

**Minutes of the Board of Equalization Hearing
Held on May 13, 2024**

Hearing Officer Gilbert called the Board of Equalization hearing to order at 5:30 p.m., May 13, 2024, in the Borough Assembly Chambers.

Gilbert stated the rules and procedures for the Board of Equalization hearing.

PRESENT: GILBERT, DEBORD, DALRYMPLE, POWELL, OTTESEN, ROBBINS

ABSENT: MORRISON

Borough Clerk Lane, Deputy Clerk Marshall, Manager Villarma, and Borough Assessor Martins Onskulis were also in attendance.

Clerk Lane gave the Oath and Affirmation to the Wrangell Board of Equalization.

Clerk Lane gave the Oath and Affirmation to Borough Assessor.

Board of Equalization Proceedings, Decision on Appeal, and Findings of the Board

TAX APPEAL: Appellant Jack Carney, parcel number 02-021-117

Oath or affirmation – Jack Carney, appellant, was not present.

Appellant’s presentation – Jack Carney, appellant, was not present.

Assessor’s presentation

- Vacant lot, right behind the school; and
- Property is 2000 square feet; and
- Property owner stated that he has no use for the property; city uses the property; and
- Serves as access for the main property; and
- Portion is used for a structure (possibly a greenhouse); and
- Stated that every property has value; and
- Valued at 50% less than what adjacent properties are valued at; and
- Utility easement was considered for the assessment; and
- Does not recommend change.

Presiding Officer Gilbert closed the hearing on this appeal.

M/S: Dalrymple/Powell moved to approve the Real Property Tax Assessment prepared and presented by the Borough Assessor, for the amount of \$3,500 for Property Number 02-021-117. Motion approved unanimously by polled vote.

Members who voted on the prevailing side provided the following findings of fact:

- Robbins and Ottesen stated that appellant did not provide evidence that the assessment was unfair.
- Dalrymple found that the assessor presented a fair market value assessment and the adjustment complied with Alaska State Statutes.
- Powell found in favor of the assessor because the appellant did not provide evidence that the assessment was improper.

- Gilbert found in favor of the assessor because the appellant did not provide evidence that the assessment was excessive.
- DeBord found in favor of the assessor because the board is bound to follow the law and the evidence suggests that the assessment is valid.

TAX APPEAL: Appellant Richard Owenson, parcel number 03-020-217

Oath or affirmation –Richard Owenson, appellant, was given the oath.

Appraiser’s presentation

- Unique situation since property is in the vicinity of the landslide; and
- Heavily relied upon data; and
- Cannot adjust based on what the appellant thinks it should be; and
- Located at 11.5 mile on the water side; and
- Basis provided by landowner was that the landslide effected the value; and
- There is a home for sale on the upland side for over \$300,000 (assessed at \$231,500); and
- Overall values have increased by over 20%; and
- Do not recommend any adjustments.

Appellant’s presentation

- Approximately 5 houses between them and the slide area; and
- Cannot get near what he paid for it now; and
- Don’t believe the property should be the same as what it was before the slide occurred; and
- Put them in a situation where they would like to move but they cannot; and
- Does not feel like the value is fair.

Appraiser’s rebuttal

- House for sale is a little bit smaller that the subject property; and
- People pay a premium to be on the water side; and
- Seeing that even vacant lots sell for \$100,000 more to be on the water side.

Darlynn Owenson stated the following:

- That the house that the assessor is talking about is a lot larger than theirs; and
- We all want out; and
- We are here because we want help.

Presiding Officer Gilbert closed the hearing on this appeal.

Powell stated that unfortunately, these proceedings are all fact-based; we must follow state law; this is not the board making the decision based off what we feel in our hearts.

DeBord stated that we cannot say that the properties did not rise in value but there is not enough factual evidence at this time to do anything different.

M/S: Powell/Robbins moved to approve the Real Property Tax Assessment prepared and presented by the Borough Assessor, in the amount of \$277,900 for Property Number 03-020-217. Motion approved unanimously by polled vote.

Members who voted on the prevailing side provided the following findings of fact:

- DeBord stated that the board is bound to follow the law and the evidence suggests that the assessment is valid.
- Ottesen stated that the assessor was required by law to review property sales with like values and appears to have done so.
- Gilbert, Powell, Dalrymple, and Robbins all stated that the assessor presented a fair market value on the property and the adjustment complied with Alaska State Statutes.

TAX APPEAL: Appellant Elizabeth Fortner Guyor, parcel number 03-021-402 and parcel number 03-021-403

Oath or affirmation –Elizabeth Fortner Guyor, appellant, was given the oath.

Assessor’s presentation

- Appeal from the landslide area; approximately at 11.7 mile; and
- Will be reviewing in the summer to see if any of the sales data have changed; and
- Too soon to make conclusion as to if the values have changed; and
- Home for sale in 2021 sold for \$240,000 and is selling for over \$300,000; and
- Do not recommend any change.

Appellant’s presentation

- Property has not changed from before November and after November, but the landslide has changed her property; and
- Assessor made her case, there is no stability report; and
- Cannot see how a bank would give a 30-year loan to anyone out by the landslide; and
- When purchased, there was no garage; and
- Have developed property; and
- Do not dispute the property taxes paid before the landslide; and
- Next year, getting property appraised.

Presiding Officer Gilbert closed the hearing on this appeal.

Dalrymple stated that she brought up a good point on the bank financing the properties out there; will result in decreased property values; did take action to give relief to the directly impacted homes.

Manager Villarma stated that the DNR Land Swap was for those properties that were deemed unusable; Heller and Florschutz properties were the only ones that fit that criteria since they were directly impacted by the landslide.

M/S: Powell/Robbins moved to approve the Real Property Tax Assessment prepared and presented by the Borough Assessor, in the amount of \$85,000 for Property Number 03-021-402 and \$399,500 for Number Property Number 03-021-403. Motion approved unanimously by polled vote.

Members who voted on the prevailing side provided the following findings of fact:

- Powell, Dalrymple, and Gilbert stated that the assessor presented a fair market value on the property and the adjustment complied with AK State statutes.
- Robbins, Ottesen, and DeBord found in favor of the assessor because the board is bound to follow the law and the evidence suggests that the assessment is valid.

Powell stated that this is one of the toughest hearings that he has ever done; takes offence to what one of the appellants said as he was friends with someone who died during the slide; board is required to base their decision on facts, not on how they feel in their hearts.

TAX APPEAL: Appellant John Bartlett, Parcel Number: 01-004-307

Oath or affirmation - John Bartlett, appellant, was not present.

Assessor's presentation

- Reviewed appeal and six different sales in downtown Wrangell; and
- Believes that the current fair market value is valid; and
- Does not recommend any changes; and
- Too big of an increase is not accurate since properties in the area are selling for higher values.

Appellant's presentation - Appellant's was not present.

Presiding Officer Gilbert closed the hearing on this appeal.

M/S: Robbins/Ottesen moved to approve the Real Property Tax Assessment prepared and presented by the Borough Assessor, in the amount of \$373,000 for Property Number 01-004-307. Motion approved unanimously by polled vote.

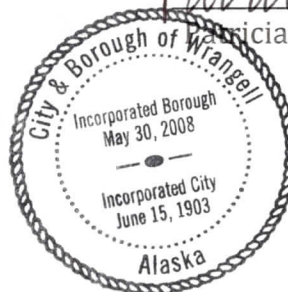
Members who voted on the prevailing side provided the following findings of fact:

- DeBord stated that the board is bound to follow the law and the evidence suggests that the assessment is valid.
- Ottesen stated that the evidence shows that the assessor's methodology was uniform with respect to similarly situated properties.
- Gilbert and Dalrymple found in favor of the assessor and that the appellant did not provide evidence that the assessment was unequal.
- Powell found in favor of the assessor and that the appellant did not provide evidence that the assessment was unfair, unequal, or improper.
- Robbins found in favor of the assessor and that the appellant did not provide evidence that the assessment was unfair.

Presiding Officer Gilbert recessed/adjourned the hearing at 6:28 p.m.

ATTEST:

Kim Lane, MMC, Borough Clerk



Patricia Gilbert
 Patricia Gilbert, BOE Chair