



BOARD OF EQUALIZATION HEARING AGENDA

May 23, 2024 at 5:30 PM

Zoom Webinar

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

This is a (Virtual) Zoom Only Hearing

A. CALL TO ORDER

B. ROLL CALL

BOE Panel:

Appellants Present:

Staff/Others:

C. SELECTION OF PRESIDING OFFICER

1. **BOE Hearing Process - Reference Material**

D. APPROVAL OF AGENDA

E. PROPERTY APPEALS

1. **APL 2024-0038 - Parcel: 4B1601140110 - 2290 Brandy Lane Unit 11**

Owner: Thomas Andrew Hanley Revocable Living Trust c/o Thomas Hanley

Appellant's Estimate of Value

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

Original Assessed Value

Site: \$5,000 Building: \$110,000 Total: \$115,000

Recommended Value

Site: \$5,000 Building: \$110,000 Total: \$115,000

2. **APL 2024-0232 - Parcel: 1D050L04D160 - 2616 Douglas Hwy Unit 105**

Owner: Allen & Janice Shattuck

Appellant's Estimate of Value

Site: \$5,000 Building: \$615,000 Total: \$650,000

Original Assessed Value

Site: \$5,000 Building: \$717,000 Total: \$722,000

Recommended Value

Site: \$5,000 Building: \$717,000 Total: \$722,000

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: 5B2101240060 - 9338 Northland Street, Juneau - Mark & Andrea Peterson**
- 3. Parcel: 4B3301000030 - 15902 Lee Drive, Juneau - Joshua & Lindsie Boucher**

G. ADJOURNMENT

Board of Equalization Orientation

The BOE's Purpose:¹

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

Appeal Process:

(a) Assessment Notice

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

(b) The Assessor

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

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

² AS 29.45.200(b); AS 29.45.210(b).

³ AS 29.45.170; CBJC 15.05.120(a).

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

⁵ CBJC 15.05.120(b).

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

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

(c) The Appellant

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

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

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

⁷ AS 29.45.110(a).

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

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

¹⁰ CBJC 15.05.150(c)(1).

¹¹ CBJC 15.05.190(a).

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

¹³ CBJC 15.05.190(c)(8)(ii).

¹⁴ CBJC 15.05.190(c)(8)(ii).

¹⁵ CBJC 15.05.190(c)(8)(iv).

(e) Rules (Robert's, Evidence)

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

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

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

(f) Presentation

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

(g) Voting

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

The norm:

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

¹⁶ 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, 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:	May 23, 2024
Location:	Via ZOOM Webinar
Meeting Time:	5:30 PM
Mailing Date of BOE Notice:	May 13, 2024
Parcel Identification:	4B1601140110
Property Location:	2290 BRANDY LN UNIT 11
Appeal Number:	APL20240038
Sent to Email Address on File:	

Appellant: THOMAS ANDREW HANLEY REVOCABLE LIVING TRUST
 C/O THOMAS ANDREW HANLEY
 PO BOX 240935
 DOUGLAS AK 99824-0935

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.

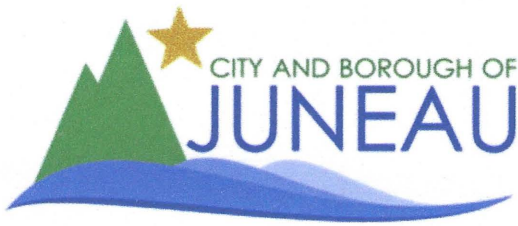
Any evidence or materials not already submitted to the Assessor's Office for inclusion in the Board of Equalization packet must be submitted to the Assessor's Office (preferred method via email to assessor.office@juneau.gov Attn: Assessment Appeal by 4:00 PM **April 15, 2024**. Material submitted after **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 5/16/24 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.



Office of the Assessor
155 Heritage Way
Juneau, Alaska 99801

Section E, Item 1.	
Petition for Review / Correction of Assessment Real Property	
Assessment Year	2024
Parcel ID Number	4B1601140110
Name of Applicant	Thomas A. Hanley, TTEE
Email Address	thomashanley@live.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	4B1601140110		
Owner Name	Thomas Andrew Hanley Revocable Living Trust dated January 4, 2007; Thomas A. Hanley as Trustee		
Primary Phone #	619-564-4413	Email Address	thomashanley@live.com
Physical Address	2290 Brandy Lane, Unit 11	Mailing Address	Thomas Hanley c/o Kevin Hanley
	Juneau, AK 99801		P.O. Box 240935
			Douglas, AK 99824

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

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

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

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

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

See attached statement and documentation.

Have you attached additional information or documentation? Yes No

Values on Assessment Notice:

Site	\$ 5,000	Building	\$ 110,000	Total	\$ 115,000
------	----------	----------	------------	-------	------------

Owner's Estimate of Value:

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

Purchase Price of Property:

Price	\$ 90,000	Purchase Date	October, 2013
-------	-----------	---------------	---------------

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 *Thomas A. Hanley, TTEE*

Date
March 6, 2024

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

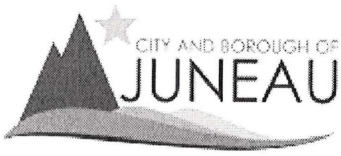
Scheduled BOE Date	<input type="checkbox"/> Yes <input type="checkbox"/> No				
10-Day Letter Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No				
The Board of Equalization certifies its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and 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

Specific Reason and Evidence Supporting Reason for Appeal

My Unit #11 is the only unit in our entire “boat condo” association to increase in its assessment in 2024. In 2023, the BOE unanimously agreed that the assessed value of my unit should be \$110,000 (total), which they fully understood was \$12,000 less than all other units in my association (see attached copy of their decision). Nothing has changed since then, including the assessed values of all other units in my association. My unit should not be singled-out for an increased assessment in 2024 simply because the assessor disagrees with the BOE’s decision or finds it inconvenient. My unit still has no (zero) amenity improvements inside.



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

THOMAS ANDREW HANLEY REVOCABLE
 LIVING TRUST
 C/O THOMAS ANDREW HANLEY, TRUSTEE
 PO BOX 240935
 DOUGLAS, AK 99824-0935

NOTICE OF DECISION BOARD OF EQUALIZATION	
Date of BOE	5/18/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	May 23, 2023
Parcel Identification	4B1601140110
Property Location	2290 Brandy Lane Unit 11, Juneau
Appeal No.	APL 2023-0051
Sent to Email Address:	thomashanley@live.com

Section E, Item 1.

ATTENTION OWNER

The Board of Equalization (BOE) held a hearing on the date shown above to consider and decide your appeal of the 2023 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	\$5,000	\$5,000
Building/Improv	\$117,000	\$105,000
Total	\$122,000	\$110,000
Exempt Total	\$0.00	\$0.00
2023 Taxable Value	\$122,000	\$110,000

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.

5/23/23
 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 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30

PARCEL #: 4B1601140110 APPEAL #: APL20240038 DATE FILED: 3/6/2024

Section E, Item 1.

Appraiser to fill out

Appraiser Greg Morris Date of Review 3/11/2024

Comments: 3/14/2024 Appeal: Assessment should have returned to 122,000 after change due to BOE decision in 2023, but due to clerical error it returned to 115,000. AV to remain at 115,000 but will return to 122,000 in 2025. Appellant did not supply evidence of overvaluation or data showing other units had interior improvements. AV appears based on original sales that did not appear to have any interior improvements, and trended with the market. Appellant rejected my request to withdraw and requested BOE hearing - GM

Post Review Assessment

Site \$5,000 Building \$110,000 Total \$115,000

Exemptions \$

Total Taxable Value \$

APPELLANT RESPONSE TO ACTION BY ASSESSOR

I hereby Accept Reject the following assessment valuation in the amount of \$ 115,000
 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: 3/14/2024

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 \$

Exemptions \$

Total Taxable Value \$

Contact Us: CBJ Assessors Office

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



ASSESSOR OFFICE

APPEAL #2024-0038

Section E, Item 1.

2024 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION May 23th, 2024

Appellant: Thomas A Hanley (Trustee of Thomas Andrew Hanley Revocable Living Trust)

Location: 2290 Brandy Lane

Parcel No.: 4B1601140110

Property Type: Warehouse Condo

Appellant’s basis for appeal: My property value is excessive/overvalued. “My Unit #11 is the only unit in our entire “boat condo” association to increase in its assessment in 2024. In 2023, the BOE unanimously agreed that the assessed value of my unit should be \$110,000 (total), which they fully understood was \$12,000 less than all other units in my association (see attached copy of their decision). Nothing has changed since then, including the assessed values of all other units in my association. My unit should not be singled-out for an increased assessment in 2024 simply because the assessor disagrees with the BOE’s decision or finds it inconvenient. My unit still has no (zero) amenity improvements inside.”

Appellant’s Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$5,000	Site:	\$5,000	Site:	\$5,000
Building:	<u>\$105,000</u>	Building:	<u>\$110,000</u>	Building:	<u>\$110,000</u>
Total:	\$110,000	Total:	\$115,000	Total:	\$115,000

Subject Photo

Section E, Item 1.



Table of Contents

Overview 4

Area Map & Aerial..... 5

Land Assessment..... 6

Condominium Valuation 7

Warehouse Condo Sales Analysis 8

Assessment History..... 10

Summary 11

Overview

The subject is a 1,000 square foot warehouse condo of standard finish and no additional improvements. The warehouse condo is located at 2290 Brandy Lane Unit 11 Street in the Mariner Yacht Condo neighborhood. The structure was built in 2005 according to CBJ records and appears to have had adequate maintenance and updates.

In 2023, the B.O.E. adjusted the value based on the appellants estimate of \$110,000. No evidence of overvaluation was provided to the assessor's office such as sales or evidence showing which neighboring units had improved interiors. Because we had no evidence to adjust our model, we should have reverted to the original valuation of \$122,000 for equity with neighboring units in 2024. Due to an error, the 2024 value is \$115,000. Next year we will revert to an equitable full market.

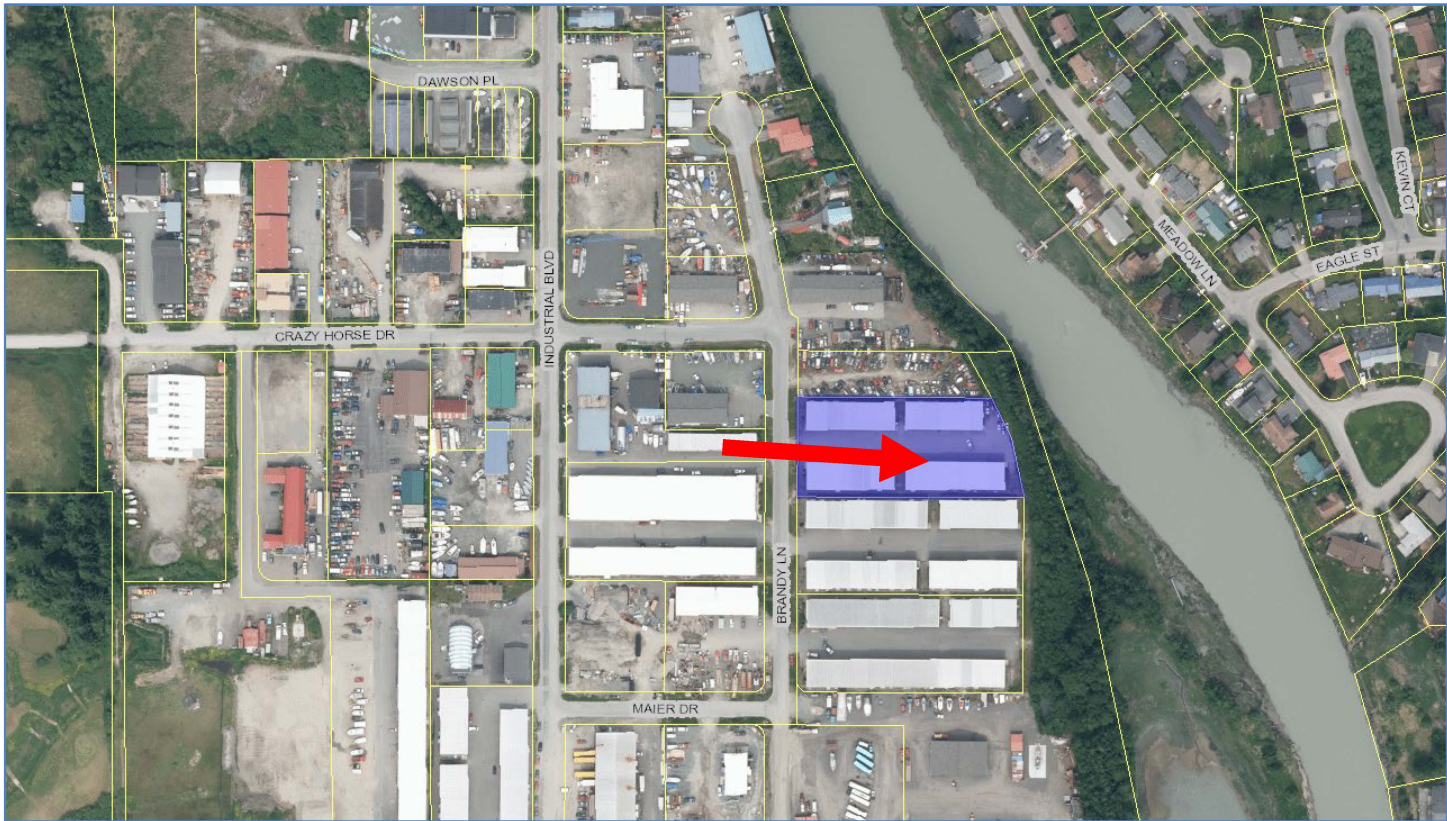
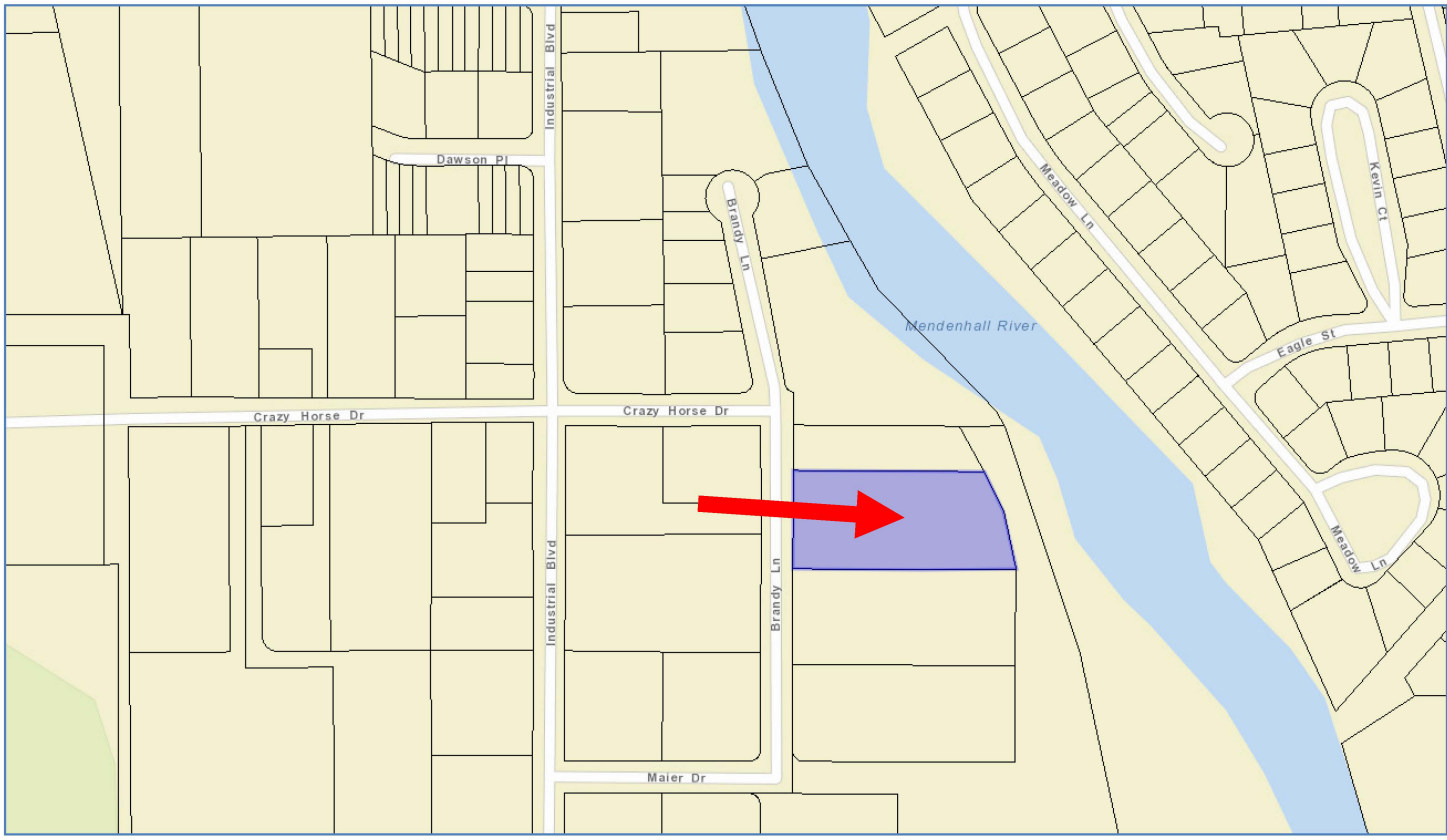
Subject Characteristics:

- Land
 - Standard \$5,000 land value for condominium unit

- Building
 - Average Quality
 - Average Condition
 - 1,000 SF GBA
 - No additional improvements



Area Map & Aerial



Land Assessment

Land is assigned a nominal value of \$5,000 for every condo unit in Juneau. Note the appellant is the only unit in the association with an assessed value out of equity.

PARCEL	NBHD	CIVIC STREET	ASSESSED VALUE	SITE VALUE	IMPROVEMENT
4B1601140010	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140020	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140030	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140040	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140050	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140060	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140070	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140080	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140090	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140100	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140110	MARINER YACHT C 24	2290 BRANDY	115,000	5,000	110,000
4B1601140120	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140130	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140140	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140150	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140160	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140170	MARINER YACHT C 24	2290 BRANDY	122,000	5,000	117,000
4B1601140180	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140190	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140200	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140210	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140220	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140230	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140240	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140250	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140260	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140270	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140280	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140290	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140300	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140310	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000
4B1601140320	MARINER YACHT C 24	2294 BRANDY	122,000	5,000	117,000

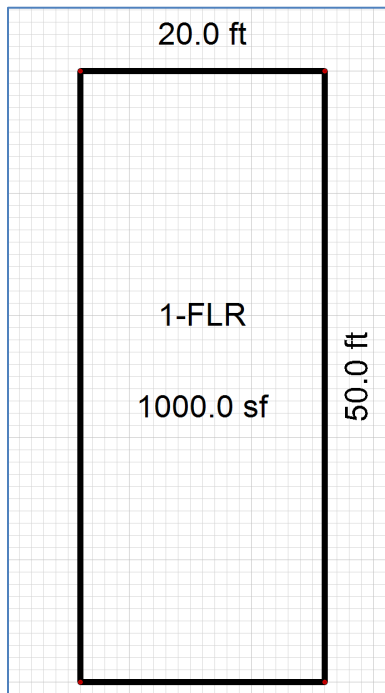
Condominium Valuation

All condominium values in Juneau are based on sale price if data is available, and if not, the cost approach is developed to calculate the cost to reproduce or replace improvements such as buildings. Because we lack any recent sales in the association, market trends based on our sales analysis are applied to the condo association annually to estimate full market value. Time trending is standard and necessary to determine full market value as of January 1 of each assessment year.

Additional building improvements of warehouse condos such as mezzanines or bathrooms are not typically known to our office. Owners typically do not get building permits for such improvements, nor do we perform interior inspections during our canvass cycle unless requested to. We are unable to separate units that have additional improvements from non-improved units that have not complied with building requirements in Juneau unless that information is submitted to us.

- Building
 - Average Quality
 - Average Condition
 - 1,000 SF GBA
 - No additional improvements

Sketch of Improvements:



Warehouse Condo Sales Analysis

The Assessor’s Office has 12 qualified sales from 2005/2006 when the unit was built. Two sales are two days apart in the subjects building (building 4). Plans were reviewed and there are no apparent interior improvements, so we are under the assumption that they were originally sold unimproved.

PARCEL	NBHD	CIVIC	STREET	SALE_DATE	SALE_PRICE	QUAL
4B1601140010	MARINER YACHT C 24	2290	BRANDY	11/07/2005	80,000	qualified
4B1601140020	MARINER YACHT C 24	2290	BRANDY	11/07/2005	75,000	qualified
4B1601140040	MARINER YACHT C 24	2290	BRANDY	10/31/2005	88,000	qualified
4B1601140050	MARINER YACHT C 24	2290	BRANDY	11/07/2005	75,000	qualified
4B1601140070	MARINER YACHT C 24	2290	BRANDY	10/19/2005	88,400	qualified
4B1601140080	MARINER YACHT C 24	2290	BRANDY	10/24/2005	88,700	qualified
4B1601140090	MARINER YACHT C 24	2290	BRANDY	11/14/2005	87,500	qualified
4B1601140110	MARINER YACHT C 24	2290	BRANDY	10/15/2013	90,000	qualified
4B1601140160	MARINER YACHT C 24	2290	BRANDY	11/16/2005	87,375	qualified
4B1601140190	MARINER YACHT C 24	2294	BRANDY	11/07/2005	78,000	qualified
4B1601140200	MARINER YACHT C 24	2294	BRANDY	10/19/2005	87,000	qualified
4B1601140220	MARINER YACHT C 24	2294	BRANDY	10/24/2005	87,000	qualified
4B1601140260	MARINER YACHT C 24	2294	BRANDY	02/06/2006	48,769	qualified

- 12 qualified sales from 2005 when built. Two sales two days apart the subjects building (building 4).
 - 11/14/2005 for \$87,500
 - 11/16/2005 \$87,375

- Based on these two sales, the original assessed value of \$85,000 looks reasonable.

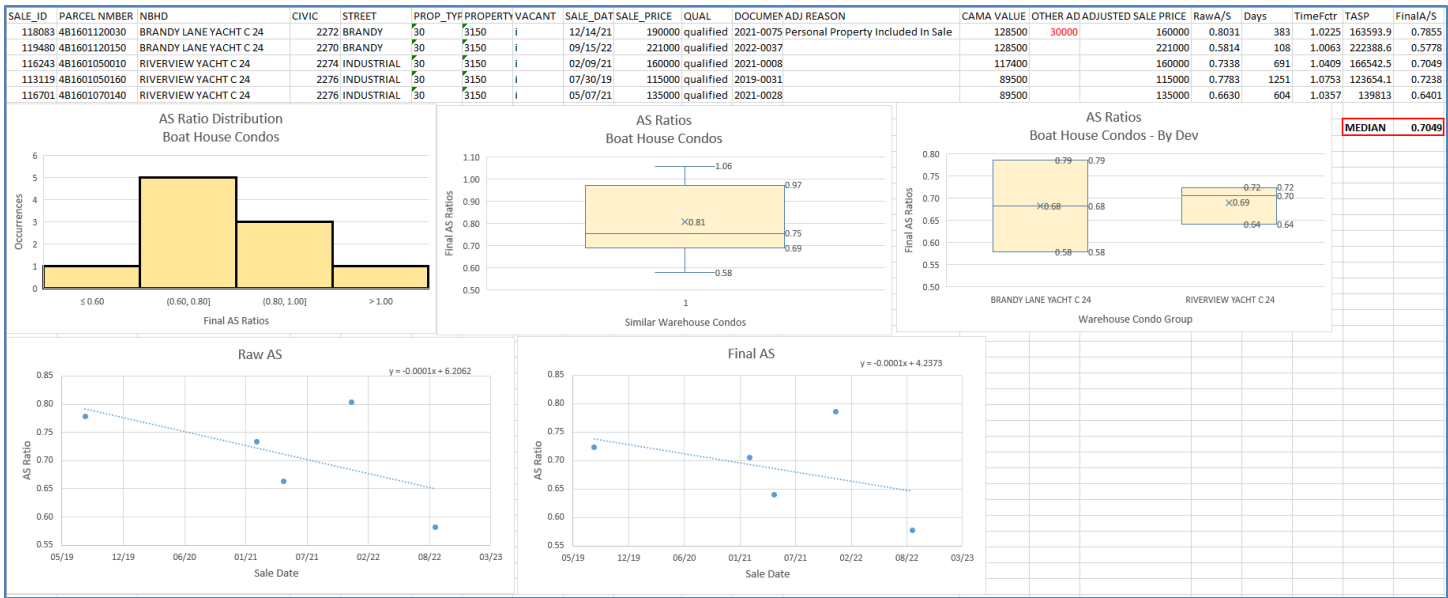
- We are assuming these sales did not have interior improvements as the plans from 2005 show for the adjacent building. I could not locate plans for the subject building.

- When time trending sales in the association, it appears we are not overvaluing the subject property.
 - Time trending the sale price of \$90,000 on 10/15/2013 to January 1, 2023 based on a time trend developed from condominiums in the area, the time trended value is \$118,000 which is below the assessed value of \$115,000. Note this time trend does not reflect the overall increase in market value from 2023 to the current assessment year.

- We are not valuing any of the units as improved and have no evidence that they are improved.
 - No information regarding interior improvements has been supplied to the Assessor’s Office or Community Development through the building permit process which is required.

In the analysis below of recent sales near the subject, the 4 less comparable properties were removed from qualified sales used in the 2023 analysis. Of the 5 remaining sales most similar to the subject, a median A/S ratio of 70.5% suggests we are undervaluing the property.

Note sale 4B1601120030 has a 30,000 adjustment due to the sale including disclosed personal property.



REMOVED	SALE_ID	PARCEL NUMBER	NBHD	CIVIC	STREET	PROP_TYF	PROPERTY VACANT	SALE_DAT	SALE_PRICE	QUAL	DOCUMENT	ADJ REASON	CAMA VALUE	OTHER AD	ADJUSTED SALE PRICE	RawA/S	Days	TimeFctr	TASP	FinalA/S	
	4B1701102003	BEAR DEN YACHT CONDO C 24	2767	SHERWOOD	30	3150	03/17/22	387500	qualified	2022-0013											
115698	4B1701090218	SAFE HARBOR C 24	10011	CRAZY HORSE	24	3150	12/04/20	155000	qualified	2020-0066											
118332	4B1701090220	SAFE HARBOR C 24	10011	CRAZY HORSE	30	3150	02/10/22	250000	qualified	2022-0005											
116758	4B1701090229	SAFE HARBOR C 24	10011	CRAZY HORSE	30	3150	05/18/21	175000	qualified	2021-0030											

Assessment History

<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2024	\$5,000.00	\$0.00	\$110,000.00	\$115,000.00
2023	\$5,000.00	\$0.00	\$105,000.00	\$110,000.00
2022	\$5,000.00		\$108,000.00	\$113,000.00
2021	\$5,000.00		\$108,000.00	\$113,000.00
2020	\$5,000.00		\$90,000.00	\$95,000.00
2019	\$5,000.00		\$90,000.00	\$95,000.00
2018	\$5,000.00		\$90,000.00	\$95,000.00
2017	\$5,000.00		\$90,000.00	\$95,000.00
2016	\$5,000.00		\$90,000.00	\$95,000.00
2015	\$5,000.00		\$90,000.00	\$95,000.00
2014	\$5,000.00		\$90,000.00	\$95,000.00
2013	\$5,000.00		\$90,000.00	\$95,000.00
2012	\$5,000.00	\$0.00	\$90,000.00	\$95,000.00
2011	\$5,000.00	\$0.00	\$80,000.00	\$85,000.00
2010	\$5,000.00	\$0.00	\$80,000.00	\$85,000.00
2009	\$5,000.00	\$0.00	\$80,000.00	\$85,000.00
2008	\$5,000.00	\$0.00	\$80,000.00	\$85,000.00
2007	\$5,000.00	\$0.00	\$80,000.00	\$85,000.00
2006	\$5,000.00	\$0.00	\$80,000.00	\$85,000.00

Summary

As a result of this petition for review our office finds no grounds for a reduction in value; the land and buildings are valued using the same methods and standards as all other properties across the borough. The subject property is currently the only unit in the association out of equity.

The appellant states the 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. Based on our sales analysis in the area we are not overvaluing the property.

The appellant states that the property is unequal to similar properties. Currently the subject unit is the only parcel out of equity due to a change to the valuation per the B.O.E in 2023. No evidence was submitted showing what units the subject was unequal to. We are valuing the unit based on the original sales price as unimproved with time trending applied to estimate full market value. We have no recent sales.

The appellant states that we are disregarding the B.O.E.’s decision in 2023. B.O.E decisions are not in perpetuity, and the market is in constant change. It is standard procedure to revert to our model if we have no evidence submitted that shows our model is incorrect. The B.O.E. decision was not based on sale values or sales analysis. Currently the subject unit is the only unit in the condominium that is out of equity. The Assessed value in 2024 should have reverted to the original value of \$122,000 which would make the subject in equity with the other units in the association, however due to an error, the assessed value is \$115,000. The value of \$115,000 will remain this year, but we will update the value for next year for equity.

After review, the Assessor proposes no change to the 2024 assessed value of \$115,000.

From: Greg Morris
To: Thomas Hanley
Subject: RE: Appeal of Assessed Value 2290 Brandy Lane Unit 11
Date: Thursday, March 14, 2024 2:14:00 PM
Attachments: jmaoe001.png
 jmaoe002.png

Ok, thank you for your reply Mr. Hanley. The BOE has yet to schedule their first hearing, but I will send your appeal to the assessor and you will be notified of the BOE hearing date. Feel free to call if you would like to discuss this further. I am always happy to talk.

Greg Morris
 Commercial Appraiser
 Assessor's Office
 City and Borough of Juneau, AK
 (907) 586-5215 X 4036

From: Thomas Hanley <thomashanley@live.com>
Sent: Thursday, March 14, 2024 1:22 PM
To: Greg Morris <Greg.Morris@juneau.gov>
Subject: Re: Appeal of Assessed Value 2290 Brandy Lane Unit 11

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

Hi, Greg, nice to hear from you again,

Thanks very much for taking the time to provide a written response to my appeal. It's much better than a phone call with so much information.

I appreciate your information, but I am amazed how little effect the Board of Equalization's decisions have on the Juneau Assessor's Office. When you say that the BOE's decision "only applies to the specific assessment year," and that it is standard procedure to revert to your model the very next year if you have no evidence that shows your model is incorrect (i.e., you were not convinced by either the appeal or the BOE's decision), then you are simply negating the whole appeal and BOE decision beyond that one year of appeal. Does the BOE realize how insignificant their decisions are? Why would anyone bother to appeal for just one year alone? The effect is so insignificant as to be a waste of everyone's time.

I believe my case now represents an interesting one for the BOE to consider a second year in a row. Last year my argument to the BOE was entirely based on the idea that your model is, in fact, seriously flawed and incorrect. And the BOE agreed with me about that, unanimously. The assumption of no improvements in any/all boat condo units is a fundamental assumption of your model, yet it completely ignores the very reason for such wide variation in your own sales data. When the BOE agrees that your model is incorrect, and you choose to simply ignore the BOE's determination the very next year with absolutely no change in your model, what does that say about the BOE's role in the whole process of real estate assessments in the City and Borough of Juneau?

Last year, your case was based on comparative sales data. This year, you say it is based on only a time trend (which, of course, is based on prior comparative sales data). Regardless, given that the BOE unanimously agreed that the "true market value" of my unit was \$110,000 just last year, then that should be the best reference point for future time trend beyond it (i.e., this year and beyond). Given that none of the other units in my condo association increased in their assessments this year (2024 vs. 2023), then that same time trend should apply to my unit, too – i.e., no change from its 2023 value. The only way time trending my unit's value from the date of my purchase in 2013 makes sense is to completely disregard the BOE's determination last year. Is that really "standard practice" in the Juneau Assessor's Office?

I'm sorry to have to say that I do wish to proceed with my appeal again this year. If heeding the BOE's decisions so lightly is standard practice in the Juneau Assessor's Office, then I think it is very important to demonstrate that to the BOE so they can better understand how meaningless is their time and effort. My case, being in the middle of a group of boat condos all assessed at the same value, provides a clear example of what's going on.

I appreciate your taking my appeal seriously, Greg, and I thank you very much for that. I feel there are some things seriously amiss in the Juneau Assessor's Office, though, and I owe it to both myself and the community of Juneau to show them.

Thank you,
 Thomas A. Hanley, TTEE

From: Greg Morris <Greg.Morris@juneau.gov>
Sent: Monday, March 11, 2024 3:40 PM
To: Thomas Hanley <thomashanley@live.com>
Subject: Appeal of Assessed Value 2290 Brandy Lane Unit 11

Hello Mr. Hanley,

I wrote out the email below for clarity regarding your 2024 assessed value for your condo, but I am happy to speak with you anytime.

Regarding your appeal for 2290 Brandy Lane Unit 11 (parcel 4B1601140110), the BOE decision is not in perpetuity, it only applies to the specific assessment year. It is standard procedure to revert to our model if we have no evidence submitted that shows our model is incorrect. Currently your unit is the only unit in the condominium that is out of equity. Your assessment this year should have reverted to the original value of \$122,000 which would make you in equity with the other units in your condo, however due to an error, you received an assessment for \$115,000. Your current assessment value will remain this year, but we will update the value for next year.

Although I have no doubt that other units have interior improvements, we have no idea what those improvements are or what units they are in. Owners have not applied for building permits. We must use the data that is available to us. You have not submitted proof regarding these improvements or disclosed sales showing the difference in interior improvements, or submitted sales information that we are overvalued.

The assessed value of your condo is based on the original 2006 assessed value of \$85,000 (based on original sales) and trended based on sales analysis. We are looking at similar properties as a whole to find a general market trend percent to apply to all similar properties. So we are assuming that since you bought your condo in 2013, it has been subject to the same market trends as other similar condo units. You are not being valued as compared to other units that may have interior improvements by a price per square foot because we do not have any sales, you are being valued based on the original sale price and market trends by percent. Currently we are not assuming any improvements for any of the condo units. When we lack any recent disclosed sales (your 2013 sale was the last disclosed sale price in the condominium), we will apply a general market trend based on area wide like-property sales to the condominium.

To reiterate, we are not estimating a mean value per square foot, we are estimating a percentage increase over time. It is a time trend. So, a condo unit with a large amount of interior improvements is expected to be subject to the same market trends that your non-improved condo unit has.

I have reviewed the sales of your condo association. We have 12 qualified sales from 2005 when built. With two sales that were 2 days apart in your own building (building 4). I have reviewed the plans and there are no apparent interior improvements, so I am assuming they were originally sold unimproved.



- 12 qualified sales from 2005 when built. Two sales 2 days apart in your own building (building 4).
 - 11/14/2005 for \$87,500
 - 11/16/2005 \$87,375
 - Based on these two sales, the original assessed value of \$85,000 looks reasonable.
 - Assuming these sales did not have interior improvements as the plans from 2005 suggest from the adjacent building (could not locate plans for building 4), and considering the trend from sales in the condominium, we are not overvaluing your property and are treating you the same as everyone else in the condominium. We are not valuing your property as improved.
 - Time trending your sale price of \$90,000 on 10/15/2013 to current day from a time trend developed from condominiums in the area (we have no recent sales in your condo), your time trended value would be \$118,000 which is within 3% of the assessed value of \$122,000.
 - No information regarding interior improvements has been supplied to the Assessor's Office or Community Development through the building permit process which is required.

As a check, I performed a sales study from nearby condos in your neighborhood that include your direct sale, Riverview Yacht Condos and Brandy Lane Yacht Condos and we are within 2% of full market value based on the median time adjusted sale price. IAAO standards are +/-5% of market value. Although I do not prefer to run studies within such a long range of time, I wanted to include as many sales as possible including your own.

If you have any evidence to submit showing overvaluation or inequity, please send it my way for review.

Based on my review I find your 2024 assessment to be fair, and although it is out of equity with other units, the value will remain unchanged until next year to maintain equity with the other units. I request that you withdraw your appeal.

If you reject the request to withdraw your appeal, I will 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 March 18th, 2024, I will consider this case closed and your tax bill will reflect the above proposed assessment.

Greg Morris

Commercial Appraiser
Assessor's Office
City & Borough of Juneau, Alaska
On the Traditional Land of the Tlingit People
(907) 586-5215 x4036



PARCEL NUMBER	Building	NBHD	CIVIC	STREE	SALE_DATE	SALE_PRICE	QUAL	DOCUMENT_NO	CAMA	LAND	IMPRO	P CAM	P LAND	P IMPR	A
4B1601140010	1	MARINER YACHT C 24	2290	BRANDY	11/07/2005	80,000	qualified	05-009872-0	122,000	5,000	117,000	122,000	5,000	117,000	
4B1601140020	1	MARINER YACHT C 24	2290	BRANDY	11/07/2005	75,000	qualified	05-009872-0	122,000	5,000	117,000	122,000	5,000	117,000	
4B1601140040	1	MARINER YACHT C 24	2290	BRANDY	10/31/2005	88,000	qualified	05-009663-0	122,000	5,000	117,000	122,000	5,000	117,000	
4B1601140050	1	MARINER YACHT C 24	2290	BRANDY	11/07/2005	75,000	qualified		122,000	5,000	117,000	122,000	5,000	117,000	
4B1601140070	1	MARINER YACHT C 24	2290	BRANDY	10/19/2005	88,400	qualified		122,000	5,000	117,000	122,000	5,000	117,000	
4B1601140080	1	MARINER YACHT C 24	2290	BRANDY	10/24/2005	88,700	qualified	05-009486-0	122,000	5,000	117,000	122,000	5,000	117,000	
4B1601140090	4	MARINER YACHT C 24	2290	BRANDY	11/14/2005	87,500	qualified		122,000	5,000	117,000	122,000	5,000	117,000	
4B1601140160	4	MARINER YACHT C 24	2290	BRANDY	11/16/2005	87,375	qualified	05-010105-0	122,000	5,000	117,000	122,000	5,000	117,000	
4B1601140190	2	MARINER YACHT C 24	2294	BRANDY	11/07/2005	78,000	qualified	05-009869-0	122,000	5,000	117,000	122,000	5,000	117,000	
4B1601140200	2	MARINER YACHT C 24	2294	BRANDY	10/19/2005	87,000	qualified		122,000	5,000	117,000	122,000	5,000	117,000	
4B1601140210	2	MARINER YACHT C 24	2294	BRANDY	10/20/2005	88,375	unverified	2005-009368-0	122,000	5,000	117,000	122,000	5,000	117,000	
4B1601140220	2	MARINER YACHT C 24	2294	BRANDY	10/24/2005	87,000	qualified	05-009490-0	122,000	5,000	117,000	122,000	5,000	117,000	

Section E, Item 1.

From: [Mary Hammond](#)
To: [Thomas Hanley](#)
Subject: RE: An appeal that might reflect poorly on your policy
Date: Friday, March 22, 2024 10:40:00 AM

Mr. Hanley,

Thank you for reaching out to me. I am sorry that you did not receive a call back from Greg, he was out of office this week but is attempting to contact you today. Unfortunately, our phone system isn't really set up for out of office messages.

I understand that this process is frustrating, but Greg and I discussed your appeal thoroughly before he responded to you in writing. We agreed that it is unfair for you to receive a downward adjustment without us knowing which other units within your association are unimproved and you are the only owner coming forward. Without seeing the interior of every unit, we cannot fairly adjust yours.

As Greg pointed out, we are only looking at sales of unimproved units within your association, no improved units have sold and disclosed the sale price to our office.

These will be the facts that we will present to the BOE.

Mary Hammond

Assessor

City & Borough of Juneau

(907) 586-5215 ext. 4033

From: Thomas Hanley <thomashanley@live.com>
Sent: Thursday, March 21, 2024 7:05 PM
To: Mary Hammond <mary.hammond@juneau.gov>
Subject: An appeal that might reflect poorly on your policy

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

Dear Ms. Hammond,

I think you might want to review the attached information regarding an appeal I am filing this year after doing exactly the same last year. Last year, the appeal concerned the proposed assessed value of my "boat condo" relative to the other units in my condo association. This year, it involves the policy of the appraiser completely ignoring last year's BOE valuation of my unit. I think you might want to review this year's information, because I can't believe that

such a policy is actually standard practice in your office, and the points I will be making to the BOE this year will reflect on you directly as the Assessor and manager of that office.

I realize that BOE decisions "are not in perpetuity," but I think they should at least be considered as a valid valuation of current market value at the time they are made and more valid than the proposed assessment that was overturned. Last year, I argued that the assessor's own data demonstrate an enormous variation in sales prices of boat condos even within the same association, and I argued that the principal reason for that is because boat condos vary enormously in what improvements have been made inside them. I did not dispute the assessor's ability to estimate the mean market value of boat condos in a given association, but I did dispute the fundamental assumption that all boat condos in a given association are of that same value. I offered to show the appraiser that my condo contains ZERO improvements, which obviously makes its value lower than the mean, so its assessed value should NOT be the mean value of the association. In other words, my whole argument was that the appraiser's model is incorrect and results in unfair upward bias for boat condos such as mine. The BOE agreed with me unanimously and determined that my unit should be valued at \$12,000 less than the average in my association.

This year, nothing has changed in the assessments within my association, except that of my boat condo. Upon my filing the appeal, the appraiser's response was that, actually, the intention was to return my assessment to exactly the value as proposed last year (\$122,000), and that will happen next year because it was raised to only \$115,000 this year by mistake. In other words, the BOE valuation is absolutely meaningless beyond last year alone. He argues that on the basis of time trended analysis since I purchased my unit in 2013, his model predicts its value today is exactly what he proposed last year (ignoring the BOE valuation). But is not the BOE valuation in 2023 a much better "starting point" for time-trending the future than is one purchase price from 2013 or original sales prices in 2005? Time-trending the 2023 BOE valuation to 2024 yields exactly the same valuation as the BOE determined last year, because NONE of the other units in my association changed in assessed value this year.

You can see the details in the two attachments if you are interested. I will be explaining to this year's BOE that the Juneau Assessor's Office has a policy of totally ignoring BOE decisions beyond the single year that they are made and totally ignoring the rationale for why the BOE arrived at their decision in cases where the BOE agreed with an appellant. If that truly is the policy of your office, then I will argue that you are terribly wasting the time and effort of everyone involved in the charade of appealing their proposed assessments. I cannot imagine that the BOE, the CBJ Assembly, or the taxpayers will condone that approach to taxation.

Finally, just for information, I have not been avoiding discussion of this with Mr. Morris. Although he appears gracious in offering to discuss this over the telephone, I've been able to reach only his answering machine when I've tried calling, and I've been waiting for a return call

since Monday (today is Thursday evening). I greatly appreciate his effort and written responses to my appeal, and I'm sure it is a very busy time in your office now. The time deadlines are so tight.

Sincerely,
Thomas A. Hanley



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:	May 23, 2024
Location:	Via ZOOM Webinar
Meeting Time:	5:30 PM
Mailing Date of BOE Notice:	May 13, 2024
Parcel Identification:	1D050L04D160
Property Location:	2616 DOUGLAS HWY UNIT 105
Appeal Number:	APL20240232
Sent to Email Address on File:	

Appellant: ALLEN D SHATTUCK
JANICE E SHATTUCK
301 SEWARD ST
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 5/16/24 from city.clerk@juneau.gov to the email listed on this notice. For a paper copy of your Board of Equalization packet or other questions, please contact the City Clerk's Office at (907) 586-5278 or city.clerk@juneau.gov.

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

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

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

From: [Allen Shattuck](#)
To: [Jacob Clark](#)
Subject: RE: Petition for Review - 1D050L04D160
Date: Monday, April 8, 2024 11:31:25 AM
Attachments: [Assessment Appeal.docx](#)

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

Jacob,

Here it is.

Allen

From: Jacob Clark [mailto:Jacob.Clark@juneau.gov]
Sent: Monday, April 8, 2024 9:13 AM
To: Allen Shattuck
Subject: RE: Petition for Review - 1D050L04D160

Allen,

Please review the BOE Hearing of Appeal Code attached above. Sections (a) and (c) 5-7 will provide many answers to your questions.

You will be expected to write out whatever you plan on providing to the BOE and have 15 minutes to present that information on the date of your hearing.

(6) Rules of evidence. Evidence shall only be presented by the appellant and the assessor or their authorized representatives. The board shall not be restricted by the formal rules of evidence; however, the presiding officer may exclude evidence irrelevant to the issue(s) appealed. Relevant evidence includes but is not limited to purchase and closing documents, appraisal reports, broker opinions of value, engineer reports, estimates to repair, rent rolls, leases, and income and expense information. Hearsay evidence may be considered provided there are adequate guarantees of its trustworthiness and it is more probative on the point for which it is offered than any other evidence that the proponent can procure by reasonable efforts.

Jacob Clark
Appraiser I
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 ext 4038
Jacob.Clark@Juneau.gov



From: Allen Shattuck <alshattuck1@gmail.com>
Sent: Saturday, April 6, 2024 11:47 AM
To: Jacob Clark <Jacob.Clark@juneau.gov>
Subject: RE: Petition for Review - 1D050L04D160

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

I don't understand the process. Do I need to submit my arguments in writing or do I make a verbal presentation to the BOE. I'm not clear on what you mean by "supporting evidence".

From: Jacob Clark [<mailto:Jacob.Clark@juneau.gov>]
Sent: Friday, April 5, 2024 11:21 AM
To: Allen Shattuck
Subject: RE: Petition for Review - 1D050L04D160

Allen,

I will send your appeal along to the Assessor for review and we will schedule a date for the Board of Equalization as soon as possible. It takes considerable effort from the BOE (who are community volunteers), the Clerk's Office, and the Assessor's Office to prepare for the BOE so if you wish to withdraw, please do let me know.

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

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

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

that would justify different valuations of the property.

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

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

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

We are request that all supporting evidence be provided to the Assessor Office no later than April 18th, per CBJ ordinance.

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

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

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

These handouts explain the assessment process.

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

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

Jacob Clark

Appraiser I

Assessor’s Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov



From: Allen Shattuck <alshattuck1@gmail.com>

Sent: Friday, April 5, 2024 11:13 AM

To: Jacob Clark <Jacob.Clark@juneau.gov>

Subject: RE: Petition for Review - 1D050L04D160

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

I reject the “no change” proposal. Please schedule for the Board of Equalization.

From: Jacob Clark [<mailto:Jacob.Clark@juneau.gov>]

Sent: Thursday, April 4, 2024 12:51 PM

To: Alshattuck1@gmail.com

Subject: RE: Petition for Review - 1D050L04D160

Based on the information in my previous email, I see no reason to make an adjustment to your assessment.

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

2024 Value: Site: \$5,000 Improvements: \$717,000 Total: \$722,000

Please respond by email stating your acceptance of no change to the 2024 assessed value. Upon receipt of your acceptance, I withdraw the appeal. If you reject this no change proposal, 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 April 10th, 2024, I will consider this case closed and withdraw your appeal.

Jacob Clark

Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov



From: Jacob Clark

Sent: Thursday, April 4, 2024 12:37 PM

To: 'Alshattuck1@gmail.com' <Alshattuck1@gmail.com>

Subject: RE: Petition for Review - 1D050L04D160

Allen,

Our Deputy Assessor did a recent study on your condo association and his findings are listed below. It appears that most condo units above 2000sqft are projected to sell at roughly the same price based on our time trended sales data.

From my analysis (though be it very limited in scale due to the quantity of sales in these buckets), it appears that we expect two groups to sell for about the same price.

Appellant is in value Group G, comp is in Group H

PCN	UnitArea	Grp	2024AV	CondoBas
1D050L040010	1568	A	449,800	444,800
1D050L040020	1568	A	449,800	444,800
1D050L040030	1635	B	468,200	463,200
1D050L040040	1635	B	468,200	463,200
1D050L040050	1635	B	468,200	463,200
1D050L040060	1635	B	468,200	463,200
1D050L040070	2419	C	508,100	503,100
1D050L040080	1635	B	468,200	463,200
1D050L040090	1635	B	468,200	463,200
1D050L040100	1635	B	468,200	463,200
1D050L040110	1872	D	608,300	603,300
1D050L04D120	2016	E	754,000	749,000
1D050L04D130	1496	F	668,700	663,700
1D050L04D140	1496	F	668,700	663,700
1D050L04D150	1496	F	668,700	663,700
1D050L04D160	2093.5	G	722,000	717,000
1D050L04D170	2104	G	722,000	717,000
1D050L04D180	2304	H	721,700	716,700
1D050L04D190	1496	F	668,700	663,700
1D050L04D200	1496	F	668,700	663,700
1D050L04D210	1496	F	668,700	663,700
1D050L04D220	2093.5	G	722,000	717,000
1D050L04D230	2104	G	722,000	717,000

There have not been many known sales within groups G&H (2 & 1 respectively). The limited sale data indicates that we expect them to sale for the same price regardless of the difference in size. Analysis is based upon time trending all known condo sale prices using the generic condo time trend factor.

Row Labels	Count of SALE_ID	Average of GenTASP/UnitArea	Average of GenTASP
A	3	311.51	488,450
B	7	306.38	500,939
C	1	221.11	534,853
D	2	342.07	640,353
E	2	393.68	793,664
F	9	461.67	690,652
G	2	362.11	759,996
H	1	329.72	759,682
Grand Total	27	369.66	624,828

Only 1 sale in the entire condo development within the last 3 years

Grp	MedianTASP	MedianGenTASF	0.95	CondoBas	AS-GenTASP
A	0	473,488	449,800	444,800	0.949971
B	0	492,825	468,200	463,200	0.950032
C	0	534,853	508,100	503,100	0.949981
D	353904.3606	640,353	608,300	603,300	0.949945
E	0	793,664	754,000	749,000	0.950024
F	0	703,882	668,700	663,700	0.950017
G	0	759,996	722,000	717,000	0.950006
H	0	759,682	721,700	716,700	0.950002

This table shows the # of qualified sales by year

Row Labels	Count of SALE_ID
1986	1
1987	1
1989	2
1990	1
1996	1
1998	2
2000	2
2002	1
2003	1
2005	1
2006	1
2007	2
2008	1
2009	2
2011	1
2012	1
2014	2
2015	1
2022	1
2023	2
Grand Total	27

Jacob Clark
Appraiser I
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 ext 4038
Jacob.Clark@Juneau.gov



From: Jacob Clark
Sent: Thursday, April 4, 2024 11:49 AM
To: Alshattuck1@gmail.com
Subject: Petition for Review - 1D050L04D160

Allen,

My name is Jacob, 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 **2616 Douglas Hwy #105**. 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 happen to be unfamiliar with our valuation process, I added extra information below 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. 4038.

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

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

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

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

Below are links to helpful articles:

[Understanding Your Assessment](#)

[For the Property Owner Who Wants to Know](#)

[CBJ Assessor FAQ](#)

-

[Property Tax 101 – The Mechanics](#)

Jacob Clark

Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038
Jacob.Clark@Juneau.gov



Virus-free www.avg.com

Response to CBJ Assessor regarding 1D050L04D160

Our assessment appears to be excessive and unequal when compared to another unit in the same building (1D050L04D180). Our unit is in the middle of the middle floor and has a condo above us with wood floors. The other unit is a top floor end unit with roughly 10% more square feet that is quieter with a better view, more privacy, more windows and more daylight due to also having skylights. Yet CBJ asserts that our unit is worth more which is illogical and not credible. Our unit is worth substantially less and should be assessed for less.

In reviewing the comparable sales data provided by the assessor’s office in the table below, it is interesting to note that a unit (1D050L04D140) in our building sold for \$550,000 in May of 2023 and is assessed for \$668,700 (an increase of 21% in less than 7 months) which does not seem plausible. Using this large unsubstantiated adjustment for a recent sale to increase assessments in our complex results in excessive assessments and appears to be improper. Assessments should be objective, transparent, understandable and without judgment adjustments.

	STREET	CIVIC	SALE_DATE	Sale Price	ADJUSTED SALE PRICE	Assessed
<u>1D050L040100</u>	DOUGLAS	2664	01/25/22	420,000	420,000	468,200
<u>1D050L040110</u>	DOUGLAS	2666	08/31/23	695,000	695,000	608,300
<u>1D050L04D140</u>	DOUGLAS	2616	05/10/23	550,000	550,000	668,700

Current Owner

ALLEN D SHATTUCK & JANICE E SHATTUCK
301 SEWARD ST, JUNEAU AK 99801

Parcel #: 1D050L04D160 ([Map](#))

Address: 2616 DOUGLAS HWY

Legal Desc. 1: VILLA GASTINEAU UNIT 105

Legal Desc. 2:

Prev. Owner:

Site Value: \$5000.00

Building PV: \$717000.00

Total PV: \$722000.00

Use Code: Condo

Exempt: Senior Citizen

Zoning: -Multi-Family-5,000 sq.ft. minimum lot size -18 units per acre

Tax Year: 2024

No. of Units: 001

Year Built: 1986

Gross Liv. Area: 002094 sqft

Garage: No

Garage Area: 000000

Lot Size: 0.00

Last Trans: 00000000

City Water: Yes

City Sewer: Yes

Assessor's Database

Current Owner

SLATER SALLY V TRUST & ALLEN SHATTUCK; ROGER SHATTUCK
TRUSTEES
301 SEWARD ST, JUNEAU AK 99801

Parcel #: 1D050L04D180 ([Map](#))

Address: 2616 DOUGLAS HWY

Legal Desc. 1: VILLA GASTINEAU UNIT 201

Legal Desc. 2:

Prev. Owner:

Site Value: \$5000.00

Building PV: \$716700.00

Total PV: \$721700.00

Use Code: Condo

Exempt: Senior Citizen

Zoning: -Multi-Family-5,000 sq.ft. minimum lot size -18 units per acre

Tax Year: 2024

No. of Units: 001

Year Built: 1986

Gross Liv. Area: 002304 sqft

Garage: No

Garage Area: 000000

Lot Size: 0.00

Last Trans: 20031002



APPEAL #2024-0232

2024 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION May 23rd, 2024

ASSESSOR OFFICE

Appellant: Allen and Janice Shattuck

Location: 2616 Douglas Hwy Unit 105

Parcel No.: 1D050L04D160

Property Type: Condominium

Appellant’s basis for appeal: “Our unit is assessed higher than 1D050L04D180 even though it has 10% more area and is a top floor end unit (we are in middle of middle floor)”

Appellant’s Estimate of Value	Original Assessed Value	Recommended Value
Site: \$5,000	Site: \$5,000	Site: \$5,000
Buildings: <u>\$615,000</u>	Buildings: <u>\$717,000</u>	Buildings: <u>\$717,000</u>
Total: \$620,000	Total: \$722,000	Total: \$722,000

Subject Photo:



Table of Contents

Overview 3

Photos 4

Area Map & Aerial..... 7

Land Assessment..... 11

Building Valuation 12

Assessment History..... 17

Summary 18

Overview

The subject is a 2094 square foot condominium of average quality and condition. The Condo is located at 2616 Douglas Hwy Unit 105 within the Villa Gastineau neighborhood. The original structure was built in 1986 and appears to have had adequate maintenance and updates. This condo development represents the upper end of the Juneau condo market.

Subject Characteristics:

- Land
 - Standard \$5,000 land value for condominium unit

- Building
 - Average Quality
 - Average Condition
 - 2,094 SF GLA total
 - No additional improvements according to CBJ records.

Front:



Side:



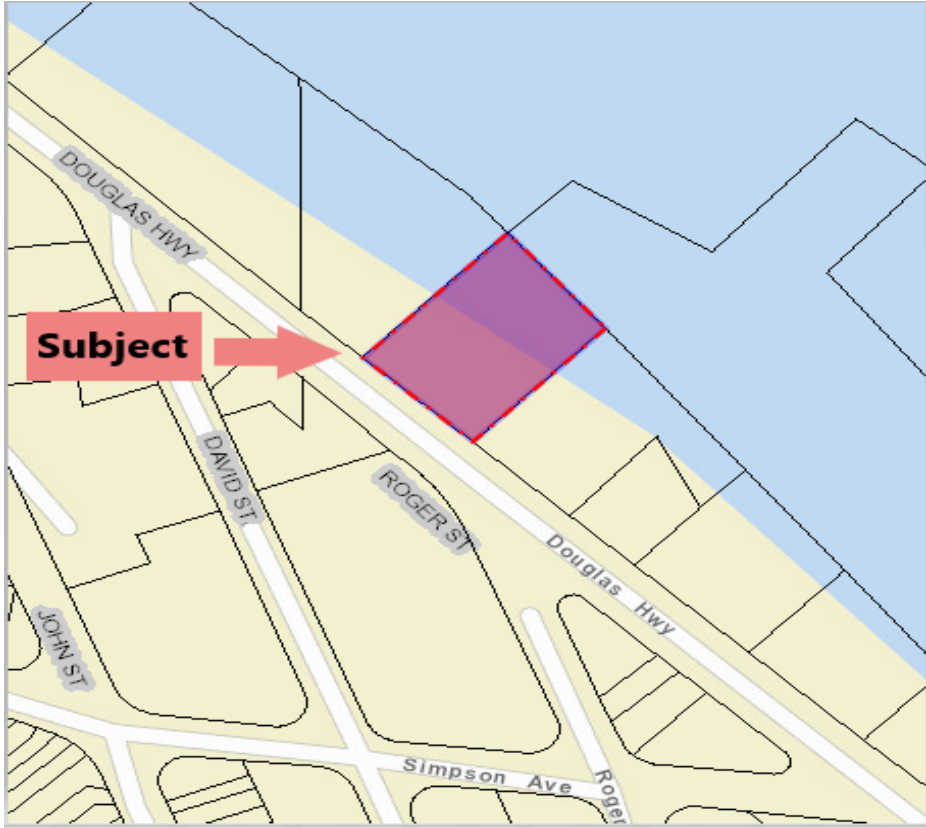
View:

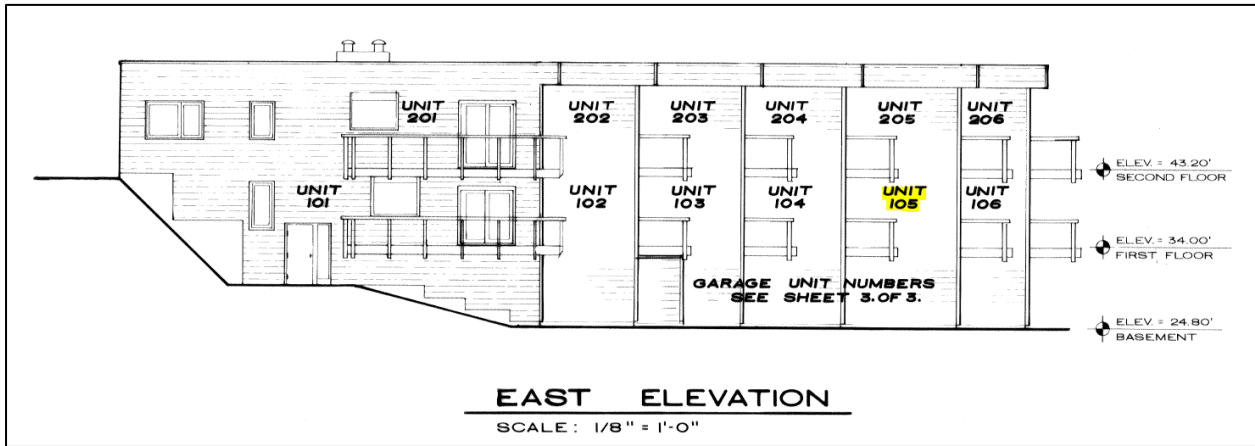
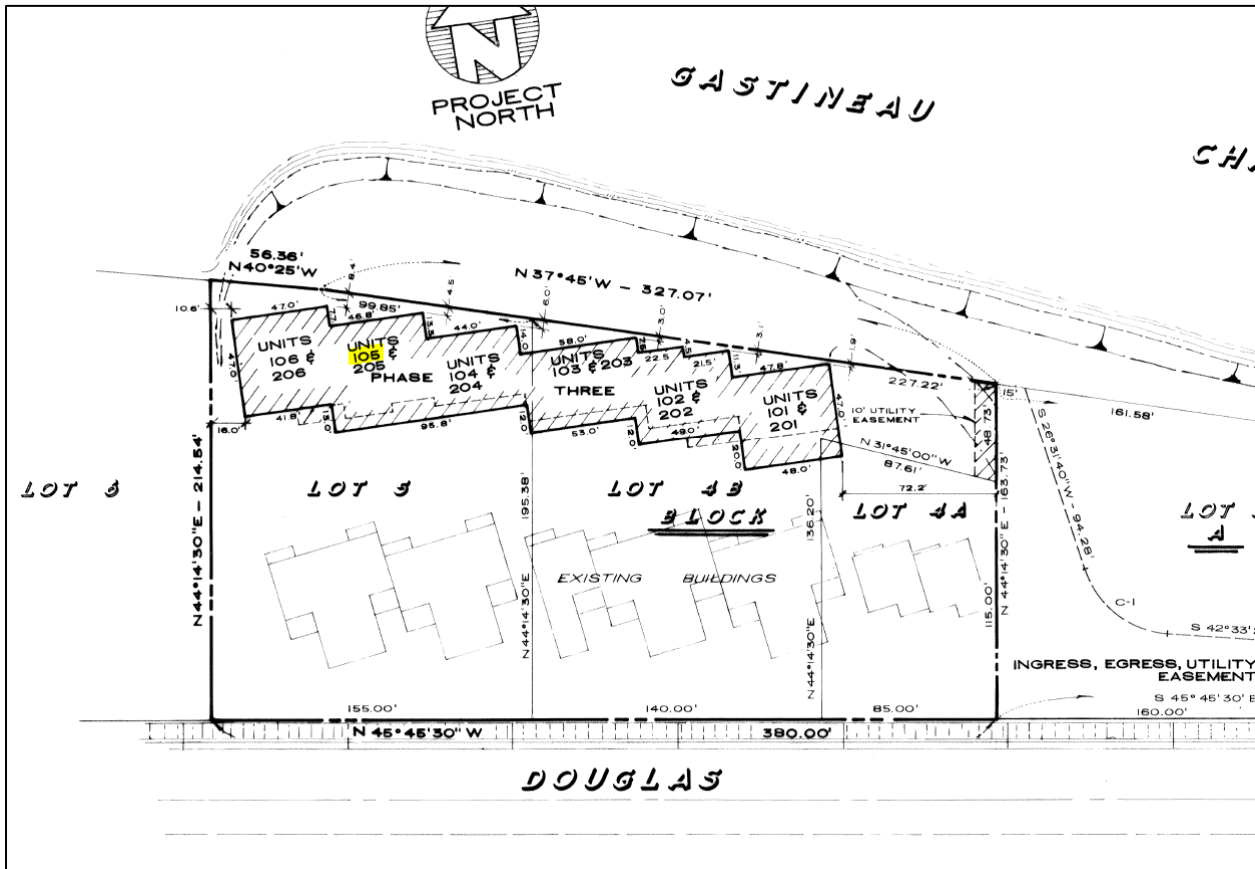
Section E, Item 2.



Photo Provided by Appellant:

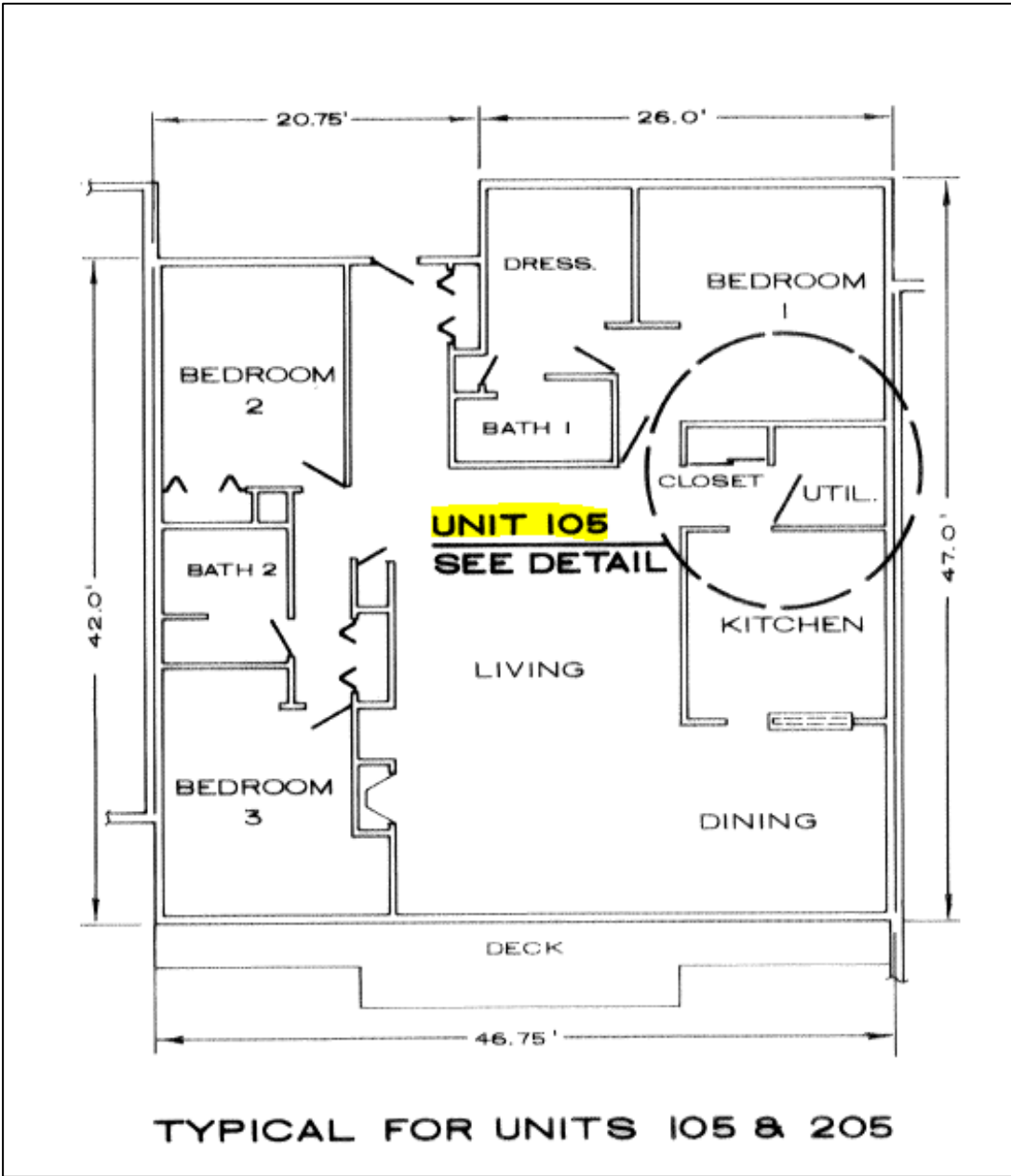
-None-

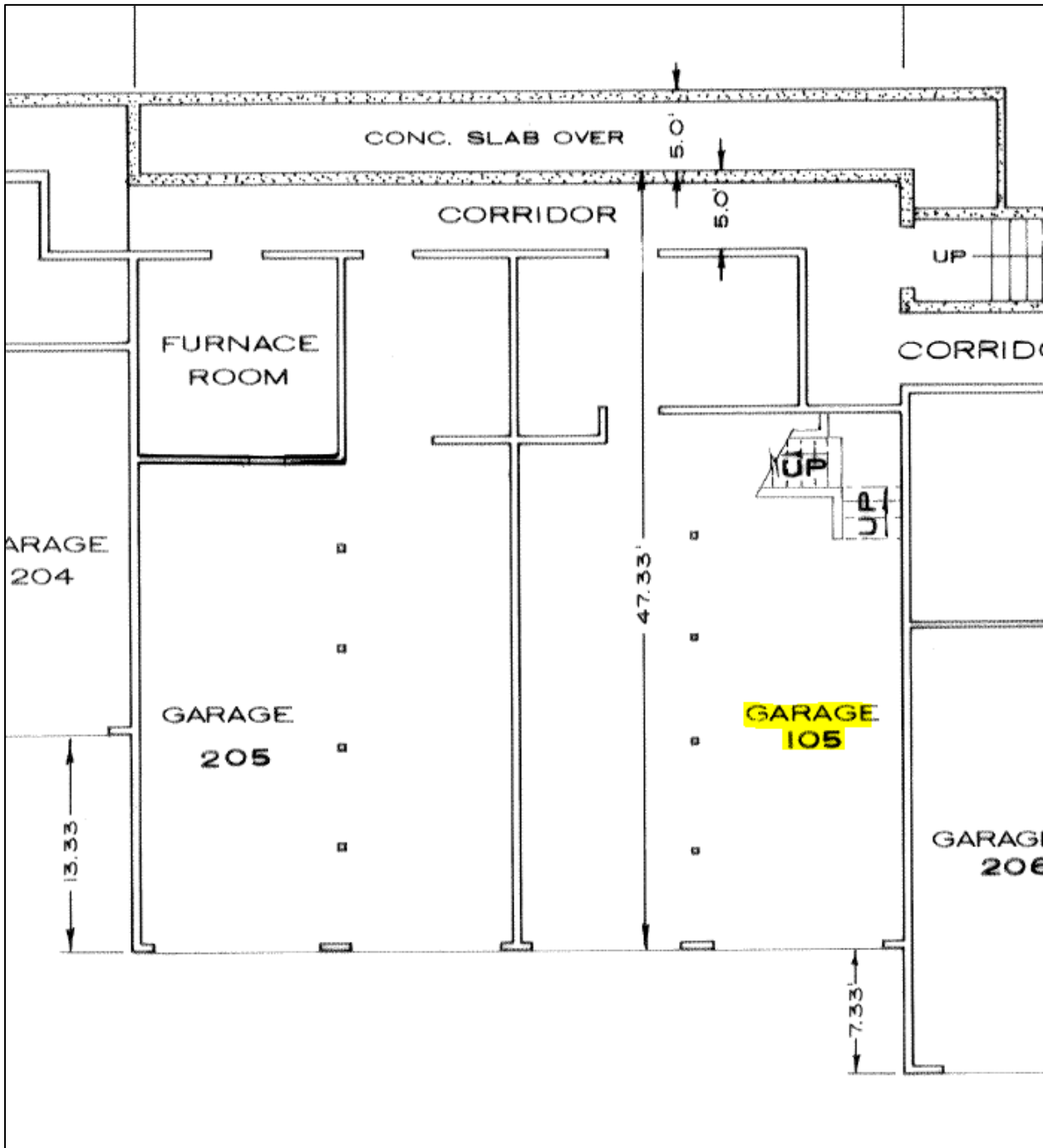




Unit Layout:

Section E, Item 2.





Land Assessment

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

Valuation Method

For residential condominium parcels, the original assessment is determined using the direct sales approach. Market trends based on our sales analysis are applied to the subject condo association annually to estimate full market value. Time adjustments are applied to unit sale prices to account for any market fluctuations occurring between the sale date and the legislated valuation date (January 1, 2024). Sales analysis is done annually to establish assessed values.

Building Characteristics:

- Average Quality
- Average Condition
- 2094 SF GLA

Villa Gastineau Condominium’s Sale Data (3-Year):

PARCEL NUMBER	STREET	CIVIC	SALE_DATE	Sale Price	ADJUSTED SALE PRICE	A/S	Time Adj Sale Price	Assessed	AS:TASP
1D050L040100	DOUGLAS	2664	01/25/22	420,000	420,000	1.1148	473,145	468,200	0.9895
1D050L040110	DOUGLAS	2666	08/31/23	695,000	695,000	0.8753	707,809	608,300	0.8594
1D050L04D140	DOUGLAS	2616	05/10/23	550,000	550,000	1.2158	567,861	668,700	1.1776

- 1D050L04D190 Sale Date = 2023 Last list price = 650,000 Assessed Value = 668,700

AV	668,700
Eff Appraisal Date	6/30/2023
SP	650,000
A/S	1.03
Effective Date	1/1/2024
SaleMonth	30
# of Months	7
Adj Index	1.0278
Adj SP	668,052
Adj A/S	1.0010
Eff Month Rate (linear)	0.39%
Eff Annual Rate (linear)	4.81%

Condo Unit Valuations:

PCN	UnitArea	Grp	2024AV
1D050L040010	1568	A	449,800
1D050L040020	1568	A	449,800
1D050L040030	1635	B	468,200
1D050L040040	1635	B	468,200
1D050L040050	1635	B	468,200
1D050L040060	1635	B	468,200
1D050L040070	2419	C	508,100
1D050L040080	1635	B	468,200
1D050L040090	1635	B	468,200
1D050L040100	1635	B	468,200
1D050L040110	1872	D	608,300
1D050L04D120	2016	E	754,000
1D050L04D130	1496	F	668,700
1D050L04D140	1496	F	668,700
1D050L04D150	1496	F	668,700
1D050L04D160	2093.5	G	722,000
1D050L04D170	2104	G	722,000
1D050L04D180	2304	H	721,700
1D050L04D190	1496	F	668,700
1D050L04D200	1496	F	668,700
1D050L04D210	1496	F	668,700
1D050L04D220	2093.5	G	722,000
1D050L04D230	2104	G	722,000
APPELLANT			
APPELLANT COMP			
Streetside			
Waterside 1st Level			
Waterside 2nd Level			

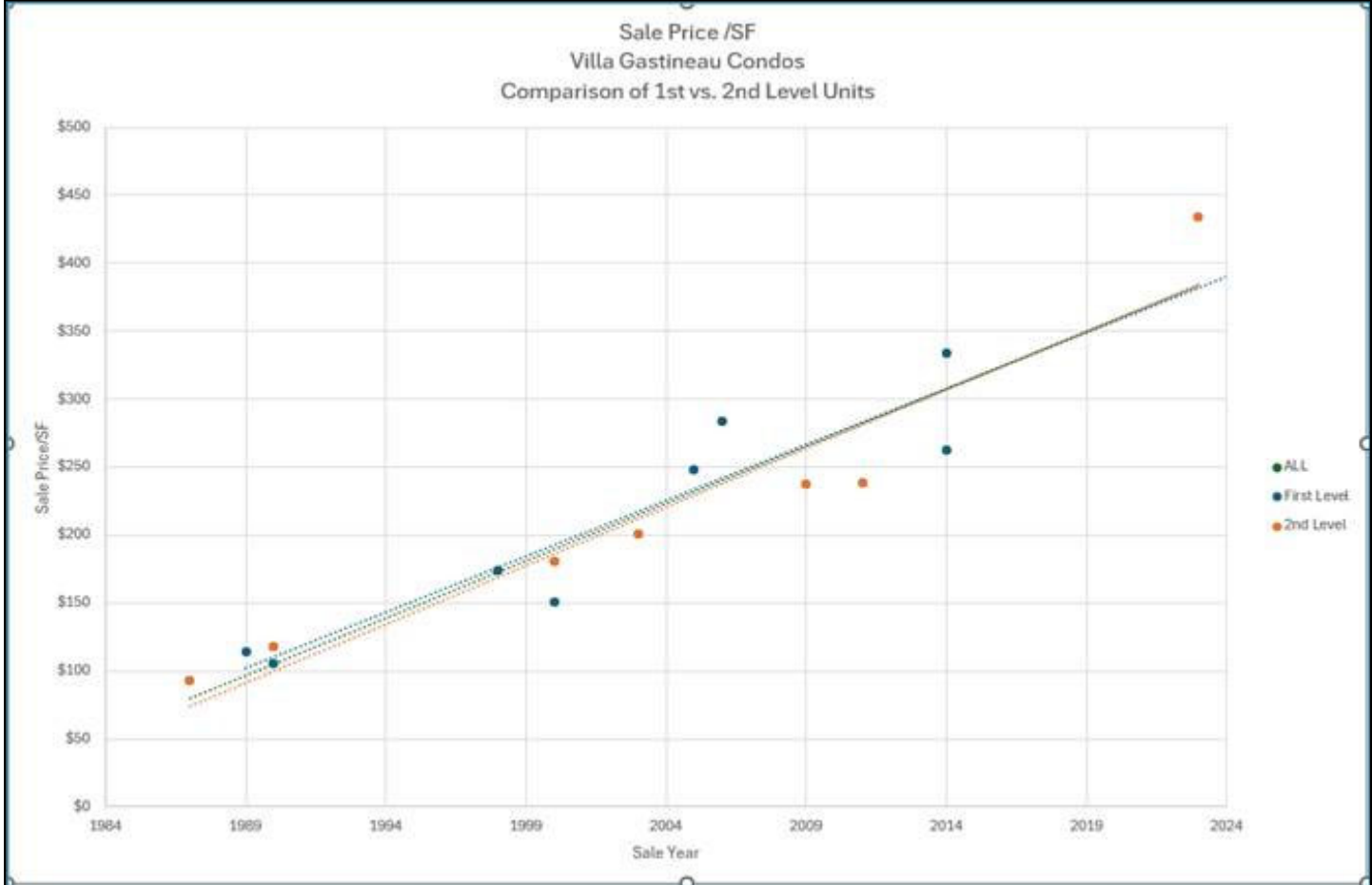
The appellant addressed an apparent inequity with 1D050L04D180. **Both units are owned by the appellant.**

Sale information for 1D050L04D180, group H is very limited, only one sale which occurred in 1987 (\$215,000). The appellant purchased the subject unit in 1990 for \$220,00. Once time trends were applied, these two sales yielded similar values which resulted in similar assessed values with the larger unit resulting in a slightly lesser value.

Grp	MedianGenTASP	0.95=2024AV	AS-GenTASP
A	473,488	449,800	0.9500
B	492,825	468,200	0.9500
C	534,853	508,100	0.9500
D	640,353	608,300	0.9499
E	793,664	754,000	0.9500
F	703,882	668,700	0.9500
G	759,996	722,000	0.9500
H	759,682	721,700	0.9500

In hindsight, group H should have a higher assessed value than the smaller group G. We anticipate bringing group H into more equity on a per square footage basis in the following assessment cycle.

This chart illustrates the relationship between sale price per square foot of living area and sale year for Villa Gastineau Condos. For the purpose of analysis and review, the data is split into two separate groups based upon the level of the condo unit. The chart clearly indicates that upper-level and lower-level units are expected to sell for approximately the same price. In fact, the rate of change between the two clusters is nearly identical.



This particular project represents the extreme upper end of the condominium market in Juneau. The adjustments are due to a combination of factors which include complex location and unit location within their projects, view, quality of construction, garages, carports and common elements within the projects. Where possible, segments of the above shown adjustments have been attributed to specific items with the balance being assigned too the project line on the market data grid. Other than sales one and seven there have not been any recent, similar sales data available for analysis. Arguments can be made that the phase or project adjustments are too large or too small, or more should be attributed to view or quality and so forth, as opposed to the project as there isn't enough data to support the amounts through multiple paired sales analysis. However, no supportable argument can be made that this complex is not superior to the others in buyer appeal nor can one be made that the units in the subjects complex closer to Douglas highway, tend to sell for the same amount as those down nearer the beach.

FLOOR LOCATION: No adjustments made except for the extensive stairway to the entry for Comparables 2, 5 and 6..

Unit 103 Sale Consideration:

Parcel Number: 1D050L04D140 (p. id: 1795) KENNETH P WEIMER Since May 2023 Zoning: D18 Total Value: \$668,700
 Parcel Address: 2616 DOUGLAS HWY UNIT 103 BOBETTE B WEIMER Total Land Value: \$5,000 Owner vs Mailing Index: In Sync
 Legal: VILLA GASTINEAU UNIT 103 2616 DOUGLAS HWY UNIT 103 (na_id: 4060089) Total Building Value: \$663,700
 Roaded: 1

Deed Information CAMA Sales Information Property Information CAMA Buildings CAMA Land Information

Sales Information 1 of 4 Multimedia

Fiscal Year	Frozen ID	Sale Date	Sale Price	Qualification	Vacant	Other Adjustments	Adjusted Sale Price
2023	1	5/10/2023	\$550,000	Rejected	Improved		\$550,000
2016	2	4/1/2014	\$500,000	Qualified	Improved		\$500,000
2013	3	7/27/1990		Unverified sale	Improved		\$0
2013	2	8/1/2006	\$425,000	Qualified	Improved		\$425,000

Deed Information

Approved Deed Deed Transferred

Deed Book Deed Page

Vacant Improved Condition Code Invalid

Qualification Rejected Transmit Code Residential

Sale Source NON ARMS LENGTH SEE NOTES

Instrument Deed Statutory Warranty Document No. 2023-001332-0

Values

Listing Date Listing Type Private

Sale Date 5/10/2023 Number Parcels 1

Sale Price \$550,000 Percent Sale 100%

Sale Ratio 89.91 MLS Number 23-4286

Initial List Price Last List Price

Days on Market Multi-Parcel

Although originally considered a qualified sale, further review by this office has led to the rejection of this sale for the purposes of determining assessed values. It appears that there was a pre-existing relationship between the seller and the buyer's families. This property was not listed on the open market and was not subject to the competitive market. The previous sale price for the unit was 500,000 nearly 10 years prior. The rate of increase indicated (10%) is significantly lower than the local, state and national change we have seen in the same period (in excess of 40%) that that it furthers solidifies the belief of this office that this sale should be rejected, this will be represented in the assessment roll for 2025.

City and Borough of Juneau
Assessment History Report
1D050L04D160
ALLEN D SHATTUCK
2616 DOUGLAS HWY UNIT 105
VILLA GASTINEAU CONDOMINIUM UNIT 105

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2024	\$5,000.00	\$0.00	\$717,000.00	\$722,000.00
2023	\$5,000.00	\$0.00	\$550,000.00	\$555,000.00
2022	\$5,000.00		\$500,000.00	\$505,000.00
2021	\$5,000.00		\$500,000.00	\$505,000.00
2020	\$5,000.00		\$500,000.00	\$505,000.00
2019	\$5,000.00		\$500,000.00	\$505,000.00
2018	\$5,000.00		\$500,000.00	\$505,000.00
2017	\$5,000.00		\$509,200.00	\$514,200.00
2016	\$5,000.00		\$489,600.00	\$494,600.00
2015	\$5,000.00		\$407,200.00	\$412,200.00

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.

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

Di Cathcart

From: Allen Shattuck <alshattuck1@gmail.com>
Sent: Friday, April 5, 2024 11:13 AM
To: Jacob Clark
Subject: RE: Petition for Review - 1D050L04D160

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

I reject the "no change" proposal. Please schedule for the Board of Equalization.

From: Jacob Clark [mailto:Jacob.Clark@juneau.gov]
Sent: Thursday, April 4, 2024 12:51 PM
To: Alshattuck1@gmail.com
Subject: RE: Petition for Review - 1D050L04D160

Based on the information in my previous email, I see no reason to make an adjustment to your assessment.

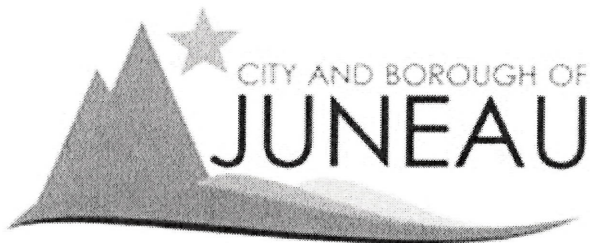
Upon review of your appeal, I find our assessment of your property to be fair and equitable and propose **no change** to your 2024 Assessment.

2024 Value: Site: \$5,000 Improvements: \$717,000 Total: \$722,000

Please respond by email stating your acceptance of no change to the 2024 assessed value. Upon receipt of your acceptance, I withdraw the appeal. If you reject this no change proposal, 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 April 10th, 2024, I will consider this case closed and withdraw your appeal.

Jacob Clark
Appraiser I
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 ext 4038
Jacob.Clark@Juneau.gov



From: Jacob Clark
Sent: Thursday, April 4, 2024 12:37 PM
To: 'Alshattuck1@gmail.com' <Alshattuck1@gmail.com>
Subject: RE: Petition for Review - 1D050L04D160

Allen,

Our Deputy Assessor did a recent study on your condo association and his findings are listed below. It appears that most condo units above 2000sqft are projected to sell at roughly the same price based on our time trended sales data.

From my analysis (though be it very limited in scale due to the quantity of sales in these buckets), it appears that we expect two groups to sell for about the same price.

Appellant is in value Group G, comp is in Group H

PCN	UnitArea	Grp	2024AV	CondoBas 2
1D050L040010	1568	A	449,800	444,800
1D050L040020	1568	A	449,800	444,800
1D050L040030	1635	B	468,200	463,200
1D050L040040	1635	B	468,200	463,200
1D050L040050	1635	B	468,200	463,200
1D050L040060	1635	B	468,200	463,200
1D050L040070	2419	C	508,100	503,100
1D050L040080	1635	B	468,200	463,200
1D050L040090	1635	B	468,200	463,200
1D050L040100	1635	B	468,200	463,200
1D050L040110	1872	D	608,300	603,300
1D050L04D120	2016	E	754,000	749,000
1D050L04D130	1496	F	668,700	663,700
1D050L04D140	1496	F	668,700	663,700
1D050L04D150	1496	F	668,700	663,700
1D050L04D160	2093.5	G	722,000	717,000
1D050L04D170	2104	G	722,000	717,000
1D050L04D180	2304	H	721,700	716,700
1D050L04D190	1496	F	668,700	663,700
1D050L04D200	1496	F	668,700	663,700
1D050L04D210	1496	F	668,700	663,700
1D050L04D220	2093.5	G	722,000	717,000
1D050L04D230	2104	G	722,000	717,000

There have not been many known sales within groups G&H (2 & 1 respectively). The limited sale data indicates that we expect them to sale for the same price regardless of the difference in size. Analysis is based upon time trending all known condo sale prices using the generic condo time trend factor.

Row Labels	Count of SALE_ID	Average of GenTASP/UnitArea	Average of GenTASP
A	3	311.51	488,450
B	7	306.38	500,939
C	1	221.11	534,853
D	2	342.07	640,353
E	2	393.68	793,664
F	9	461.67	690,652
G	2	362.11	759,996
H	1	329.72	759,682
Grand Total	27	369.66	624,828

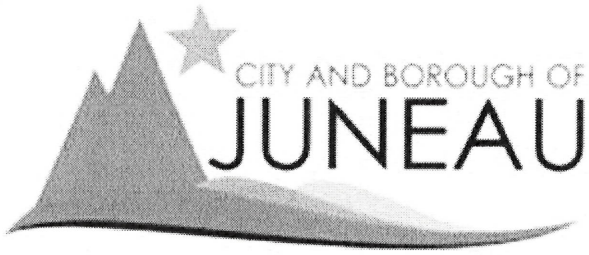
Only 1 sale in the entire condo development within the last 3 years

Grp	MedianTASP	MedianGenTASF	0.95 CondoBas	AS-GenTASP
A	0	473,488	449,800	444,800 0.949971
B	0	492,825	468,200	463,200 0.950032
C	0	534,853	508,100	503,100 0.949981
D	353904.3606	640,353	608,300	603,300 0.949945
E	0	793,664	754,000	749,000 0.950024
F	0	703,882	668,700	663,700 0.950017
G	0	759,996	722,000	717,000 0.950006
H	0	759,682	721,700	716,700 0.950002

This table shows the # of qualified sales by year

Row Labels	Count of SALE_ID
1986	1
1987	1
1989	2
1990	1
1996	1
1998	2
2000	2
2002	1
2003	1
2005	1
2006	1
2007	2
2008	1
2009	2
2011	1
2012	1
2014	2
2015	1
2022	1
2023	2
Grand Total	27

Jacob Clark
 Appraiser I
 Assessor's Office
 City and Borough of Juneau, AK
 (907) 586-5215 ext 4038
Jacob.Clark@Juneau.gov



From: Jacob Clark
Sent: Thursday, April 4, 2024 11:49 AM
To: Alshattuck1@gmail.com
Subject: Petition for Review - 1D050L04D160

Allen,

My name is Jacob, 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 **2616 Douglas Hwy #105**. 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 happen to be unfamiliar with our valuation process, I added extra information below 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. 4038.

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

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

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

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

Below are links to helpful articles:

[Understanding Your Assessment](#)

CBJ Assessor FAQ

Property Tax 101 – The Mechanics

Jacob Clark

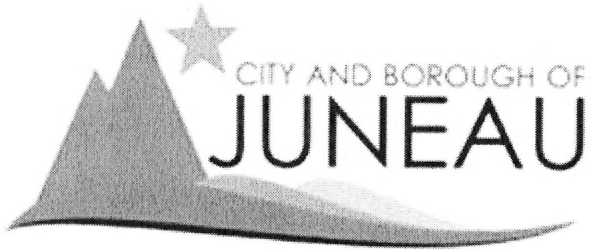
Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov



Virus-free. www.avg.com

Di Cathcart

From: Allen Shattuck <alshattuck1@gmail.com>
Sent: Tuesday, May 7, 2024 10:51 AM
To: Aaron Landvik
Subject: RE: APL 2024-0232 Petition for Review - 1D050L04D160

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

You say I have no proof that top floor end units with more square footage sell for more. Do you have proof that they don't? I believe that any knowledgeable person that's being objective understands that they do command a higher price.

You also stated that I agreed unit 1D050L04D140 was not an arm's length transaction and that is not true. I said that buyer and seller were acquainted. I certainly don't think that their knowing each other would induce the seller to essentially gift a substantial amount of money to the buyer.

From: Aaron Landvik [mailto:Aaron.Landvik@juneau.gov]
Sent: Tuesday, May 7, 2024 8:41 AM
To: Allen Shattuck
Cc: Jacob Clark
Subject: APL 2024-0232 Petition for Review - 1D050L04D160

Good morning,

I've spent some time really reviewing the records associated with this condo development. It has become clear to me that the market does not clearly provide a premium to the upper-level units.

Based on the information in this email, I see no reason to make an adjustment to your assessment. Upon review of your appeal, I find our assessment of your property to be fair and equitable and propose no change to your 2024 Assessment.

2024 Value: Site: \$5,000 Improvements: \$717,000 Total: \$722,000

By and large, I find nothing in the record which does not support our valuation methodology for this unit with the one exception of 1D050L04D180 which is discussed further below.

Our valuation grouping for the development can be summarized as:

Grps A-D Street level, 4 size stratifications

Grps E-H Waterside, 4 size stratifications

Due to only one sale on record Grp H was combined with Grp G. After some reflection, I will most likely refine the valuation of Grp H prior to next year's assessment, which due to a minor oversight resulted in a lesser AV for a larger unit.

Di Cathcart

From: Aaron Landvik
Sent: Tuesday, May 7, 2024 8:41 AM
To: Allen Shattuck
Cc: Jacob Clark
Subject: APL 2024-0232 Petition for Review - 1D050L04D160

Good morning,

I've spent some time really reviewing the records associated with this condo development. It has become clear to me that the market does not clearly provide a premium to the upper-level units.

Based on the information in this email, I see no reason to make an adjustment to your assessment. Upon review of your appeal, I find our assessment of your property to be fair and equitable and propose no change to your 2024 Assessment.

2024 Value: Site: \$5,000 Improvements: \$717,000 Total: \$722,000

By and large, I find nothing in the record which does not support our valuation methodology for this unit with the one exception of 1D050L04D180 which is discussed further below.

Our valuation grouping for the development can be summarized as:

Grps A-D Street level, 4 size stratifications

Grps E-H Waterside, 4 size stratifications

Due to only one sale on record Grp H was combined with Grp G. After some reflection, I will most likely refine the valuation of Grp H prior to next year's assessment, which due to a minor oversight resulted in a lesser AV for a larger unit.

PCN	UnitArea	Grp	2024AV	CondoBat2
1D050L040010	1568	A	449,800	444,800
1D050L040020	1568	A	449,800	444,800
1D050L040030	1635	B	468,200	463,200
1D050L040040	1635	B	468,200	463,200
1D050L040050	1635	B	468,200	463,200
1D050L040060	1635	B	468,200	463,200
1D050L040070	2419	C	508,100	503,100
1D050L040080	1635	B	468,200	463,200
1D050L040090	1635	B	468,200	463,200
1D050L040100	1635	B	468,200	463,200
1D050L040110	1872	D	608,300	603,300
1D050L04D120	2016	E	754,000	749,000
1D050L04D130	1496	F	668,700	663,700
1D050L04D140	1496	F	668,700	663,700
1D050L04D150	1496	F	668,700	663,700
1D050L04D160	2093.5	G	722,000	717,000
1D050L04D170	2104	G	722,000	717,000
1D050L04D180	2304	H	721,700	716,700
1D050L04D190	1496	F	668,700	663,700
1D050L04D200	1496	F	668,700	663,700
1D050L04D210	1496	F	668,700	663,700
1D050L04D220	2093.5	G	722,000	717,000
1D050L04D230	2104	G	722,000	717,000

Per your request, you will be scheduled for hearing by the board of equalization. At the hearing, you will be expected to provide evidence that supports you proposed valuation and your position that the upper-level units sell for a higher price than the lower-level units.

Below is a summary of my review.

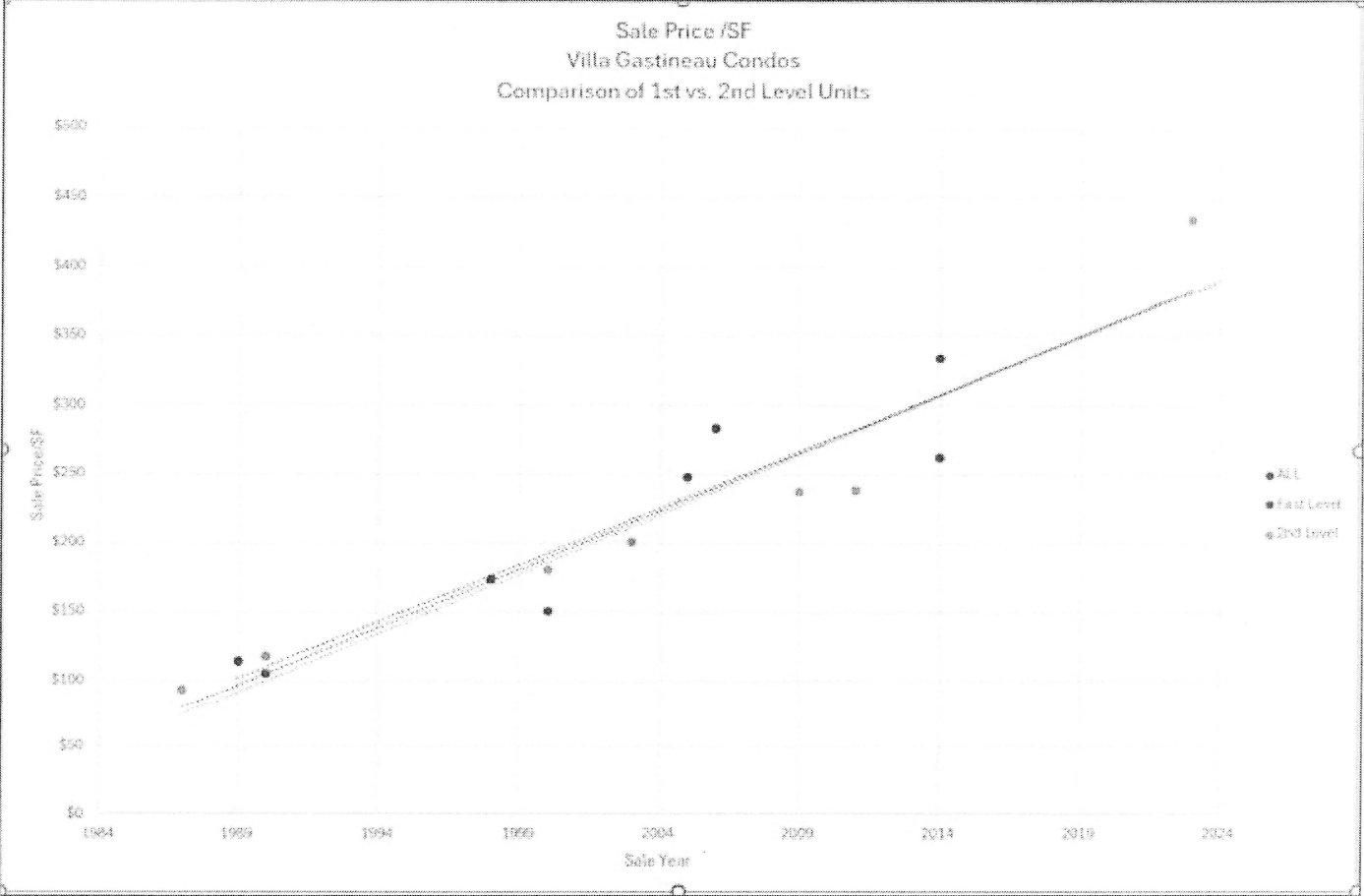
For the purpose of this analysis, I included the most recent list price of a 2nd level unit.

- 1D050L04D190 Sale Date = 2023 Last list price = 650,000 Assessed Value = 668,700

For consideration, this sale price is time adjusted by the areawide residential time adjustment factor to bring the value date from the purchase date to our valuation date of January 1st, 2024. The indicated AS ratio for this specific sale, based upon the list price, is 1.0010 which means that our assessed value represents 100.10% of the time adjusted sale price. State statute requires that our assessment levels be between 90% and 110% of value for each property class.

AV	668,700
Eff Appraisal Date	6/30/2023
SP	650,000
A/S	1.03
Effective Date	1/1/2024
SaleMonth	30
# of Months	7
Adj Index	1.0278
Adj SP	668,052
Adj A/S	1.0010
Eff Month Rate (linear)	0.39%
Eff Annual Rate (linear)	4.81%

This chart illustrates the SP/SF (sale price/unit area square footage):



As the chart illustrates, the price per square foot appears to be on a nearly identical trajectory regardless of the level of the unit. The least squared trendlines illustrate the rate of change.

Looking through our records of appraisals I reviewed the two fee simple appraisals for this development. Again, our valuation methodology is supported by outside professionals.

2010 Appraisal

This particular project represents the extreme upper end of the condominium adjustments are due to a combination of factors which include complex location projects, view, quality of construction, garages, carports and common elements possible, segments of the above shown adjustments have been attributed to : assigned too the project line on the market data grid. Other than sales one at recent, similar sales data available for analysis. Arguments can be made that are too large or too small, or more should be attributed to view or quality and : as there isn't enough data to support the amounts through multiple paired sales supportable argument can be made that this complex is not superior to the other made that the units in the subjects complex closer to Douglas highway, tend to down nearer the beach.

2015 Appraisal

FLOOR LOCATION: No adjustments made except for the extensive stairway to

In looking over the record, it does appear that we are undervaluing 1D50L04D180 which is a larger unit than the one you chose to appeal. This particular unit is a bit of a unicorn in the development as it is the only unit of this size. In looking over the record, I believe that you are correct and will be adjusting the valuation for that property in next year's assessment cycle to bring more equity to the valuations with the development. The question then becomes, does the apparent undervaluation of this unit invalidate the assessed value attributed to the appealed property.

Your e-mail encouraged me to look further into the sale information for unit 1D050L04D140 which occurred in May of 2023. You and I discussed this sale over the phone last week and we both agreed that this sale did not meet the definition of an arm's length open market transaction and should thus be rejected for consideration. As we discussed, the sale price of this unit increased by only 10% over a nearly 10-year period. This change is so significantly less than the Juneau, Alaska and National markets over the same time period makes me very suspect about the validation of this purchase.

Parcel Number: 1D090104DT40 (p. id: 1795) KENNETH P WEIMER Since May 2023 Zoning: DTB Total Value: \$663,700
 Parcel Address: 2616 DOUGLAS HWY UNIT 103 BOBETTE B WEIMER Total Land Value: \$5,000 Owner vs Mailing Index: In Sync
 Legal: VILLA GASTINEAU UNIT 103 2616 DOUGLAS HWY UNIT 103 (na_id: 4060089) Total Building Value: \$663,700
 Roaded: 1

Deed Information CAMA Sales Information Property Information CAMA Buildings CAMA Land Information

Sales Information 1 of 4 Multimedia

Fiscal Year	Frozen ID	Sale Date	Sale Price	Qualification	Vacant	Other Adjustments	Adjusted Sale Price
2023	1	5/10/2023	\$550,000	Rejected	Improved		\$550,000
2016	2	4/1/2014	\$500,000	Qualified	Improved		\$500,000
2013	3	7/27/1990		Unverified sale	Improved		\$0
2013	2	6/1/2006	\$425,000	Qualified	Improved		\$425,000

Deed Information

Approved Deed

Deed Book

Vacant Improved

Qualification Rejected

Sale Source NON ARMS LENGTH SEE NOTES

Instrument Deed Statutory Warranty

Deed Transferred

Deed Page

Condition Code Invalid

Transmit Code Residential

Document No. 2023-001332-0

Values

Listing Date

Sale Date 5/10/2023

Sale Price \$550,000

Sale Ratio 89.81

Initial List Price

Days on Market

Listing Type Private

Number Parcels

Percent Sale

MLS Number 23-4286

Last List Price

Multi-Parcel

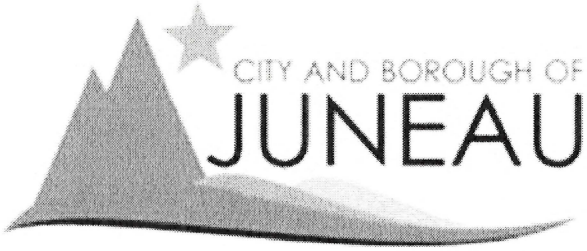
Please let Jacob or I know if you have any questions about the process.

Kind regards,

Aaron

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

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



From: Allen Shattuck <alshattuck1@gmail.com>
Sent: Monday, April 8, 2024 11:28 AM
To: Jacob Clark <Jacob.Clark@juneau.gov>
Subject: RE: Petition for Review - 1D050L04D160

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

Jacob,

Here it is.

Allen

From: Jacob Clark [<mailto:Jacob.Clark@juneau.gov>]
Sent: Monday, April 8, 2024 9:13 AM
To: Allen Shattuck
Subject: RE: Petition for Review - 1D050L04D160

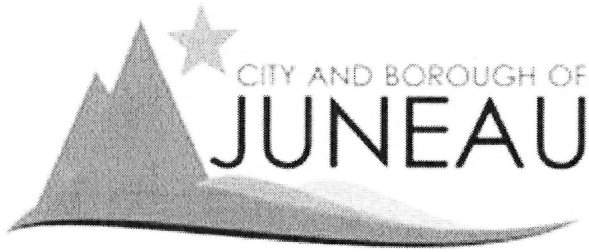
Allen,

Please review the BOE Hearing of Appeal Code attached above. Sections (a) and (c) 5-7 will provide many answers to your questions.

You will be expected to write out whatever you plan on providing to the BOE and have 15 minutes to present that information on the date of your hearing.

(6) Rules of evidence. Evidence shall only be presented by the appellant and the assessor or their authorized representatives. The board shall not be restricted by the formal rules of evidence; however, the presiding officer may exclude evidence irrelevant to the issue(s) appealed. Relevant evidence includes but is not limited to purchase and closing documents, appraisal reports, broker opinions of value, engineer reports, estimates to repair, rent rolls, leases, and income and expense information. Hearsay evidence may be considered provided there are adequate guarantees of its trustworthiness and it is more probative on the point for which it is offered than any other evidence that the proponent can procure by reasonable efforts.

Jacob Clark
Appraiser I
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 ext 4038



From: Allen Shattuck <alshattuck1@gmail.com>
Sent: Saturday, April 6, 2024 11:47 AM
To: Jacob Clark <Jacob.Clark@juneau.gov>
Subject: RE: Petition for Review - 1D050L04D160

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

I don't understand the process. Do I need to submit my arguments in writing or do I make a verbal presentation to the BOE. I'm not clear on what you mean by "supporting evidence".

From: Jacob Clark [<mailto:Jacob.Clark@juneau.gov>]
Sent: Friday, April 5, 2024 11:21 AM
To: Allen Shattuck
Subject: RE: Petition for Review - 1D050L04D160

Allen,

I will send your appeal along to the Assessor for review and we will schedule a date for the Board of Equalization as soon as possible. It takes considerable effort from the BOE (who are community volunteers), the Clerk's Office, and the Assessor's Office to prepare for the BOE so if you wish to withdraw, please do let me know.

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

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

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

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

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

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

We are request that all supporting evidence be provided to the Assessor Office no later than April 18th, per CBJ ordinance.

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

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

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

These handouts explain the assessment process.

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

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

Jacob Clark

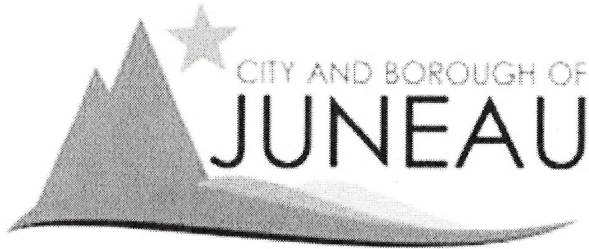
Appraiser I

Assessor’s Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov



From: Allen Shattuck <alshattuck1@gmail.com>

Sent: Friday, April 5, 2024 11:13 AM

To: Jacob Clark <Jacob.Clark@juneau.gov>

Subject: RE: Petition for Review - 1D050L04D160

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

I reject the “no change” proposal. Please schedule for the Board of Equalization.

From: Jacob Clark [<mailto:Jacob.Clark@juneau.gov>]

Sent: Thursday, April 4, 2024 12:51 PM

To: Alshattuck1@gmail.com

Subject: RE: Petition for Review - 1D050L04D160

Based on the information in my previous email, I see no reason to make an adjustment to your assessment.

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

2024 Value: Site: \$5,000 Improvements: \$717,000 Total: \$722,000

Please respond by email stating your acceptance of no change to the 2024 assessed value. Upon receipt of your acceptance, I withdraw the appeal. If you reject this no change proposal, 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 April 10th, 2024, I will consider this case closed and withdraw your appeal.

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, 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:	May 23, 2024
Location:	Via ZOOM Webinar
Meeting Time:	5:30 PM
Mailing Date of BOE Notice:	May 13, 2024
Parcel Identification:	5B2101240060
Property Location:	9338 NORTHLAND ST
Appeal Number:	
Sent to Email Address on File:	

Appellant: MARK G PETERSON
 ANDREA C PETERSON
 9338 NORTHLAND ST
 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 5/16/24 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.

April 2, 2024

Office of the Assessor

155 Heritage Way

Juneau, AK 99801

CBJ-Assessor's Office

APR 02 2024

Dear Sir:

I am writing to request consideration of an appeal of my property tax assessment valuation. I realize that I am submitting this one day late and apologize for this. There were several circumstances that led to this late filing. This winter my furnace failed so I had to have our heating system replaced. We ordered heat pumps and due to supply issues these did not arrive until March. In the meantime I applied for a home equity line of credit loan from our bank to help cover this cost. As part of the application process the bank required an independent appraisal on our house. This was completed at the end of February. We were heading out of the country a day or so after this was completed for a winter vacation so we were not able to complete the loan at that time. We returned on March 21 and for the next week were dealing with workmen in our home installing our heat pumps. We finally completed our HELOC loan on March 29 and I received a copy of our home appraisal on that date. I finally looked at this appraisal after the weekend and realized that it was about \$50,000 less than our city assessment. Since I had never challenged a tax assessment before I was unfamiliar with the process and deadline. When I did look up the process yesterday I realized that I was already a few hours too late to submit our appeal on time. I apologize for this and hope you will accept the extenuating circumstances that led to this appeal being filed a day late.

Thank you



Mark Peterson

9338 Northland St

Juneau, AK 99801



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

Board of Equalization (BOE) Meeting and Presentation of Real Property Appeal	
Date of BOE:	May 23, 2024
Location:	Via ZOOM Webinar
Meeting Time:	5:30 PM
Mailing Date of BOE Notice:	May 13, 2024
Parcel Identification:	4B3301000030
Property Location:	15902 LEE DR
Appeal Number:	
Sent to Email Address on File:	

Appellant: JOSHUA DAVID BOUCHER
LINDSIE BOUCHER
15902 LEE DRIVE
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 5/16/24 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.

To whom it may concern:

My wife and I recently moved to Juneau and we have been working through my new job, healthcare, and obtaining my 100% disability for my military service. We apologize for not submitting our appeal to the property value before the deadline. Please accept our appeal letter along with our purchase price and appraisal.

Warm regards,
Joshua Boucher