



City and Borough of Wrangell  
BOE Hearing  
AGENDA

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Wednesday, May 10, 2023  
5:30 PM

Location: Borough Assembly Chambers

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**1. CALL TO ORDER**

**2. ROLL CALL**

**3. CONFLICT OF INTEREST**

**4. OATH AND AFFIRMATION FOR APPELLANT**

- a. The Borough Clerk shall give the Oath to the Appellant(s) at the time in which their appeal is due to be heard by the board.

**5. APPEAL TO BOE ON LATE APPLICATION(s) RECEIVED**

- a. Appeal to the Board of Equalization for the Late Appeal Application received by Kirk Garbish
- b. Appeal to the Board of Equalization for the Late Appeal Application received by Greg McCormack
- c. Appeal to the Board of Equalization for the Late Appeal Application received by Dustin Wittwer

**6. BOARD OF EQUALIZATION PROCEEDINGS**

- a. Property Tax Appeals

**7. ADJOURNMENT**

**CITY & BOROUGH OF WRANGELL, ALASKA**  
**Board of Equalization**  
**AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 10, 2023
	<u>Agenda NO.</u>	5

Appeal to the Board of Equalization for the Late Appeal Application received by Kirk Garbish

SUBMITTED BY:

Mike Renfro & Martins & Martins Onskulis,  
Borough Assessor's

Robbie Marshall, Accounting Generalist

**RECOMMENDATION MOTION:**

After hearing both the Assessors case and the Appellants request to accept their late Property Assessment Appeal, the board must make a motion to either:

- A. *Move to reject the late filing of the assessment appeal that was submitted by Kirk Garbish.*
- B. *Move to approve the late filing of the assessment appeal that was submitted by Kirk Garbish.*

**SUMMARY STATEMENT:**

As per WMC 5.04.180 – Filing of appeal by person assessed.

Notice of appeal, in writing, specifying the grounds for appeal shall be filed with the board within 30 days after the date on which the assessor's notice of assessment was given to the person appealing. The notice must contain a certification that a true copy thereof was mailed or delivered to the assessor. **If notice of appeal is not given within that period, the right of appeal shall cease as to any matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board that the taxpayer was unable to appeal within the time so limited.** A copy of the notice of appeal must be sent to the assessor as indicated in this chapter.

If a person fails to submit an appeal by the 30-day deadline, they do have the option to appeal to the BOE to request that their late appeal be accepted.

Once the assessments are mailed, they have 30 days to appeal the assessment and have the borough assessor review their appeal. The requirements that are set out in state statutes and in our municipal code were all followed.

**City and Borough of Wrangell**  
**Petition for Adjustment of Assessed Valuation**  
*Real Property*

Date Filed: 5-5-2023

The deadline for filing an appeal with the Assessor is **5:00 pm April 20, 2023**.

Parcel Identification No. 02-026-120

I, Kirk Garbisch, representing Kirk & Katrina Garbisch, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

**2023 Assessed Value:**

Land \$ 88,000 Building(s) \$ 311,800 Total \$ 399,800

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 1983
- B. What was the full consideration/price? 87,000
- C. What do you consider the market value?  
 Land \$ 88,000 Bldg \$ \_\_\_\_\_ Total \$ \_\_\_\_\_
- D. Have you ever offered this property for sale? Yes \_\_\_\_\_ No X
- E. Have you ever received an offer? Price/when No
- F. have you had the property appraised in the past 2 years? \$ No

3. There is an error or omission on the assessment of this property for the following reason(s):  
Sorry for this delay, we are out of Wrangell our mail is being forwarded to an apartment in Durango, Co...but, we weren't there either

We were gone a month to Port Aransas TX, then a week in Arizona visiting family and missed the deadline. The letter came sometime when we were gone. 938 sq ft of the basement is unfinished! Please consider this!

Print Name: Kirk Garbisch Phone# 907-470-3748

Sign here: \_\_\_\_\_ Date: \_\_\_\_\_

## Petition for Adjustment of Assessed Valuation

### General Information

Your property has been assessed according to procedures established by State and local regulations which require all property to be assessed at 100% of market value. Market value means the estimated price which the property would bring in a sale between a willing seller and a willing buyer both conversant with prevailing general price levels.

Any person who receives notice or whose name appears on the assessment roll may appeal to the Board of Equalization with respect to any alleged error in the valuation or omission not adjusted to the taxpayer's satisfaction. If you feel that your property, if placed on the open market could not, within a reasonable period of time, command a selling price equal to the assessment, PLEASE **COMPLETE THE ATTACHED FORM AND FILE IT WITH THE ASSESSOR'S OFFICE PRIOR TO THE FILING DEADLINE OF APRIL 20, 2023, 5:00 P.M.**

If the Assessor is unable to adjust the value to your satisfaction, your appeal will be heard at the Board of Equalization meeting that will be held on **May 8, 2023**. The following information may be of value to you during the appeal process.

1. The Board of Equalization is a quasi-judicial body and not a legislative body. As such, it can rule only on evidence presented and only within the confines of pre-existing law. The Board cannot pass new legislation, nor can it change existing legislation to accommodate petitioners, regardless of the merits of the cases presented.

2. In all cases, the burden of proof lies with the petitioner, and not with the Assessor. The only grounds for adjustment of an assessment are proof of **unequal, excessive, improper, or under valuation** based on facts that are stated in a valid written appeal or proven at the appeal hearing. According to law, the Board of Equalization, unless convinced otherwise, must vote to sustain the Assessor.

3. For a complete presentation of an appeal, all information requested should be produced, whether it is requested by this petition, by the Assessor, or by the Board.

4. In stating your case, it is recommended that all major points of disagreement be submitted in writing on the space provided, (or on a separate sheet if necessary), to be supplemented by verbal argument during the hearing.

#### Return forms to:

City and Borough of Wrangell  
City Hall  
205 Brueger Street  
PO Box 531  
Wrangell, Alaska 99929  
Ph: 907-874-2381  
Fax: 907-874-3952



For Assessor's Office Use:

Parcel Identification No. \_\_\_\_\_ Corrected Assessment \_\_\_\_\_

**Action by Assessor**

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
*City and Borough of Wrangell Assessor*

**Adjusted 2023 assessed value:**

Land\$ \_\_\_\_\_ Building\$ \_\_\_\_\_ Total\$ \_\_\_\_\_

I hereby accept \_\_\_\_\_ reject \_\_\_\_\_ the foregoing assessed valuation in the amount of \$ \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
*Petitioner*

## **Findings of the Board of Equalization**

**Appeal:**

Granted \_\_\_\_\_ Adjusted \_\_\_\_\_ Denied \_\_\_\_\_

**Adjustment:**

Land\$ \_\_\_\_\_ Buildings\$ \_\_\_\_\_ Total\$ \_\_\_\_\_

I Certify that the Board of Equalization for the City and Borough of Wrangell has established the foregoing assessment valuation in this particular case; that the property owner has been duly notified of such board action by copy hereof; that a copy has been furnished to the Assessor for appropriate roll entry.

Signed: \_\_\_\_\_ Date \_\_\_\_\_

*Clerk, Board of Equalization*

I Certify that the action of the Board of Equalization in this case has been recorded on the assessment roll this date, \_\_\_\_\_, 2023.

Signed: \_\_\_\_\_

*City and Borough of Wrangell Assessor*

**CITY & BOROUGH OF WRANGELL, ALASKA**  
**Board of Equalization**  
**AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 10, 2023
	<u>Agenda NO.</u>	5

Appeal to the Board of Equalization for the Late Appeal Application received by Greg McCormack

SUBMITTED BY:

Mike Renfro & Martins & Martins Onskulis,  
Borough Assessor's

Robbie Marshall, Accounting Generalist

**RECOMMENDATION MOTION:**

After hearing both the Assessors case and the Appellants request to accept their late Property Assessment Appeal, the board must make a motion to either:

- A. *Move to reject the late filing of the assessment appeal that was submitted by Greg McCormack*
- B. *Move to approve the late filing of the assessment appeal that was submitted by Greg McCormack*

**SUMMARY STATEMENT:**

As per WMC 5.04.180 – Filing of appeal by person assessed.

Notice of appeal, in writing, specifying the grounds for appeal shall be filed with the board within 30 days after the date on which the assessor's notice of assessment was given to the person appealing. The notice must contain a certification that a true copy thereof was mailed or delivered to the assessor. **If notice of appeal is not given within that period, the right of appeal shall cease as to any matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board that the taxpayer was unable to appeal within the time so limited.** A copy of the notice of appeal must be sent to the assessor as indicated in this chapter.

If a person fails to submit an appeal by the 30-day deadline, they do have the option to appeal to the BOE to request that their late appeal be accepted.

Once the assessments are mailed, they have 30 days to appeal the assessment and have the borough assessor review their appeal. The requirements that are set out in state statutes and in our municipal code were all followed.

City of Wrangell

05/09/2023

My wife and I spend our winters in Arizona and we didn't returned to Wrangell until April 25<sup>th</sup>. Which was past your cutoff for consideration of an appeal.

After going through our mail we noticed that our house property had increased by just over two times its past valuation. In asking around that seemed to be the average that everyone else had experienced.

On the other hand our empty lot next to our house (Parcel 03-008-406) increased over three times it's past valuation. In 2022 it was \$30,000. The 2023 assessed value is \$100,800.00

We feel that an increase similar to what everyone else has experienced is fairer. Raising it over three times its past value seems very extreme for an empty lot.

We would ask that it be assessed at double it's past value like our other property was.

Thank you for your consideration and allowing us to appeal after the cutoff date.

Gregory D McCormack

A handwritten signature in cursive script, reading "Gregory D McCormack". The signature is written in dark ink and is positioned below the printed name.

City and Borough of Wrangell  
Petition for Adjustment of Assessed Valuation  
Real Property

Date Filed: 5/9/2023

The deadline for filing an appeal with the Assessor is **5:00 pm April 20, 2023**.

Parcel Identification No. 03-008-406

I, Greg McCormack, representing My Self, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

**2023 Assessed Value:**

Land \$ 100,800.00 Building(s) \$ 0 Total \$ 100,800.00

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 1980
- B. What was the full consideration/price? \$ 60,000.00
- C. What do you consider the market value?  
Land \$ \_\_\_\_\_ Bldg \$ 0 Total \$ \_\_\_\_\_
- D. Have you ever offered this property for sale? Yes \_\_\_\_\_ No X
- E. Have you ever received an offer? Price/when NO
- F. have you had the property appraised in the past 2 years? \$ NO

3. There is an error or omission on the assessment of this property for the following reason(s):

This is a vacant lot next to our house property.  
Our Assessed value of our House Property doubled which we consider reasonable.  
this Vacant lot on the otherhand didn't double, or tripple in Assment but over trippled in value. We feel it should Follow By doubling in Price. like our Home property.

Print Name: Gregory McCormack Phone# 907-305-0200

Sign here: Gregory McCormack Date: 5/9/2023

Statement Attached

Mill Rate	Survey / Subdivision	Tract	Block	Lot	Parcel Number
0.01275	P.E.G.B. SUBD.		4	3B	03-008-406
Additional Info					

**TAX CALCULATION**

ASSESSED VALUE OF LAND	30,000.00
ASSESSED VALUE OF IMPROVEMENTS	0.00
<b>TOTAL ASSESSED VALUE</b>	<b>30,000.00</b>

**LESS EXEMPTIONS**

GOVERNMENT EXEMPTION	0.00
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**NET ASSESSED VALUE**

<b>30,000.00</b>
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**TOTAL TAX AMOUNT DUE OCTOBER 15, 2022****382.50**

(NET ASSESSED VALUE x MILL RATE)

**PAYMENT INSTRUCTIONS**

1. PAYMENTS ARE DUE IN FULL ON OR BEFORE THE DUE DATE.
2. MAKE CHECKS PAYABLE TO CITY & BOROUGH OF WRANGELL, PO BOX 531, WRANGELL, AK 9929
3. PAY THE AMOUNT NEXT TO TAX AMOUNT DUE ABOVE FOR YOUR TAX PAYMENT.
4. DIRECT QUESTIONS TO CITY & BOROUGH OF WRANGELL, PHONE: 907-874-2381
5. PROPERTY TAX PRE-PAYMENTS THAT HAVE BEEN RECEIVED PRIOR TO JULY 1ST WILL BE CREDITED TOWARDS THE PROPERTY OWNERS ACCOUNT.



# 2023 ASSESSMENT NOTICE



MCCORMACK D GREGORY MCCORMACK A CARRINE  
PO BOX 1132  
WRANGELL, AK 99929

This is Not a Tax Bill

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
	03-008-406	3/20/2023	4/20/2023

## Legal Description

Lot Size: 20158 SF; Lot: 3B; BLK: 4; Subdivision: P.E.G.B. SUBD.; Plat#: 95-1; Zone: REG; District: Wrangell - 104

## Current Assessment

	Land	Improvement	Total Assessment
<b>Assessment</b>	\$100,800		\$100,800
<b>Exemptions</b>			\$0
<b>Taxable Value</b>	\$100,800		<b>\$100,800</b>

For instructions on how to appeal this assessment, visit [www.wrangell.com/finance](http://www.wrangell.com/finance) and click Appeal My Assessment. If you, or your agent, wish to appeal this assessment, an appeal form must be completed specifying the grounds of appeal and filed by the due date specified above. The right of appeal ceases unless the Board of Equalization finds the taxpayer was unable to comply within the time period allowed. The Borough Assembly will sit as the Board of Equalization in the Borough Assembly Chambers in Wrangell, Alaska. All appeals must be in writing and submitted to [payroll@wrangell.com](mailto:payroll@wrangell.com) or to the address below.

City and Borough of Wrangell  
PO Box 531, Wrangell, AK 99929  
Phone #: (907) 874-2381 Fax#: (907) 874-3952

**CITY & BOROUGH OF WRANGELL, ALASKA**  
**Board of Equalization**  
**AGENDA STATEMENT**

Item c.

AGENDA ITEM TITLE:

DATE:

May 10, 2023

Agenda NO.

5

Appeal to the Board of Equalization for the Late Appeal Application received by Dustin Wittwer

SUBMITTED BY:

Mike Renfro & Martins & Martins Onskulis,  
Borough Assessor's

Robbie Marshall, Accounting Generalist

**RECOMMENDATION MOTION:**

After hearing both the Assessors case and the Appellants request to accept their late Property Assessment Appeal, the board must make a motion to either:

A. *Move to reject the late filing of the assessment appeal that was submitted by Dustin Wittwer*

B. *Move to approve the late filing of the assessment appeal that was submitted by Dustin Wittwer*

**SUMMARY STATEMENT:**

**NOTE:** This appellant filed their appeal late and was told that they had missed the deadline. However, in checking with the attorney and reviewing our code, it does state that the appellant can appeal to the BOE on if their late appeal application can be accepted. Staff have made numerous attempts to contact the appellant (by email and phone) with no response whatsoever. This appeal to the BOE is up for consideration to show that the proper process was indeed followed.

As per WMC 5.04.180 – Filing of appeal by person assessed.

Notice of appeal, in writing, specifying the grounds for appeal shall be filed with the board within 30 days after the date on which the assessor's notice of assessment was given to the person appealing. The notice must contain a certification that a true copy thereof was mailed or delivered to the assessor. **If notice of appeal is not given within that period, the right of appeal shall cease as to any matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board that the taxpayer was unable to appeal within the time so limited.** A copy of the notice of appeal must be sent to the assessor as indicated in this chapter.

If a person fails to submit an appeal by the 30-day deadline, they do have the option to appeal to the BOE to request that their late appeal be accepted.

Once the assessments are mailed, they have 30 days to appeal the assessment and have the borough assessor review their appeal. The requirements that are set out in state statutes and in our municipal code were all followed.



**City and Borough of Wrangell**  
**Petition for Adjustment of Assessed Valuation**  
*Real Property*

Date Filed: 4/20/2023

The deadline for filing an appeal with the Assessor is **4:00 pm April 20, 2023**.

Parcel Identification No. 02-026-321

I, Dustin Wittwer, representing The Wittwers, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

**2023 Assessed Value:**

Land \$ 173200 Building(s) \$ 120300 Total \$ 293500

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? \_\_\_\_\_
- B. What was the full consideration/price? 150000
- C. What do you consider the market value?  
 Land \$ 140000 Bldg \$ 50000 Total \$ 190000
- D. Have you ever offered this property for sale? Yes \_\_\_\_\_ No x
- E. Have you ever received an offer? Price/when no
- F. have you had the property appraised in the past 2 years? \$ no

3. There is an error or omission on the assessment of this property for the following reason(s):

I primarily have issue with the assessed value of the building portion of the property. When we purchased the property the building was valued at \$30K, last year it was assessed at \$52K but this year the assessment was raised to \$120,300, an unrealistic 230%! The building has very little value and is being considered as teardown. There is rot in the foundation, the electrical system needs replaced, there is no heating system and the exterior needs resurfaced. This increase should be repealed. There was no time deadline for this appeal noted on the paper notice, only a date.

Print Name: Dustin Wittwer Phone# 9079576800

Sign here:  Date: 4/20/2023

## Petition for Adjustment of Assessed Valuation

### General Information

Your property has been assessed according to procedures established by State and local regulations which require all property to be assessed at 100% of market value. Market value means the estimated price which the property would bring in a sale between a willing seller and a willing buyer both conversant with prevailing general price levels.

Any person who receives notice or whose name appears on the assessment roll may appeal to the Board of Equalization with respect to any alleged error in the valuation or omission not adjusted to the taxpayer's satisfaction. If you feel that your property, if placed on the open market could not, within a reasonable period of time, command a selling price equal to the assessment, PLEASE **COMPLETE THE ATTACHED FORM AND FILE IT WITH THE ASSESSOR'S OFFICE PRIOR TO THE FILING DEADLINE OF APRIL 20, 2023, 5:00 P.M.**

If the Assessor is unable to adjust the value to your satisfaction, your appeal will be heard at the Board of Equalization meeting that will be held on **May 8, 2023**. The following information may be of value to you during the appeal process.

1. The Board of Equalization is a quasi-judicial body and not a legislative body. As such, it can rule only on evidence presented and only within the confines of pre-existing law. The Board cannot pass new legislation, nor can it change existing legislation to accommodate petitioners, regardless of the merits of the cases presented.

2. In all cases, the burden of proof lies with the petitioner, and not with the Assessor. The only grounds for adjustment of an assessment are proof of **unequal, excessive, improper, or under valuation** based on facts that are stated in a valid written appeal or proven at the appeal hearing. According to law, the Board of Equalization, unless convinced otherwise, must vote to sustain the Assessor.

3. For a complete presentation of an appeal, all information requested should be produced, whether it is requested by this petition, by the Assessor, or by the Board.

4. In stating your case, it is recommended that all major points of disagreement be submitted in writing on the space provided, (or on a separate sheet if necessary), to be supplemented by verbal argument during the hearing.

#### Return forms to:

City and Borough of Wrangell  
City Hall  
205 Brueger Street  
PO Box 531  
Wrangell, Alaska 99929  
Ph: 907-874-2381  
Fax: 907-874-3952

**Robbie Marshall**

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**From:** Robbie Marshall  
**Sent:** Tuesday, May 9, 2023 9:47 AM  
**To:** Dustin & Jeanna Wittwer  
**Cc:** Kim Lane; Mason Villarma  
**Subject:** FW: property tax appeal 02-026-321

**Importance:** High

Mr. Wittwer,

This will be my final email informing you of the deadline to appeal your late filling for the 2023 appeal application. I've also called the phone number on the appeal application itself and left a voicemail. If we receive no response, we will bring forward you're filing to the Board of Equalization with no justification summary. You can provide your summary either in person at the City Hall Assembly Chambers, or via teleconference with the information below. Again, the Board of Equalization is this Wednesday, May 10<sup>th</sup>, at 5:30pm.

To Join by Computer:

<https://zoom.us/j/9078742381?pwd=MTNqSEdncjRyakh2UCtMVUNxMndYUT09>

And Enter the Meeting ID: **907 874 2381**

Then Enter Password: **99929**

OR

To use your phone, call one of the following numbers:

+1 669 900 9128

+1 346 248 7799

+1 301 715 8592

+1 312 626 6799

+1 646 558 8656

+1 253 215 8782

And enter the Meeting ID: **907 874 2381**

Then enter the Password: **99929**

Please contact me as soon as possible.

Thanks,

***Robbie Marshall***

Accounting Generalist/Technician

City and Borough of Wrangell

Phone (907) 874-2381

Cell (907) 660-7071

**From:** Robbie Marshall  
**Sent:** Friday, May 5, 2023 1:06 PM  
**To:** Mason Villarma <MFVillarma@wrangell.com>; Dustin & Jeanna Wittwer <akwittwer@gmail.com>  
**Cc:** Kim Lane <clerk@wrangell.com>  
**Subject:** RE: property tax appeal 02-026-321  
**Importance:** High

Good afternoon, Mr. Wittwer,

After speaking with our attorney, we've concluded that appellant's that have missed the application deadline can appeal their late application to the Board of Equalization for review. If you wish to bring your application forward, you will need to provide a detailed summary providing justification for your late appeal submission to the board. Once received, our assessment team will contact you regarding the assessed value of your property. If approved, your appeal application will be accepted for review of the assessor's decision.

As the Board of Equalization meeting has postponed until Wednesday, May 10<sup>th</sup> at 5:30pm, please respond with your justification summary as soon as possible to ensure the assessment team has adequate time to review your property.

For additional questions on the matter, please don't hesitate to call me at 907-874-2381.

Thank you for your time,

***Robbie Marshall***

Accounting Generalist/Technician  
 City and Borough of Wrangell  
 Phone (907) 874-2381  
 Cell (907) 660-7071

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**From:** Mason Villarma <[MFVillarma@wrangell.com](mailto:MFVillarma@wrangell.com)>  
**Sent:** Friday, April 21, 2023 10:59 AM  
**To:** Dustin & Jeanna Wittwer <[akwittwer@gmail.com](mailto:akwittwer@gmail.com)>  
**Cc:** Robbie Marshall <[rmarshall@wrangell.com](mailto:rmarshall@wrangell.com)>; Kim Lane <[clerk@wrangell.com](mailto:clerk@wrangell.com)>  
**Subject:** RE: property tax appeal 02-026-321

Mr. Wittwer—

Thanks for your note. April 20<sup>th</sup> was the date identified on the property assessment appeal form, we provided a legal notice and advertised via fliers, pamphlets, newspaper and radio. The assessment it self contains the following language:

## Appeals and Their Filing Deadlines

To appeal the assessed value of your property, you must file an *Administrative Review and Appeal* period; late applications will not be accepted, unless evidence of unforeseen circumstances is provided. The appeal must be filed on the official form. To obtain the appeal form, contact the City and Borough Clerk. To get more information:

1. Applicant's Information: Property owner's name, mailing address, telephone number
2. Property Identification: Enter the applicable property identification information from your assessor's map
3. Value: You must enter the value for both the Assessor's value and your opinion of value
4. **Reasons for Filing an Appeal**
  - a. **Decline in Value** - the market value of your property has decreased and is incorrect; your appeal must be based on your property's market value as of January 1 of the year being appealed.
  - b. **Change in Ownership**- The market value of your property based upon a change in ownership.
  - c. **New Construction** - The market value of your property based upon completed construction, or the value of any construction in progress as of January 1 is incorrect.
  - d. **Calamity Reassessment** - The reduced value from the Assessor's reassessment of a calamity is incorrect.
  - e. **Change in Inventory** - Incorrect value(s) on escaped property (property not assessed).
5. Reasons such as "Value is too high", "Nothing has been improved", "I just disagree", "Value is too low", etc. are not reliable; all assertions must be supported by facts.
6. Written Findings of Facts: Provide Assessor with supporting facts and documents that support your appeal. For example photos if there is damage to the property, sales information, appraisal report, etc.

**Under Alaska State law, THE APPELLANT BEARS THE BURDEN OF PROOF. The only ground for appeal is if the valuation is unequal, excessive, improper, or under valuation based on facts that are stated in a valid writ of certiorari. If the valuation is found to be too low, the Board of Equalization may raise the assessment. Alaska Statute 27.55.**

I cannot accept late applications per Borough code. Even if I did, it would be a slippery slope as many try to submit late appeals when they've had 30 days to do so. I could put the Borough in jeopardy of being discriminatory by accepting some late but not all. If you would like to contact the City Manager his email is [jgood@wrangell.com](mailto:jgood@wrangell.com).

Best,

*Mason F. Villaroma*

Finance Director  
City and Borough of Wrangell, AK

City Hall  
205 Brueger St, Wrangell, AK 99929  
Office: (907) 874-2381  
Direct: (360) 981-1010

**From:** Dustin & Jeanna Wittwer <[akwittwer@gmail.com](mailto:akwittwer@gmail.com)>

**Sent:** Friday, April 21, 2023 10:41 AM

**To:** Robbie Marshall <[rmarshall@wrangell.com](mailto:rmarshall@wrangell.com)>



**Cc:** Mason Villarma <[MFVillarma@wrangell.com](mailto:MFVillarma@wrangell.com)>

**Subject:** Re: property tax appeal 02-026-321

The only official correspondence I received was the property tax assessment notice I received in the mail. You have more than doubled the assessed value of the structure on my property, and you want to reject my appeal request because it came in at 10 PM instead of 5 PM. I did not even open the application until 7 PM so I didn't know about your time cut off until then.

I do not listen to the local radio except when visiting. I do not get the local paper. I do not subscribe to your social media outlets. If that's a requirement you should state that on your property tax notice assessment, the official notice.

Dustin Wittwer

On Apr 21, 2023, at 8:52 AM, Robbie Marshall <[rmarshall@wrangell.com](mailto:rmarshall@wrangell.com)> wrote:

Good morning,

Please note that the deadline for the 2023 Appeal Applications were April 20<sup>th</sup> at 5:00pm. As I understand the specific time is not on the assessment notice, it does state so on the appeal application and the property tax timeline we disbursed early this year. We have also used all our social media outlets to ensure the public's aware of the deadline, including the local radio stations and newspaper.

If you have additional questions on the matter or wish to speak to the assessment team for next year's assessment values, feel free to give me a call.

Thanks,

***Robbie Marshall***

Accounting Generalist/Technician

City and Borough of Wrangell

Phone (907) 874-2381

Cell (907) 660-7071

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**From:** Dustin & Jeanna Wittwer <[akwittwer@gmail.com](mailto:akwittwer@gmail.com)>

**Sent:** Thursday, April 20, 2023 10:22 PM

**To:** payroll wrangell.com <[payroll@wrangell.com](mailto:payroll@wrangell.com)>; Robbie Marshall <[rmarshall@wrangell.com](mailto:rmarshall@wrangell.com)>

**Subject:** property tax appeal 02-026-321

This appeal request is for the property at 202 Berger Street, Wrangell, AK. Let it be recorded that this appeal has been submitted by the appeal deadline date and time specified on the 2023 Assessment Notice.

Thank you for your consideration,

Dustin & Jeanna Wittwer

907 957 6800

**CITY & BOROUGH OF WRANGELL, ALASKA**  
**Board of Equalization**  
**AGENDA STATEMENT**

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	May 10, 2023
	<u>Agenda NO.</u>	5

**Property Tax Appeals**

SUBMITTED BY:

Mike Renfro & Martins & Martins Onskulis,  
 Borough Assessor's  
  
 Robbie Marshall, Accounting Generalist

ATTACHMENTS: The appeals that were not resolved are listed below. There might be others that will be presented at the hearing. If so, those exhibits will be distributed to the board at the hearing.

**The Borough Assembly, sitting as the Board of Equalization will hear each appeal individually and make one of the following motions, based on the Appellant's presentation and the Assessor's presentation.**

**RECOMMENDATION MOTION:**

Move to accept the Real Property Tax Assessment prepared and presented by the Borough Assessor, in the amount of \$\_\_\_\_\_ for Property Number \_\_\_\_\_.

or

Move to amend the Real Property Tax Assessment from \$\_\_\_\_\_ to \$\_\_\_\_\_ for Property Number \_\_\_\_\_.

**Appeals to be heard are from:**

Appeal #	Name	Parcel Number
1	Brian Rooney	02-021-316
2	Walter & April Stephens	03-009-111
3	Arlen & Pamela McCloskey	02-021-415
4	Ladonna Botsford	02-032-572
5	Dave Ellis	02-024-362
6	Sharla Meyer	03-021-418
7	Jim Colier (speaking for Donna Colier)	03-022-130

**SUMMARY STATEMENT:**

**At the close of the filing period for accepting Property Tax Appeals (April 20, 2023, at 5:00pm), the borough had received 179 appeals.**

The Borough Assessors have contacted all appellants.

- If all appeals cannot be heard on this day, the BOE hearing will continue each day thereafter (excluding weekends) as per WMC:
  - **5.04.141 Publication of notice of equalization hearings.**
    - *... The board of equalization meetings shall be held on the first Monday following the first Thursday in May and continue each day thereafter until its scheduled business is completed.*
- There are some appellants that were contacted by Robbie Marshall to come in and review the decision from that the assessor submitted after meeting with the appellant however, they did not come in to sign their appeal determination by the assessor, indicating that the appellant accepts or rejects the decision of the assessor. Those appeals will come before the BOE for a decision since we did not receive a signature indicating acceptance of the decision or rejection of the decision of the assessor. **Those who are listed on this agenda statement who did not sign accepting or rejecting the decision are listed in parentheses as (unresponsive).**
- Those appellants who **do not** accept the decision of the assessor will indicate on the form that they wish to proceed with a hearing and present their case before the BOE. Those appeals will also come before the BOE for a decision.
- The appellants who **did** accept the decision of the assessor will also indicate on the form that they accept the decision. Those appeals **will not** come before the BOE.
- All appeals submitted to the BOE will be in the order that they were originally submitted and subsequently signed by the appellant requesting a hearing before the BOE.

The appellants were provided with all documentation provided to the Board along with a copy of the hearing procedure.



## **Board of Equalization Procedures:**

Hearings on each appeal generally adhere to the following order of business:

1. **OATH OR AFFIRMATION (Appellant).**

The Clerk will administer the Oath to the appellant: "Do you promise and affirm that the evidence and testimony you are about to give before this board shall be the truth, the whole truth, and nothing but the truth."

2. **PROPERTY IDENTIFICATION (Assessor)**

The assessor or designee will identify the subject property and submit certain known facts to generally familiarize the board with the subject property.

3. **APPELLANT'S PRESENTATION (Appellant)**

The appellant may appear in person or be represented by an agent or attorney. The appellant's evidence must establish by a preponderance of the evidence that the assessment is unequal, excessive, or improper. If the appellant testifies or calls any witnesses, the assessor will be allowed to cross examine the appellant and such witnesses as each person completes their testimony and redirect and further cross examination will be permitted as necessary.

4. **ASSESSOR'S PRESENTATION (Assessor)**

The assessor will present the assessor's evidence as to the assessed value. The assessor may at any time present a recommendation to adjust the assessed value. The assessor may rebut evidence presented by the appellant.

5. **APPELLANT'S REBUTTAL (Appellant)**

At the conclusion of the assessor's case, the appellant may rebut any new evidence which was presented by the assessor. No new evidence other than necessary to rebut additional evidence presented by the assessor may be presented.

6. **QUESTIONS FROM THE BOARD (BOE Members)**

The presiding officer may allow board members to ask questions of the assessor, the appellant, and any witnesses. The appellant and the assessor may ask questions of the other party, of any witnesses who testify for such other party, and as each person completes their testimony.

7. **DECISION (BOE Members)**

After 1 through 6 above have been concluded, the presiding officer will close the hearing and no further evidence shall be offered or considered. The board will then deliberate and make a decision on the appeal.

## GENERAL INFORMATION

**ABSENT APPELLANT.** Appeals shall be heard in the order scheduled by the assessor. If an appellant is not present at the time scheduled, the appeal will be deferred, and the next scheduled appellant heard. When all scheduled appellants appearing have been heard, the board shall take up the appeals of absent appellants. If any appellant fails to appear, the board may proceed with the hearing in the appellant's absence upon whatever written material the appellant has submitted. If no material containing competent evidence has been filed by the appellant, the appeal shall be dismissed.

**BURDEN OF PROOF AND GROUNDS FOR ADJUSTMENT.** The appellant bears the burden of proof. The only ground for adjustment is proof by a preponderance of the evidence of unequal, excessive or improper valuation based on facts which are stated in a valid written appeal timely filed or proved at the hearing.

## DECISIONS OF THE BOARD.

- (1) **The decisions of the board shall be in the form of motions which contain specific findings of fact which support the motion, and the vote shall be taken by roll call.** The affirmative vote of a majority of the members voting at a meeting at which a quorum is present is required to modify or change an assessment. In the absence of an affirmative vote on a motion to modify, change or affirm an assessment, the assessment as determined by the assessor shall be deemed upheld.
- (2) A decision, once made, **may not** subsequently be reconsidered, amended, or rescinded by the board.

**City and Borough of Wrangell**  
**Petition for Adjustment of Assessed Valuation**  
**Real Property**

RECEIVED

APR 04 2023

WRANGELL CITY HALL

Date Filed: 4-4-23

The deadline for filing an appeal with the Assessor is 4:00 pm April 18, 2023.

Parcel Identification No. 02-021-316

I, Brian Rooney, representing \_\_\_\_\_, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

**2023 Assessed Value:**Land \$ 26,100 Building(s) \$ 251,700 Total \$ 277,800

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 7-25-2005  
 B. What was the full consideration/price? \$0:00 - Willed  
 C. What do you consider the market value?  
 Land \$ 26,500 Bldg \$ 130,700 Total \$ \$157,200  
 D. Have you ever offered this property for sale? Yes \_\_\_\_\_ No X  
 E. Have you ever received an offer? Price/when NO  
 F. have you had the property appraised in the past 2 years? \$ \_\_\_\_\_

3. There is an error or omission on the assessment of this property for the following reason(s):

House is 50yrs. Old. Needs new Siding, Windows, cement driveway, Plumbing, Wiring, ALL Counters + Cup Boards. There has been NO Improvements IN over 15yrs. (The Roof) + deck RAILING) Need new GARAGE Door System, could use new Heating system - Base Board + Plumbing

Print Name: Brian Rooney Phone# 907-305-0054

Sign here: Brian Rooney Date: 4-4-23



**CITY AND BOROUGH  
OF WRANGELL**  
INCORPORATED MAY 30, 2008

Item a.

P.O. BOX 531 (907)-874-2381  
Wrangell, AK 99929 FAX (907)-874-3952

**Assessor's Review Form**

Appeal # 2023-21

Property ID # 02-021-316

**1) Assessor's Decision**

	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
From	\$ <u>26,100</u>	\$ <u>251,700</u>	\$ <u>277,800</u>
To	\$ <u>26,100</u>	\$ <u>221,500</u>	\$ <u>227,600</u>

**Assessor's reason for decision:**

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend adjusting depreciation to reflect the windows root; siding issues; garage door; other repairs items. Values adjusted accordingly.

4/4/2023

Date received

Martins Onskulis 5/7/2023

Decision made by

Date

Approved by

Date

Date mailed

**2) Appellant Notified by**

Mail

Telephone ☒

In person

Date notified 5-8-23



I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.



I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Brian Rooney  
Signature of owner or authorized agent

5-8-23  
Date signed

Brian Rooney  
Print name

**3) Board of Equalization Decision**

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed



2023-72

Item a.

**City and Borough of Wrangell  
Petition for Adjustment of Assessed Valuation  
Real Property**

RECEIVED

APR 17 2023

WRANGELL CITY HALL

Date Filed: 4/12/2023

The deadline for filing an appeal with the Assessor is 4:00 pm April 18, 2023.

Parcel Identification No. 03-009-111

I, April M. Stephens, representing myself, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

**2023 Assessed Value:**Land \$ 30,800 Building(s) \$ 19,500 Total \$ 50,300

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 04/09/2004
- B. What was the full consideration/price? \_\_\_\_\_
- C. What do you consider the market value?  
Land \$ 20,000 Bldg \$ 5,000 Total \$ 25,000
- D. Have you ever offered this property for sale? Yes \_\_\_\_\_ No X
- E. Have you ever received an offer? Price/when No
- F. have you had the property appraised in the past 2 years? \$ \_\_\_\_\_

3. There is an error or omission on the assessment of this property for the following reason(s):

There have been no improvements to this property or to the building.  
The previous assessment was \$131,000 in total. That's where it needs  
to remain. Thank you.

Print Name: April Mae Stephens Phone# 907-470-3606

Sign here: April Mae Stephens Date: 4/12/2023





P.O. BOX 531 (907)-874-2381  
Wrangell, AK 99929 FAX (907)-874-3952

### Assessor's Review Form

Appeal # 2023-72

Property ID # 03-009-111

1) Assessor's Decision	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
From	\$ <u>30,800</u>	\$ <u>19,500</u>	\$ <u>50,300</u>
To	\$ <u>21,600</u>	\$ <u>19,500</u>	\$ <u>41,100</u>

#### Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. After reviewing your appeal we recommend adjusting the land value by -30% to reflect the sawdust issues. Values adjusted accordingly.

4/12/2023

Martins Onskulis 5/7/2023

Date received

Decision made by

Date

Approved by

Date

Date mailed

#### 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☐

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☒

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

#### 3) Board of Equalization Decision

Land \$ \_\_\_\_\_

Improvements \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed



**CITY AND BOROUGH  
OF WRANGELL**  
INCORPORATED MAY 30, 2008

Item a.

Item a.

P.O. BOX 531 (907)-874-2381  
Wrangell, AK 99929 FAX (907)-874-3952

Assessor's Review Form

Appeal # 2023-15

Property ID # 02-021-415

1) Assessor's Decision	Land	Improvements	Total
From	\$ <u>77,400</u>	\$ <u>338,900</u>	\$ <u>416,300</u>
To	\$ <u>77,400</u>	\$ <u>270,000</u>	\$ <u>347,400</u>

**Assessor's reason for decision:**

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend adjusting improvement value to reflect the age and typical life depreciation. Valuation changed from Ave+ to Average which is consistent with homes that are built around the same timeframe with the subject property.

3/31/2023

Martins Onskulis 5/7/2023

Date received

Decision made by

Date

Approved by

Date

Date mailed

**2) Appellant Notified by**

Mail

Telephone

In person

Date notified

☐

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☒

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Pamela McCloskey  
Signature of owner or authorized agent

9 May 2023  
Date signed

Arlen + Pam McCloskey  
Print name

**3) Board of Equalization Decision**

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

BOE #3

City and Borough of Sitka  
Petition for Adjustment of Assessed Valuation  
Real Property

RECEIVED  
MAR 31 2023  
WRANGELL CITY HALL

Date Filed: 31 March 2023

The deadline for filing an appeal with the Assessor is 4:00 pm April 18, 2023.

Parcel Identification No. 02-021-413

I, Arlen / Pamela McCloskey, representing OURSELVES, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2023 Assessed Value:

Land \$ 77,400 Building(s) \$ \_\_\_\_\_ Total \$ 416,300

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 1993  
B. What was the full consideration/price? 70,000  
C. What do you consider the market value?  
Land \$ 53,900 Bldg \$ \_\_\_\_\_ Total \$ 203,600.00  
D. Have you ever offered this property for sale? Yes \_\_\_\_\_ No ☒  
E. Have you ever received an offer? Price/when NO  
F. have you had the property appraised in the past 2 years? \$ NO

3. There is an error or omission on the assessment of this property for the following reason(s):

This property was appraised in 2021.  
There has been no new improvements since  
the last assessment was made

Print Name: Arlen / Pamela McCloskey Phone# 305-0889  
305-0409

Sign here: Pamela McCloskey Date: 31 March 2023





CITY AND BOROUGH  
OF WRANGELL  
INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381  
Wrangell, AK 99929 FAX (907)-874-3952

Item a.

Item a.

Assessor's Review Form

Appeal # 2023-13

Property ID # 02-032-572

1) Assessor's Decision	<u>Land</u>	<u>Improvements</u>	<u>Total</u>
From	\$ <u>22,800</u>	\$ <u>202,300</u>	\$ <u>225,100</u>
To	\$ <u>11,400</u>	\$ <u>202,300</u>	\$ <u>213,700</u>

**Assessor's reason for decision:**

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend 50% adjustment to land value due to drainage issues. Values adjusted accordingly.

3/30/2023

Martins Onskulis 5/8/2023

Date received

Decision made by

Date

Approved by

Date

Date mailed

**2) Appellant Notified by**

Mail

Telephone

In person

Date notified



I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.



I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

LaDonna Botsford  
Signature of owner or authorized agent

5/9/23  
Date signed

LaDonna Botsford  
Print name

**3) Board of Equalization Decision**

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

BOE #4

2023-1  
Item a.  
Item a.

RECEIVED  
MAR 30 2023  
WRANGELL, OR

City and Borough of Sitka  
Petition for Adjustment of Assessed Valuation  
Real Property

Date Filed: 3/30/23

The deadline for filing an appeal with the Assessor is 4:00 pm April 18, 2023.

Parcel Identification No. Lot 11; BLK 1; City Subd; Plat #s 96-2; Zone: WRG-104

I, LaDonna Botsford, representing myself, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2023 Assessed Value:

Land \$ 22800 Building(s) \$ 202,300 Total \$ 225,100

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? \_\_\_\_\_
- B. What was the full consideration/price? \_\_\_\_\_
- C. What do you consider the market value?  
Land \$ \_\_\_\_\_ Bldg \$ \_\_\_\_\_ Total \$ \_\_\_\_\_
- D. Have you ever offered this property for sale? Yes \_\_\_\_\_ No X
- E. Have you ever received an offer? Price/when \_\_\_\_\_
- F. have you had the property appraised in the past 2 years? \$ \_\_\_\_\_

3. There is an error or omission on the assessment of this property for the following reason(s):  
2 Bath; unfinished Garage; Adjacent property 531 Council Dr is a junk heap, fire hazard & will decrease ability to sell 524 Council Dr. I have asked City of Wrangell to address this property multiple times over last 20 years. There is also a water issue due to properties being built up around mine. 8x10 ditch terminates on back corner of my property. When I addressed this issue with city I was told to sue my neighbors. they refused to install a drain pipe on right of way to provide drainage.

Print Name: LaDonna Botsford Phone# 907-305-0420

Sign here: LaDonna Botsford Date: 3/30/23



CITY AND BOROUGH  
OF WRANGELL

INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381  
Wrangell, AK 99929 FAX (907)-874-3952

Item a.

Item a.

Assessor's Review Form

Appeal # 2023-37

Property ID # 02-024-362

1) Assessor's Decision	Land	Improvements	Total
From	\$ <u>17,900</u>	\$ <u>92,500</u>	\$ <u>110,400</u>
To	\$ <u>17,900</u>	\$ <u>92,500</u>	\$ <u>110,400</u>

Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. After reviewing your appeal we recommend no change in the assessed value. According to the AS 29.45.070 Mobile homes, trailers, house trailers, trailer coaches, and similar property used or intended to be used for residential, office, or commercial purposes and attached to the land or connected to water, gas, electric, or sewage facilities are classified as real property for tax purposes unless expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes that are unoccupied and held for sale by persons engaged in the business of selling mobile homes.

4/9/2023

Date received

Martins Onskulis 5/8/2023

Decision made by

Date

Approved by

Date

Date mailed

2) Appellant Notified by

Mail

Telephone ☒

In person

Date notified 5-9-23

☐

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☒

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Approved via phone Riko Munkel  
Signature of owner or authorized agent

5-9-23  
Date signed

Dave Ellis  
Print name

3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed



2023-37

WRG  
City and Borough of ~~State~~  
Petition for Adjustment of Assessed Valuation  
Real Property

RECEIVED

APR 10 2023

WILMINGTON CITY HALL

Date Filed: \_\_\_\_\_

The deadline for filing an appeal with the Assessor is 4:00 pm April 18, 2023.

Parcel Identification No. 02-024-362

I, Dave Ellis, representing self, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

## 2023 Assessed Value:

Land \$ 17,900 Building(s) \$ 92,500 Total \$ 110,400

Please answer the following questions for the Information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? \_\_\_\_\_
- B. What was the full consideration/price? \_\_\_\_\_
- C. What do you consider the market value?  
Land \$ \_\_\_\_\_ Bldg \$ \_\_\_\_\_ Total \$ \_\_\_\_\_
- D. Have you ever offered this property for sale? Yes \_\_\_\_\_ No \_\_\_\_\_
- E. Have you ever received an offer? Price/when \_\_\_\_\_
- F. have you had the property appraised in the past 2 years? \$ \_\_\_\_\_

3. There is an error or omission on the assessment of this property for the following reason(s):

The only improvements on this property is 4 piling, two floating docks and the repurposed Campbell Towing Co. Shop/Office barge, name CT60, documentation no. 259534. All of these could be floated away on the next big enough tide. Please remove floating personal property from the improvement column.

Print Name: Dave Ellis Phone# 907-340-4771Sign here: Dave Ellis Date: 4/9/23

DHS, USCG, CG-1270 (REV. 01-22)

OMB APPROVE

1625-0027

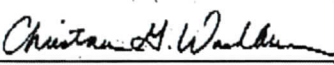


# UNITED STATES OF AMERICA

DEPARTMENT OF HOMELAND SECURITY  
UNITED STATES COAST GUARD

NATIONAL VESSEL DOCUMENTATION CENTER

## CERTIFICATE OF DOCUMENTATION

VESSEL NAME CT 60		OFFICIAL NUMBER 259554	IMO OR OTHER NUMBER NONE	YEAR COMPLETED 1950	
HAILING PORT WRANGELL AK		HULL MATERIAL STEEL		MECHANICAL PROPULSION NO	
GROSS TONNAGE 65 GRT	NET TONNAGE 65 NRT	LENGTH 60.0	BREADTH 27.7	DEPTH 4.3	
PLACE BUILT SEATTLE WA					
OWNERS DAVE ELLIS		OPERATIONAL ENDORSEMENTS REGISTRY COASTWISE			
MANAGING OWNER DAVE ELLIS 104 SING LEE ALLEY PO BOX 1349 PETERSBURG AK 99833					
RESTRICTIONS NONE					
ENTITLEMENTS NONE					
REMARKS NONE					
ISSUE DATE OCTOBER 19, 2022		 DIRECTOR, NATIONAL VESSEL DOCUMENTATION CENTER			
THIS CERTIFICATE EXPIRES NOVEMBER 30, 2023					







CITY AND BOROUGH  
OF WRANGELL  
INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381  
Wrangell, AK 99929 FAX (907)-874-3952

Item a.

Assessor's Review Form

Appeal # 2023-131

Property ID # 03-021-418

1) Assessor's Decision	Land	Improvements	Total
From	\$ <u>161,000</u>	\$ <u>-</u>	\$ <u>161,000</u>
To	\$ <u>161,000</u>	\$ <u>-</u>	\$ <u>161,000</u>

**Assessor's reason for decision:**

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend no change in the assessed value. Similar size lots in the immediate vicinity increases in the value on average 89%...100%. Smaller lots increased by 29%. Reviewed sales data - two sales in the immediate vicinity indicate sales price of around \$40,000...\$43,000 per acre. Property is valued consistent with similar size lots.

4/17/2023

Martins Onskulis 5/9/2023

Date received

Decision made by

Date

Approved by

Date

Date mailed

**2) Appellant Notified by**

Mail

Telephone ☒

In person

Date notified 5-9-23

☐

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☒

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Approved via Ruth Muller  
Signature of owner or authorized agent

5-9-23  
Date signed

Sharla Meyer  
Print name

**3) Board of Equalization Decision**

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

2023-131

Item a.

**City and Borough of Wrangell**  
**Petition for Adjustment of Assessed Valuation**  
**Real Property**

RECEIVED

APR 19 2023

WRANGELL CITY HALL

Date Filed: 04-17-2023The deadline for filing an appeal with the Assessor is **4:00 pm April 18, 2023.**Parcel Identification No. 03-021-418

I, Sharla A Meyer (Zimmerman), representing myself, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

**2023 Assessed Value:**Land \$ 161,000 Building(s) \$ 0 Total \$ 161,000

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? deeded Sept 3, 1999 by Grandmother, Enid S. Magill, of Petersburg, AK
- B. What was the full consideration/price? gift
- C. What do you consider the market value?  
 Land \$ 97,500 Bldg \$ 0 Total \$ 97,500
- D. Have you ever offered this property for sale? Yes      No X
- E. Have you ever received an offer? Price/when No
- F. have you had the property appraised in the past 2 years? \$ No

3. There is an error or omission on the assessment of this property for the following reason(s):

1) A review of the lots on either side of our property shows an avg. assessed value of the land btw. \$55,900 for 1 acre to 82,400 for 2 acres, a few of which showed an increased assessed value based on improvements, primarily added dwellings, and a few decreased. 2) \$97,500 is a fair value for 3.697 acres (not 4-as indicated on property card on file) vacant lot that has been owned by the Magill family for over 60 years. I do not intend to sell. I was born in Wrangell, AK (8/1/1974) and intend to build a place for our family to visit and live. 3) A \$63,500 or 40% increase in assessed value is not substantiated, as I could not find this type of increase on other family-owned properties 4) We have a neighboring property that has multiple dwellings that are not maintained, grounded boats on the beach which affects the market value of my property/neighborhood in general. 5) Finally, I recently learned of a permit requested for a multi-dwelling development across the road, uphill from my lot, which will affect the land value as well with re: construction and/or long term drainage downhill. Please reassess and approve my appeal to keep the fair value at \$97,500.

Print Name: Sharla A Meyer Phone# 231-881-1482

Sign here: \_\_\_\_\_ Date: \_\_\_\_\_

**Calleigh Miller**

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**From:** Sharla Meyer <sharla.meyer@gmail.com>  
**Sent:** Tuesday, April 18, 2023 6:55 PM  
**To:** Robbie Marshall; Calleigh Miller; Patricia Stevens  
**Subject:** Request to Appeal 2023 Property Tax  
**Attachments:** PZ Meeting 12082022 Packet.pdf; Meyer\_Appeal 2023 Assessed Property.jpeg; 03-021-410.pdf; 03-021-414.pdf; 03-021-412.pdf; 03-021-423.pdf; 03-021-426.pdf; 03-021-421.pdf; 2023\_appeal\_application\_S Meyer\_Parcel 03-021-418.pdf

Dear Assessors of City and Borough of Wrangell,  
Please find attached my signed request for an appeal and adjustment of 2023 property assessment. I've included property cards and meeting minutes (PZ Mtg 12/8/22-Agenda G3) in reference to a development affecting my property, to support my points on the form. On Tuesday, April 11, 2023, my mother, Pat Magill Stevens, and I called the City of Wrangell and spoke with Calleigh Miller and then spoke with Martin at the Assessors office in Anchorage. They were both helpful, however, we did not receive the property info from the Assessors office, used to compare and assess the value of my property, so I pulled together properties on either side of my lot that Calleigh shared. Please review and let me know if you have any questions. I appreciate your consideration on this matter. I am copying my mother and Calleigh to keep them in the loop of my efforts. I'd also like to point out that the submission deadlines were confusing as the form showed both 4/18 and 4/20, but the City's website showed 4/20, so I'm submitting now to meet both dates.

Kindest regards,

Sharla A. Meyer  
(231) 881-1482  
[sharla.meyer@gmail.com](mailto:sharla.meyer@gmail.com)





P.O. BOX 531 (907)-874-2381  
Wrangell, AK 99929 FAX (907)-874-3952

### Assessor's Review Form

Appeal # 2023-54

Property ID # 03-022-130

1) Assessor's Decision	Land	Improvements	Total
From	\$ <u>30,600</u>	\$ <u>140,600</u>	\$ <u>171,200</u>
To	\$ <u>30,600</u>	\$ <u>109,100</u>	\$ <u>139,700</u>

#### Assessor's reason for decision:

In accordance with your request we have reviewed your appeal form stating your concerns regarding the value of your property and the increase in the assessed value of the property. Please be advised that properties are assessed based upon the current market as required by Alaska Statutes. In reviewing sales prices - over time the sales prices have increased. As this office is tasked with following market trends, the assessed value within the subject subdivision as well as neighboring subdivisions were updated to reflect the current market value. After reviewing your appeal we recommend adjusting the building value to reflect the unfinished parts of the house and other repairs needed. Land is valued at \$15,000 per Acre. Values adjusted accordingly.

4/14/2023

Date received

Martins Onskulis 5/7/2023

Decision made by

Date

Approved by

Date

Date mailed

#### 2) Appellant Notified by

Mail

Telephone

In person

Date notified



I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.



I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the  
Board of Equalization

Signature of owner or authorized agent

Date signed

Print name

#### 3) Board of Equalization Decision

Land \$

Improvements \$

Total \$

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

BCE # 7

2023-54

Item a.

RECEIVED  
APR 15 2023  
WRANGELL CITY HALL

City and Borough of Sitka  
Petition for Adjustment of Assessed Valuation  
Real Property

Date Filed: 4-14-23

The deadline for filing an appeal with the Assessor is 4:00 pm April 18, 2023.

Parcel Identification No. LAC lot 4A BIK 6

I, Donna Colier, representing Donna Colier, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2023 Assessed Value:

Land \$ 30600 Building(s) \$ 140600 Total \$ 171200

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 1993
- B. What was the full consideration/price? 37,000.00
- C. What do you consider the market value?  
Land\$ \_\_\_\_\_ Bldg\$ \_\_\_\_\_ Total\$ P
- D. Have you ever offered this property for sale? Yes \_\_\_\_\_ No X
- E. Have you ever received an offer? Price/when NO
- F. have you had the property appraised in the past 2 years? \$ NO

3. There is an error or omission on the assessment of this property for the following reason(s):

"See attached"  
House is Unfinished

Print Name: Donna K. Colier Phone# 907 874 3686

Sign here: Donna K. Colier Date: 4-14-23

Why our assessment is to high? Our house is on pilings and needs concrete & leveling plus walls need repatching and painted, The east side of house is unfinished with only black paper cover and needs new windows and siding put on house Our house, is unfinished!! Land value is not equal to adjustment properties should be 15,000 an acre, why are we paying 300.00 more per acre? The assessment of \$105,800 was fair Thank you Donna Colier

Hemlock Ave is not maintained [NO snow removal or road maintenance] milage rate should be adjusted.

My Home is unfinished!

RECEIVED  
APR 15 2023  
WRANGELL CITY HALL