

**Minutes of the Board of Equalization Hearing
Held on May 7, 2025**

Hearing Officer Gilbert called the Board of Equalization hearing to order at 5:30 p.m., May 7, 2025, in the Classroom at the Nolan Center.

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

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

ABSENT: MACH

Borough Clerk Lane, Deputy Clerk Marshall 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.

TAX APPEAL: Appellant Redena Massin, parcel number 02-023-391

Oath or affirmation – Redena Massin, appellant, was given the oath.

Appellant's presentation – Redena Massin, appellant, was given the oath.

- Read a letter from a prospective purchaser, who offered \$80,000, on the condition of the structure; stated that there were several issues with the structure that further devalues her structure.
- The structure is landlocked.
- The major issue is the upstairs leak in the roof.
- Electrical issues make it so that the house should not be lived in.
- There is a lot of rot in the structure.
- It would cost approximately \$40,000 to \$50,000.
- Purchased house in 2020; valued at \$78,900.

Assessor's presentation

- Access is a main issue, per the property owner.
- 2007-1 plat shows that there is a legal access point to get to the property; access appears to be blocked by the neighbor.
- Hard to put value on that because that is a civil issue between the neighbors.
- Based on comparable sales in similar condition, since they appear to be selling for around the same amount, we don't recommend a change in the assessed value.

Appellant

- Has been using the back of the city barn to access the structure.

Presiding Officer Gilbert closed the hearing on this appeal.

Powell questioned what the increase percentage was.

Controller Marshall responded that the increase was 13.5%.

M/S: Powell/Robbins moved to amend the Real Property Tax Assessment from \$111,200 to \$104,400 for Property Number 02-023-391. Motion approved unanimously by polled vote.

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

- *Powell*: based on the evidence presented, the appellant is correct in stating that their property was improperly valued.
- *Gilbert, Ottesen, DeBord, Robbins, and Dalrymple*: based on the evidence presented, the appellant is correct in stating that their property was excessive.

TAX APPEAL: Appellant John Taylor, parcel number 02-022-306

Oath or affirmation – John Taylor, appellant, was given the oath.

- Stated that the assessment was supposed to be based on similar sales; what other elderly complexes have been sold to compare.
 - *Assessor*: Looked at similar properties and there was a 4-plex unit that sold for over \$500,000; Not a lot of these types of units to compare.
- The comparative sale was almost double; how is that a good comparison.
- Questioned if rents were considered.
 - *Assessor*: Yes, those were taken into account.
- Disturbing when taxes go up but services don't go up.
- Questioned what the percentage of increase was.
 - *Controller Marshall*: 13.8% was the increase.

Assessor's presentation

- Property was appealed a few years ago and adjusted, based on the rents.
- Difficult to find comparison since there are not very many properties like this.
- Looking at how other properties are assessed, this is how this unit was assessed.
- Based on the need for apartments and the sales, we believed that this was a fair assessment and does not recommend any change.

Appellant

- Believe that it's unfair to raise the increase to the high end of the percentage increase when there are not similar structures to compare.

Presiding Officer Gilbert closed the hearing on this appeal.

In response to Powell on how much would/could you sell this for. Mr. Taylor stated that he could probably sell it for double the assessed value.

DeBord stated that this was a little more difficult because the last valuation was done in 2011; everything has gone up since 2020.

M/S: Powell/Ottesen moved to approve the Real Property Tax Assessment prepared and presented by the Borough Assessor, in the amount of \$237,100 for Property Number 02-022-306. Motion approved unanimously by polled vote.

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

- *DeBord, Ottesen, Dalrymple and Powell:* the assessor presented a fair market value on the property and the adjustment complied with AK State statutes.

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

- *Gilbert and Robbins:* the evidence shows that the assessor's methodology was uniform with respect to similarly situated properties.

TAX APPEAL: Appellant Maxine Neyman, parcel number 03-034-351

Oath or affirmation – Maxine Neyman, appellant, was not present.

Appraiser's presentation

- Reached out several times and left a voicemail.
- Reviewed appeal and does not recommend any adjustments.

Presiding Officer Gilbert closed the hearing on this appeal.

M/S: Powell/Robbins moved to approve the Real Property Tax Assessment prepared and presented by the Borough Assessor, in the amount of \$282,800 for Property Number 02-034-351. Motion approved unanimously by polled vote.

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

- *Powell:* the assessor was required by law to review property sales with like values and appears to have done so.
- *Dalrymple, DeBord, Ottesen:* the appellant did not provide evidence that the assessment was improper.
- *Robbins & Gilbert:* the appellant did not provide facts to support their appeal.

TAX APPEAL: Appellant Maureen Maxand, parcel number 03-009-356

Oath or affirmation –Brook McHolland, appellant, was not present.

Assessor's presentation

- Tried several times to reach out to the appellant with no success.
- Based on assessment several years ago, we did recommend a change to the assessment.

Appellant was not present.

Presiding Officer Gilbert closed the hearing on this appeal.


M/S: Powell/Robbins moved to approve the Real Property Tax Assessment prepared and presented by the Borough Assessor, in the amount of \$221,700 for Property Number 03-009-356. Motion approved unanimously by polled vote.

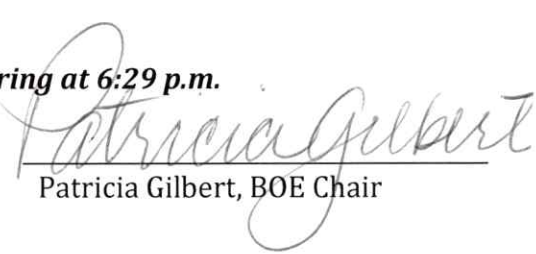
Members who voted on the prevailing side provided the following findings of fact:

- Robbins, Powell, Dalrymple, Gilbert, Ottesen, and Debord: the assessor presented a fair market value on the property and the adjustment complied with AK State statutes.

Presiding Officer Gilbert recessed/adjourned the hearing at 6:29 p.m.

ATTEST:


Kim Lane, MMC, Borough Clerk


Patricia Gilbert, BOE Chair

