to comply and will not be making a motion. ***Seeing no motion's made; late file for Parcel: 2D04020A0190 is denied.***
5. **Parcel: 5B2101090040 – 9166 Skywood Lane, Juneau – Michelle & Kellie Glen** – Ms. Haynes stated she sympathized with the requester going through quite a lot of personal issues however she did not see that they met the level of not able to comply and would not be making a motion. Mr. Sonnenberg agreed with Ms. Haynes and would not make a motion. Mr. Solomon-Gross empathized and wished the appellants were here to give a statement. ***Seeing no motion's being made; late file for Parcel: 5B2101090040 is denied.***
6. **Parcel: 4B1701100090 – 10205 Crazy Horse Drive, Juneau – Bernard & Wendy Smith** – Mr. Sonnenberg stated that with no additional information then what was in the written packet, he didn't feel there was adequate information to support the late file request. Ms. Haynes thanked the taxpayer for what she does in the community but doesn't see this request meets the threshold of not being able to comply. Mr. Solomon-Gross agreed with the panel. ***Seeing no motion's being made; late file for Parcel: 4B1701100090 is denied.***
7. **Parcel: 1C060C010020 – 316 Distin Ave., Juneau – Angela Rodell** – Ms. Rodell was in attendance and spoke to her request. Due to property damage, she had not been living in her home and put in a forwarding request with USPS. She discovered that USPS did not forward her assessment card until March 28 and didn't receive the notice until April 3 which did not leave time to submit an appeal. She requests the BOE consider this out of her control. Mr. Sonnenberg offered sympathy in working with the post office. Mr. Solomon-Gross asked if Ms. Rodell had the assessment card showing the forwarding date of March 28. Ms. Rodell did not have it on-hand but offered to scan it to the Clerk's Office if needed. Ms. Haynes stated that unable to comply is a high threshold to meet and sympathized with the requester but was not inclined to make a motion. Mr. Solomon-Gross agreed with Ms. Haynes that it is a high bar and Ms. Rodell did what she was supposed to do with the post office for forwarding and didn't get it until April 3. **MOTION:** by Mr. Sonnenberg to accept the late file. Roll Call Vote: YES: Sonnenberg & Solomon-Gross; NO: Haynes. ***Motion passes and late file on Parcel 1C060C010020 moves to the Assessor's Office for review.***
8. **Parcel: 5B2401580260 – 4020 Deborah Drive, Juneau –Keith Brososky** – Mr. Brososky was in attendance and spoke to his request. The BOE panel reviewed the late file material and there was

discussion on timing similar to the previous appeal and receiving the assessment notice while the requester was out of town for a family member medical issue. Mr. Solomon-Gross asked if any member would like to make a motion. ***Seeing no motion's being made; late file for Parcel: 5B2401580260 is denied.***

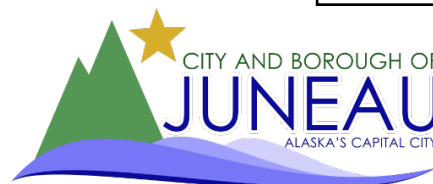
G. ADJOURNMENT

There being no further business to come before the board, meeting adjourned at 6:26 p.m.

BOARD OF EQUALIZATION HEARINGS MINUTES

May 18, 2023 at 5:30 PM

Zoom Webinar



Please Note: Different Zoom Link from Previous BOE Hearings

<https://juneau.zoom.us/j/84875334272> or 1-253-215-8782 Webinar ID: 848 7533 4272

To view the video recording of the hearing: <https://youtu.be/9WFgyWyMMJI>

A. CALL TO ORDER

Vice Chair Kenny Solomon-Gross called the Board of Equalization Hearing for May 18, 2023 to order at 5:30 p.m.

B. ROLL CALL

Members Present: Kenny Solomon-Gross, Thor Williams and Emily Haynes

Staff/Other: Di Cathcart, Emily Wright, Mary Hammond, Aaron Landvik, Dora Prince, Jacob Clark, Greg Morris, Sherri Layne, Thomas Hanley, Kristin Cadigan McAdoo and Nicole Ferrin

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

Kenny Solomon-Gross was selected at the Presiding Officer

D. APPROVAL OF AGENDA

Agenda approved as presented.

E. PROPERTY APPEALS - APPEALS PREVIOUSLY ON 5/11 AGENDA

1. APL 2023-0335 - Parcel: 2D04020B0021 – 1714 Douglas Hwy, Douglas

Owner: Kristin Cadigan McAdoo & Jason McAdoo

Appellant's Estimate of Value

Site: Not Specified Building: Not Specified Total: Not Specified

Original Assessed Value

Site: \$113,100 Building: \$538,700 Total: \$669,800

Recommended Value

Site: \$113,100 Building: \$538,700 Total: \$669,800

Appellant Kristin Cadigan-McAdoo presented her arguments and evidence to the board. Following the closing of the presentations by both parties, Ms. Cadigan-McAdoo and the Assessor's Office answered questions from the BOE.

Ms. Haynes asked Ms. Hammond if town homes are valued separately. Ms. Hammond stated they are valued similarly but there is a different ratio study used; the packet was in error not the evaluation. Ms. Haynes stated the two middle units had not increased in assessed value but the two end units have been increasing, and asked Ms. Hammond to speak to that. Ms. Hammond responded that the inside units have increased in value every year.

No Board of Equalization members made a motion; with no motion being made, appeal 2023-0335 is denied.

2. APL 2023-0112 - Parcel: 4B2901270071 – Property: 1122 Slim Williams Way, Juneau**Owner: Nicole & Tyler Ferrin**Appellant's Estimate of Value

Site: \$53,572.20 Building: \$293,700 Total: \$347,272.20

Original Assessed Value

Site: \$146,300 Building: \$293,700 Total: \$440,000

Recommended Value

Site: \$146,300 Building: \$293,700 Total: \$440,000

Appellant Nicole Ferrin presented her arguments and evidence to the board. Mr. Landvik presented the Assessor's Office findings on behalf of the Assessor's Office. Following the closing of the presentations by both parties, Ms. Ferrin and the Assessor's Office answered questions from the BOE.

Panel members asked if it was correct that a smaller parcel is charged at a higher rate; Mr. Landvik stated that if all other things are considered equal that is correct. Mr. Williams stated the city should work to do a better job of educating the homeowners in how land is valued, it can take someone by surprise to learn that a smaller parcel is charged at a higher rate. Ms. Haynes agreed with Mr. Williams and would have liked to see that explanation included in the packet. Mr. Solomon-Gross repeated his previous request of last year to have better information on the graphs provided so they help appellants and board members understand.

No Board of Equalization members made a motion; with no motion being made, appeal 2023-0112 is denied.

3. APL 2023-0051 - Parcel: 4B1601140110 – Property: 2290 Brandy Lane Unit 11, Juneau**Owner: Thomas Hanley (Trustee of Thomas Andrew Hanley Revocable Living Trust)**Appellant's Estimate of Value

Site: \$5,000 Building: \$105,000 Total: \$110,000

Original Assessed Value

Site: \$5,000 Building: \$117,000 Total: \$122,000

Recommended Value

Site: \$5,000 Building: \$117,000 Total: \$122,000

Appellant Thomas Hanley presented his arguments and evidence to the board. Mr. Morris presented the Assessor's Office findings on behalf of the Assessor's Office. Following the closing of the presentations by both parties, Mr. Hanley and the Assessor's Office answered questions from the BOE.

Ms. Haynes, the Assessor's Office, stated they don't know of any of the improvements, how many improvements are you aware of. Mr. Morris, when final plans are submitted that is when we collect that data. The reality is based on my time in the field, most people don't get building permits for improving their boat condos and that's our only way of knowing. Ms. Haynes, why aren't those improvements included for boat condos like you do for other residences. Mr. Morris, we will use the sale price if we have access to it and we do value improvements. Mr. Landvik added that the Assessor's Office just doesn't have the data as with other residences.

Mr. Solomon-Gross, can you explain why the Assessor's Office didn't take Mr. Hanley up on his offer to see the inside of his boat condo. Mr. Morris, we don't know what's in anyone else's condo to base against. Mr. Williams,

my concern is that without checking those properties, some people may have a really nice home that isn't being assessed correctly.

Ms. Haynes, there is a problem here, in my mind this is not equitable, and the value of unimproved boat condos should be considered otherwise it will drive people like Mr. Hanley out if they are consistently getting over-assessed. Mr. Williams, I have the same concerns that Ms. Haynes has. If we can do appraisals on regular condos, we should be able to do the same with boat condos. Mr. Solomon-Gross, I agree that the Assessor has a hard time with boat condos and using a mass appraisal to try to get equitable amounts; if you go to page 124 of the packet, and we look at values of these condos over the last several years, there wasn't a huge increase and this year it went up by \$9,000. Mr. Solomon-Gross stated he was torn on this appeal and would have liked to see some photos.

MOTION: by Ms. Haynes; that the Board grant the appeal because the appellant has provided sufficient evidence of error showing the assessed valuation is inequitable and recommends a new assessed value of \$110,000 and asked for a yes vote. **Hearing no objection, motion passed by unanimous consent; Appeal 2023-0051 granted.**

F. LATE FILE APPEALS

15.05.150 Appeal to Board of Equalization.

(c) Late-filed appeal. A taxpayer who seeks to appeal the assessor's valuation after the 30-day appeal period has closed shall file a letter and supporting documents, if any, with the assessor stating the reasons why the taxpayer was unable to comply within the 30-day appeal period. A panel of the board shall consider each letter but shall not consider evidence regarding property valuation. The board shall only consider reasons the taxpayer was unable to comply within the 30-day appeal period. The taxpayer shall have five minutes to make an oral presentation solely focused on the taxpayer's inability to comply within the 30-day appeal period. The board's determination shall be based on the taxpayer's letter and any supporting documents or oral presentation. If the request is granted, the taxpayer shall have 30 days from the board's decision to file a valuation appeal and submit all evidence required by this title. The assessor shall send notice of the of the board's decision to the taxpayer.

1. Late File Appeals - BOE Process

2. Parcel: 4B2601080100 - 10125 Silver St., Juneau - Shawn & Rachel Phelps

The BOE panel reviewed the late file material and Mr. Solomon-Gross asked if any member would like to make a motion. **Seeing no motion's made; late file for Parcel: 4B2601080100 is denied.**

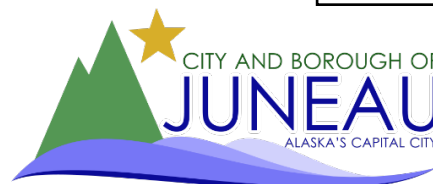
G. ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 8:04 p.m.

BOARD OF EQUALIZATION HEARINGS MINUTES

June 01, 2023 at 5:30 PM

Zoom Webinar



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

To view the video recording of the meeting: <https://youtu.be/S4y-Pk2YCA0>

A. CALL TO ORDER

Chair David Epstein called the Board of Equalization Hearing for June 1, 2023 to order at 5:35 p.m.

B. ROLL CALL

Members Present: David Epstein, Kenny Solomon-Gross and Thor Williams

Staff/Other: Di Cathcart, Emily Wright, Mary Hammond, Dora Prince, Aaron Landvik, Sherri Layne and Thomas Batchelder

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

David Epstein was selected as the Presiding Officer

D. APPROVAL OF AGENDA

Agenda approved as presented.

E. PROPERTY APPEALS

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

Owner: Thomas Batchelder & Heather Batchelder

Appellant's Estimate of Value

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

Original Assessed Value

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

Recommended Value

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

Appellant, Mr. Batchelder was present and speaking to his appeal stated he would take this to litigation if necessary. Mr. Solomon-Gross stated it is the appellant's responsibility to bring forth evidence, and in the emails the appellant provided no evidence to support the appeal request. Mr. Solomon-Gross asked the appellant if he could show some evidence during the hearing since the appellant isn't showing any type of case here for the BOE to review. Mr. Batchelder stated that he was going to push back on the rules and is holding evidence but was not going to show that evidence.

Mr. Epstein noted that as he previously outlined at the beginning of this hearing it is up to the appellant to show us their evidence; Mr. Epstein walked the board through the definitions and stated he does not believe the appellant has met any of the burdens of proof to overturn the appeal.

No members made a motion; with no motion being made, appeal 2023-0041 is denied.

2. APL 2023-0070 - Parcel: 4B2701030023 - 11840 Mendenhall Loop Rd**Owners: Ryan Baldwin & Brianna Baldwin**Appellant's Estimate of Value

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

Original Assessed Value

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

Recommended Value

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

The appellant was not present at the hearing. Mr. Williams asked if the Assessor's Office found any discrepancies within that neighborhood area over the last two years or has there been property sold that is sold under value. Ms. Prince stated that is correct but doesn't have that information. Mr. Solomon-Gross asked if the appellant refused to allow the Assessor's Office into the dwelling to do an inspection and they didn't want to provide information related to their appraised value, is that correct? Ms. Prince said that yes, the appellant stated the assessor should be able to make an assessment without additional information.

No members made a motion; with no motion being made, appeal 2023-0070 is denied.

3. APL 2023-0129 - Parcel: 6D1201020110 - 10656 Misty Lane**Owner: Rosemarie Duran**Appellant's Estimate of Value

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

Original Assessed Value

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

Recommended Value

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

The appellant was not present for the hearing. Mr. Solomon-Gross stated he was confused by the material the appellant submitted for the hearing and was trying to figure out if the appellant was comparing homes in the neighborhood. Mr. Williams stated that looking at page 63 of the packet for assessment history, it looked like from 2007 to present, the property and building have ebbed and flowed and asked the Assessor if that is typical. Ms. Prince noted that a lot of those values are adjusted by sales which the Assessor's might not have received information on. Mr. Solomon-Gross asked if it was correct that in the last three years, on page 63 of the packet, related to the assessment history, there's been no land value increase. Ms. Prince noted stated that is correct.

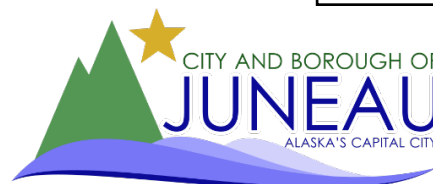
No members made a motion; with no motion being made, appeal 2023-0129 is denied.

F. ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 7:02 p.m.

BOARD OF EQUALIZATION HEARINGS MINUTES

June 08, 2023 at 5:30 PM Zoom Webinar



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

To view the video recording of the hearing: <https://youtu.be/VCNRVh8ehol>

A. CALL TO ORDER

Chair David Epstein called the Board of Equalization Hearing for June 8, 2023 to order at 5:30 p.m.

B. ROLL CALL

Members Present: David Epstein, Gary Sonnenberg and Thor Williams

Staff/Other: Beth McEwen, Emily Wright, Mary Hammond, Kim Campbell, and Sherri Layne.

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

Mr. Epstein was selected as the Presiding Officer

D. APPROVAL OF AGENDA

Agenda approved as presented.

E. PROPERTY APPEALS

1. APL 2023-0291 - Parcel 5B2101310660 - 9951 Stephen Richards Dr. Space 66

Owner: Jake & Gloria Olivit

Appellant's Estimate of Value

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

Original Assessed Value

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

Recommended Value

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

The appellant was not present during the hearing and BOE members agreed to waive the presiding officer review of the BOE procedures. Kim Campbell provided the Assessor's case with respect to this appeal. Mr. Sonnenberg noted that given the appellant did not provide any additional information to the assessor, and the appellant is not here to present any evidence, he was not inclined to make a motion to change the valuation. Mr. Williams thanked Ms. Campbell for her presentation and noted there was no compelling evidence provided by the appellant so he would not be making a motion. Mr. Epstein, after reading the definitions of excessive, unequal, or improper for the record, stated the appellant hasn't provided evidence on which to rule on the excessive, unequal, or improper valuation. The property assessment appeared to be well within the bounds of other properties in the neighborhood.

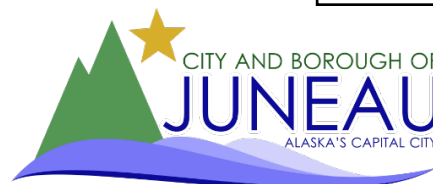
No Board of Equalization members made a motion; with no motion being made, appeal 2023-0291 is denied.

F. ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 5:58 p.m.

BOARD OF EQUALIZATION HEARINGS MINUTES

June 15, 2023 at 5:30 PM



Zoom Webinar

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

To view a recording of the hearing: <https://youtu.be/NCldsnaM6HY>

A. CALL TO ORDER

Chair David Epstein called the Board of Equalization Hearing for June 15, 2023 to order at 5:29 p.m.

B. ROLL CALL

Members Present: David Epstein, Gary Sonnenberg and Emily Haynes

Staff/Other: Beth McEwen, Emily Wright, Sherri Layne, Mary Hammond, Nicole Lynch, Jacob Clark, Deborah Holbrook, Steven Bradford, and Kurt West

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

David Epstein was selected as the Presiding Officer.

D. APPROVAL OF AGENDA

Agenda approved as presented.

E. PROPERTY APPEALS

1. APL 2023-0158 - Parcel: 5B250151B003 - 4401 Riverside Dr. Unit B3

Owner: Bradford Joint Revocable Trust, Steven Bradford & Natalie Bradford, Trustees

Appellant's Estimate of Value

Site: \$5,000 Building: \$338,200 Total: \$343,200

Original Assessed Value

Site: \$5,000 Building: \$358,200 Total: \$363,200

Recommended Value

Site: \$5,000 Building: \$358,200 Total: \$363,200

Appellant Steve Bradford presented his arguments and evidence to the board. Jacob Clark presented on behalf of the Assessor's Office. BOE members deliberated after both parties spoke, no motions were brought forward.

No Board of Equalization members made a motion; with no motion being made, appeal 2023-0158 is denied.

2. APL 2023-0368 - Parcel: 1C070A110130 - 229 Franklin St.

Owner: Deborah Holbrook Solo 401K Trust

Appellant's Estimate of Value

Site: \$100,000 Building: \$140,000 Total: \$240,000

Original Assessed Value

Site: \$106,000 Building: \$195,900 Total: \$301,900

Recommended Value

Site: \$106,000 Building: \$150,800 Total: \$256,800

Appellant Deborah Holbrook presented her arguments and evidence to the board. Jacob Clark presented on behalf of the Assessor's Office. Following the closing of the presentations by both parties, Ms. Holbrook and the Assessor's Office answered questions from the BOE.

MOTION by Ms. Haynes to grant the appeal with a total assessed value of \$240,000 because the appellant has shown ample justification and met the burden of proof and asked for a yes vote. **Roll Call:** Yes (Haynes), No (Sonnenberg), No (Epstein). **1 yes – 2 no, Motion fails, appeal denied.**

Mr. Sonnenberg asked if it would be appropriate to make another motion. Ms. Wright noted that as long as it's not the same motion that would be fine. Ms. Hammond stated that if no further motion was made, the amended recommended value would be upheld.

Mr. Sonnenberg asked for clarification that the value of \$256,800 was the final assessment rather than the \$301,900. Mr. Epstein answered Mr. Sonnenberg stating that without a motion, the amended value of \$256,800 would be the final assessment. Mr. Sonnenberg stated that due to that, he has no need to make any further motions.

With no other motions being made, Mr. Epstein thanked the appellant for being present and deemed appeal 2023-0368 denied with an adjusted valuation of \$256,800.

3. APL 2023-0437 - Parcel: 8B3301060010 - 16700 Ocean View Dr.

Owners: Kurt West & Kristi West

Appellant's Estimate of Value

Site: \$150,000 Building: \$440,000 Total: \$590,000

Original Assessed Value

Site: \$167,200 Building: \$574,500 Total: \$741,700

Recommended Value

Site: \$167,200 Building: \$574,500 Total: \$741,700

Appellant Kurt West presented his arguments and evidence to the board. Jacob Clark presented on behalf of the Assessor's Office. BOE members deliberated after both parties spoke, no motions were brought forward.

No Board of Equalization members made a motion; with no motion being made, appeal 2023-0437 is denied.

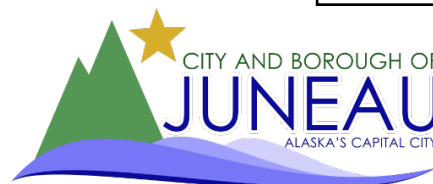
F. ADJOURNMENT

There being no further business to come before the board, the meeting was adjourned at 7:51 p.m.

BOARD OF EQUALIZATION HEARINGS MINUTES

June 22, 2023 at 5:30 PM

Zoom Webinar



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

To view a recording of the hearing: <https://youtu.be/U5N3ufTkEu8>

A. CALL TO ORDER

Chair David Epstein called the Board of Equalization Hearing for June 22, 2023 to order at 5:32 p.m.

B. ROLL CALL

Members Present: David Epstein, Kenny Solomon-Gross and Thor Williams

Staff/Other: Di Cathcart, Emily Wright, Sherri Layne, Mary Hammond, Aaron Landvik, Norman Carson, and Philip Joy

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

David Epstein was selected at the Presiding Officer

D. APPROVAL OF AGENDA

Agenda approved as amended.

E. PROPERTY APPEALS

1. APL 2023-0130 - Parcel: 5B2101090050 - 9162 Skywood Ln.

Owner: Norman Carson & Michelle Carson

Appellant's Estimate of Value

Site: \$129,700 Building: \$445,765 Total: \$575,456

Original Assessed Value

Site: \$129,700 Building: \$505,400 Total: \$635,100

Recommended Value

Site: \$129,700 Building: \$505,400 Total: \$635,100

Appellant Norman Carson presented his arguments and evidence to the board. Following the closing of the presentations by both parties, Mr. Carson and the Assessor's Office answered questions from the BOE.

Ms. Hammond stated the appellants' property was previously valued at a high value property. The Assessor's Office found that was not the case in the last three years and the appellant received the same adjustment as all others in the neighborhood. Mr. Carson said he didn't dispute the assessment process, but that his had increased 24% whereas other comparable properties only went up by 12-14%.

Mr. Williams asked if as the BOE we can look at those properties on the assessor's map or is that a responsibility of the appellant to provide that to us. Ms. Wright advised that anything that Mr. Carson brings up you can ask the Assessor to walk through that or expand. Mr. Williams asked the Assessor's Office if the parcels listed on page 51 of the packet were the same parcels that were used on page 60 of the packet in the email exchanges between the

parties and if not, would like the Assessor's Office to use as a comparable the properties the appellant brought forward so BOE members know they are comparing an equal playing field.

MOTION: by Thor Williams, to remand APL 2023-0130 back to the Assessor's Office for development of further information to provide more clarity from the 6 properties the appellant brought forward in comparison to the four (4) properties the Assessor's Office used. **Roll Call Vote:** Yes (Williams), Yes (Solomon-Gross), No (Epstein). **2 yes – 1 no, Motion carries; appeal 2023-0130 is remanded back to the Assessor's Office.**

F. LATE FILE APPEAL

15.05.150 Appeal to Board of Equalization

(c) Late-filed appeal. A taxpayer who seeks to appeal the assessor's valuation after the 30-day appeal period has closed shall file a letter and supporting documents, if any, with the assessor stating the reasons why the taxpayer was unable to comply within the 30-day appeal period. A panel of the board shall consider each letter but shall not consider evidence regarding property valuation. The board shall only consider reasons the taxpayer was unable to comply within the 30-day appeal period. The taxpayer shall have five minutes to make an oral presentation solely focused on the taxpayer's inability to comply within the 30-day appeal period. The board's determination shall be based on the taxpayer's letter and any supporting documents or oral presentation. If the request is granted, the taxpayer shall have 30 days from the board's decision to file a valuation appeal and submit all evidence required by this title. The assessor shall send notice of the of the board's decision to the taxpayer.

1. Late File Appeals - BOE Process

2. Parcel: 1C030A430050 - 825 Calhoun Ave., Juneau - Philip Joy

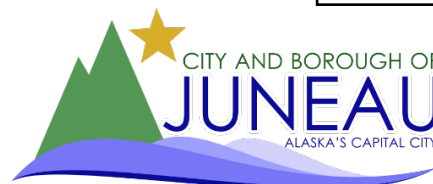
The BOE panel reviewed the late file material and Mr. Epstein asked if any member would like to make a motion. **Seeing no motion's made; late file for Parcel: 1C030A430050 is denied.**

G. ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 6:41 p.m.

BOARD OF EQUALIZATION HEARINGS MINUTES

June 29, 2023 at 5:30 PM



Zoom Webinar

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

To view a recording of the hearing: <https://youtu.be/1LKxni0audk>

A. CALL TO ORDER

Chair David Epstein called the Board of Equalization Hearing for June 29, 2023 to order at 5:31 p.m.

B. ROLL CALL

Members Present: David Epstein, Gary Sonnenberg and Thor Williams

Staff/Other: Di Cathcart, Emily Wright, Sherri Layne, Aaron Landvik, Greg Morris, Jacob Clark, Shannan Greene and Miles Nye

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

David Epstein was selected at the Presiding Officer

D. APPROVAL OF AGENDA

Agenda approved as presented.

E. PROPERTY APPEALS

1. APL 2023-0422 - Parcel: 4B2901360170 - 8007 Poppy Ct.

Owner: Shannan Greene

Appellant's Estimate of Value

Site: \$159,000 Building: \$538,820 Total: \$697,820

Original Assessed Value

Site: \$159,000 Building: \$760,600 Total: \$919,600

Recommended Value

Site: \$159,000 Building: \$647,300 Total: \$806,300

Appellant Shannan Greene presented her arguments and evidence to the board. Greg Morris presented on behalf of the Assessor's Office. Following the closing of the presentations by both parties, Ms. Greene and the Assessor's Office answered questions from the BOE.

Mr. Sonnenberg asked the Assessor's Office about the high value adjustment, was it applied to any of the other homes in the area and if so, was it done before or after the adjustment was made to the appellants. Mr. Morris noted the high value adjustment are no longer used in the Assessor's Office for the 2023 assessments. Per Mr. Landvik, over the last three years all properties have been grouped together. Mr. Williams thanked Ms. Greene for the data she submitted, he was trying to understand her numbers vs. the numbers received by the Assessor's Office.

Mr. Epstein noted that when deciding on an appeal, the board needs to determine if the assessment was unequal, improper, or excessive. He said it's hard to see how your assessment is excessive and asked if the appellant can

show where an error was made in the value. Ms. Greene stated she was looking at the unequal evaluation of her property against comparable homes within her neighborhood; doesn't feel equitable that the two highest increases were for the two homes that have veterans' exemptions.

MOTION: by Mr. Williams to adopt the Assessor's adjusted value of \$806,300. Hearing no objection, motion passes, APL 2023-0422 is denied.

2. APL 2023-0052 - Parcel: 1B0201070052 - 5735 Thane Rd.

Owner: Steven Ricci

Appellant's Estimate of Value

Site: \$101,873 Building: \$230,400 Total: \$332,273

Original Assessed Value

Site: \$151,500 Building: \$343,800 Total: \$495,300

Recommended Value

Site: \$151,500 Building: \$333,000 Total: \$485,000

Appellant, Steven Ricci, was not present, so the Presiding Officer started the presentation with the Assessor's Office with Jacob Clark presenting on behalf of the Assessor's Office. Mr. Sonnenberg asked for clarification on the cost report item labeled miscellaneous improvements category and what that referenced. Mr. Clark noted that category is where cabins go. Mr. Williams had no questions.

MOTION: by Mr. Williams to adopt the Assessor's adjusted value of \$485,000. Hearing no objection, motion passes, APL 2023-0052 is denied.

3. APL 2023-0309 - Parcel: 5B21013000C0 - 3579 Mendenhall Loop Rd.

Owner: Miles Nye

Appellant's Estimate of Value

Site: \$5,000 Building: \$185,000 Total: \$190,000

Original Assessed Value

Site: \$5,000 Building: \$208,900 Total: \$213,900

Recommended Value

Site: \$5,000 Building: \$198,900 Total: \$203,900

Appellant Miles Nye presented his arguments and evidence to the board. Aaron Landvik presented on behalf of the Assessor's Office. Following the closing of the presentations by both parties, Mr. Nye and the Assessor's Office answered questions from the BOE.

Mr. Landvik noted that condos are based on direct sales and after reviewing the inside photos the Assessor's Office adjusted the assessed amount. Mr. Sonnenberg asked how the Assessor's Office arrived at \$10,000 as the reduction amount. Mr. Landvik stated the Assessor's Office made an estimate based on the photos, he also reached out to Ms. Hammond, who was currently traveling, for an answer but was not able to reach her during the hearing.

Mr. Sonnenberg stated he would have hoped to have information from the Assessor's Office as to how the \$10,000 deduction was arrived at. He didn't hear from the appellant that there was an error in assessment so from a procedural standpoint Mr. Sonnenberg stated he is going with the Assessors adjusted assessment.

MOTION: by Mr. Williams to adopt the Assessor's adjusted value of \$203,900. Hearing no objection, motion passes, APL 2023-0309 is denied.

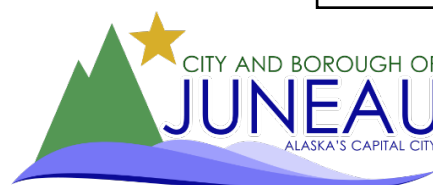
F. ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 7:44 p.m.

BOARD OF EQUALIZATION MINUTES

July 27, 2023 at 5:30 PM

Zoom Webinar



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

To view the hearing recording: <https://youtu.be/scVUGKGDGOc>

A. CALL TO ORDER

Vice Chair Kenny Solomon-Gross called the Board of Equalization Hearing for July 27, 2023 to order at 5:30 p.m.

B. ROLL CALL

Members Present: Kenny Solomon-Gross, Gary Sonnenberg and Emily Haynes

Staff/Other: Di Cathcart, Emily Wright, Sherri Layne, Aaron Landvik, Greg Morris, Scott Carson and

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

Kenny Solomon-Gross was selected as the Presiding Officer

D. APPROVAL OF AGENDA

Agenda approved as presented.

E. PROPERTY APPEALS

1. APL 2023-0130 - Parcel: 5B2101090050 - 9162 Skywood Ln.

Owner: Norman Carson & Michelle Carson

Appellant's Estimate of Value

Site: \$129,700 Building: \$445,765 Total: \$575,456

Original Assessed Value

Site: \$129,700 Building: \$505,400 Total: \$635,100

Recommended Value

Site: \$129,700 Building: \$505,400 Total: \$635,100

REMANDED BACK TO ASSESSOR'S OFFICE AT [6/22/2023 BOE HEARING](#)

Appellant Norman Carson was on hand to answer questions from the board. Aaron Landvik walked the board through the revised material requested by the BOE when this appeal was remanded back to the Assessor's Office. Mr. Carson and the Assessor's Office answered questions from the BOE.

Mr. Carson stated no improvements have been made to justify a 24% increase to my property and noted the disproportionate evaluation of his property from other properties and ask for a fair evaluation of \$575,456; he felt the building assessment was increased at a disproportionate rate to other comparable homes that only saw a 14% increase.

Mr. Sonnenberg mentioned there was a reference to the previous calculation errors, what were those previous calculations and how do they relate to this assessment. Mr. Carson responded that the discussion is included in the packet and there has been a pattern of over calculation of his property and the Assessor's noted there were errors.

Mr. Solomon-Gross said he wanted to make sure we are working off the scope of what the remand was referencing and to make sure the Assessor could use the appellants comparable and asked Mr. Landvik to go over what the Assessor's Office did when it was remanded back. Mr. Landvik stated that since 2020 the entire housing market has gone crazy and looking at the comparable, we were asked to review, the appellant falls right into the comparable.

MOTION: by Mr. Solomon-Gross that the board grant the appeal because the appellant has provided sufficient evidence of error showing the assessed valuation and request the Assessed value would be \$584,000. **Roll Call Vote:** Yes (Solomon-Gross), no (Sonnenberg), no (Haynes). **Motion fails Appeal 2023-0130 is denied.**

F. LATE FILE APPEAL

15.05.150 Appeal to Board of Equalization

(c) Late-filed appeal. A taxpayer who seeks to appeal the assessor's valuation after the 30-day appeal period has closed shall file a letter and supporting documents, if any, with the assessor stating the reasons why the taxpayer was unable to comply within the 30-day appeal period. A panel of the board shall consider each letter but shall not consider evidence regarding property valuation. The board shall only consider reasons the taxpayer was unable to comply within the 30-day appeal period. The taxpayer shall have five minutes to make an oral presentation solely focused on the taxpayer's inability to comply within the 30-day appeal period. The board's determination shall be based on the taxpayer's letter and any supporting documents or oral presentation. If the request is granted, the taxpayer shall have 30 days from the board's decision to file a valuation appeal and submit all evidence required by this title. The assessor shall send notice of the of the board's decision to the taxpayer.

1. Late File Appeals - BOE Process

2. Parcel: 1C070B000020 - Gastineau Lot 6, Juneau - Shannon Siefert/Terrance Schwarz

Board members reviewed the late file request and Mr. Solomon-Gross opened it up for questions from BOE members. This property was one of the ones affected by the September 2022 Gastineau mud slide. Mr. Sonnenberg said, on page 158, the appellant is referring to a timely assessment disaster appeal. Mr. Landvik noted doing a revised assessment was missed by the Assessor's Office after the mudslide to note damage to property and the Assessor's Office is past the deadline to make that correction, so it's been brought to the BOE.

Mr. Sonnenberg asked if we accept the late file appeal what happens, and if we don't accept, what happens. Mr. Landvik, with disapprove, no change happens the assessment stands. If the late file is approved, Assessor staff go up on Monday and reevaluate the situation and come up with a true value of the property and send out that value to the property with a 10-day request for review.

Mr. Solomon-Gross, if we deny this late file their next course of action would be to take it to superior court. Ms. Wright, that's correct, but Superior Court looks at if the BOE made a mistake not if the Assessor's made a mistake.

MOTION: by Mr. Solomon-Gross to accept and hear the late file appeal and ask for a yes vote. **Roll Call Vote:** Yes (Solomon-Gross), No (Haynes), Yes (Sonnenberg). 2 yes – 1 no; **Motion Passed; late file for Parcel: 1C070B000020 is granted.**

G. ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 7:44 p.m.

**2023 Annual Report
Board of Equalization
City & Borough of Juneau, Alaska
DRAFT**

The Board of Equalization (BOE), a nine-member quasi-judicial board, sitting in panels of three, hear appeals brought before the BOE by an appellant for relief from an alleged error in valuation on properties. A panel hearing a case must first make a determination that an error in valuation has occurred. Following the determination of an error in valuation, the panel may alter an assessment of property only if there is sufficient evidence of value in the record. Lacking sufficient evidence on the record, an appeal shall be remanded to the assessor for reconsideration. The BOE conducts a hearing pursuant to an appeal filed by the owner of the property as to the particular property. In December 2022 the Assembly passed [Ordinance 2022-21\(b\) An Ordinance Related to Property Tax Appeals and Codifying the Board of Equalization Rules of Procedure](#). A couple of notable highlights from Ordinance 2022-21(b) are the change to a panel of three vs. a panel of four (three panelists & one alternate), appellants wishing to appeal the BOE's decision appeal directly to Superior Court and BOE members are now compensated \$100 per training/hearing/meeting unless they choose to waive that compensation.

In 2023, BOE Members are (with terms):

David Epstein (2012-2023)

Emily Haynes (2022-2025)

Gary Sonnenberg (2021-2023)

Kenny Solomon-Gross (2018-2022) (*continuing to serve until additional members appointed*)

Raymond 'Thor' Williams (2021-2023)

Vacant BOE Seats with various terms – Four (4)

The Clerk's Office continued to actively advertise for the four vacant seats to help alleviate the strain on other board members to fill the panels for 2023 hearing appeals however no applicants applied. The Clerk's Office will continue to advertise those seats as well as seats of board members with terms coming due.

The BOE scheduled Thursday evenings at 5:30 p.m. via Zoom Webinar, May through August to hold trainings, hearings, and the final board meeting of 2023. The board began hearing appeals on May 11, 2023, and heard the last remanded appeal and late file on July 27, 2023. In accordance with the CBJ records retention schedule BOE packets, transcripts (utilizing zoom transcript feature) and audio/video recordings of the hearings are available through the Municipal Clerk's Office. BOE packets are also available on the CBJ website: <https://juneau-ak.municodemeetings.com/>

Following is a breakdown of each hearing noting the presiding officer, panelists and appellants. The Board agreed to hear three (3) appeals per hearing night in addition to late files that came in. Noted in parentheses are appeals and late files remanded back to the Assessor's Office, granted or, if applicable, withdrawn prior to the hearing. No commercial appeals were heard by the BOE, only residential appeals for 2023.

Thursday, May 4, 2023 - Training

All members present for the training with Joseph Cassie, State Assessor with the Alaska State Assessor's Office. CBJ Assessor Mary Hammond and Deputy Assessor Aaron Landvik also gave an overview of the CBJ Assessor's Office assessment process and tools utilized.

Thursday May 11, 2023 – Training & Hearing

The first part of the evening was a continuation of BOE training with Assistant City Attorney (representing BOE) Emily Wright on BOE process for hearing appeals and late files.

BOE Panelists: Kenny Solomon-Gross (presiding officer), Emily Haynes and Gary Sonnenberg

Seven (7) Late Files: Julianne Frick, Robert & Catherine Foy, Christopher Mertz, Michelle & Kellie Glen, Bernard & Wendy Smith, Angela Rodell (*granted*), and Keith Brososky

Thursday May 18, 2023

BOE Panelists: Kenny Solomon-Gross (presiding officer), Thor Williams, and Emily Haynes

Three (3) Residential Appeals: APL 2023-0335 Kristin & Jason McAdoo, APL 2023-0112 Nicole & Tyler Ferrin, and APL 2023-0051 Thomas Hanley Trust (*granted*).

One (1) Late File: Shawn & Rachel Phelps

Thursday, June 1, 2023

BOE Panelists: David Epstein (Presiding Officer), Kenny Solomon-Gross and Thor Williams

Three (3) Residential Appeals: APL 2023-0041 Thomas & Heather Batchelder, APL 2023-0070 Ryan & Brianna Baldwin, APL 2023-0129 Rosemarie Duran

Thursday June 8, 2023

BOE Panelists: David Epstein (Presiding Officer), Thor Williams and Gary Sonnenberg

One (1) Residential Appeal: APL 2023-0291 Jake & Gloria Olivit

Thursday June 15, 2023

BOE Panelists: David Epstein (presiding officer), Emily Haynes and Gary Sonnenberg

Three (3) Residential Appeals: APL 2023-0158 Bradford Joint Revocable Trust, APL 2023-0368 Deborah Holbrook, APL 2023-0437 Kurt & Kristi West

Thursday, June 22, 2023

BOE Panelists: David Epstein (presiding officer), Kenny Solomon-Gross and Thor Williams

One (1) Residential Appeal: APL 2023-0130 Norman & Michelle Carson (*remanded back*)

One (1) Late File: Philip Joy

Thursday June 29, 2023

BOE Panelists: David Epstein (presiding officer), Thor Williams and Gary Sonnenberg

Three (3) Residential Appeals: APL 2023-0422 Shannan Greene, APL 2023-0052 Steven Ricci, APL 2023-0309 Miles Nye

Thursday July 27, 2023

BOE Panelists: Kenny Solomon-Gross (presiding officer), Emily Haynes and Gary Sonnenberg

One (1) Remanded Appeal: APL 2023-0130 Norman & Michelle Carson

One (1) Late File: Shannon Seifert/Terrance Schwarz (*granted*)

Per [CBJC 15.05.185\(d\)](#) below is a summary breakdown of the 2023 assessment year.

- Number of petitions filed: 397
- Number of cases scheduled to be heard by the board: 17 value + 11 Late file
- Number of value related cases actually heard: 14
- Percentage of cases where an error of valuation was determined to exist: 7%
- Number of cases remanded to the assessor for reconsideration: 1
 - Later rectified as No change from recommended value
- The number of cases resulting in the board altering a property assessment: 1 of 14
- Net change to taxable property caused by board action: - \$12,000

Staff to the Board of Equalization for 2023 Appeal Hearings: Assistant City Attorney Emily Wright, Deputy Municipal Clerk Diane 'Di' Cathcart and Municipal Clerk Beth McEwen.

Respectfully Submitted by David Epstein, Board of Equalization Chair, August 24, 2023