BOARD OF EQUALIZATION AGENDA

June 4, 2026 at 5:30 PM

Zoom Webinar

https://juneau.zoom.us/j/997418602600 or 1-253-215-8782 Webinar ID: 997 4186 0260

A. CALL TO ORDER/ROLL CALL

B. SELECTION OF PRESIDING OFFICERS

1. BOE Hearing Process - Reference Material

C. APPROVAL OF AGENDA

D. PROPERTY APPEALS

1. APL 2026-0072 Parcel: 4B2601040100 Location:4876 Steelhead St.
Owner: Robert Baars Property Type: Single Family Residence

Appellant's Estimate of Value		
Site: $100,000	Building: $450,000	Total: $550,000
Original Assessed Value		
Site: $129,600	Building: $545,700	Total: $675,300
Recommended Value		
Site: $129,600	Building: $545,700	Total: $675,300

2. APL 2026-0083 Parcel: 6D1001010070 Location:8687 N. Douglas Hwy
Owner: Nicole Whitaker & Robert Baars Property Type: Single Family Residence

Appellant's Estimate of Value		
Site: $172,700	Building: $469,800	Total: $642,500
Original Assessed Value		
Site: $172,700	Building: $547,400	Total: $720,100
Recommended Value		
Site: $172,700	Building: $535,400	Total: $708,100

E. LATE FILE APPEALS

1. Late File Appeals - BOE Process

2. Parcel: 6D0601050054 Location: 3919 N. Douglas Hwy Owner: Peter Strow

F. ADJOURNMENT

ADA accommodations available upon request: contact the Clerk's Office (907)586-5278 or city.clerk@juneau.gov at least 36 hours prior to a meeting, to request ADA arrangements.

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 30[4] 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.*

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[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 (12^{th} 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 2986 (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

The members should discuss the case—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.

A recent change is a "deemed denied" default[19] 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.

[16] CBCJ 15.05.190(c)(7).
[17] CBJC 15.05.190(c)(8)(ii) & (iv).
[18] CBJC 15.05.190(c)(8)(v).
[19] CBJC 15.05.190(b)(2).

The norm, if a motion is made:

- Member makes the motion.
- Presiding officer restates the motion and asks the maker to speak to their motion.
- The maker explains the reasons for their motion.
- The members discuss the arguments/evidence.
- Members then vote.

(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."

<u>Deemed Denied</u>

*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."

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.

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[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. If a motion is made, the Board members will discuss the motion and then vote on the motion. If NO motion is made, the appeal is deemed denied.*
     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)

BOE Training 2024

What do you do?

Board of Equalization hears appeals by homeowners and determines whether an error in valuation was made by the Assessor's office regarding an annual property assessment.

What is the question?

Is the assessment unequal, excessive, improper, or undervalued?

Typical Hearing Process

1. The presiding officer calls the case.
2. The presiding officer introduces board members.
3. The presiding officer reviews rules and process.
4. Appellant presents.
5. Assessor presents.
6. Appellant presents rebuttal.
7. Board deliberations begin – questions to appellant and assessor.
8. Board discussion.
9. Comments and questions by board.
10. The presiding officer will call the question and entertain a motion.
11. If motion made, state why you are making motion.*
12. Roll call. Motion needs 2 of 3 votes to carry.
13. If motion made and fails = deemed denied.
14. The presiding officer makes any concluding remarks.

*Note: If no motion made = deemed denied.

What is the role of the Attorney?

- ❖ Help with issues of process.
- ❖ Help with code questions.
- ❖ Defend BOE decisions in appeals to the Superior Court.

Things to be aware of:

- ✓ You should not communicate with fellow board members outside of the hearing.
- ✓ Do not communicate with the Assessor or Appellant about their case outside of the hearing.
- ✓ You should not do independent research.
- ✓ If you think you have a conflict, let the Clerk and Attorney ASAP

CITY AND BOROUGH OF JUNEAU

OFFICE OF THE ASSESSOR
155 Heritage Way
Juneau, AK 99801

Phone: (907) 586-5215
Email: Assessor.Office@juneau.gov

Board of Equalization (BOE) Meeting and Presentation of Real Property Appeal	
Date of BOE:	**June 4, 2026**
Location:	Zoom Virtual Meeting
Meeting Time:	05:30pm
Mailing Date of BOE Notice:	05/22/2026
Parcel Identification:	4B2601040100
Property Location:	4876 STEELHEAD ST
Appeal Number:	20260072
Sent to Email Address on File:	ROBJERTJBAARS@HOTMAIL.COM

Appellant: ROBERT BAARS
4876 STEELHEAD ST
JUNEAU AK 99801

ATTENTION APELLANT

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 undervaluation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials submitted to the Assessor's Office for inclusion in the Board of Equalization (BOE) packet must have been submitted to the Assessor's Office by 4:00 PM April 15, 2026 (preferred method e-mail to: assessor.office@juneau.gov)

Material submitted after April 15, 2026 will only be accepted per 15.05.19(c)(8)(ii).

The BOE holds every Thursday between May 8 - July 31 for potential property appeal hearings. Your hearing is scheduled for : June 4, 2026 beginning at 5:30 PM and your BOE packet will be emailed to you by 4:00 PM on May 28, 2026. For a paper copy of your 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 and login information will be included in the agenda packet sent to you prior to your scheduled appeal hearing. 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.

CITY AND BOROUGH OF JUNEAU

Office of the Assessor
155 Heritage way
Juneau, Alaska 99801

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	2026
Parcel ID Number	4B2601040100
Name of Applicant	Robert J Baars
Email Address	robertjbaars@hotmail.com

2026 Filing Deadline: Monday, April 16, 2026

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	4B2601040100		
Owner Name	Robert J. Baars		
Primary Phone #	406-361-1561	Email Address	robertjbaars@hotmail.com
Physical Address	4876 Steelhead St. Juneau AK 99801	Mailing Address	4876 Steelhead st Juneau AK 99801

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

- [x] 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:

There have been no updates to the house in the 10 years I have owned it. There needs new siding repairs & paint along with many other repairs.

Have you attached additional information or documentation? [ ] Yes [x] No

Values on Assessment Notice:					
Site	$ 129,600	Building	$ 545,700	Total	$ 675,300
Owner's Estimate of Value:					
Site	$ 100,000	Building	$ 450,000	Total	$ 550,000
Purchase Price of Property:					
Price	$ 525,000	Purchase Date	3-15-2015		
Has the property been listed for sale? [ ] Yes [x] No *(if yes complete next line)*					
Listing Price	$	Days on Market			

Was the property appraised by a licensed appraiser within the last year? [ ] Yes [x] 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	Date
[signature]	4-16-26

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Physical Location
Phone # (907) 586-5215 ext 4906 Fax # (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance	1208 Glacier Ave Juneau, AK 99801

Outlook

Re: Re: 4B2601040100 2026 Appeal

From Aaron Landvik <Aaron.Landvik@juneau.gov>
Date Thu 5/21/2026 4:23 PM
To Robert Baars <robertjbaars@hotmail.com>
Cc Jason Sanchez <Jason.Sanchez@juneau.gov>

11 attachments (263 KB)
image.png; image.png; image.png; image.png; image.png; image.png; Outlook-Untitled_s; Outlook-Image remo.jpg; Outlook-Image remo.jpg; Outlook-Image remo.jpg; Outlook-Image remo.jpg;

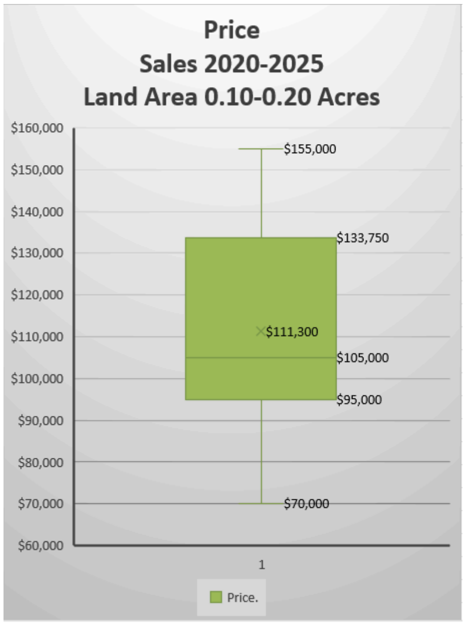
Good evening,

I have tried to contact you via telephone but have been unable to reach you.

In preparation for the scheduled board of equalization meeting I reviewed all the information that we have on record in addition to that which you provided to our office as part of the appeal process. After looking over the entire record and your concerns, I see nothing that warrants an adjustment from the no change proposed by Jason.

I analyzed sales of all road accessible vacant properties within the borough from 2020-2025 where the land area is similar to yours (0.10ac – 0.20ac). 37 vacant sales were included in the analysis, the median sale price was 105,000 while the average was 111,300. These are all unimproved vacant parcels that lack utilities and often require site work to develop a buildable lot which are estimated to cost $25-30K. Once this is considered, the median rises to $130K-$135K which is right in line with your current assessed value. One last thing to consider, once a home is placed upon the property it inherently changes the highest and best use for the property. Based upon the sale data, your land value is consistent with recent values of similarly sized yet vacant parcels once cost to bring the lot to a buildable status is considered.

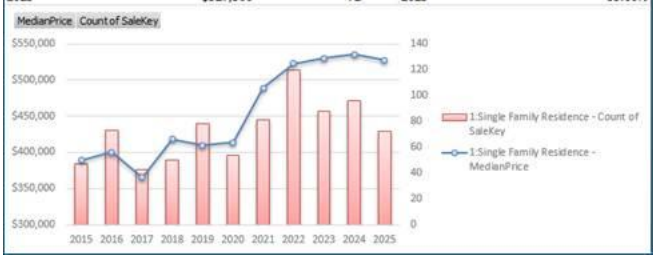
These are only vacant unimproved properties at the time of sale; the majority of these sales occurred in the 120K-130K range.



Your site is value is equitable with your neighbors. This chart shows site value as a function of acreage for all homes located in the Back Loop South neighborhood. Your property is indicated in RED.

These tables and charts illustrate the tremendous growth the residential housing market has seen since the time of your purchase. At the time of your purchase, the median price for a single-family residence was $389,000, by 2025 the median price has grown to $527,500. A 35.60% increase over that time.

	1:Single Family Residence		MedianPrice	Column Labels
Row Labels	MedianPrice	Count of SaleKey	Row Labels	1:Single Family Residence
2015	$389,000	47	2015	
2016	$400,000	73	2016	2.83%
2017	$364,900	43	2017	-6.20%
2018	$418,250	50	2018	7.52%
2019	$409,500	78	2019	5.27%
2020	$413,750	54	2020	6.36%
2021	$489,000	81	2021	25.71%
2022	$522,500	120	2022	34.32%
2023	$529,750	88	2023	36.18%
2024	$535,500	96	2024	37.66%
2025	$527,500	72	2025	35.60%



If I apply that same factor to your purchase price (2015 sale $525,000) the indicated value for your property (+35.60%) yields a value of 711,921. As our target rate for the current year is 95% of market we apply a 95% market factor adjustment ($676,325) which brings us in line with the 2026 assessed value of $675,300.

YearlyRate	2.81%	
	SUBJECT	
2015	525,000	
2016	539,739	2.81%
2017	554,893	5.69%
2018	570,471	8.66%
2019	586,487	11.71%
2020	602,953	14.85%
2021	619,881	18.07%
2022	637,284	21.39%
2023	655,176	24.80%
2024	673,570	28.30%
2025	692,480	31.90%
2026	711,921	35.60%
95% 2026 Value		
676,325		

The current condition grade assigned to your structure is AVERAGE, below is the definition of AVERAGE per our cost valuation sourcing. Based upon the evidence provided I see nothing about your home which would move the condition grade away from its current designation as AVERAGE

Average – The building is still somewhat attractive and desirable; building services are functional. It is beginning to show signs of normal wear and tear, is being used as originally intended or for which it was renovated, and exhibits a normal rate of turnover; occasionally vacant. Condition- or corrective-based maintenance plan repairs building items when they no longer function, items are replaced or renovated on an as-needed basis only, and cleaning is primarily for appearance-sake.

Please let me know if you have any questions,

Kind regards,

Aaron

Aaron Landvik
AAAO III – Cert #285
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

PLEASE NOTE::: that the Assesor office will be moving starting February 9, 2026 to 1208 Glacier Ave. Phone numbers, mailing address and email addresses will not change at this time.

From: Robert Baars
Sent: Wednesday, May 13, 2026 8:31 AM
To: Jason Sanchez
Subject: Re: Re: 4B2601040100 2026 Appeal

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

Ok, also get a photo of the exterior siding on the playground side, top left edge of the second window in from the left, that's where the ant damage starts inside as well and you can see where a piece of the siding cracked. I'm looking for a contractor to come out and inspect the damage on the inside of the wall.

From: Jason Sanchez <Jason.Sanchez@juneau.gov >
Sent: Tuesday, May 12, 2026 12:18 PM
To: Robert Baars <robertjbaars@hotmail.com >
Subject: RE: 4B2601040100 2026 Appeal

Hi Robert,

Just a heads up I will be stopping by to get a couple of photos of the house so you may see our marked vehicle if you're home. We just need exterior street view photos, so I won't need to access the property.

Regards,

Jason Sanchez

Appraiser II

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez <Jason.Sanchez@juneau.gov >
Sent: Friday, May 8, 2026 3:29 PM
To: Robert Baars <robertjbaars@hotmail.com >
Subject: RE: 4B2601040100 2026 Appeal

Hello Robert,

I am writing to confirm that I am forwarding your appeal to the Assessor for a formal review. We will work with the Clerk's Office to schedule your hearing with the **Board of Equalization (BOE)** as soon as possible. As a reminder, preparing for a hearing requires significant coordination between the Clerk's Office, the Assessor's Office, and the BOE (who are dedicated community volunteers). If you decide to withdraw your appeal at any point before the hearing, please let me know as soon as possible.

Supporting Evidence Requirements

Per CBJ ordinance, all supporting evidence must be submitted to the Assessor's Office.

Under Alaska State Statute, 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*** **:** The assessment is more than just overvalued; it is grossly disproportionate compared to similar properties.
- * * ***Unequal*** **:** Other properties in the same class have different valuations without a justifying basis.
- * * ***Improper*** **:** The Assessor used an improper valuation method, amounting to a clear adoption of a wrong principle or fraud.
- * * ***Undervalued*** **:** The current assessment is significantly lower than market value (this is rare, but a valid category for review).

Please note: Only the reasons listed above are considered valid grounds for an appeal.

https://library.municode.com/ak/juneau/codes/code_of_ordinances?nodeId=PTIICOOR_TIT15AS_CH15.05GEAS_15.05.190BOEQHEAP

Helpful Resources

To help you prepare, I recommend reviewing the following resources regarding the assessment and appeal process:

- * * **CBJ Code of Ordinances:** Title 15 - Assessment
- * * **State of Alaska Guidance:** Property Assessments in Alaska
- * * **Understanding the Process:** Understanding Your Assessment and For the Property Owner Who Wants to Know

If you have any questions as you gather your evidence, please don't hesitate to reach out.

Best regards,

Jason Sanchez

Appraiser II

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Robert Baars <robertjbaars@hotmail.com>
Sent: Friday, May 8, 2026 2:12 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 4B2601040100 2026 Appeal

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

I'm going to have to reject your inaccurate assessment of the house.

From: Jason Sanchez <Jason.Sanchez@juneau.gov>
Sent: Friday, May 8, 2026 11:28 AM
To: Robert Baars <robertjbaars@hotmail.com>
Subject: RE: 4B2601040100 2026 Appeal

Hello Bob,

That is a question for the Treasury. I am including their contact information below. Let me know if you need anything else.

Property Tax
Contact Information

Email: AR@juneau.gov
Phone: (907) 586-5215 ext. 4907
Address:
155 Heritage Way
Juneau, AK 99801

Jason Sanchez

Appraiser II

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Robert Baars <robertjbaars@hotmail.com>
Sent: Friday, May 8, 2026 7:23 AM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 4B2601040100 2026 Appeal

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

If you could please list the taxes($) by year from 2015 to present that I have paid on the house. I will probably have a couple more things to ask you.

From: Jason Sanchez <Jason.Sanchez@juneau.gov>
Sent: Thursday, April 30, 2026 11:58 AM
To: Robert Baars <robertjbaars@hotmail.com>
Subject: RE: 4B2601040100 2026 Appeal

Hello Bob,

I understand your concern, particularly given the potential for damage. At this time, the submitted photos indicate damage limited to the caulking around the window. Conditions such as this are generally considered maintenance-related and curable. Any adjustments made must be based on observable and documented impacts to a property's overall condition as of January 1 of the assessment year, as required by Alaska State Statute, rather than the possibility of unseen damage. If future inspection or repair work identifies structural damage or deterioration that materially affects the condition of the home, we would be happy to review that documentation in future assessment year.

Based on the current information available and considering the evidence provided by you, no adjustment to the assessment is supported. See below.

Current 2026 Assessment Value: Total: $ 675,300

How to Proceed:

Please respond to this email to confirm your acceptance or rejection of this "No Change " proposal.

- If you accept: I will formally withdraw the appeal on your behalf.
- If you reject this proposal: I will notify the Clerk's Office to schedule your case for the next available Board of Equalization hearing, and you will be notified of the date.

If I do not receive a response by Friday 5/8/2026 , your appeal will be withdrawn.

If you have any questions or would like to discuss this further, please feel free to contact me at 586-5215 ext. 4020.

Respectfully,

Jason Sanchez

Appraiser II

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Robert Baars <robertjbaars@hotmail.com>
Sent: Wednesday, April 29, 2026 2:16 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 4B2601040100 2026 Appeal

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

The caulking has not deteriorated, it was eaten. The damage is around all 3 of the large windows (an entire 20 ft wall , but I have not removed any of the siding yet or drywall to see if there's additional damage. Since they eat wood I would logically think that they have ingested some of the lumber that's in my wall since they are living there.

From: Jason Sanchez <Jason.Sanchez@juneau.gov >
Sent: Wednesday, April 29, 2026 10:24 AM
To: Robert Baars <robertjbaars@hotmail.com >
Subject: RE: 4B2601040100 2026 Appeal

Good morning Bob,

Your submitted photos appear to show carpenter ant activity around a windowsill and caulking that has deteriorated. Conditions such as cracked or missing caulking are generally considered routine maintenance items. In mass appraisal, pest activity of this nature is typically not adjusted for unless there is clear and documented evidence of resulting structural damage or a condition that materially affects the overall condition of the property. Based on what I can see in the snapshot of these 2 photos, this appears to be a localized and curable maintenance issue. If additional documentation of more extensive damage is available, we would be happy to review it .

Best,

Jason Sanchez

Appraiser II

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Robert Baars <robertjbaars@hotmail.com >
Sent: Wednesday, April 29, 2026 6:54 AM
To: Jason Sanchez <Jason.Sanchez@juneau.gov >
Subject: Re: 4B2601040100 2026 Appeal

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

One more issue that I need to have looked at with the house is an carpenter ant infestation, where they have made a nest in my wall somewhere and have chewed all the caulking out from around the main windows in the house.

From: Jason Sanchez <Jason.Sanchez@juneau.gov >
Sent: Friday, April 24, 2026 1:42 PM
To: Robert Baars <robertjbaars@hotmail.com >
Subject: RE: 4B2601040100 2026 Appeal

Hello Bob,

No problem I am happy to walk you through. I am also attaching a document that gives a general explanation of how we determine values. Like most professional systems, it takes a bit of context to interpret the data correctly and is not something expected to be easily understood from a single snapshot. I'll try my best.

We start with a cost-based model, where we estimate what it would cost to build your home in today's market, and then apply depreciation to account for age and condition. That gives us the building value. We also estimate land value based on neighborhood sales and site characteristics such as location, view, waterfront etc.

From there, we look at what buyers are actually paying for similar properties in Juneau. See Qualified Sales in the table below. In this case we're looking at the Back Loop Area. We don't adjust values dollar-for-dollar to match individual sales. Instead, we study groups of comparable properties and compare assessed values to sale prices. If we see a consistent pattern—such as properties generally selling for more than their assessed values—we apply a neighborhood-level adjustment so values as a whole reflect the market.

This is why a property's value can increase even though the building itself is depreciating. The structure does lose value over time in our model, but market conditions—like higher construction costs and strong demand—can increase overall property values. The neighborhood adjustment factor captures those market changes and can more than offset depreciation.

Regarding land value, it's important to note that land is not priced strictly on a per-acre basis. Smaller residential lots in established neighborhoods often have a higher value per acre than larger parcels. That's because factors like a developed site location with utilities, access, and buildability have a much greater impact on value than size alone.

Overall, the goal of this process is to ensure values reflect the market as of January 1 of the assessment year and remain consistent and equitable across similar properties. I hope this helps. If you have any questions, please reach out.

Jason Sanchez

Appraiser II

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Robert Baars <robertjbaars@hotmail.com>
Sent: Thursday, April 23, 2026 5:28 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 4B2601040100 2026 Appeal

So your factoring in the depreciation of the house over the years but somehow the home has gained over 100,000 dollars with no additional anything added to the structure. Make that make sense to me.

Also when you look at the average prices for acreage of land in Juneau. See attached image. My 0.16 acre of land valued at 129,600 far exceeds the averages for that amount of land. 0.5 acres of land go for 120,000…. How does that make sense.

Thank you

Bob

From: Jason Sanchez <Jason.Sanchez@juneau.gov>
Sent: Thursday, April 23, 2026 2:40 PM
To: Robert Baars <robertjbaars@hotmail.com>
Subject: RE: 4B2601040100 2026 Appeal

Hello Robert,

Thanks for sharing the photos of your home. The conditions you've described, such as the aging deck, peeling exterior paint, and a roof nearing the end of its useful life, are consistent with typical wear and tear associated with the normal aging of a property. These items are anticipated over time and are accounted for within standard depreciation schedules used in property valuation.

With respect to the estimated costs provided for repairs and replacements, routine maintenance and periodic expenses are expected over the life of a property and are reflected in standard valuation methodologies, rather than treated as additional factors warranting further adjustment. Accordingly, these considerations are already incorporated into the assessed value through conventional depreciation practices. After reviewing the information available, I do not find any basis for adjusting the current assessed value. If you have any evidence or market data supporting a lower valuation, please submit for me to review.

Please feel free to reach out if you have any further questions.

Respectfully,

Jason Sanchez

Appraiser II

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Robert Baars <robertjbaars@hotmail.com>
Sent: Wednesday, April 22, 2026 9:12 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 4B2601040100 2026 Appeal

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

Hello Jason,

I attached some photos of the decking where the nails are rusted out and boards are loose. Along with the siding with the paint falling off which goes around the whole house. The driveway has sinking spots that need to be filled in or paved again. The roof is right around the corner with needing to be replaced. There have been no additions or improvements to my home. Along with the lot size being the smallest on the street it's not even 1/4 of an acre if I remember correctly.

New paint for exterior 10-20,000$

New deck 15-20,000$

Paving 10- 20000$

Roof 30-50,000$

So unfortunately the house has only depreciated with years of use.

From: Jason Sanchez <Jason.Sanchez@juneau.gov >
Sent: Tuesday, April 21, 2026 11:40 AM
To: robertjbaars@hotmail.com <robertjbaars@hotmail.com >
Subject: 4B2601040100 2026 Appeal

Robert,

Thank you for taking the time to file an appeal. My name is Jason , and I am an Appraiser with the CBJ Assessor's Office. I will be reviewing the appeal for your property at 4876 Steelhead St. Once I have completed a full review, I will send an email with a proposed adjustment or no change and confirmation of the current assessed value. Please review the enclosed information regarding our assessment process and information we have on file for your property.

If you believe the assessed value is incorrect, providing specific documentation is the most effective way to support your appeal. Examples of helpful evidence include:

- * * **Appraisals**
- * * **Sale Price**
- * * **Photos** of the property that show condition issues.
- * * **Estimates for repairs**

Below is the sketch and specific details we have for your property. Note that per industry standards, improvements are measured by the exterior walls.

To keep your appeal moving forward, please reply to this email within **10 days** . If I do not receive a response by this time, I will consider this case closed and withdraw your appeal.

Respectfully,

Jason Sanchez
Appraiser II
Assessor's Office
City and Borough of Juneau, AK

PHONE (907) 586-5215 ext 4020
jason.sanchez@juneau.gov

PLEASE NOTE::: the Assesor office has moved to 1208 Glacier Ave. Phone numbers, mailing address and email addresses will not change at this time.

AI Overview

5:16

average cost per acre of land in juneau ak

Land prices in Juneau, AK, vary widely, with an

and utilities. Smaller, developed residential lots in subdivisions can be much higher, while large, remote, or difficult-to-build tracts can be lower. Land.com +4

Key Land Price Insights (Juneau/Juneau Borough):

- **Average Cost:** Around **$17,908 per acre** based on select listings, though another source estimates a median price of **$65,352 per acre** in the Borough.
- **Active Listings:** Small lots (around 0.5–1 acre) can list for $120,000 to over $400,000.
- **Large Acreage:** Larger plots, such as 100+ acres, may list around $1.2M–$1.25M ($12,000–$12,500/acre).
- **Factors:** Prices are high due to limited available land, difficult terrain (wetlands, steep slopes), and the high cost of bringing in utilities.
- **Resources:** Prospective buyers can view current listings on Zillow or Realtor.com.

Considerations:

- **Utilities & Access:** Many remote lots require significant investment to build roads and connect to power.
- **Market Data:** For the latest available land listings and price trends, you can check Land.com.

Nov 30, 2017 — Anything from hundreds per acre to tens of...

There are many parcels of la
sale in Juneau, Alaska, inclu

APPEAL #2026-0072

2026 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 4, 2026

ASSESSOR OFFICE

Appellant: Robert J Baars

Location: 4876 Steelhead St

Parcel No: 4B2601040100

Property Type: Single Family Residenece

Appellant's basis for appeal: There have been no updates to the house in the 10 years I have owned it. There needs new siding repairs & paint along with many other repairs.

2015 Purchase Price: $525,000

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	$ 100,000	Site:	$ 129,600	Site:	$129,600
Buildings:	$450,000	Buildings:	$ 545,700	Buildings:	$545,700
Total:	$550,000	Total:	$675,300	Total:	$675,300

Subject Photos

Table of Contents

Overview

The subject is a 2,836 square foot average quality single family residence with an attached garage. The residence is located on a 7,000-sf lot at 4876 Steelhead St within the Back Loop South neighborhood. The original structure was built in 2006 according to CBJ records and appears to have had adequate maintenance and updates. Effective age is considered typical for the year built. The subject is sited on a typical neighborhood lot with no location or view adjustments.

Subject Characteristics:

- Land
  - 7,000 sf lot
  - Considered typical for neighborhood, no adjustments

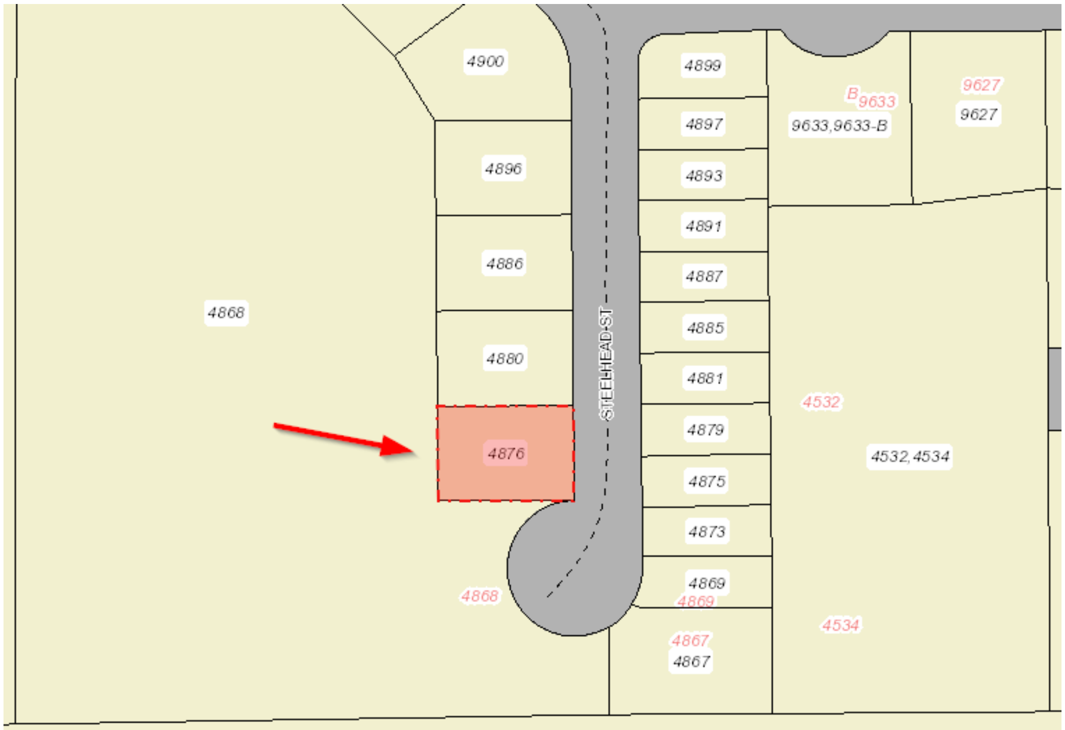
- Building
  - Built in 2006
  - Average Quality
  - Average Condition
  - Effective age is considered typical for year built
  - 2,836 SF GLA total
  - 576 SF Attached Garage
  - 240 SF Deck w/ Roof
  - 60 SF Deck

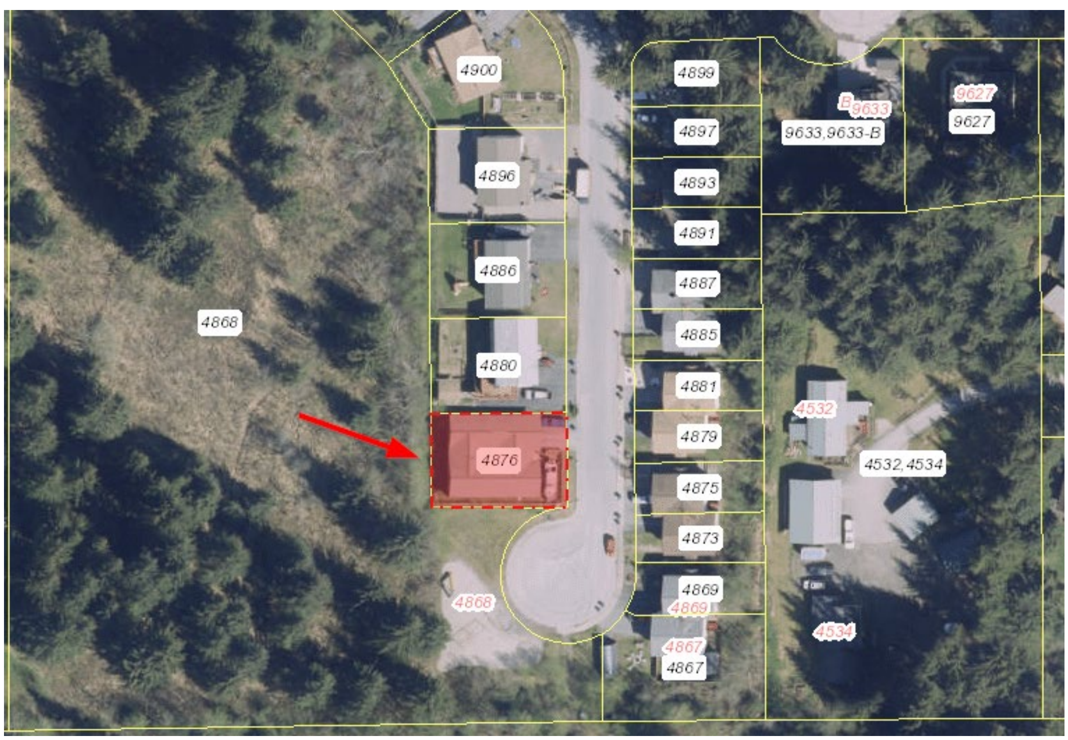
Photos

4

Appeal 2026-0072, Appellant: Robert J Baars, Parcel Number: 4B2601040100

Area Map & Aerial View





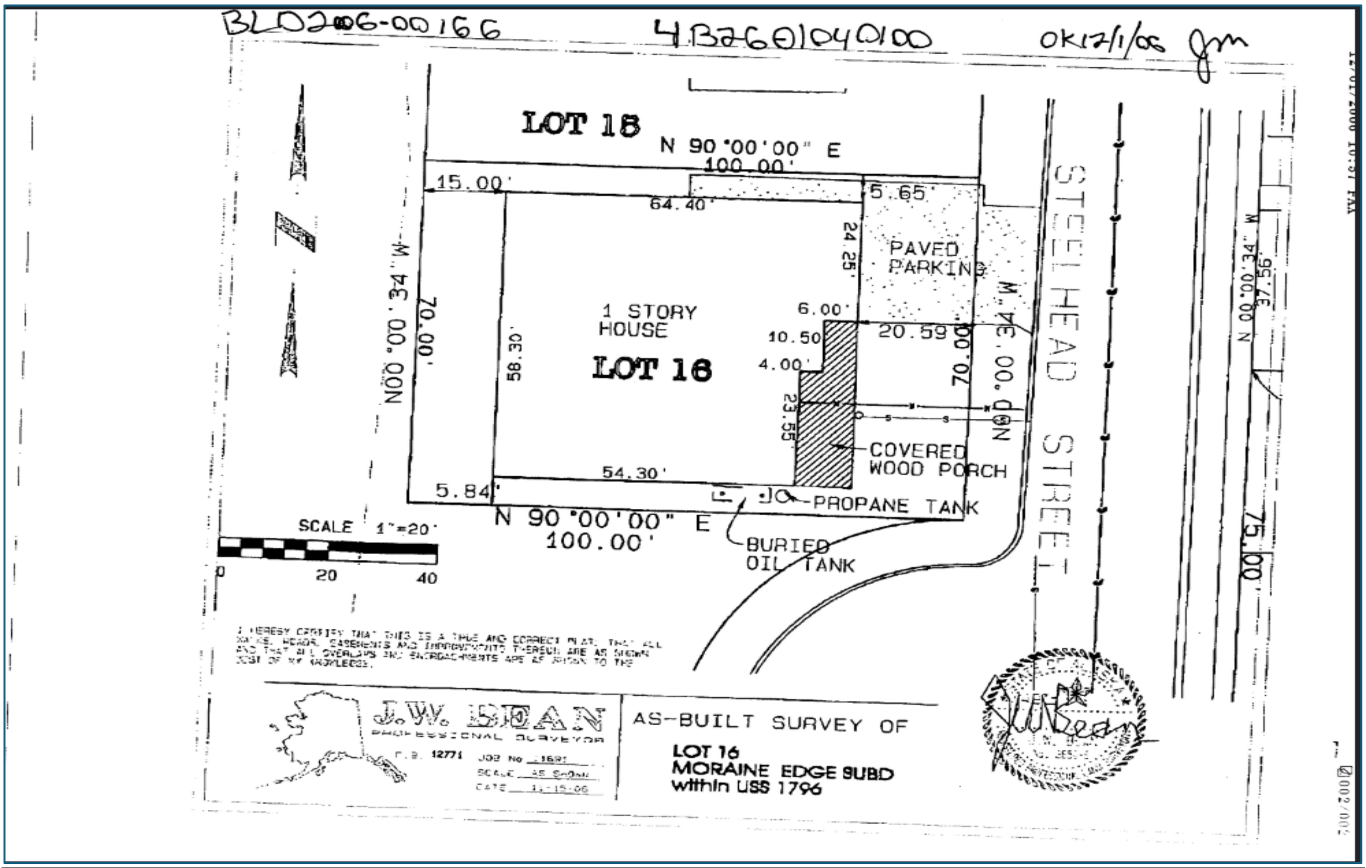
5
Appeal 2026-0072, Appellant: Robert J Baars, Parcel Number: 4B2601040100

Land Valuation

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics within the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and other factors which 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 land in the neighborhood to establish assessed site values. The subject parcel's site value of $129,600 is equitable with Back Loop South single-family lots that are of similar square footage. The subject parcel is characteristically typical for its neighborhood.

Land Characteristics:

- 7,000 sf lot
- No adjustments



2026 Site Values – Subject and Neighbors

PARID	Address	Acres	Site Value	Lot Sq Ft
4B2601040070	4896 STEELHEAD ST	0.16	$ 129,600	7,000
4B2601040080	4886 STEELHEAD ST	0.16	$ 129,600	7,000
4B2601040090	4880 STEELHEAD ST	0.16	$ 129,600	7,000
4B2601040100	4876 STEELHEAD ST	0.16	$ 129,600	7,000
4B2601040050	4910 STEELHEAD ST	0.16	$ 129,600	7,025
4B2601040040	4920 STEELHEAD ST	0.16	$ 130,700	7,142
4B2601040020	4930 STEELHEAD ST	0.18	$ 131,800	7,635
4B2601040030	4926 STEELHEAD ST	0.18	$ 131,800	7,660
4B2601040010	4934 STEELHEAD ST	0.21	$ 135,000	9,130
4B2601040060	4900 STEELHEAD ST	0.22	$ 136,100	9,592
4B2601040190	4913 STEELHEAD ST	0.25	$ 137,100	10,834
4B2601040230	4935 STEELHEAD ST	0.26	$ 139,300	11,436
4B2601040180	4907 STEELHEAD ST	0.29	$ 143,700	12,741
4B2601040200	4919 STEELHEAD ST	0.43	$ 158,800	18,685
4B2601040220	4931 STEELHEAD ST	0.46	$ 159,900	19,897
4B2601040210	4925 STEELHEAD ST	0.60	$ 167,400	26,234

Back Loop South Sales

Back Loop South Sales 2023-2025

(Site Value estimates derived from Land Abstraction method)

[Sale Price – Building Value = est. Site Value]

SALES DETAIL

PARID	Address	Land Value	Bldg Value	Total Appraised	Sale Date	Sale Price	TASP	AS-Final	TA Site Val	Flood Impacted
4B2601040050	4910 Steelhead	$129,600	$499,500	$629,100	**2023-05-12**	$675,000	$716,386	0.88	$216,886	
4B2601140010	4944 Wren	$133,000	$550,500	$718,000	**2023-05-15**	$651,538	$691,486	1.04	$140,986	
4B2601040161	4891 Steelhead	$124,200	$288,200	$412,400	**2023-11-15**	$455,000	$476,030	0.87	$187,830	
4B2501030011	9633 Kelly	$143,600	$391,600	$535,200	**2024-05-21**	$640,000	$660,057	0.81	$268,457	
4B2901000021	5025 Powers	$128,500	$317,000	$445,500	**2024-09-23**	$520,000	$531,199	0.84	$214,199	
4B2601040121	4867 Steelhead	$135,000	$289,200	$424,200	**2024-11-27**	$485,000	$493,597	0.86	$204,397	
4B2501010030	9582 Whitewater	$133,000	$326,500	$459,500	**2025-04-22**	$647,000	$654,033	0.70	$327,533	Yes
4B2501000025	4625 River	$149,000	$362,300	$511,300	**2025-05-05**	$589,900	$595,507	0.86	$233,207	
4B2601090071	4942 Hummingbird	$158,700	$572,200	$730,900	**2025-05-30**	$750,000	$757,129	0.97	$184,929	
AVG — ALL 9		**$137,178**	**$399,667**	**$540,678**		**$601,493**	**$619,492**	**0.87**	**$219,825**	
AVG — EXCL FLOOD		**$137,700**	**$408,812**	**$550,825**		**$595,805**	**$615,174**	**0.89**	**$206,361**	
MED — ALL 9		**$133,000**	**$362,300**	**$511,300**		**$640,000**	**$654,033**	**0.86**	**$214,199**	
MED — EXCL FLOOD		**$134,000**	**$376,950**	**$523,250**		**$614,950**	**$627,782**	**0.86**	**$209,298**	

8

Appeal 2026-0072, Appellant: Robert J Baars, Parcel Number: 4B2601040100

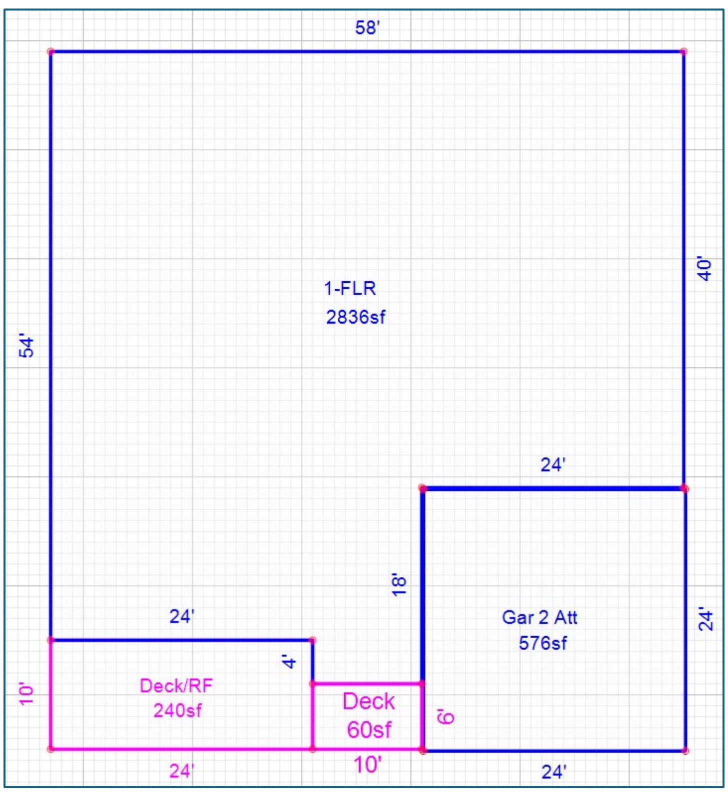
Building Valuation

Buildings are valued using the cost approach to value by: (1) calculating the current cost to reproduce or replace improvements such as buildings and (2) subtracting out physical, functional, or economic depreciation evident in the structures. This provides a uniform basis for the valuation of all buildings within the Borough.

For any given parcel, the buildings are valued by the cost approach, and the land value is determined by the neighborhood model. These two values are combined to produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

- Building Characteristics:
    - Built in 2006
    - Average Quality
    - Average Condition
    - Effective age is considered typical for year built
    - 2,836 SF GLA
    - 576 SF Attached Garage
    - 240 SF Deck w/ Roof
    - 60 SF Deck

Sketch of Improvements:



Cost Report - Residential

5508		Record	1
Parcel Code Number	**4B2601040100**	**Building Type**	R- Single-family Residence
Owner Name	**BAARS ROBERT H**	**Quality**	3
Parcel Address	**4876 STEELHEAD ST**	**Construction**	Stud Frame
Effective Year Built	2013	**Total Livable**	2836
Year Built	2006	**Style**	One Story

Improvement	Description	Quantity	Unit Cost	Percent		+/-	Total
Base							
Exterior	Frame, Cement Fiber Siding		101.00	100%			
Roof	Composition Shingle		3.47	100%			
Heating	Floor Radiant, Hot Water		2.63	100%			
Adjusted Base Cost		2,836	107.10				303,736
Exterior Improvement(s)							
Other Garage	Attached Garage (SF)	576	32.00				18,432
Other Garage	Garage Finish, Attached (SF)	576	7.47				4,303
Porch	Wood Deck (SF) with Roof	240	31.75				7,620
Total							**30,355**
Additional Feature(s)							
Feature	Fixture	14					25,200
Total							**25,200**
Sub Total							**359,290**
Condition	Average						
Local Multiplier					1.22	[X]	438,334
Current Multiplier					1.14	[X]	499,701
Quality Adjustment						[X]	499,701
Neighborhood Multiplier						[X]	499,701
Depreciation - Physical				1.00 [X]	9.00	[-]	44,973
Depreciation - Functional						[-]	0
Depreciation - Economic						[-]	0
Percent Complete					100.00	[-]	454,728
Cost to Cure							
Neighborhood Adjustment					120	[X]	90,946
Replacement Cost less Depreciation							**545,674**

Total Improvement Value	**[Rounded]**	**$545,700**

10

Appeal 2026-0072, Appellant: Robert J Baars, Parcel Number: 4B2601040100

Assessment History

PARID 4B2601040100
BAARS ROBERT H

4876 STEELHEAD ST
BACK LOOP SOUTH R 1 & 5

Assessed Values

Tax Year	Land	Building	Total
2026	129,600	545,700	$675,300
2025	129,600	545,700	$675,300
2024	129,600	602,200	$731,800
2023	129,600	597,600	$727,200
2022	124,800	434,700	$559,500
2021	124,800	384,900	$509,700
2020	124,800	372,700	$497,500
2019	124,800	370,700	$495,500
2018	129,307	392,327	$521,634
2017	129,307	392,327	$521,634
2016	128,027	388,443	$516,470
2015	119,651	363,031	$482,682
2014	117,300	355,900	$473,200
2013	117,300	351,200	$468,500
2012	90,000	425,100	$515,100
2011	90,000	385,600	$475,600
2010	90,000	385,600	$475,600
2009	90,000	385,600	$475,600
2008	95,000	419,100	$514,100
2007	95,000	419,100	$514,100
2006	95,000	0	$95,000

Summary

In reviewing this appeal, the Assessor Office is tasked with examining the full assessment record along with all additional information submitted by the appellant. This included a detailed analysis of all road accessible vacant land sales from 2020 through 2025, limited to parcels comparable in size to the subject property. Once typical development and utility-extension costs are considered, the indicated market values of these sales align with the current assessed land value. We also reviewed the site-value equity model for the Back Loop South neighborhood. Within that model, the subject parcel's land assessment is consistent with similarly sized properties, demonstrating that the existing valuation is equitable within the neighborhood.

Additionally, we evaluated the structure's current condition grade of AVERAGE using our standardized cost-valuation definitions. No evidence was provided that would support a change to this rating. Finally, we considered broader market appreciation since the appellant's 2015 purchase. When applying observed market growth and our statutory 95 percent market-target factor, the resulting value corresponds closely with the 2026 assessment. Based on the totality of the sales analysis, neighborhood equity review, and condition evaluation, we did not find support for an adjustment to the current assessed value. 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". 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.

The Assessor Office proposes **no change** to the appellant's 2026 Assessment.

CITY AND BOROUGH OF
JUNEAU

OFFICE OF THE ASSESSOR
155 Heritage Way
Juneau, AK 99801

Phone: (907) 586-5215
Email: Assessor.Office@juneau.gov

Board of Equalization (BOE) Meeting and Presentation of Real Property Appeal	
Date of BOE:	**June 4, 2026**
Location:	Zoom Virtual Meeting
Meeting Time:	05:30pm
Mailing Date of BOE Notice:	05/22/2026
Parcel Identification:	6D1001010070
Property Location:	8687 N DOUGLAS HWY
Appeal Number:	20260083
Sent to Email Address on File:	mrgp6100@yahoo.com

Appellant: NICOLE WHITAKER
ROBERT BAARS
8687 N DOUGLAS HWY
JUNEAU AK 99801

ATTENTION APELLANT

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 undervaluation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials submitted to the Assessor's Office for inclusion in the Board of Equalization (BOE) packet must have been submitted to the Assessor's Office by 4:00 PM April 15, 2026 (preferred method e-mail to: assessor.office@juneau.gov)

Material submitted after April 15, 2026 will only be accepted per 15.05.19(c)(8)(ii).

The BOE holds every Thursday between May 8 - July 31 for potential property appeal hearings. Your hearing is scheduled for : June 4, 2026 beginning at 5:30 PM and your BOE packet will be emailed to you by 4:00 PM on May 28, 2026. For a paper copy of your 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 and login information will be included in the agenda packet sent to you prior to your scheduled appeal hearing. 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.

CITY AND BOROUGH OF JUNEAU

Office of the Assessor
155 Heritage way
Juneau, Alaska 99801

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	2026
Parcel ID Number	6D1001010070
Name of Applicant	Nicole Whitaker
Email Address	mrgp6100@yahoo.com

2026 Filing Deadline: Monday, April 16, 2026

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	6D1001010070		
Owner Name	Nicole Whitaker		
Primary Phone #	(260) 417-6935	**Email Address**	mrgp6100@yahoo.com
Physical Address	8687 North Douglas Highway Juneau AK 99801	**Mailing Address**	8687 North Douglas Highway Juneau AK 99801

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:

The listed building value as listed for 2026 is now assessed at 547,000 versus a value of 469,000 for 2025 & 2024 when no improvements or changes were made to listed structures. Both building structures have been conditionally deteriorating and aging, specifically the smaller cabin structure including the exterior walls and roof. Cabin has had interior damage due to water (flooding) and exterior damage (unfinished, water/snow) due to condition and age. Photos shown as attached are not current condition but from 2024 but give idea of conditions of structure. (see reference photos)

Have you attached additional information or documentation? [✓] Yes [ ] No

Values on Assessment Notice:

Site	$172,000	Building	$547,000	Total	$720,000

Owner's Estimate of Value:

Site	$172000	Building	$469800	Total	$642500

Purchase Price of Property:

Price	$	Purchase Date	

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 N Whitaker   Date 4/16/2026

Contact Us: CBJ Assessors Office			
Phone/Fax	**Email**	**Website**	**Physical Location**
Phone # (907) 586-5215 ext 4906 Fax # (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance	1208 Glacier Ave 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 ☐ **Accept** ☐ **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	☐ Yes ☐ No *(if no skip to Board of Equalization)*
Govern Updated	☐ Yes ☐ No
Spreadsheet Updated	☐ Yes ☐ No
Corrected Notice of Assessed Value Sent	☐ Yes ☐ 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 [O] **Met** [O] **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**	**Physical Location**
Phone # (907) 586-5215 ext 4906 Fax # (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance	1208 Glacier Ave Juneau, AK 99801

Reference Photos

SOUTHEAST APPRAISAL SERVICES, LLC.

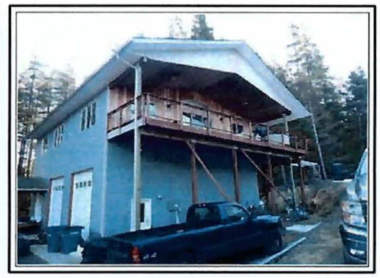
Photo's Subject Extra

File No. 20-24-034
File #

Borrower	Nicole Whitaker & Robert J. Baars
Property Address	8687 North Douglas Highway
City	Juneau — County: City & Borough of Juneau — State: AK — Zip Code: 99801
Lender/Client	True North Federal Credit Union — Address: 2777 Postal Way, Juneau, Ak 99801

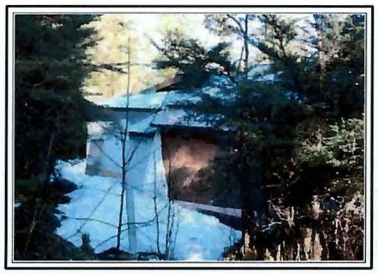
Utilities in Garage

Mezzanine



Side of House

Detached Guest Cabin



Missing Siding

#

Missing Siding

#

Missing Siding

#

Living Room

Living Room

Bedroom

Guest Bath

Guest Bath

Printable page

PARID 6D1001010070
BAARS ROBERT JOSEPH
WHITAKER NICOLE

8687 N DOUGLAS HWY
NORTH DOUGLAS R 1 & 5

Sales

Sale Date	Grantor	Grantee
05/29/2024	FRANKLIN MASON & EVONNE MASON	WHITAKER NICOLE
03/15/2006	VALERIE A DELAUNE	FRANKLIN MASON & EVONNE MASON
04/27/2000		VALERIE A DELAUNE

Sale Details

1 of 3

Sale Date	05/29/2024
Instrument Type	DSW - Deed Statutory Warranty
Instrument #	2024-001607-0
Grantor	FRANKLIN MASON & EVONNE MASON
Grantee	WHITAKER NICOLE
Sale Validity Code	U - UNVERIFIED SALE

Printable page

PARID 6D1001010070
BAARS ROBERT JOSEPH
WHITAKER NICOLE

8687 N DOUGLAS HWY
NORTH DOUGLAS R 1 & 5

OBY

Card	Desc	Width	Length	Area	Units	Adj RCNLD
1	CC2-CABIN FAIR			342	1	22,300
1	IF2-HDV			1	1	2,000

Printable page

PARID 6D1001010070
BAARS ROBERT JOSEPH
WHITAKER NICOLE

8687 N DOUGLAS HWY
NORTH DOUGLAS R 1 & 5

Land

Land Code	1 - Standard
Square Feet	65,340
Acres	1.5

Printable page

PARID 6D1001010070
BAARS ROBERT JOSEPH
WHITAKER NICOLE

8687 N DOUGLAS HWY
NORTH DOUGLAS R 1 & 5

Legal

Tax District	001 - Roaded with Fire
Legal 1	USS 3543 LT 148
Property Description	8687 N DOUGLAS HWY
Building/Unit #	
Plat #	USS 3543
Plat Date	09/15/1958

Printable page

PARID 6D1001010070
BAARS ROBERT JOSEPH
WHITAKER NICOLE

8687 N DOUGLAS HWY
NORTH DOUGLAS R 1 & 5

Residential Structure

Building #	1
Improvement Type	RES - Residential
Stories	1
Construction	17 - FRAME, CEMENT FIBER
Living Area	2,160
Quaility Grade	3 (C = AVERAGE)
Condition	GD (GOOD)
Year Built	2015
Bedrooms	3
Total Rooms	6
Full Baths	3
Half Baths	
Total Fixtures	11
Basement Area	
Percent Complete	100%

Additions

Building #	Addition Line	Description	Area
1	0	-1-FLR--	504
1	1	-2-FLR--	1,656
1	2	-Built-in Garage--	1,152
1	3	-Wood Deck with Roof--	410

Printable page

PARID 6D1001010070
BAARS ROBERT JOSEPH
WHITAKER NICOLE

8687 N DOUGLAS HWY
NORTH DOUGLAS R 1 & 5

Assessed Values

Tax Year	Land	Building	Total
2026	172,700	# 547,400	$720,100
2025	172,700	# 469,800	$642,500
2024	172,700	# 469,800	$642,500
2023	172,700	500,500	$673,200
2022	169,600	427,400	$597,000
2021	169,600	381,200	$550,800
2020	169,600	378,200	$547,800
2019	169,600	372,500	$542,100
2018	174,200	379,800	$554,000
2017	169,600	363,600	$533,200
2016	154,600	178,300	$332,900
2015	140,500	0	$144,800
2014	140,500	9,700	$150,200
2013	140,500	9,700	$150,200
2012	105,000	5,500	$110,500
2011	105,000	5,300	$110,300
2010	105,000	5,300	$110,300
2009	105,000	5,300	$110,300
2008	105,000	5,300	$110,300
2007	105,000	5,300	$110,300
2006	85,000	5,300	$90,300
2005	100,000	5,300	$105,300
2004	80,000	5,300	$85,300
2003	60,000	5,300	$65,300
2002	60,000	5,000	$65,000
2001	45,000	0	$45,000

Printable page

PARID 6D1001010070
BAARS ROBERT JOSEPH
WHITAKER NICOLE

8687 N DOUGLAS HWY
NORTH DOUGLAS R 1 & 5

Current Ownership

% Owned	Owner	Additional Owner	Care Of
100%	BAARS ROBERT JOSEPH		
100%	WHITAKER NICOLE		

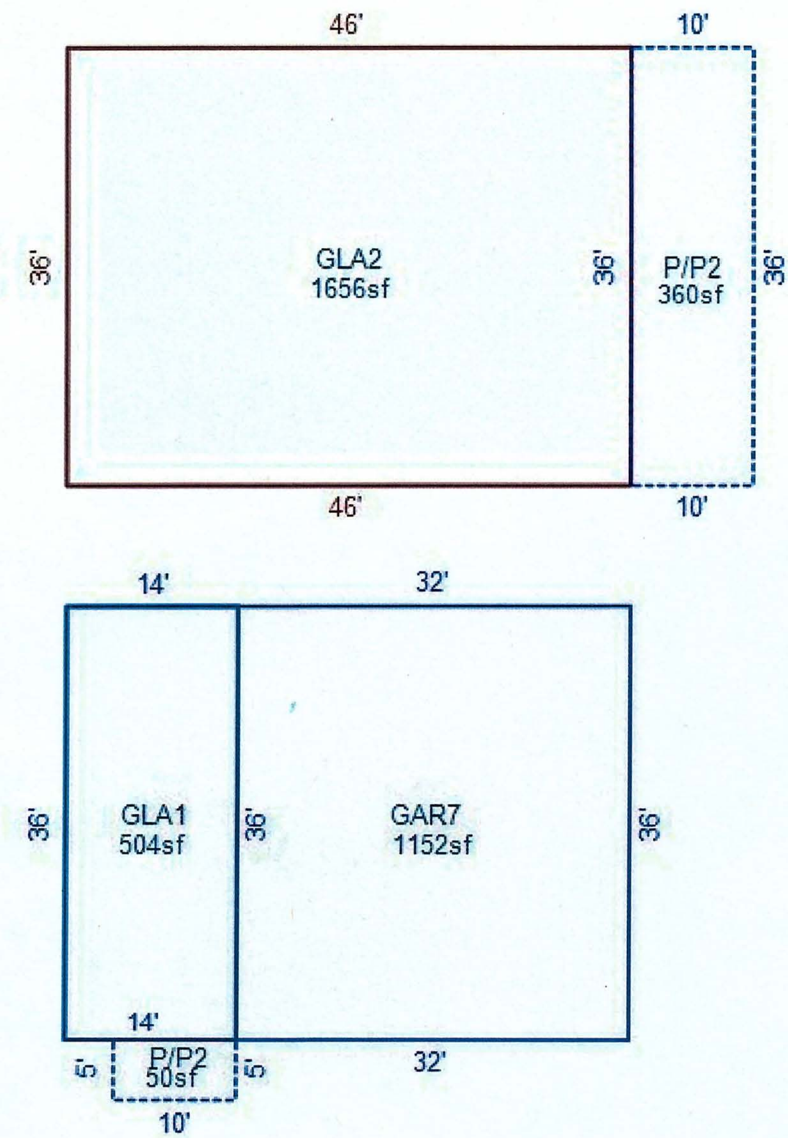
Ownership History

Tax Year	Owner	Mailing Address	City, State, Zip
2026	BAARS ROBERT JOSEPH	8687 N DOUGLAS HWY	JUNEAU,AK 99801
2026	WHITAKER NICOLE	8687 N DOUGLAS HWY	JUNEAU,AK 99801
2025	WHITAKER NICOLE	8687 N DOUGLAS HWY	JUNEAU,AK 99801
2024	WHITAKER NICOLE	8687 N DOUGLAS HWY	JUNEAU,AK 99801
2023	MASON FRANKLIN / MASON EVONNE	8687 N DOUGLAS HWY	JUNEAU,AK 99801
2022	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2021	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2020	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2019	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2018	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2017	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2016	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2015	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2014	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2013	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2012	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2011	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659
2010	MASON FRANKLIN / EVONNE MASON	8687 N DOUGLAS HWY	JUNEAU,AK 99801-7659

Printable page

PARID 6D1001010070
BAARS ROBERT JOSEPH
WHITAKER NICOLE

8687 N DOUGLAS HWY
NORTH DOUGLAS R 1 & 5



Item	Area
GAR7:BI-Gar	1152
GLA1:1-FLR	504
P/P2:Deck/RF	50
GLA2:2-FLR	1656
P/P2:Deck/RF	359.999999999999

Outlook

6D1001010070 APL 20260083 8687 North Douglas Highway

From Aaron Landvik <Aaron.Landvik@juneau.gov>
Date Thu 5/21/2026 8:37 AM
To 'mrgp6100@yahoo.com' <mrgp6100@yahoo.com>
Cc Jason Sanchez <Jason.Sanchez@juneau.gov>

1 attachment (6 KB)
image001.jpg;

Hi Nicole,

As you replied to Jason's e-mail 15 minutes prior to the close of business on May 8 th it is only fair that you have an option to proceed forward with the process and have the right to present your case to the board of equalization if that is your desire.

Below, is my response to your e-mail request:

I would like to discuss this further. May we schedule a time to meet in person so I can learn what these values represent in real terms? I would also like to touch base regarding what a board of equalization hearing entails.

We have statutory deadline requirements that require that we move the process along.

I have looked over the record as it relates to the valuation of your property including the information that you have provided.

The greatest factor in the valuation of your property was a change to the classification of your property. Your property is now classified and valued in the same bucket as all other North Douglas single family residences.

Other factors including a realization that your home is in generally Good condition (previously average), an adjustment to depreciation was made to reflect this. This is what we would expect to see of homes that have been recently transferred.

Recent sales analysis indicates that since the time of your purchase two years ago the housing market has risen about 2.4% (about 0.1%/mo).

I believe that the revised assessment that was presented to you by Jason is reasonably based upon the evidence that you have provided.

The underlying question that needs to be answered is, how much did you pay for the property? Please provide the purchase appraisal as this will indicate the market value of the property as of the purchase date.

Below, Jason has provided the information as it relates to what to expect of the board of equalization meeting.

At this point in the process, you are scheduled for a board of equalization hearing that is set to occur June 4. Official notification will be sent to you tomorrow.

If you wish to discuss this further, please call me as it can be so much more efficient than e-mail.

Please let me know if you wish to accept this proposal:

2026 Original Value: Site: $ 172,700 Improvements: $ 547,000 Total: $ 720,000

2026 Proposed Value: Site: $ 172,700 Improvements: $ 535,400 Total: $ 708,100

The current mill rate is expected to be about 10.00 mils, which means that for every $1000 in assessed value the property tax is $10.

Kind regards,

Aaron

Aaron Landvik

AAAO III – Cert #285

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

PLEASE NOTE::: that the Assesor office will be moving starting February 9, 2026 to 1208 Glacier Ave. Phone numbers, mailing address and email addresses will not change at this time.

From: Jason Sanchez <Jason.Sanchez@juneau.gov >
Sent: Thursday, May 21, 2026 8:02 AM
To: Aaron Landvik <Aaron.Landvik@juneau.gov >
Subject: FW: 8687 North Douglas Highway

Jason Sanchez

Appraiser II

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jane Doe <mrgp6100@yahoo.com>
Sent: Thursday, May 21, 2026 4:18 AM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 8687 North Douglas Highway

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

Dear Jason,

You told me in a previous email that the dealing had passed. Has the deadline passed or not?

Thanks,

Nicole

On May 20, 2026, at 1:00 PM, Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Hi Nicole,

I may have misunderstood things. I was not aware that you wanted to move forward with the BOE meeting. The May 8 deadline was for you to accept or reject the change proposal rather than an extension of the appeal period for continued discussion. I sent an email May 11 explaining and included BOE information. The deputy assessor called and left a message for you to discuss your appeal, and he can answer any questions you may have regarding the assessment otherwise, we will proceed with scheduling your case for the BOE. See below.

I am writing to confirm that I am forwarding your appeal to the Assessor for a formal review. We will work with the Clerk's Office to schedule your hearing with the **Board of Equalization (BOE)** as soon as possible. As a reminder, preparing for a hearing requires significant coordination between the Clerk's Office, the Assessor's Office, and the BOE (who are dedicated community volunteers). If you decide to withdraw your appeal at any point before the hearing, please let me know as soon as possible.

Supporting Evidence Requirements

Per CBJ ordinance, all supporting evidence must be submitted to the Assessor's Office.

Under Alaska State Statute, 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:

1. 1. ***Excessive*** **:** The assessment is more than just overvalued; it is grossly disproportionate compared to similar properties.
2. 2. ***Unequal*** **:** Other properties in the same class have different valuations without a justifying basis.
3. 3. ***Improper*** **:** The Assessor used an improper valuation method, amounting to a clear adoption of a wrong principle or fraud.
4. 4. ***Undervalued*** **:** The current assessment is significantly lower than market value (this is rare, but a valid category for review).

Please note: Only the reasons listed above are considered valid grounds for an appeal.

https://library.municode.com/ak/juneau/codes/code_of_ordinances?nodeId=PTIICOOR_TIT15AS_CH15.05GEAS_15.05.190BOEQHEAP

Helpful Resources

To help you prepare, I recommend reviewing the following resources regarding the assessment and appeal process:

1. 1. **CBJ Code of Ordinances:** Title 15 - Assessment
2. 2. **State of Alaska Guidance:** Property Assessments in Alaska
3. 3. **Understanding the Process:** Understanding Your Assessment and For the Property Owner Who Wants to Know

Aaron Landvik

Deputy Assessor

(907) 586-5215 ext. 4037

Best,

Jason Sanchez

Appraiser II

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jane Doe <mrgp6100@yahoo.com>
Sent: Tuesday, May 19, 2026 12:19 PM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 8687 North Douglas Highway

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

Dear Jason,

What is the average timeline for the Board of Equalization appeal? How will they contact me? I am out of town currently and wanted to ensure I am not missing any steps.

Thank you,

Nicole

On May 8, 2026, at 4:16 PM, Jane Doe <mrgp6100@yahoo.com> wrote:

Dear Jason,

I would like to discuss this further. May we schedule a time to meet in person so I can learn what these values represent in real terms? I would also like to touch base regarding what a board of equalization hearing entails.

Thank you,

Nicole

On Tuesday, May 5, 2026 at 09:35:38 AM AKDT, Jason Sanchez <jason.sanchez@juneau.gov > wrote:

Hi Nicole,

I just realized an error in the deadline I gave. I put Monday. The deadline is Friday May 8, 2026. If you have any questions, please reach out.

Thanks

Jason Sanchez
Appraiser II
City & Borough of Juneau
(907) 586-5215 ext. 4020

From: Jason Sanchez
Sent: Friday, May 1, 2026 2:57 PM
To: 'Jane Doe' <mrgp6100@yahoo.com >
Subject: RE: 8687 North Douglas Highway

Nicole,

Upon review of your appeal, I have determined that the current assessment of your property is overvalued. Based on my findings, I am proposing a change to your 2026 assessment. The specific adjustments include applying additional depreciation to account for the damage and incomplete state of the cabin structure.

Proposed change:

2026 Original Value: Site: $ 172,700 Improvements: $ 547,000
Total: $ 720,000

2026 Proposed Value : Site: $ 172,700 Improvements: $ 535,400
Total: $ 708,100

Please respond to this email stating whether you accept or reject this proposed change.

If you accept, I will submit the proposal to the Assessor for final approval, after which a formal Letter of Correction will be issued to you.
If you reject, I will notify the Clerk’s Office to schedule your case for the next available Board of Equalization hearing. You will be notified of the hearing date.

If you have any questions or would like to discuss this further, please feel free to call me at 586-5215 ext. 4020.

Please Note: If I do not receive a response by Monday May 8, 2026, I will consider this case closed and your tax bill will reflect the new proposed value.

Best,

Jason Sanchez
Appraiser II
City & Borough of Juneau
(907) 586-5215 ext. 4020

From: Jason Sanchez
Sent: Friday, May 1, 2026 2:43 PM
To: 'Jane Doe' <mrgp6100@yahoo.com >
Subject: RE: 8687 North Douglas Highway

Thank you for providing the interior photos. Our model values cabins based on size and assumes a completed structure in fair condition. For your cabin (342 sq ft), the replacement cost new (RCN) is calculated at $25,650. Under typical fair condition, a depreciation of 13% would apply. However, while the exterior appears functional, the interior photos show the cabin is unfinished (exposed framing, insulation, incomplete walls) and has evidence of water damage. The model does not allow us to separately account for incomplete construction of a small cabin, so these factors are being reflected through depreciation. As a result, the depreciation was increased from 13% to 60% to account for the unfinished structure, necessary repairs, and reduced usability in its current condition.

As we do not have full access to the property, this determination is based on the information visible in the photos provided. If you have the 2024 appraisal, it may contain additional details about both the cabin and the main house that could help improve accuracy. We would be happy to review that report if you would like to share it.

Please let us know if you have any questions or additional information. I will follow up with a change proposal.

Best,

Jason Sanchez
Appraiser II
City & Borough of Juneau
(907) 586-5215 ext. 4020

From: Jane Doe <mrgp6100@yahoo.com >
Sent: Friday, May 1, 2026 8:59 AM
To: Jason Sanchez <Jason.Sanchez@juneau.gov >
Subject: 8687 North Douglas Highway

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

Sent from my iPhone

Begin forwarded message:

> **From:** Jane Doe <mrgp6100@yahoo.com >
> **Date:** April 29, 2026 at 8:32:32 PM AKDT
> **To:** mrgp6100@yahoo.com
> **Subject: Water damage**
>
> <image001.jpg >

<image002.jpg >

<image003.jpg >

<image004.jpg >

<image005.jpg >

<image006.jpg >

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Sent from my iPhone

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<image006.jpg >

Outlook

RE: 6D1001010070 2026 Property Appeal

From Jason Sanchez </O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=51A4EFA7C3E8401AA1AD16650BD0650F-5FECB501-5A>

Date Tue 4/28/2026 12:23 PM

To 'mrgp6100@yahoo.com' <mrgp6100@yahoo.com>

3 attachments (24 KB)

image002.png; image003.png; image004.jpg;

Hello Nicole,

I am following up regarding your appeal. Thank you for the materials provided to date. The photographs submitted appear to be from a prior appraisal (circa 2024). Would you share that full appraisal with me? It will allow me to quickly verify the specific data about the property. Additionally, the property was reviewed as part of the 2025 canvassing cycle. This process updates property records (structure details, condition, and characteristics), which may contribute to changes in assessed value, especially where records had not been updated in several years.

I also want to clarify that an increase in assessed value can occur even when no improvements have been made to a property. Market conditions and updated cost factors may result in value changes over time. Also, depreciation applied in the assessment already accounts for typical age and wear of the structures, based on their condition and effective age.

To ensure a fair and accurate review of your appeal, please provide the following: appraisal and current photographs of both structures including of the flooding and water damage you mentioned and repair estimates if any.

Providing updated and detailed information will help ensure your appeal is considered as thoroughly and accurately as possible.

If you have any questions, please feel free to contact our office.

Best,

Jason Sanchez

Appraiser II

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez
Sent: Monday, April 20, 2026 11:03 AM
To: 'mrgp6100@yahoo.com' <mrgp6100@yahoo.com >
Subject: 6D1001010070 2026 Property Appeal

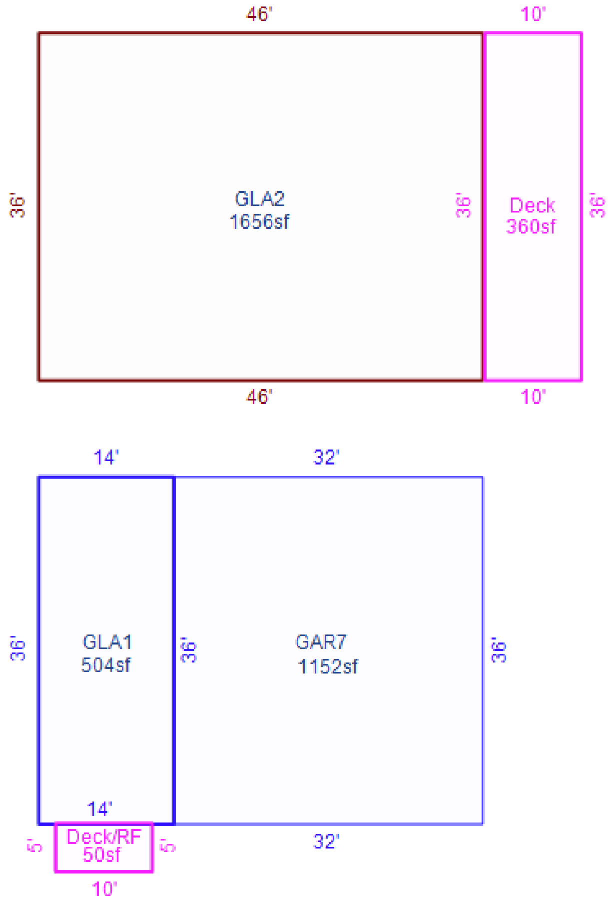
Hello Nicole,

Thank you for taking the time to file an appeal. My name is Jason, and I am an Appraiser with the CBJ Assessor 's Office. I will be reviewing the appeal for your property at 8687 N. Douglas Hwy . Once I have completed a full review, I will send an email with a proposed adjustment or no change and confirmation of the current assessed value. Please review the enclosed information regarding our assessment process and information we have on file for your property.

If you believe the assessed value is incorrect, providing specific documentation is the most effective way to support your appeal. Examples of helpful evidence include:

- * **Appraisals**
- * **Sale Price**
- * **Photos** of the property that show condition issues.
- * **Estimates for repairs**

Below is the sketch and specific details we have for your property. Note that per industry standards, improvements are measured by the exterior walls.



	Whitaker
Year Built	2015
Gross Living Area SF	2160
Basement (min. finished	N/A
Garage SF	1152
Condition	Good
Quality (Build Type)	AVG
Bathrooms	3
Kitchens	1
Extra Plumbing Fixtures	N/A
Heat Source	BB HW
Roof Type	comp shingle
Siding Type	cement fiber
Deck sq ft	410
Misc	Cabin Fair
	Cabin HDV

To keep your appeal moving forward, please reply to this email within **10 days** . If I do not receive a response by this time, I will consider this case closed and withdraw your appeal.

Respectfully,

Jason Sanchez

Appraiser II

Assessor 's Office

City and Borough of Juneau, AK

PHONE (907) 586-5215 ext 4020

jason.sanchez@juneau.gov

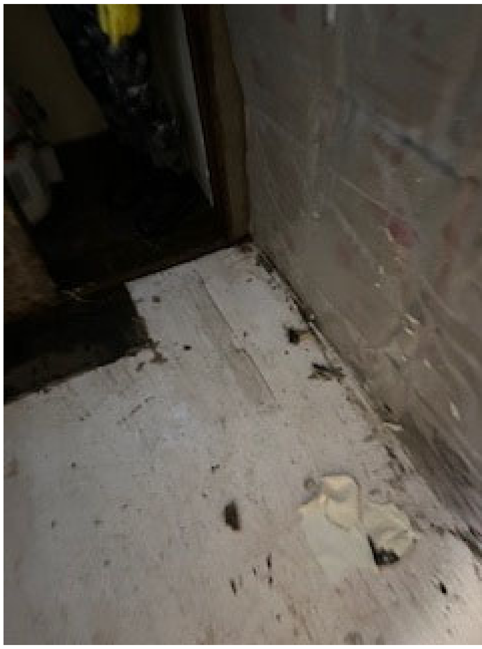
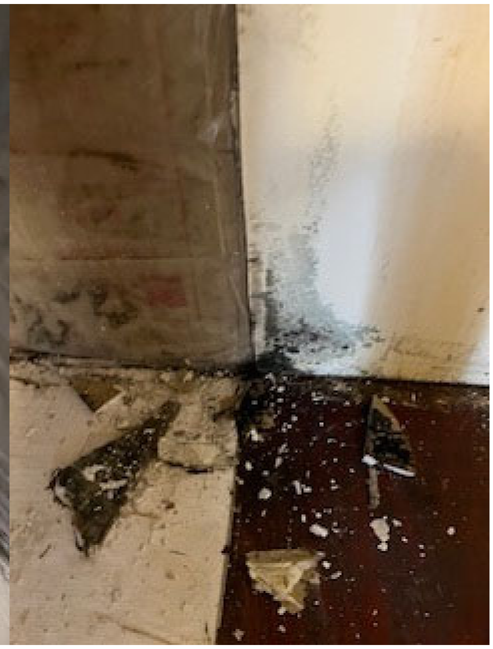
PLEASE NOTE::: the Assesor office has moved to 1208 Glacier Ave. Phone numbers, mailing address and email addresses will not change at this time.

6D1001010070 - Cabin Photos


R-13
R-13






ASSESSOR OFFICE

APPEAL #2026-0083

2026 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 4, 2026

Appellant: Nicole Whitaker and Robert Baars   Location: 8687 North Douglas Hwy

Parcel No: 6D1001010070   Property Type: Single Family Residence

Appellant's basis for appeal: The listed building value as listed for 2026 is now assessed at $547,000 versus a value of $469,000 for 2025 & 2024 when no improvements or changes were made to listed structures. Both building structures have been conditionally deteriorating and aging, specifically the smaller cabin structure including the exterior walls and roof. Cabin has had interior damage due to water (flooding) and exterior damage (unfinished, water/snow) due to condition and age. Photos shown as attached are not current condition but from 2024 but give idea of conditions of structure.

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	$172,700	Site:	$172,700	Site:	$172,700
Buildings:	$469,800	Buildings:	$547,400	Buildings:	$535,400
Total:	$642,500	Total:	$720,100	Total:	$708,100

Subject Photo

1
Appeal 2026-0083, Appellants: Nicole Whitaker and Robert Baars, Parcel Number: 6D1001010070

Table of Contents

Overview

The subject is a 2,160 square foot average quality single family residence w/ cabin. The residence is located on an 1.50-acre lot at 8687 N. Douglas Hwy within the North Douglas neighborhood. The original structure was built in 2015 according to CBJ records and appears to have had adequate maintenance and updates. A separate 342 sq ft cabin is onsite and is currently an incomplete structure under renovation. The subject is sited on a typical neighborhood lot with no location or view adjustments.

Subject Characteristics:

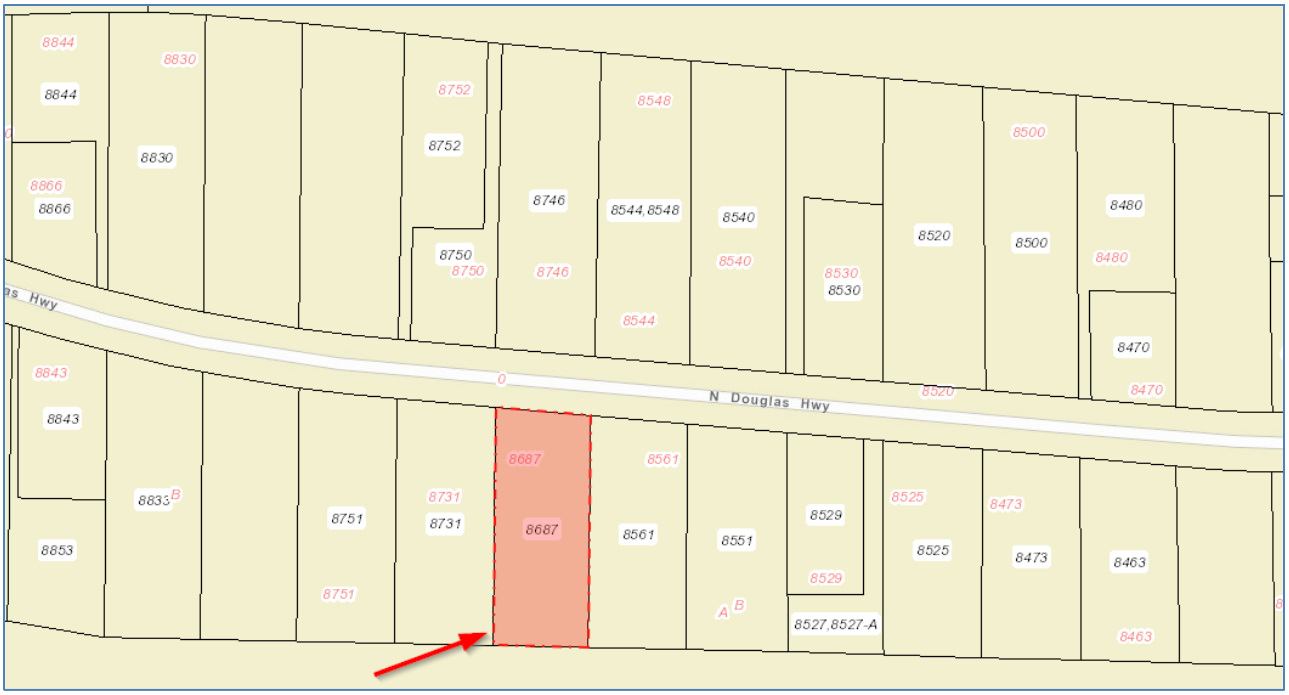
- Land
  - 1.50-acre lot (approx. 65,340 sf)
  - Considered typical for neighborhood, no adjustments

- Building
  - Average Quality
  - Good Condition
  - Effective age is considered typical for year built
  - 2,160 SF GLA total
  - 1,152 SF Built in Garage
  - 410 SF Total Deck w/ Roof

- Cabin
  - 342 SF total
  - Fair Quality
  - Under renovation (est. 60% depreciated)

Photos

Area Map & Aerial View



5

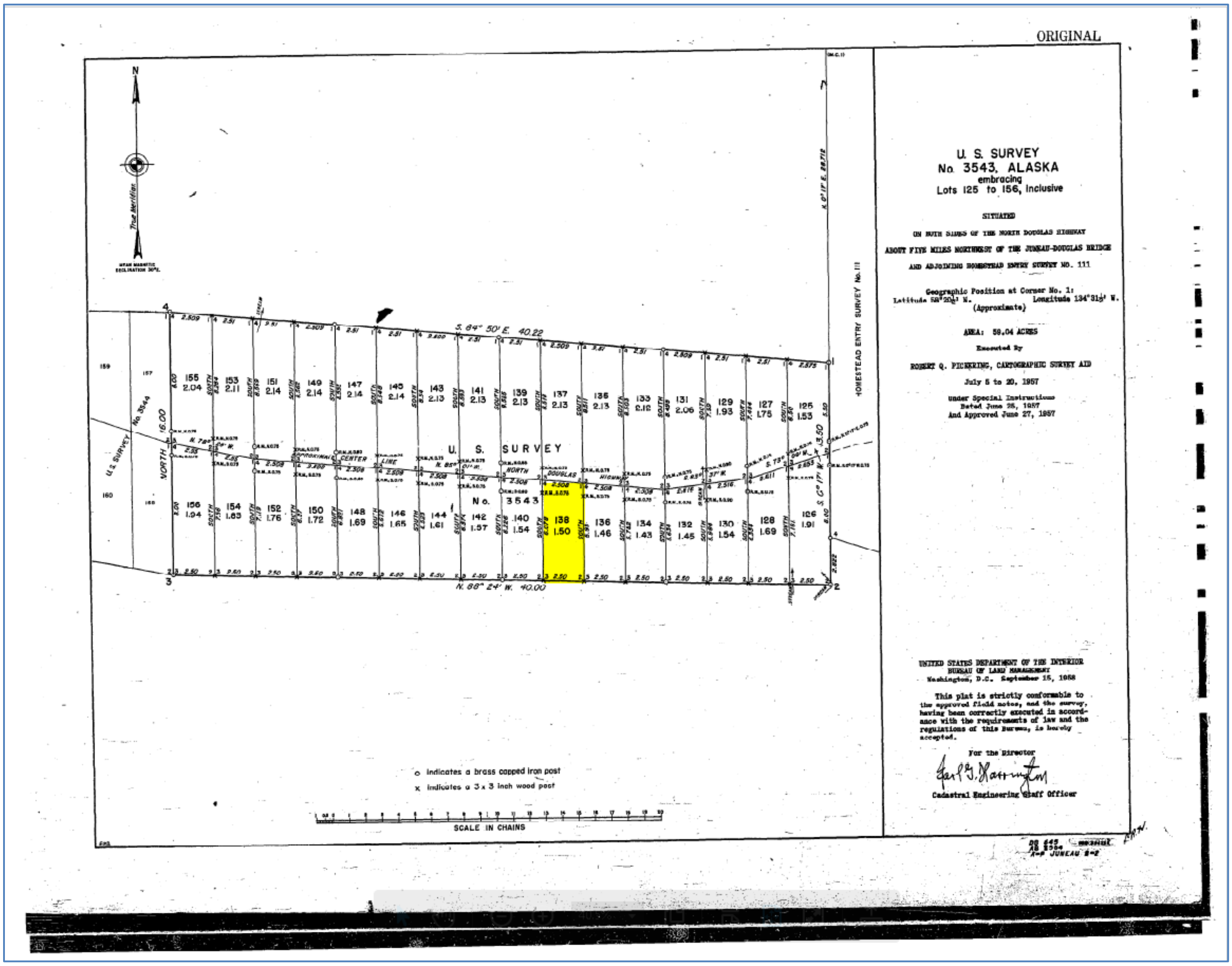
Appeal 2026-0083, Appellants: Nicole Whitaker and Robert Baars, Parcel Number: 6D1001010070

Land Valuation

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics within the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and other factors which 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 land in the neighborhood to establish assessed site values. The subject parcel's site value of $172,700 is in equity with North Douglas single family lots that are of similar square footage. The subject parcel is characteristically typical for its neighborhood.

Land Characteristics:

- 1.50-acre lot (approx. 65,340 sf)
- Considered typical for neighborhood, no adjustments



Building Valuation

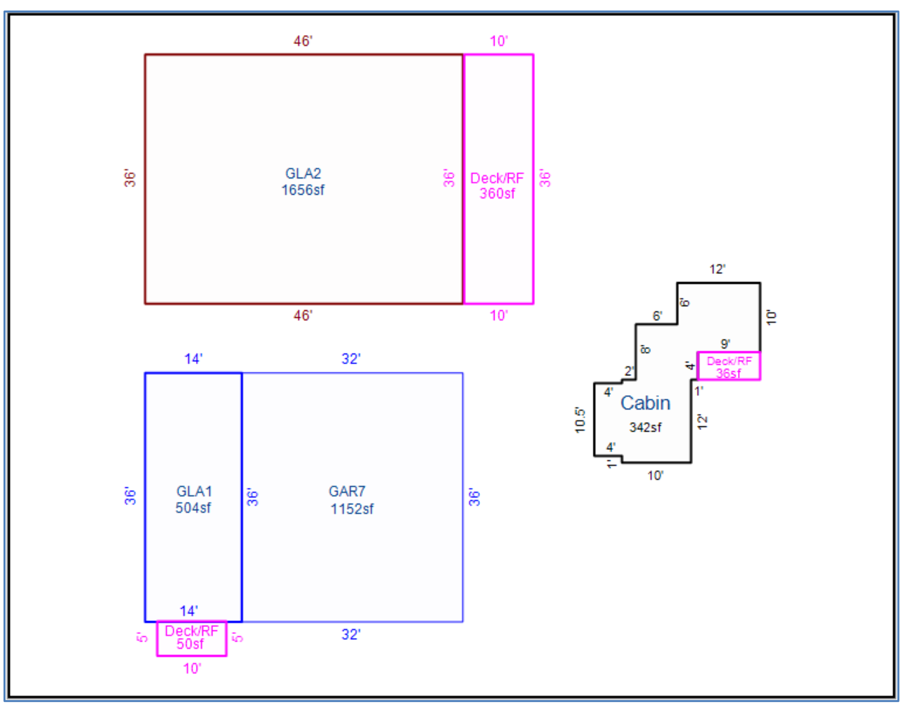
Buildings are valued using the cost approach to value by: (1) calculating the current cost to reproduce or replace improvements such as buildings and (2) subtracting out physical, functional, or economic depreciation evident in the structures. This provides a uniform basis for the valuation of all buildings within the Borough.

For any given parcel, the buildings are valued by the cost approach and the land value is determined by the neighborhood model. These two values are combined to produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

- Building Characteristics:
  - Average Quality
  - Good Condition
  - Effective age is considered typical for year built
  - 2,160 SF GLA
  - 1,152 SF Built in Garage
  - 410 SF Total Deck w/ Roof

- Cabin
  - 342 SF total
  - Fair Quality
  - Under renovation (est. 60% depreciated)

Sketch of Improvements:



Cost Report - Residential

12883		Record	3
Parcel Code Number	**6D1001010070**	**Building Type**	R- Single-family Residence
Owner Name	**WHITAKER NICOLE**	**Quality**	3
Parcel Address	**8687 N DOUGLAS HWY**	**Construction**	Stud Frame
Effective Year Built	2019	**Total Livable**	2160
Year Built	2015	**Style**	Two Story

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Cement Fiber		98.00			
Roof	Composition Shingle		1.65			
Heating	Baseboard, Hot Water		2.64			
Adjusted Base Cost		2,160	102.29			220,946
Exterior Improvement(s)						
Other Garage	Built-in Garage (SF)	1,152	30.81			35,498
Other Garage	Garage Finish, Built-in (SF)	1,152	2.00			2,300
Porch	Wood Deck (SF) with Roof	410	29.50			12,095
Total						**49,893**
Additional Feature(s)						
Feature	Fixture	11				19,800
Total						**19,800**
Sub Total						**290,639**
Condition	Good					
Local Multiplier				1.22	[X]	354,580
Current Multiplier				1.14	[X]	404,221
Quality Adjustment					[X]	404,221
Neighborhood Multiplier					[X]	404,221
Depreciation - Physical			0.90 [X]	3.00	[-]	10,914
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	393,307
Cost to Cure						
Neighborhood Adjustment				133	[X]	129,791
Replacement Cost less Depreciation						**523,098**

Miscellaneous Improvements

Cabin Fair	Additional Living St	[+]	10,300
HDV	HDV in Cabin	[+]	2,000
Total Miscellaneous Improvements			**12,300**

Total Improvement Value	**[Rounded]**	**$535,400**

8

Appeal 2026-0083, Appellants: Nicole Whitaker and Robert Baars, Parcel Number: 6D1001010070

North Douglas Sales 2023-2025

Parcel	Address	Sale Price	Sale Date	Site Value	Bldg Value	Appr Total Valu	AS	TASP	AS - TASP
6D0801050060	6525 N DOUGLAS HWY	$ 570,000	1/24/2023	$ 151,200	$ 462,700	$ 613,900	1.08	$ 610,753	1.01
6D1001020070	8992 N DOUGLAS HWY	$ 610,000	6/9/2023	$ 154,600	$ 445,300	$ 599,900	0.98	$ 645,857	0.93
6D1001030150	1005 SKI ST	$ 435,000	7/12/2023	$ 146,100	$ 240,000	$ 386,100	0.89	$ 459,472	0.84
6D0601030020	3795 N DOUGLAS HWY	$ 503,000	7/27/2023	$ 128,800	$ 406,900	$ 535,700	1.07	$ 531,297	1.01
6D1101050070	10075 N DOUGLAS HWY	$ 700,000	9/5/2023	$ 181,200	$ 535,700	$ 716,900	1.02	$ 735,858	0.97
6D1001010030	8527 N DOUGLAS HWY	$ 635,000	10/19/2023	$ 150,100	$ 425,200	$ 575,300	0.91	$ 665,937	0.86
3D1401070018	14034 N DOUGLAS HWY	$ 1,075,000	9/30/2024	$ 221,100	$ 383,000	$ 604,100	0.56	$1,098,153	0.55
6D0601060120	3930 N DOUGLAS HWY	$ 1,180,000	10/11/2024	$ 217,200	$ 704,900	$ 922,100	0.78	$1,202,540	0.77
3D1401070013	14020 N DOUGLAS HWY	$ 210,000	3/21/2025	$ 162,900	$ 95,000	$ 257,900	1.23	$ 212,570	1.21
6D1001020090	9070 N DOUGLAS HWY	$ 860,000	4/28/2025	$ 252,400	$ 576,500	$ 828,900	0.96	$ 869,349	0.95
3D1401070014	N DOUGLAS	$ 275,000	5/5/2025	$ 163,200	$ 179,500	$ 342,700	1.25	$ 277,614	1.23
6D1001020130	9156 N DOUGLAS HWY	$ 450,000	9/23/2025	$ 153,400	$ 252,600	$ 406,000	0.90	$ 451,828	0.90

Assessment History

PARID 6D1001010070
BAARS ROBERT JOSEPH
WHITAKER NICOLE

8687 N DOUGLAS HWY
NORTH DOUGLAS R 1 & 5

Assessed Values

Tax Year	Land	Building	Total
2026	172,700	547,400	$720,100
2025	172,700	469,800	$642,500
2024	172,700	469,800	$642,500
2023	172,700	500,500	$673,200
2022	169,600	427,400	$597,000
2021	169,600	381,200	$550,800
2020	169,600	378,200	$547,800
2019	169,600	372,500	$542,100
2018	174,200	379,800	$554,000
2017	169,600	363,600	$533,200
2016	154,600	178,300	$332,900
2015	140,500	0	$144,800
2014	140,500	9,700	$150,200
2013	140,500	9,700	$150,200
2012	105,000	5,500	$110,500
2011	105,000	5,300	$110,300
2010	105,000	5,300	$110,300
2009	105,000	5,300	$110,300
2008	105,000	5,300	$110,300
2007	105,000	5,300	$110,300
2006	85,000	5,300	$90,300
2005	100,000	5,300	$105,300
2004	80,000	5,300	$85,300
2003	60,000	5,300	$65,300
2002	60,000	5,000	$65,000
2001	45,000	0	$45,000

Summary

Upon review of the property record and all information submitted by the appellant, the Assessor Office finds that the evidence provided by the appellant supports the revised valuation. This change reflects a change in the record as it relates to the cabin structure. The value attributable to the cabin structure was decreased from $22,300 to $10,300.

The primary change from the prior year's assessment is the correction to the property's classification, which now aligns with all other single-family residences in the North Douglas area. Additional adjustments were made to reflect the home's "Good" condition rather than "Average" condition, resulting in an updated depreciation factor consistent with what is typically observed in recently transferred properties. Market data also indicates approximately 2.4 percent appreciation over the two-year period since the property's purchase.

In consideration of the appellant's submissions, the value attributed to the cabin structure was adjusted downward. Based on the complete record, the Assessor Office finds that the revised assessment is reasonable and supported by the available evidence.

To further establish market value, the assessor staff repeatedly requested confirmation of the purchase price or a copy of the purchase appraisal, either of which would provide evidence of market value as of the sale date. The appellant declined to provide either requested document.

The Assessor Office proposes a change to the appellant's 2026 Assessment to the amount of $708,100.

Appeal documentation and supporting evidence based upon: classification and change in condition (average to good)

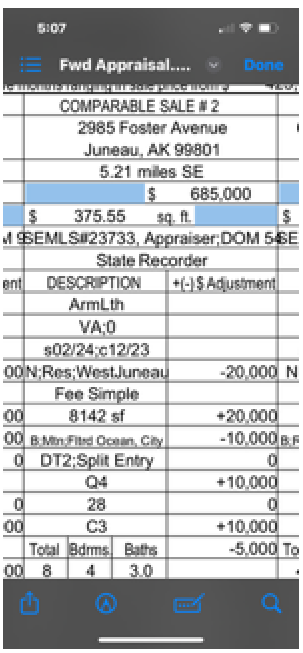
1: interior water damage to flooring from waterline leak (floor is coming up)

Supplemental Photos received on 6/1/2026 from Appellant for APL2026-0083

2: damage shown under waterline leak

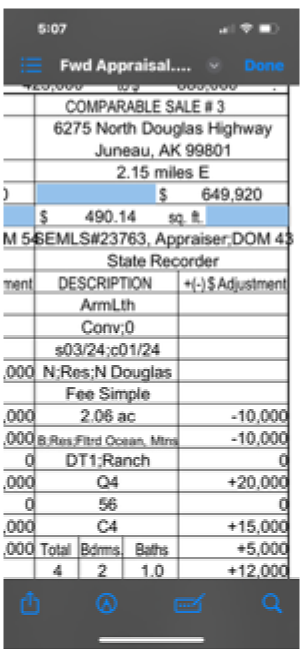
3: damage to exterior structure (condition) garage door 1 garage door 2 not operational (not photographed (same without dent)

4-5 other comparable sales



5:07
Fwd Appraisal.... Done

COMPARABLE SALE # 2	
2985 Foster Avenue	
Juneau, AK 99801	
5.21 miles SE	
$ 685,000	
$ 375.55 sq. ft.	
SEMLS#23733, Appraiser;DOM 54	
State Recorder	
DESCRIPTION	+(-) $ Adjustment
ArmLth	
VA;0	
s02/24;c12/23	
N;Res;WestJuneau	-20,000
Fee Simple	
8142 sf	+20,000
B;Mtn;Fltrd Ocean, City	-10,000
DT2;Split Entry	0
Q4	+10,000
28	0
C3	+10,000
Total 8, Bdrms. 4, Baths 3.0	-5,000



5:07
Fwd Appraisal.... Done

COMPARABLE SALE # 3	
6275 North Douglas Highway	
Juneau, AK 99801	
2.15 miles E	
$ 649,920	
$ 490.14 sq. ft.	
SEMLS#23763, Appraiser;DOM 43	
State Recorder	
DESCRIPTION	+(-) $ Adjustment
ArmLth	
Conv;0	
s03/24;c01/24	
N;Res;N Douglas	
Fee Simple	
2.08 ac	-10,000
B;Res;Fltrd Ocean, Mtns	-10,000
DT1;Ranch	0
Q4	+20,000
56	0
C4	+15,000
Total 4, Bdrms. 2, Baths 1.0	+5,000
	+12,000

6+ showing structure damage to shed (still exists) as well as exterior condition (siding missing, winter photos)






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.

CITY AND BOROUGH OF JUNEAU

OFFICE OF THE ASSESSOR
155 Heritage Way
Juneau, AK 99801

Phone: (907) 586-5215
Email: Assessor.Office@juneau.gov

Board of Equalization (BOE) Meeting and Presentation of Real Property Appeal	
Date of BOE:	**June 4, 2026**
Location:	Zoom Virtual Meeting
Meeting Time:	05:30pm
Mailing Date of BOE Notice:	05/22/2026
Parcel Identification:	6D0601050054
Property Location:	3919 N DOUGLAS HWY, JUNEAU AK 99801
Appeal Number:	LATE FILE
Sent to Email Address on File:	PSTROW@HOTMAIL.COM

Appellant: PETER STROW
3917 N DOUGLAS HWY
JUNEAU AK 99801

ATTENTION APELLANT

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 undervaluation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials submitted to the Assessor's Office for inclusion in the Board of Equalization (BOE) packet must have been submitted to the Assessor's Office by 4:00 PM April 15, 2026 (preferred method e-mail to: assessor.office@juneau.gov)

Material submitted after April 15, 2026 will only be accepted per 15.05.19(c)(8)(ii).

The BOE holds every Thursday between May 8 - July 31 for potential property appeal hearings. Your hearing is scheduled for : June 4, 2026 beginning at 5:30 PM and your BOE packet will be emailed to you by 4:00 PM on May 28, 2026. For a paper copy of your 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 and login information will be included in the agenda packet sent to you prior to your scheduled appeal hearing. 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.

CITY AND BOROUGH OF
JUNEAU
OFFICE OF THE ASSESSOR

155 S Seward St Rm 114 Juneau AK 99801
907-586-5215 ext 4033(phone)
907-586-4520(fax)

REQUEST FOR APPROVAL OF LATE FILE APPEAL

Statutory and Policy Guidelines (attached):

- Alaska Statute Sec 29.45.190. Appeal.
- CBJ Code 15.05.160 – Time for appeal and service of notice.
- CBJ Law Department Memorandum dated April 19, 2013, Board of Equalization:
    - Standards and Procedures see page 2 for discussion about "unable to appeal"

Summary:
When a person submits a late appeal after the 30-day appeal period, the Board of Equalization (BOE) must make a determination as to whether the appellant was "unable" to comply as prescribed by statute and code. If the BOE decides that the appellant was "unable" to comply, the appeal can then be accepted and processed by the CBJ Assessor's Office as if timely. The steps are as follows:

1. Apply for late file:
   _____ compose a *letter explaining why your appeal was untimely*
   _____ complete *a Petition for Review/Appeal form* and attach to your letter
   _____ submit both documents to Assessor's Office

2. A BOE hearing will be held: 10 days before the BOE hearing, the City Clerk will mail you a certified letter with the date and location of the hearing. Whether or not to attend is your decision, it is not mandatory.

3. A determination is made: The BOE will either *allow* or *not allow* your appeal to be accepted and processed as if timely by the CBJ Assessor's Office; if allowed, the review process will begin, if not allowed, the case will be closed. If you wish to appeal the BOE's determination, the Alaska Superior Court is your only avenue for remedy.

The term 'unable' does <u>NOT</u> include situations in which the taxpayer forgot, overlooked, did not receive the assessment notice, or was out of town. Rather, it covers situations beyond the control of the taxpayer and, as a practical matter, prevents the taxpayer from recognizing what is at stake and dealing with it. Such situations would include a physical or mental disability serious enough to prevent the person from dealing rationally with his or her private affairs.

LETTER OF EXPLANATION FOR LATE-FILE APPEAL			
Parcel ID #:	6D06010550054	**Date:**	4/18/26
Appellant Name:	Peter Strow		
Appellant Signature:	Pete Strow		
Site Location:	3919 N. Douglas Hwy. Juneau, AK 99801		
Mailing Address:	3917 N. Douglas Hwy. Juneau, AK 99801		
Phone #:	360.305.6499		
Email Address:	pstrow@hotmail.com		

In the space below please state why you were unable to appeal by the established 30-day deadline:

I work out of town at remote work camp an a rotational schedule and was not home for much of March and April. I live alone and was not able to have someone get my mail for me. Additionally, in March and April I was also out of town in Wyoming helping my uncle after a major back surgery. He is an elderly veteran who needed assistance at home post surgery. Once I returned to Juneau after work travel and family travel my mailbox on Douglas Hwy had been damaged by the snowplow during our record winter. I therefore was not able to receive my mail until I repaired the mailbox. Once it was repaired I was able to receive mail and review my property tax assessment. The tax assessement for this property is not accurate and an appeal is necessary. The home is under construction, I am building it by myself and the assessor has stated it is 95% complete, which it is not. There is no heat, no running water, no interior wall insultation, no sheetrock, no finish flooring, cabinets, etc. Therefore I will be paying for too much tax if the assessment is not corrected to reflect the actual completion state of the project, which is 50%
I ask that you please take these circumstances under consideration for my late appeal request.

Thank you,
Peter

CITY AND BOROUGH OF JUNEAU

Office of the Assessor
1208 Glacier Ave
Juneau AK 99801

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	☐ 2026 ☐ Other ________
Parcel ID Number	6D0601055005 4
Name of Applicant	PETER STROW
Email Address	pstrow@hotmail.com

ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

This application must be returned or postmarked no later than April 16th, 2026.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY

Parcel ID Number:	6D06010550054		
Owner Name:	Peter Strow		
Primary Phone #	360.305.6499	Secondary Phone #	
Address of Property Being Appealed	3919 N. Douglas Hwy Juneau, AK 99801	Mailing Address	3917 N. Douglas Hwy Juneau, AK 99801

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:

The house is under construction. The CBJ assessor valued house at 95% complete. It is not, it's approximately 50% complete. It has no heat, running water, sheetrock, interior wall insulation, finish flooring, cabinets, etc. Happy to have an assessor walk through it.

Have you attached additional information or documentation? ☐ Yes ☐ No

Values on Assessment Notice:

Site	Building	Total
$ 119,900	$ 326,000	$ 445,900

Owner's Estimate of Value

Site	Building	Total
$ 119,900	$ 160,000	$ 279,900

Purchase Price of Property

Price $ 15,000 (raw land, no building)	Purchase Date: December 2013
Has the property been listed for sale?	☐ Yes ☑ No (if yes complete next line)
Listing Price $	Days on Market
Has the property been appraised by a licensed appraiser within the last year?	☐ Yes ☑ No (if yes provide a copy)

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: [signature] Date: 4/18/26

ASSESSOR OFFICE USE ONLY

Appeal No.		Date Filed		BOE Case No.	

THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION

Following is for Assessor's Office Use Only					
Appraiser			Date of Review		
Comments:					
Post Review Assessment					
Site	$	Building	$	Total	$
Exemptions:					
Total Taxable Value:	$				

APPELLANT RESPONSE TO ACTION BY ASSESSOR

If rejected, the appellant will be scheduled before the Board of Equalization and will be advised of the date and time to appear.

I hereby [ ] **Accept** [ ] **Reject** the following assessment valuation in the amount of $_______________

Appellant's Signature ____ Date: _______________

Assessor Approval / Initials _______________ (Robin Potter / RP)

Assessor's Office Use Only	
Appellant Accept Value?	[ ] Yes [ ] No (if no skip to Board of Equalization)
Corrected Notice of Assessed Value Sent	[ ] Yes [ ] No
CAMA Updated	[ ] Yes [ ] No
Spreadsheet Updated	[ ] Yes [ ] 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 undervalued.

Site	$	Building	$	Total	$
Exemptions:					
Total Taxable Value	$				

Notes:

Corrected Notice of Assessed Value Sent?	[ ] Yes [ ] No

Contact Us: CBJ Assessor's Office			
Phone:	Email:	Website:	Physical Location
Phone # (907) 586-0333 Fax # (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance	1208 Glacier Ave Juneau AK 99801