

**AGENDA
BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA**

July 21, 2022 at 5:30 PM

Virtual Meeting Only via Zoom Webinar

<https://juneau.zoom.us/j/99741860260>

or call: 1-253-215-8782 Webinar ID: 997 4186 0260

I. Call to Order

II. Roll Call

III. Selection of Presiding Officer

IV. Approval of Agenda

V. Property Appeals

A. For Reference: BOE Orientation Documents & Law Memo

B. Appeals of Goldstein/Greg Adler Moved from June 29, 2022 BOE Hearing

APPEAL NO. 2022-0158

Appellant: Goldstein/Greg Adler

Parcel No. 1C070A020043

Location: 119 Second St. & 120/124/126/128/130/140 Seward St., Juneau

Type: Commercial – Mixed Use

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: not provided	Site: \$1,216,278	Site: \$1,216,278
Buildings: not provided	Buildings: \$5,376,631	Buildings: \$5,376,631
Total: \$4,750,000	Total: \$6,592,909	Total: \$6,592,909

APPEAL NO. 2022-0157

Appellant: Goldstein/Greg Adler

Parcel No. 1C070A040010

Location: 214/216 Second St. & 201/205/209/217 Seward St., Juneau

Type: Commercial – Retail, Restaurant & Apartments

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: not provided	Site: \$866,565	Site: \$866,565

Buildings: not provided
Total: \$875,000

Buildings: \$627,564
Total: \$1,494,129

Buildings: \$627,564
Total: \$1,494,129

APPEAL NO. 2022-0155

Appellant: Goldstein/Greg Adler

Parcel No. 1C070A040020

Location: 224 Second St, Juneau

Type: Commercial – Parking Lot

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: \$295,000	Site: \$397,214	Site: \$397,214
Buildings: \$0	Buildings: \$0	Buildings: \$0
Total: \$295,000	Total: \$397,214	Total: \$397,214

APPEAL NO. 2022-0131

Appellant: Goldstein/Greg Adler

Parcel No. 1C070A050060

Location: 234 Seward St, Juneau

Type: Commercial

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: \$587,800	Site: \$864,064	Site: \$864,064
Buildings: \$417,477	Buildings: \$1,683,454	Buildings: \$1,683,454
Total: \$1,005,277	Total: \$2,547,520	Total: \$2,547,520

C. Common Documents and Correspondence Between Appellant and Assessor

Some documents may be duplicated from earlier in the packet.

- AY2022 Property Assessment Guide 20220608b
- BOE Packet Goldstein Addendum A1-11 Correspondence
- BOE Packet Goldstein Addendum B
- 2022 Juneau Assessment Report-Commercial Overview-Interim
- ALASKA TAXABLE 2021
- ALASKA TAXABLE REPORT 2020
- Appeal Facts 55 page narrative
- AY 2021 SUMMARY REPORT-CBJ COMMERCIAL PROPERTY VALUATION

D. Additional Material from Appellant

Some documents may be duplicated from earlier in the packet.

- 2022.06.27 Disclosure re Ex Parte Communication
- 20220618_APPEAL
- Appeal Exhibits A-M
- HEARING APPEAL
- BOE Standard for Appeal vs. Adam Standard
- CAP RATES 7.5% TO 7.75%
- Capitalization Rates Impacted By Covid and State of Alaska
- COST APPROACH IS NOT FEASIBLE
- FS 2019
- FS 2020
- FS 2021
- Mr. Dahle Fraud and Plagiarism 1
- Key Bank Building Reasonable Exposure Time and Lease Up

E. Additional Material from Appellant Received 7/16 & 7/17

Additional Material Received from the Appellant July 16-17

- 1 - BOE Appeal 4 Properties -Adler Letter & Table of Contents for Exhibits 1-46
- 2 - Exhibits 1-13
- 3 - Exhibits 13-16
- 4 - Exhibits 17-28
- 5 - Exhibits 29-40
- 6 - Exhibits 41-43
- 7 - Exhibit 44
- 8 - Exhibit 45
- 9 - Exhibit 46
- 10 - Julie Dinneen Excerpt-Operating Expenses
- 11 - Julie Dinneen Excerpt-Vacancy and Credit Loss
- 12 - 1C070A040010 Income Approach
- 13 - 20220716_GIS Rental Roll
- 14 - Income Approach Reconciliation of Value
- 15 - Julie Dinneen Opinion of Value \$875,000
- 16 - Income Approach #1C070A020043
- 17 - Goldstein Improvement Company Rent Roll
- 18 - 1C070A020043 Reconciliation of Value

F. Additional Material from Appellant Received 7/18

Additional Material Received from Appellant on July 18

- Oral Presentation to the BOE
- Dahlberg Design Letter October 25, 2021
- Dahlberg Design Letter November 29, 2021

G. Additional Material from Appellant Received 7/20

VI. Adjournment