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

Tuesday, August 18, 2020 at 5:30 PM
Zoom Webinar
webinar: https://juneau.zoom.us/j/93388947708
or call: 1-346-248-7799 Webinar ID: 933 8894 7708

I. Call to Order
II. Roll Call
III. Approval of Agenda

IV. Late Filed Appeals

ID050L250100	3315 Pioneer Ave	Eric Carter
2D04020D0150	1726 2nd Street	Jason Allen Tapley
2D040T480200	225 St. Anns Ave	Kevin McDougall
2D050B010020	2204 Great Western St	Alex Andes
4B2201050030	3021 Hamilton St	Richard V Gregg
5B1601110090	9454 Patricia Place	Kevin Macan
7B1001130102	4467 Mountainside Dr	Sheila Box
8B3701000191	Tee Harbor AK BL 1 Lt 4A	Howard & Sonja Graves

V. Property Appeals

Attached are the 2020 property appeals being brought before the Board of Equalization for final value determination. The appellants and the Assessor were unable to reach an agreement for the parcel values. You will find for each parcel the following –

- Appellant's Appeal
- Appellant's Documentation at the time of Appeal
- Board of Equalization Presentation

Appeal No. 2020-0046
Appellant: Archipelago Properties, LLC Location: 356 S Franklin St.
Parcel No.: 1C070K830022 Type: Commercial Land

Appellant's Estimate of Value	Original Assessed Value	Recommended Value
Site: ,000	Site: 10,162,500	Site: 11,517,500
Buildings: ,000	Buildings: ,000	Buildings: ,000
Total: none given	Total: 10,162,500	Total: 11,517,500

Appeal No. 2020-0032
Appellant: Clark Location: 1789 Bartlett Ave

Appellant's Estimate of Value	Original Assessed Value	Recommended Value
Site: $60,000	Site: $131,800	Site: $83,900
Buildings: N/A	Buildings: N/A	Buildings: N/A
Total: $60,000	Total: $131,800	Total: 83,900

VI. Adjournment

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office Of The Assessor
155 South Seward Street
Juneau, AK 99801

Eric Carter
3315 PIONEER AVE
JUNEAU AK 99801

Meeting of Board of Equalization (BOE) and Presentation of Late File Real Property Appeal	
Date of BOE	August 18, 2020, Tuesday
Location of BOE	VIA Zoom Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 29, 2020
Parcel Identification	**1D050L250100**
Property Location	**3315 Pioneer Ave**
Sent to Email Address:	kiko99801@gmail.com

ATTENTION OWNER

The BOE will decide at the conclusion of this meeting whether or not to accept your late appeal.

If the BOE accepts your late appeal, the Assessor's Office will begin the appeal process. You will be notified once an appraiser is assigned to your case. If the BOE denies your late appeal the case will be closed. You are welcome to file an appeal during the next appeal period.

Any evidence or materials you would like to include in your request must be submitted to the City Clerk's Office {preferred method via email to city.clerk@juneau.org attn.: Assessment Appeal} by 4:00 PM **August 7, 2020** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

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If you have any questions please contact the Assessor's Office.

Attachment: CBJ Law Department Memorandum April 19, 2013

CONTACT US: CBJ Assessor's Office			
Phone	**Email**	**Website**	**Physical Location**
Phone (907) 586-5220 Fax (907) 586-4520	assessor.office@juneau.org	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILEDJULY 1 **PROPERTY TAXES DUE SEPTEMBER 30**

CITY AND BOROUGH OF
JUNEAU

155 S Seward St. Rm 114 Juneau AK 99801
907-586-5220(phone) 907-586-4520(fax)

OFFICE OF THE ASSESSOR

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 decide whether the appellant was "unable" to comply. If the BOE decides that the appellant was "unable" to comply, the appeal can then be reviewed by the CBJ Assessor's Office. The steps are as follows:

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

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The 'unable to appeal' term does not include situations in which the taxpayer forgot, overlooked, 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 #:	1D050L250100	**Date:**	5-6-20
Appellant Name:	Eric Carter		
Appellant Signature:	[signature]		
Site Location:	3315 Pioneer Ave Juneau AK 99801		
Mailing Address:	3315 Pioneer Ave Juneau AK 99801		
Phone #:	907-796-9605		
Email Address:	Kiko99801@gmail.com		

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

Hello,

First off thank you for your consideration of this appeal.

I am a small business owner and recent home owner, over the course of the past 45 days there has been a sharp decrease in business activity and income, along with a new mortgage. The significant loss of income has been a thorn in my side as I've had to look for work elsewhere to make ends meet. My priorities have been finding work and being able to stay on top of this mortgage. I am in a more secure financial position as of 5-6-20 and am able to focus on other needs aside from day to day necessities. Please take these circumstances into consideration.

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office Of The Assessor
155 South Seward Street
Juneau, AK 99801

Meeting of Board of Equalization (BOE) and Presentation of Late File Real Property Appeal	
Date of BOE	August 18, 2020, Tuesday
Location of BOE	VIA Zoom Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 29, 2020
Parcel Identification	2D04020D0150
Property Location	1726 2nd Street
Sent to Email Address:	jasontapley@gmail.com

Jason Allen Tapley
1726 2ND ST
DOUGLAS AK 99824

ATTENTION OWNER

The BOE will decide at the conclusion of this meeting whether or not to accept your late appeal.

If the BOE accepts your late appeal, the Assessor's Office will begin the appeal process. You will be notified once an appraiser is assigned to your case. If the BOE denies your late appeal the case will be closed. You are welcome to file an appeal during the next appeal period.

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PROPERTY TAX BILLS MAILEDJULY 1 **PROPERTY TAXES DUE SEPTEMBER 30**

CITY AND BOROUGH OF
JUNEAU

OFFICE OF THE ASSESSOR

155 S Seward St Rm 114 Juneau AK 99801
907-586-5220(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.
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CBJ-Assessor's Office

JUL 0 2 2020

LETTER OF EXPLANATION FOR LATE-FILE APPEAL			
Parcel ID #:	2D0402 0D0150	**Date:**	7/2/20
Appellant Name:	Jason Allen Tapley		
Appellant Signature:	Jason Allen Tapley		
Site Location:	1726 2nd St, Douglas, AK 99824		
Mailing Address:	1726 2nd St, Douglas, AK 99824		
Phone #:	919-428-1117		
Email Address:	jasontapley@gmail.com		

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

To Whom It May Concern,

I was unable to complete an appeal due to the ~~coronavirus~~ coronavirus pandemic. I am an essential worker, and as a pharmacist, I am unable to work from home. I did not stop working during the pandemic. To further prevent my appeal, the realtors ~~it~~ were not completing appraisals until recently. I obtained the appraisal as soon as possible and am petitioning as soon as possible. Thank you for your time.

Regards,

Jason A. Tapley

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office Of The Assessor
155 South Seward Street
Juneau, AK 99801

Kevin McDougall
8488 S ESCALANTE DR
SANDY UT 84093

Meeting of Board of Equalization (BOE) and Presentation of Late File Real Property Appeal	
Date of BOE	August 18, 2020, Tuesday
Location of BOE	VIA Zoom Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 29, 2020
Parcel Identification	**2D040T480200**
Property Location	**225 St Anns Ave**
Sent to Email Address:	mcdougall11@gmail.com

ATTENTION OWNER

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If the BOE accepts your late appeal, the Assessor's Office will begin the appeal process. You will be notified once an appraiser is assigned to your case. If the BOE denies your late appeal the case will be closed. You are welcome to file an appeal during the next appeal period.

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PROPERTY TAX BILLS MAILEDJULY 1 **PROPERTY TAXES DUE SEPTEMBER 30**

CITY AND BOROUGH OF JUNEAU
OFFICE OF THE ASSESSOR

155 S Seward St Rm 114 Juneau AK 99801
907-586-5220(phone) 907-586-4520(fax)

JUN 17 2020
CBJ-Assessor's Office

REQUEST FOR APPROVAL OF LATE FILE APPEAL

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LETTER OF EXPLANATION FOR LATE-FILE APPEAL

Parcel ID #:		**Date:**	6/16/20
Appellant Name:	Kevin McDougall		
Appellant Signature:	K McDougall		
Site Location:	225 St Anns Ave. Douglas AK		
Mailing Address:	P.O Box 240714 Douglas AK 99824		
Phone #:	907-209-4959		
Email Address:	McDougall11@gmail.com		

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

I was out of town during appeal period, on extended vacation. Then Covid 19 hit and it seemed more prudent to stay safe where I was than travel back to Juneau. Also the 30 day appeal period is never enough time between mail out and appeal deadline. Anyone on extended vacation during that period will be past deadline if an appeal was needed. After talking to assessor it became apparent they had been assessing my home at about 1000 sq ft too high. City appraiser Arthur Down came to property on June 12th and remeasured finished living space correctly and sent me new assessment, which is attached, and reflects an overall value reduction of $79,000.00. That means this new valuation will reduce my property taxes by $842.14. If this late file appeal is not accepted CBJ will be overcharging me by $842.14. The assessment has already been corrected and will be reflected on my 2021 property taxes, however this should be addressed for 2020 taxes and new assessment is already done and corrected.

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office Of The Assessor
155 South Seward Street
Juneau, AK 99801

Alex Andes
2619A ENGINEERS CUTOFF RD
JUNEAU AK 99801

Meeting of Board of Equalization (BOE) and Presentation of Late File Real Property Appeal	
Date of BOE	August 18, 2020, Tuesday
Location of BOE	VIA Zoom Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 29, 2020
Parcel Identification	**2D050B010020**
Property Location	**2204 Great Western St**
Sent to Email Address:	alexandes59@gmail.com

ATTENTION OWNER

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PROPERTY TAX BILLS MAILEDJULY 1 **PROPERTY TAXES DUE SEPTEMBER 30**

CITY AND BOROUGH OF
JUNEAU
OFFICE OF THE ASSESSOR

155 S Seward St Rm 114 Juneau AK 99801
907-586-5220(phone) 907-586-4520(fax)

CBJ-Assessor's Office
MAY 15 2020

REQUEST FOR APPROVAL OF LATE FILE APPEAL

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LETTER OF EXPLANATION FOR LATE-FILE APPEAL			
Parcel ID #:	2D050B010020	Date:	MAY 13, 2020
Appellant Name:	ALEX ANDES		
Appellant Signature:			
Site Location:	2204 GREATWESTERN ST. DOUGLAS AK. 99824		
Mailing Address:	2619A ENGINEERS CUTOFF RD. JUNEAU AK 99801		
Phone #:	907-723-2892		
Email Address:	alexandes59@gmail.com		
In the space below please state why you were unable to appeal by the established 30-day deadline:			
LETTER ATTACHED.			

May 13, 2020

City and Borough of Juneau
155 Seward St Rm 114
Juneau, AK 99801

Office of The Assessor:

I am writing to you regarding my Assessor Appeal being filed late, due to COVID-19 issue.

It took me awhile to finally find an assessor that is willing do it plus, tenants living in the building did not approve of letting anybody enter inside their unit in fear of the virus.

I am attaching a copy of the appraiser at the amount of $555,000.0 while the city assessment is at $578,900.00

Hoping you will consider my appeal.

Sincerely Yours,

Alex Andes
2619a Engineers Cutoff Road
Juneau, AK 99801

Phone Home: (907) 790-2897
Alex Cell #: (907) 723-2892
Alex Email: alex.andes59@gmail.com

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office Of The Assessor
155 South Seward Street
Juneau, AK 99801

Richard V Gregg
PO BOX 020669
JUNEAU AK 99802-0669

Meeting of Board of Equalization (BOE) and Presentation of Late File Real Property Appeal	
Date of BOE	August 18, 2020, Tuesday
Location of BOE	VIA Zoom Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 29, 2020
Parcel Identification	4B2201050030
Property Location	3021 Hamilton St

ATTENTION OWNER

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CITY AND BOROUGH OF
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REQUEST FOR APPROVAL OF LATE FILE APPEAL

CBJ-Assessor's Office
MAY 11 2020

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   ✓ compose a *letter explaining why your appeal was*
   ? complete *a Petition for Review/Appeal form* and attach to your letter
   ____ submit both documents to Assessor's Office
   Whats a Petition For Review Form ?
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LETTER OF EXPLANATION FOR LATE-FILE APPEAL			
Parcel ID #:		**Date:**	5-6-20
Appellant Name:	Richard V. Gregg		
Appellant Signature:	Richard V Gregg		
Site Location:	3021 Hamilton St		
Mailing Address:	Box 20669 JUN. AK. 99802		
Phone #:	907-723-8711		
Email Address:	None		

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

After recieving the card with the assement Of my home I attemped To call an Find out how I could appeal the assesed value. I tried the # on the card 4 or 5 Times and got No answer as your office was closed. I do not have a computer and could not respond that way.

If you refuse to allow me to Apeal I will contact My assemble members and or the city maniger. If that does not work I'll hire a Lawyer.

Unhapey Tax Payer

Richard V. Gregg

3021 Hamilton St

Juneau, AK 99801

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office Of The Assessor
155 South Seward Street
Juneau, AK 99801

Kevin Macan
9454 PATRICIA PL
JUNEAU AK 99801

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Time of BOE	5:30 pm
Mailing Date of Notice	July 29, 2020
Parcel Identification	**5B1601110090**
Property Location	**9454 Patricia Place**
Sent to Email Address:	macankevin@hotmail.com

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Any evidence or materials you would like to include in your request must be submitted to the City Clerk's Office {preferred method via email to city.clerk@juneau.org attn.: Assessment Appeal} by 4:00 PM **August 7, 2020** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. 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.

Attachment: CBJ Law Department Memorandum April 19, 2013

CONTACT US: CBJ Assessor's Office			
Phone	**Email**	**Website**	**Physical Location**
Phone (907) 586-5220 Fax (907) 586-4520	assessor.office@juneau.org	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILEDJULY 1 **PROPERTY TAXES DUE SEPTEMBER 30**

CITY AND BOROUGH OF JUNEAU

155 S Seward St Rm 114 Juneau AK 99801
907 586 5220 (phone) 907 586 4520 (fax)

OFFICE OF THE ASSESSOR

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 decide whether the appellant was "unable" to comply. If the BOE decides that the appellant was "unable" to comply, the appeal can then be reviewed by the CBJ Assessor's Office. The steps are as follows:

1. Apply for late file:
   ______ compose a *letter explaining why your appeal was*
   ______ 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 Assessor's Office 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 decision is made: The BOE will either *allow* or *not allow* your appeal to be reviewed 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 decision, your case will go to Superior Court.

The 'unable to appeal' term does not include situations in which the taxpayer forgot, overlooked, 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 #:	5B1601110070	Date:	5-12-2020
Appellant Name:	Kevin Macan		
Appellant Signature:	Kevin Macan		
Site Location:	9454 Patricia Place Juneau AK 99801		
Mailing Address:	9454 Patricia Place Juneau AK 99801		
Phone #:	907-419-7583		
Email Address:	macankevin@hotmail.com		

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

Hello, To whom it may concern.

I Am writing To Inform The Assessor office That Due to the COVID-19 Pendemic my Small business has taken a very Big finacial Hit. Do To not having The Income from my business I Had to Collecting my Self mentally AND I had to look at Refinancing my Home. I Had to Pay for An Appraisal report on my home 9454 Patricia Place. The Appraisal came back for 315,000 Thousand where The Property Taxes are estimated at 325,000. I Am Asking to have my Property Tax Assessment Reduced OR ReAssessed To The Appraisal Amount of 315,000. Due to COVID-19 Pendemic AND loss of Income AND Dealing with Huge finacial Hardship I was not mentally able to submit An Appeal with in The Allotted 30 DAY Appeals. Please take all the circumstances during this COVID-19 Pendemic into concideration's.

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office Of The Assessor
155 South Seward Street
Juneau, AK 99801

Sheila Box
4467 MOUNTAINSIDE DR
JUNEAU AK 99801-9562

Meeting of Board of Equalization (BOE) and Presentation of Late File Real Property Appeal	
Date of BOE	August 18, 2020, Tuesday
Location of BOE	VIA Zoom Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 29, 2020
Parcel Identification	7B1001130102
Property Location	4467 Mountainside Drive
Sent to Email Address:	shera@gci.net

ATTENTION OWNER

The BOE will decide at the conclusion of this meeting whether or not to accept your late appeal.

If the BOE accepts your late appeal, the Assessor's Office will begin the appeal process. You will be notified once an appraiser is assigned to your case. If the BOE denies your late appeal the case will be closed. You are welcome to file an appeal during the next appeal period.

Any evidence or materials you would like to include in your request must be submitted to the City Clerk's Office {preferred method via email to city.clerk@juneau.org attn.: Assessment Appeal} by 4:00 PM **August 7, 2020** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. 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.

Attachment: CBJ Law Department Memorandum April 19, 2013

CONTACT US: CBJ Assessor's Office			
Phone	**Email**	**Website**	**Physical Location**
Phone (907) 586-5220 Fax (907) 586-4520	assessor.office@juneau.org	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILEDJULY 1 **PROPERTY TAXES DUE SEPTEMBER 30**

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

RECEIVED
MAY 06 2020
C&B OF JUNEAU

Petition for Correction of Assessed Value Business Personal Property	
Assessment Year	2020
BPP Account #	7B1001130102
Name of Applicant	Sheila Box
Email Address	shera@gci.net

This application must be returned or postmarked no later than April 29

Please attach all supporting documentation

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

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY

I, Sheila Box (print appellant's name) hereby request the Assessor to review the 2019 assessment for the above referenced account.

Business Name:			
Account Number:			
Primary Phone #	907.500.2028	Secondary Phone #	
Mailing Address	4467 Mountainside Drive	Property Address	Same
	Juneau AK		
	99801		

Appellant's Estimation of Value (Please attach additional information if needed)

Furniture	$	Machine	$
Lease	$	Other	$
Auto	$	Total Value	$
Supply	$	Exemption	$
Computer	$	Total Taxable	$

The assessed value of my property is incorrect for the following reasons:
An appraisal was done in April as I am refinancing. Due to delays resulting from the Covid-19 crisis, I have been unable to get a copy of the appraisal until 5/5/20. Appraised value is $325,000

Signature of Appellant: Sheila Box Date: 5/5/20

ASSESSOR OFFICE USE ONLY

Appeal No.		Date Filed		BOE Case No.	

Values on Assessment Notice:

Furniture	$	Machine	$
Lease	$	Other	$
Auto	$	Total Value	$
Supply	$	Exemption	$
Computer	$	Total Taxable	$

Value after Action by Assessor

Furniture	$	Machine	$
Lease	$	Other	$
Auto	$	Total Value	$
Supply	$	Exemption	$
Computer	$	Total Taxable	$

Assessor and/ or Appraiser Comments:

Signature of Appraiser Date:

August 6, 2020

To: CBJ Assessment Board

RE: Appeal – Property ID 7B1001130102

Hello. I, like everyone else, was displaced by Covid-19, and while fortunate to be working, I was at my kitchen table, taking phone calls on my cell, and trying to work with our IT department to get my laptop hooked into the VPN system so I could access files. I work for the Department of Education, so there was a lot of contact happening in late April between myself and district staff.

During all of this, I was in the middle of refinancing my house. I did receive the CBJ assessment card, around the end of March I expect, but had not considered that the property value was incorrect. Assessors for the refinance did come to my house in early to mid April to conduct an assessment. I had not yet received a copy of that document. However, when discussing an increase in the payment on my final paperwork from the original loan estimate with my loan officer on 5/4/20, she noted that the difference was caused by the city's appraisal of $351,900 being higher than that of the bank's appraisal of $325,00, and so the additional each month would go towards the higher taxes.

I immediately called the assessor's office, twice that day. I did not receive a call back. I pulled the paperwork from the website, got my loan officer to email me a copy of the assessment, which I received for the first time on 5/5/20, called the assessor's office again the morning of 5/5, and since I hadn't heard from anyone, delivered the paperwork in person that afternoon.

I did not know that I could submit the appeal paperwork without a copy of the assessment, and even if I had, I could not have anticipated that the actual assessed value would be so much lower than the city's estimate. I acted with all possible expediency once I was made aware of the discrepancy.

I thank you for your consideration.

Sheila Box

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office Of The Assessor
155 South Seward Street
Juneau, AK 99801

Howard and Sonja Graves
PO BOX 34845
JUNEAU AK 99803-4845

Meeting of Board of Equalization (BOE) and Presentation of Late File Real Property Appeal	
Date of BOE	August 18, 2020, Tuesday
Location of BOE	VIA Zoom Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 29, 2020
Parcel Identification	8B3701000191
Property Location	Tee Harbor AK BL 1 Lt 4A
Sent to Email Address:	and7bluesky@live.com

ATTENTION OWNER

The BOE will decide at the conclusion of this meeting whether or not to accept your late appeal.

If the BOE accepts your late appeal, the Assessor's Office will begin the appeal process. You will be notified once an appraiser is assigned to your case. If the BOE denies your late appeal the case will be closed. You are welcome to file an appeal during the next appeal period.

Any evidence or materials you would like to include in your request must be submitted to the City Clerk's Office {preferred method via email to city.clerk@juneau.org attn.: Assessment Appeal} by 4:00 PM **August 7, 2020** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

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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.

Attachment: CBJ Law Department Memorandum April 19, 2013

CONTACT US: CBJ Assessor's Office			
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PROPERTY TAX BILLS MAILEDJULY 1 **PROPERTY TAXES DUE SEPTEMBER 30**

CBJ-Assessor's Office

MAY 27 2020

LETTER OF EXPLANATION FOR LATE-FILE APPEAL			
Parcel ID #:	8B3701000191 / 8B3701000181	**Date:**	MAY 27 2020
Appellant Name:	HOWARD ANDREW GRAVES		
Appellant Signature:	Howard Andrew Graves		
Site Location:	19535 GLACIER HWY		
Mailing Address:	P.O. BOX 34845 99803-4845		
Phone #:	808-754-2636		
Email Address:	ANDYBLUESKY@LIVE.COM		
In the space below please state why you were unable to appeal by the established 30-day deadline:			

WE WERE CAUGHT IN VIRGINIA AS COVID-19 STARTED, DECIDED IT WAS SAFER TO STAY WHERE WE WERE AND NOT GET ON FLIGHTS. OUR TAX ASSESSOR NOTICE WAS LOCATED HERE, WHEN WE ARRIVED A WEEK AGO.

APPEAL #20200046

2020 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION August 18, 2020

Appellant: Archipelago Properties, LLC

Location: 356 S Franklin St.

Parcel No.: 1C070K830022

Type: Commercial Land

Appellant's basis for appeal: My property was valued improperly/incorrectly

Appellant's statement: "Failure to consider Horan Appraisal of purchase from CBJ. Failure to consider adverse easements, soils, foundation, and parking requirements. DOT has a drainage culvert on the site."

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	,000	Site:	10,162,500	Site:	11,517,500
Buildings:	,000	Buildings:	,000	Buildings:	,000
Total:	none given	Total:	10,162,500	Total:	11,517,500

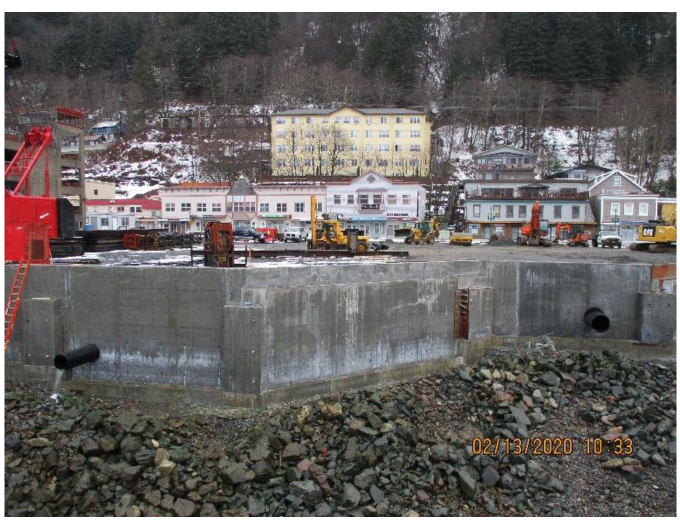


Table of Contents

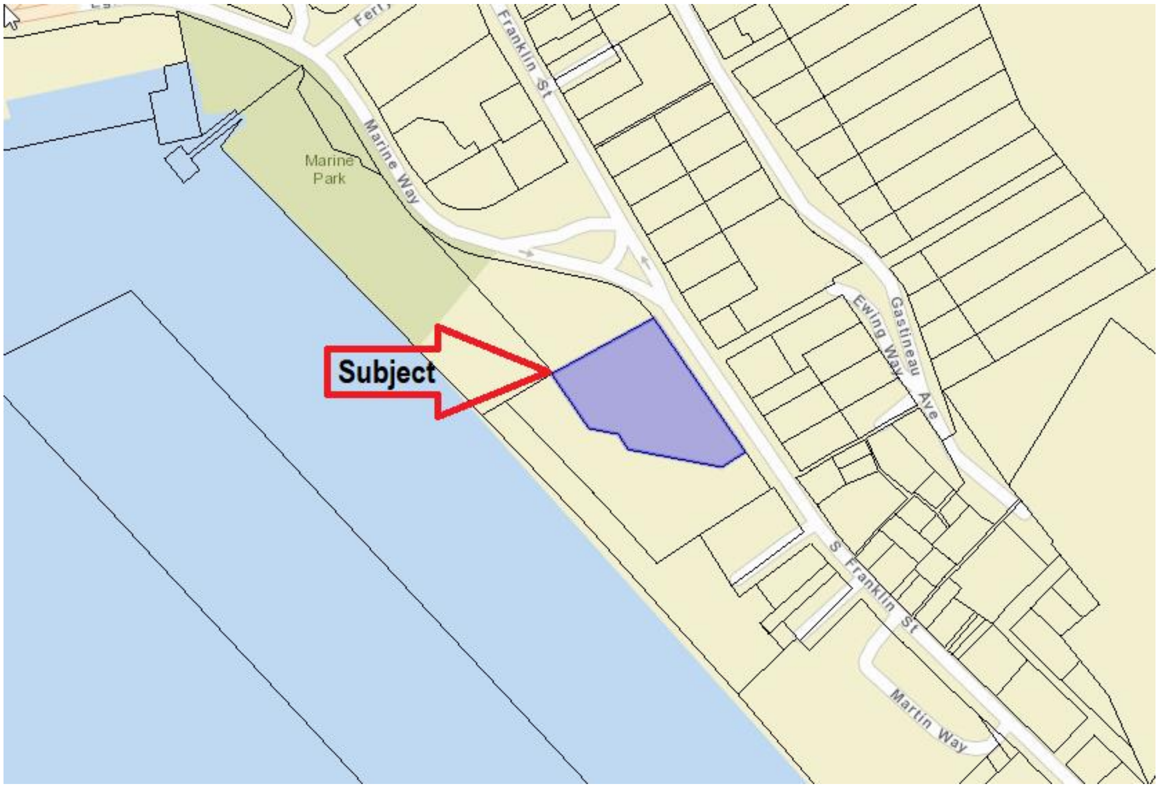
OVERVIEW

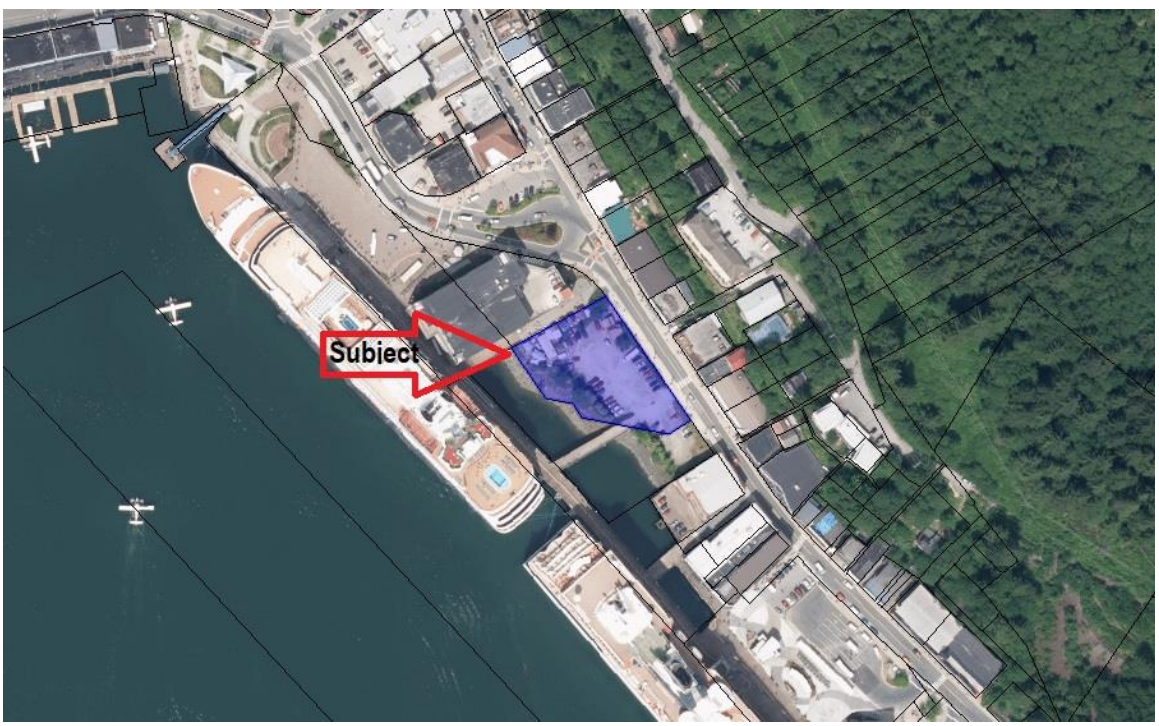
The subject is commercial land in the South Franklin neighborhood. For market purposes, this property has been classified as South Franklin downtown commercial waterfront land based upon its geographic location. There are no structures on the property.

SUBJECT PHOTO

Note: See additional subject photos under the “Additional Information” section.

AREA MAP & AERIAL





Analysis

LAND VALUATION

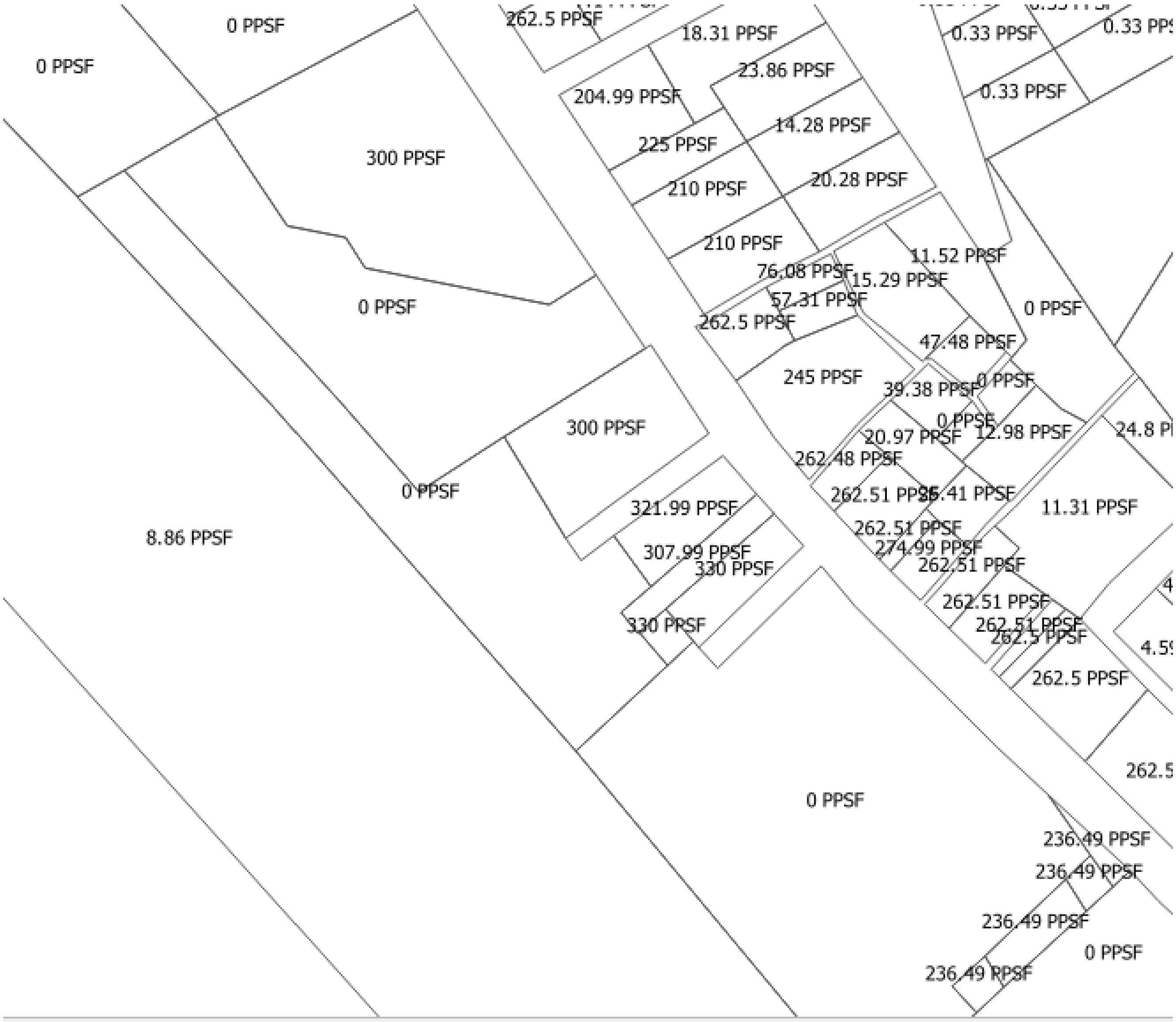
Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics in the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and others and are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all of the land in the neighborhood to establish assessed site values.

$$(Land\ Area\ \times Base\ Rate \pm Adjustments) \times Neighborhood\ market\ multiplier = Site\ value$$

The rate for the subject parcel is below the range of neighboring parcels.

AY2020 - S Franklin Assessed Land Value per SF			
Waterfront			
356 S Franklin	1C070K830022	300	Subject
406 S Franklin	1C070K830040	300	
422 S Franklin	1C070K830050	322	
428 S Franklin	1C070K830060	308	
108 Peoples Wharf	1C070K830070	330	
Upland			
359 S Franklin	1C070H020061	263	
365 S Franklin	1C070H030010	205	
373 S Franklin	1C070H030020	225	
383 S Franklin	1C070H030031	210	
301 Carrol Way	1C070I010061	263	
411 S Franklin	1C070I010011	245	
431 S Franklin	1C070I020130	262	
439 S Franklin	1C070I020120	263	
445 S Franklin	1C070I020110	275	
455 S Franklin	1C070I030031	263	
467 S Franklin	1C100I030011	263	
489 S Franklin	1C100I050010	263	

Market Area Land Values



BUILDING VALUATION

Buildings are valued using a 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 in 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 combined 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.

As a result of the discovery process this parcel is found to be vacant land with no buildings.

Cost Report

Subject is Vacant Land - Not Applicable

The cost report is used for the improvement portion of properties. The subject is vacant land with no improvements, therefore, this section is not applicable.

History Report

- Note that this parcel was created in 2019 via a plat so there is no valuation history beyond the current year.
- Prior to the 2019 plat this property was a different configuration and size with 51% Pad Site, 16% Tidelands and 33% Submerged.
- After the 2019 plat the property is 100% Pad Site.

City and Borough of Juneau
Assessment History Report

1C070K830022
ARCHIPELAGO PROPERTIES LLC
356 S FRANKLIN ST

YEAR ID	LAND VALUE	MISC VALUE	BLDG VALUE	CAMA VALUE
2020	$10,162,500.00			$10,162,500.00

Analysis of Appraisal Models

A recent ratio study that we did on commercial property indicated that our valuation models are valuing commercial property at 90% of market value based on the mean. A review of individual sales supported this finding.

AY2020- as of 20200319- 5 Year- Q$AV- Comm- All- Trended 2.5%- with No Outliers

Summary Report

IAAO Standards for COD	
SFR	15.0 or less
SFR-newer/homog	10.0 or less
Income Properties	20.0 or less
Income-Urban area	15.0 or less
Vacant Land	20.0 or less

Statistics

Current	Proposed		
119	119	Count	(Number of Records with Ratio)
0.6001	0.6001	Minimum Ratio	
1.1929	1.1929	Maximum Ratio	
0.5928	0.5928	Range	
0.9021	**0.9021**	**Mean**	(This is the average ratio for your sample.)
0.9287	**0.9287**	**Median**	(This is the mid-point value for your sample. Preferred measure of central tendency.)
0.8709	0.8709	Weighted Mean	
1.6544	1.6544	Sum of the Square of Deviations	
0.0896	0.0896	AAD	
0.1184	0.1184	Standard Deviation	
9.6509	**9.6509**	**COD**	(Good indicator of confidence level.)
13.1256	**13.1256**	**COV**	
1.0358	**1.0358**	**PRD- Price-Related or Factor Differential**	
		(PRD s/b between 0.98 & 1.03, IAAO)	
		(PRD over 1=Regressive)	

Coefficients (0=Normal Distribution)	
Kurtosis	#DIV/0!
Skewness	#DIV/0!
Alt.Cyhelsky's Skew	-0.2269
Alt.Pearson's Skew	-0.6729

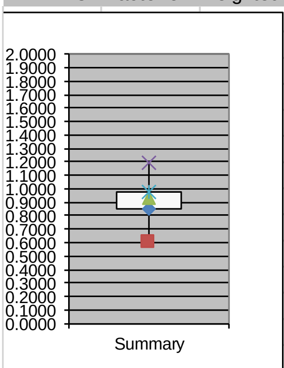
Trending Factors

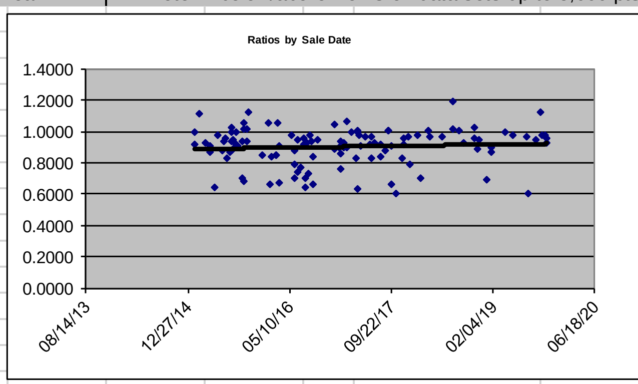
1.00	Target Level
1.1085	Factor on Mean
1.0768	**Factor on Median**
1.1482	Factor on Weighted Mean

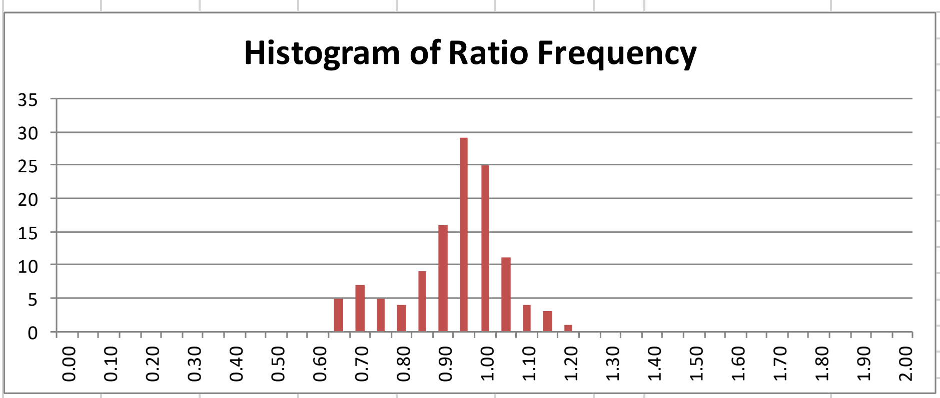
Normal / Skewed Distribution Evaluation

0.0266	Differential Mean to Median
46	Number of data points below the mean.
73	Number of data points above the mean.

*Note- # below/above works on data sets up to 5,000 pts.







SUMMARY

The subject land is valued using the same methods and standards as all other properties in the borough.

The appellant's stated basis for appeal is that "My property was valued improperly/incorrectly." 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. The subject property was valued properly and the current valuation is not excessive.

The appellant further states that there was "Failure to consider Horan Appraisal of purchase from CBJ. Failure to consider adverse easements, soils, foundation, and parking requirements. DOT has a drainage culvert on the site." All of these factors were considered.

Additional points of consideration include:

- The rate/sf used for the assessed value is the same rate used in the Horan Appraisal for pad area.
- Assessment Objective- Market Value: Ratio studies indicate that our commercial model values properties at 90% of market value.
- Assessment Objective- Equitable Value: We verified that the Archipelago property was valued using the same model as surrounding, similarly classed properties, although, it is at a base rate and as a prime property should be at a higher rate. To deviate to a different model for this one property would risk injecting inequity into the assessed values.
- Assessment Objective- Uniformity: We have treated this property in a uniform and consistent manner.
- The four neighboring properties have current rates (as of AY2020) of:
    - $300/sf for 406 S. Franklin (This property was at $330/sf and it should be at $330/sf similar to 432 S Franklin. This will be corrected with next year's assessment.)
    - $322/sf for 422 S. Franklin (This parcel was at $330 and the change appears to be an error. This will be corrected with next year's assessment.)
    - $308/sf for 428 S. Franklin (this is a narrow parcel, it should be the lowest rate due to its diminished utility) (Note that this rate has risen since 2011 when it was at $300/sf.)
    - $330/sf for 432 S. Franklin
    - Current assessed values, including the errors, but excluding the narrow parcel average $317/sf.
    - Correcting 406 and 422 the values would be consistently at $330/sf except for 428 which is adjusted for being narrow and of less utility.
- The subject is a prime tourism waterfront property and its greater frontage gives it more visibility.
- With the subject being superior to the four other parcels a rate that would maintain uniformity and equity would be $340/sf which would conform to the 2011 adjusted model and would result in an assessed value of $11,517,500.
- Based on review of income potential, actual market value is more likely around $15,000,000.

CONCLUSION

In accordance with state statute the BOE should raise the assessed value of the subject to an equitable assessed value of $11,517,500.

ADDITIONAL INFORMATION

Further Analysis

- In regards to the foundations, Docks and Harbors indicated that "Removal of 80% was completed in July 2019." While I could not walk the entire site due to the active construction no remaining foundations were evident in February 2020 when the property was inspected from the perimeter. The property owner has not submitted any evidence that any foundations remained as of January 1, 2020 that would have an adverse impact on the value.
- In regards to the drain, Docks and Harbors indicated that:
    - "The storm drain transports water from ADOT catch basin through the newly constructed Docks & Harbors owned retaining wall."
    - "Docks & Harbor worked around this issue by running the existing drain through the newly constructed wall plus another 36" HDPE drain (currently unused) at another section of the wall."
    - The property owner has not submitted anything that would indicate an adverse impact on the property value.

Below is a table with sales data.

PARCEL	ADDRESS	SITUS	COE	SALE PRICE	LAND AREA	Imp AV	Land Residual	Land Value per SF	NOTES
Franklin St. CM & IND PROPERTY SALES									
1C070A130030	117 S FRANKLIN ST	CM RETAIL FMR ELK	9/29/06	**850,000**	**11048**	**444,000**	**406,000**	**36.75**	
1C070B0H0010	145 S FRANKLIN ST	CM RETAIL JEWELER	8/2/07	**1,100,000**	**4694**	**564,500**	**535,500**	**114.08**	
1C070B0N0011	259 S FRANKLIN ST	CM RETAIL JEWELER	12/27/06	**2,300,000**	**10326**	**812,500**	**1,487,500**	**144.05**	
1C070K820040	278 S FRANKLIN ST	RED DOG RESTRNT/ BAI	1/2/08	**5,000,960**	**6159**	**2,087,000**	**2,913,960**	**473.12**	**Upland**
1C070H020020	307 S FRANKLIN ST	CM MX FMR GROSS APT	1/20/06	**1,500,000**	**4500**	**516,000**	**984,000**	**218.67**	**Upland**
1C070H030020	373 S FRANKLIN ST	CM MX CRESCENT APTS	2/18/05	**1,000,000**	**3000**	**598,000**	**402,000**	**134.00**	**Upland**
1C070I020120	439 FRANKLIN ST	CM MX FMR CITY CAFÉ	1/3/06	**1,900,000**	**3625**	**425,000**	**1,475,000**	**406.90**	**Upland**
1C100I050010	489 S FRANKLIN ST	CM MX TRAM PLZA	12/27/07	**6,400,000**	**15420**	**1,633,000**	**4,767,000**	**309.14**	**Upland**
					6,636			**267.18**	
1C060K010031	Egan Drive	Subport sale by bid	9/9/19	20,000,000	125406	-	20,000,000	159.48	Not in the core cruise dock area.
From Horan Appraisal of Dec 10, 2018									
	425 S. Franklin		2001 & 2004					142	Upland side, steep, extensive site work required - $142/SF
	265 S. Franklin		2005					300	Upland side, steep hillside, price applied to development area - $300/SF
	307 S. Franklin		2006					333	Upland side, some value may attribute to building - $333/Sf
								258.33	
	Table 4.1 SF rate for upland portion of 3A							300	

Note that:

- The first sales listed (not shaded) are from further up S. Franklin away from the cruise ship docks and are all upland parcels.
- The sale shaded in blue is also in the 2xx block but more prominent with the resulting price per sf for land significantly higher at $473/sf.
- The sales shaded in green are from the 3xx and 4xx blocks of S. Franklin but are all on the upland side so the $267.18/sf average is from upland sales between 2005 and 2007.
- The light orange shaded sale is the subport sale from 2019. It is not in the S. Franklin area but is listed as it is a recent sale involving waterfront. The sale price was $20,000,000. Because it was an exempt property there was no assessed value to compare, however, the downtown commercial model when applied to the parcel would produce an assessed value much lower than the sales price. This property would be expected to have a lower per sf value than the subject as it is not in the core tourism area, it has a lower ratio of frontage to area, only about 2/3 of it is site pad and about 1/3 is transitional tidal and tidelands area, and potential development will likely be a longer and more involved process. Also note that it is not a pending sale as indicated by the owner's attorney. The bid was conducted, a winner announced, the buyer and seller entered into a payment arrangement and the buyer has made substantial payments on that agreed to payment schedule.

- The grey shaded sales are S. Franklin sales listed in the Horan appraisal. Note that the average purchase price is $258.33/sf, just barely below the $300 applied to the subject. However, the subject is prime waterfront property while the sales are all upland sales, several of which required extensive site work due to steepness.
- Note that, other than the subport sale, all of these sales are from 12 to 19 years ago. We do not have more current sales from that neighborhood.
- In table 4.1 of the Horan appraisal it lists $300 per sf as the appropriate rate for upland portions of 3A. While the owner's parcel prior to the 2019 re-plat included pad, sloped transition and tideland areas the subject parcel is now pad area.

Different Appraisers Can Have Different Opinions

If the owner and/or Mr. Kim Wold have a different opinion as to the value of the property that is fine. Differences of opinion are routine. However, that should not lead to setting an assessed value utilizing a different approach to value that would take it out of uniformity, inject inequity and shift the tax burden to other taxpayers.

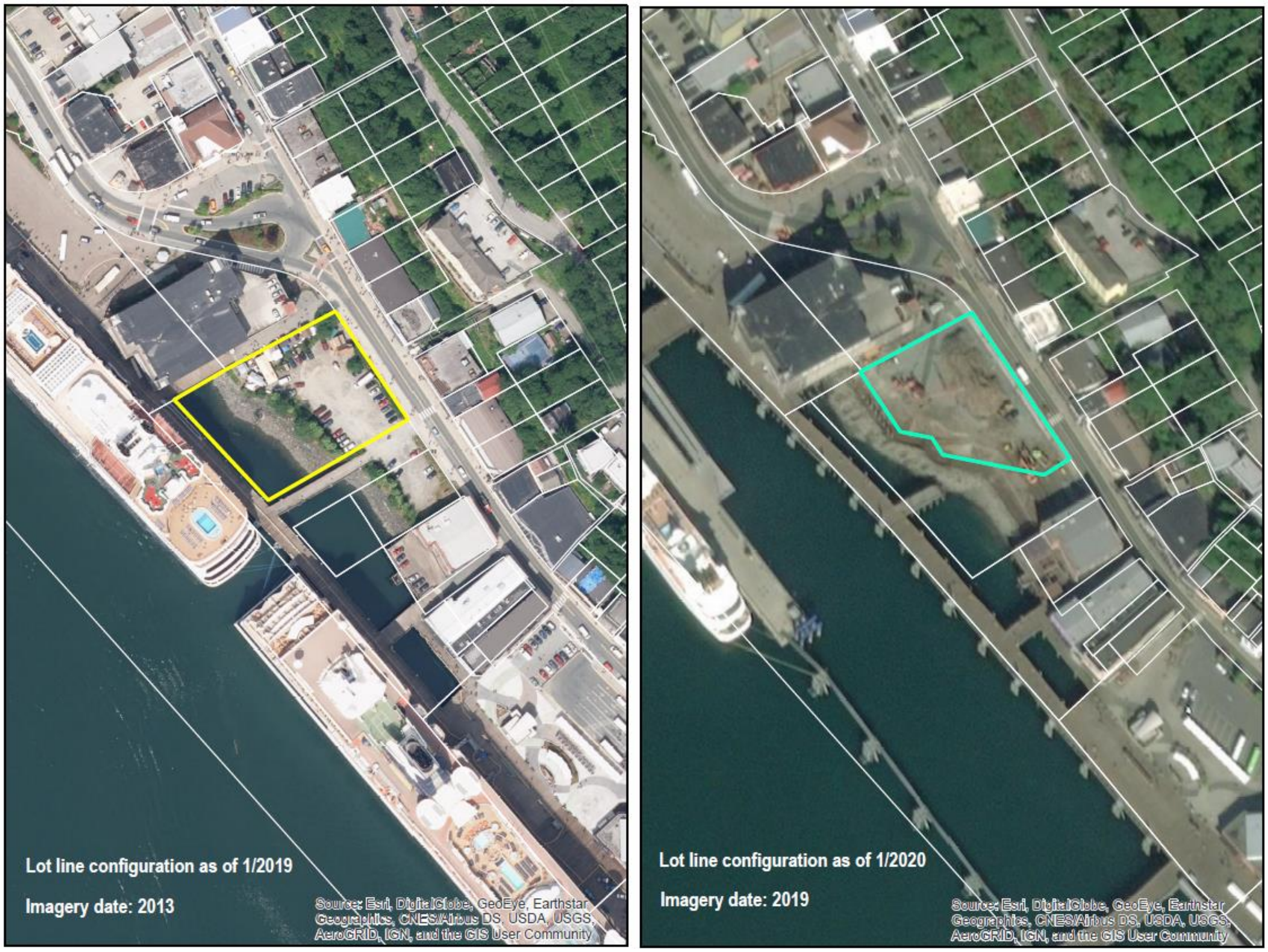
The property owner has not brought forth anything that would indicate a fundamental error in the valuation model.

We recently reviewed bare land appraisals for a proposed parcel of 1.52 acre or 64,784 SF. This proposed parcel is in the valley which has a greater amount of commercial sales activity than the S. Franklin cruise ship area. Even with greater availability of comparable sales data the range from the low estimate of value to the high estimate represents a 40% increase or difference.

- Charles Horan $1,036,544 (~$16/SF)
- Kim Wold $1,330,000 (~$20.50/SF)
- Roger Ramsey $1,450,000 (~$22.50/SF)

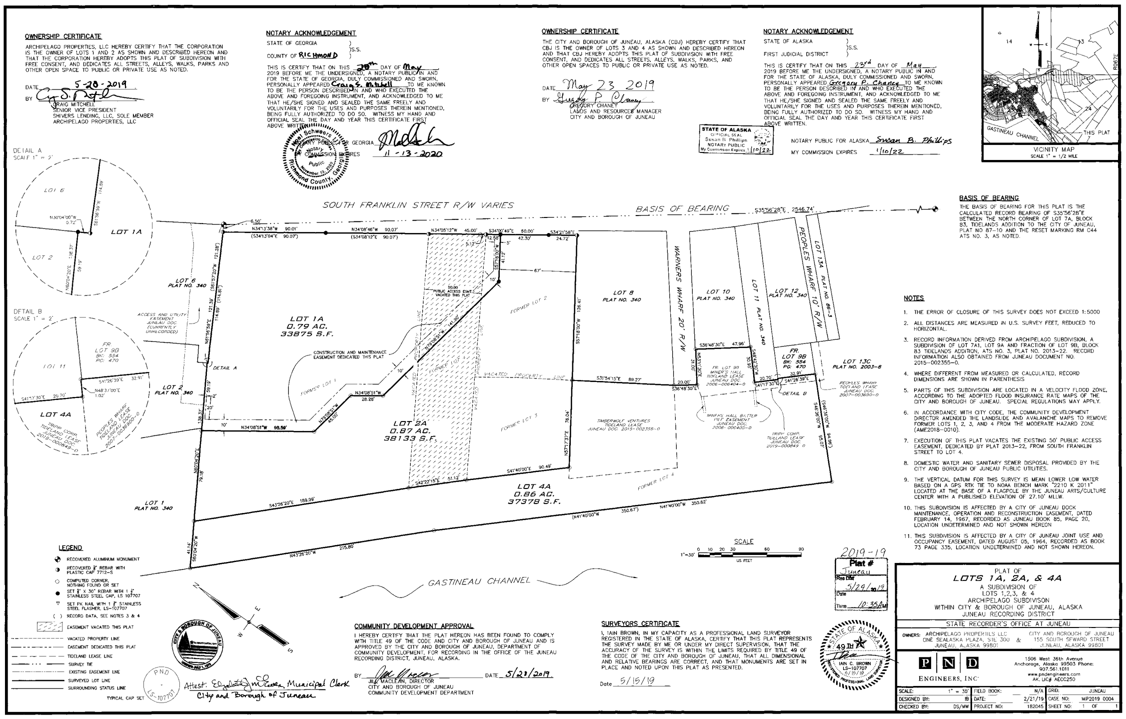
Property Changes in 2019

The following figure shows the approximate changes that occurred to the property with the 2019 replat.

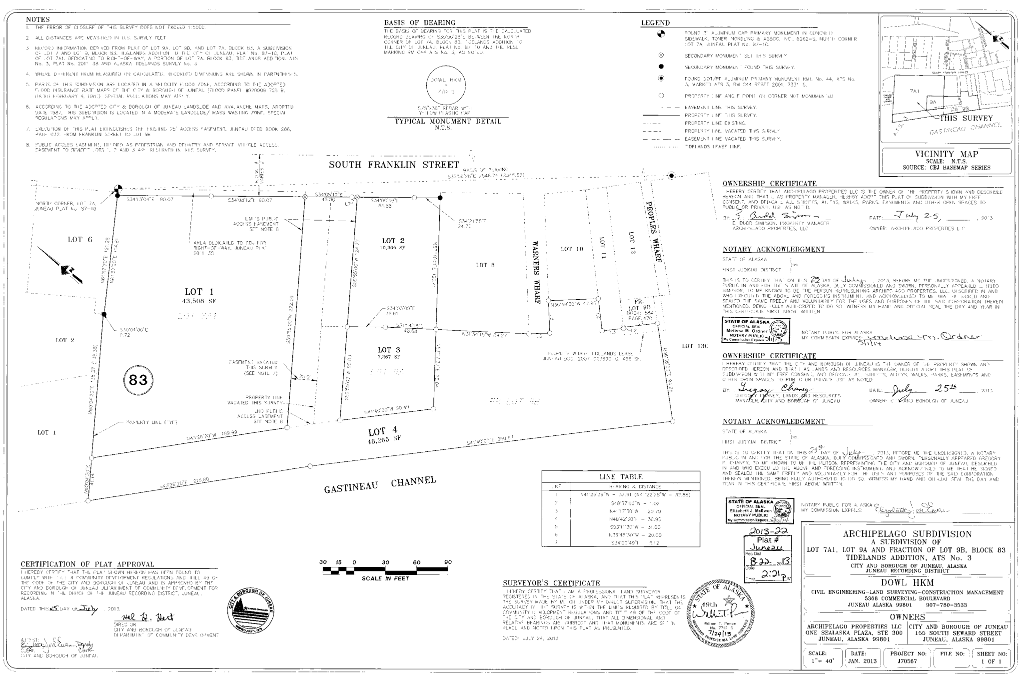


Plats

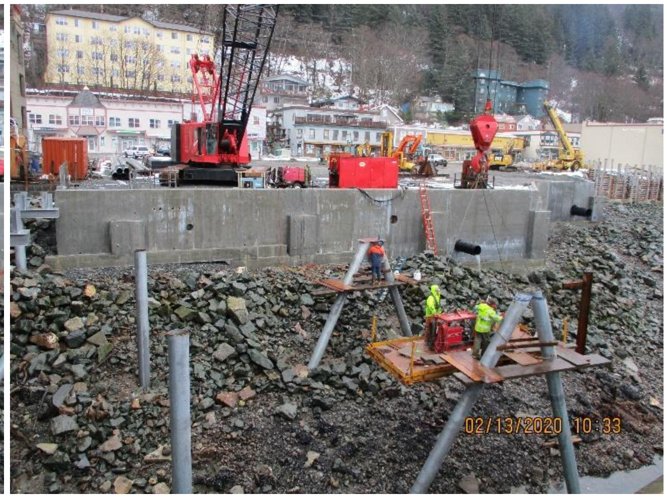
2019 Plat

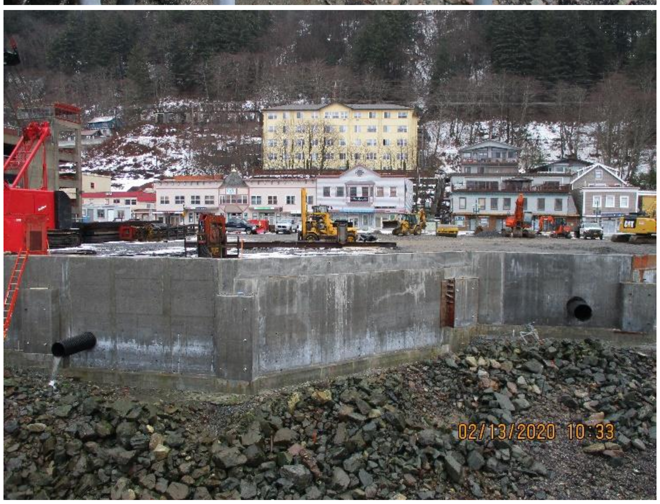


2013 Plat



Additional Images



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Images of Proposed Development From July 11, 2018 Presentation to the Assembly

Concept Rendering from S. Franklin Street Side

Concept Rendering from Water Side

CITY AND BOROUGH OF JUNEAU

ASSESSOR OFFICE

APPEAL #2020-0032

2020 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION August 06, 2020

Appellant: Clark

Location: 1789 Bartlett Ave

Parcel No.: 7B0801050080

Type: Vacant Land

Appellant's basis for appeal: Property value excessive/overvalued. "City valued in 2019 65,000 City valued in 2020 131,800, That's more then double and $1000.00 in one year".

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	$60,000	Site:	$131,800	Site:	$83,900
Buildings:	N/A	Buildings:	N/A	Buildings:	N/A
Total:	$60,000	Total:	$131,800	Total:	83,900

10 Year Assessment History

YEAR ID	LAND VALUE	MISC VALUE	BLDG VALUE	CAMA VALUE
2020	$83,900.00			$83,900.00
2019	$65,000.00			$65,000.00
2018	$65,000.00			$65,000.00
2017	$65,000.00			$65,000.00
2016	$65,000.00			$65,000.00
2015	$65,000.00			$65,000.00
2014	$65,000.00			$65,000.00
2013	$78,900.00			$78,900.00
2012	$65,000.00	$0.00	$0.00	$65,000.00
2011	$65,000.00	$0.00	$0.00	$65,000.00
2010	$65,000.00	$0.00	$0.00	$65,000.00

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OVERVIEW

The subject lot is an 8,000 square foot vacant lot located at 1789 Bartlett Avenue in the White Subdivision along the older stretch of Glacier Hwy just outside of Down Town Juneau. The utility of this lot at this time appears to be used as a site for storage of equipment and vehicles. 1789 Bartlett Ave falls within the mapped severe avalanche/landslide hazard zone of the White Subdivision slide path.

SUBJECT PHOTO:

Lot in 2019

AREA MAP & AERIAL:

LAND ASSESSMENT

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics in the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and others and 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 of the land in the neighborhood to establish assessed site values. The subject parcel's base rate value of $20.29 per square foot is in equity with Highlands's single family residential lots that are of similar square footage. The subject parcel is characteristically average for its direct neighborhood, including adjustment for its mapped avalanche hazard risk and above average slope.

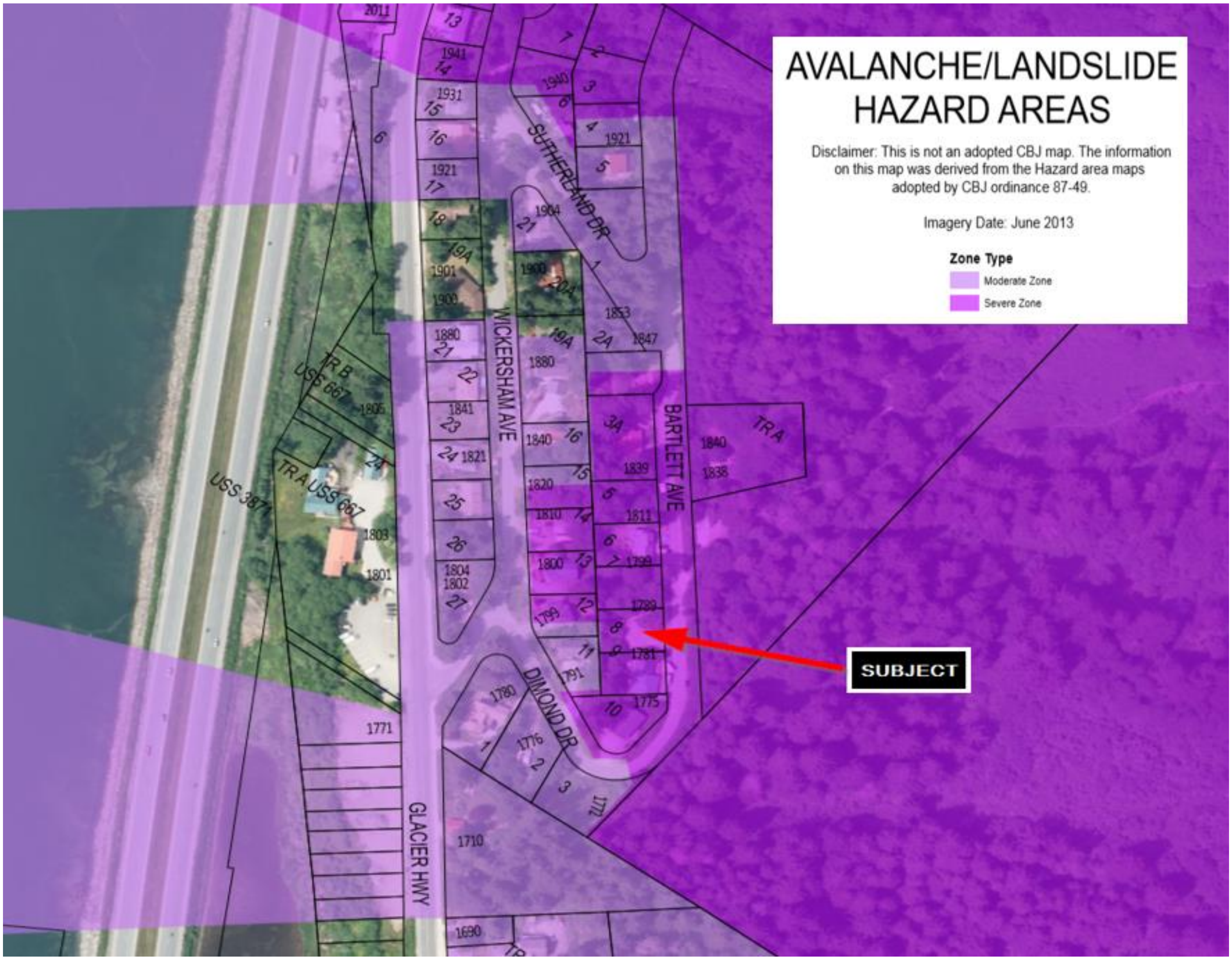
Land base rate valuation – Highlands – Lot size 7,893 – 8,278

Sum of BaseValue			Zoning									
Area	Parcel ID	BaseRate	(D 5) Single	(D10) Multif	(D18) Multif	(LC) Light Co	(MU) Mixed	(MU2) Mixe	(RR) Rural R	Two Zones o	(blank)	Grand Total
7893	1C030D030030	20.52	162,000									162,000
7911	1C030C080010	20.48	162,000									162,000
7930	1C030J110020	20.44	162,100									162,100
7967	1C030J060010	20.36	162,200									162,200
7991	1C030D040140	20.31	162,300									162,300
7992	1C030D040130	20.31	162,300									162,300
8000	7B0801050050	20.29	162,300									162,300
8000	7B0801050060	20.29	162,300									162,300
8000	7B0801050070	20.29	162,300									162,300
8000	7B0801050080	20.29	162,300									162,300
8000	7B0801050090	20.29	162,300									162,300
8000	7B0801050130	20.29	162,300									162,300
8000	7B0801050140	20.29	162,300									162,300
8000	7B0801050150	20.29	162,300									162,300
8000	7B0801050160	20.29	162,300									162,300
8000	7B0801060040	20.29	162,300									162,300
8005	1C030F020050	20.28		162,300								162,300
8065	1C030D020020	20.15	162,500									162,500
8175	7B0801060060	19.93	162,900									162,900
8195	1C030D010110	19.88	162,900									162,900
8278	1C030E040021	19.72	163,200									163,200

Land base rate valuation and adjustments – Residential parcels within the subject vicinity

PCN	LAND	VAC	FLOOD	LocAdj	SizeAdj	TopoAdj	AccsAdj	WetAdj	ViewAdj	WtftAdj	SvcAdj	ShpeAdj	GrAdj%	BaseLot$	SV-Calc	Nghbd$	Nghbd%	SV$
7B0801040030	12585	(blank)	(blank)	100	100	85	100	100	100	100	100	90	77%	135,037	103,300	7,200	7%	110,500
7B0801050010	8397	60,000	(blank)	100	100	85	100	100	110	100	100	90	84%	163,574	77,600	0	0%	77,600
7B0801050020	8949	(blank)	(blank)	80	100	85	100	100	110	100	100	100	75%	165,288	124,000	8,654	7%	132,300
7B0801050030	16000	(blank)	(blank)	100	100	90	100	100	115	100	100	100	104%	97,440	100,900	7,000	7%	107,900
7B0801050050	8000	50,000	(blank)	100	100	85	100	90	100	100	100	100	77%	162,320	74,200	0	0%	74,200
7B0801050060	8000	(blank)	(blank)	80	100	90	100	100	110	100	100	100	79%	162,320	128,600	9,000	7%	137,600
7B0801050080	8000	20,000	(blank)	80	100	80	100	100	100	100	100	100	64%	162,320	83,900	0	0%	83,900
7B0801050100	10698	(blank)	(blank)	80	100	90	100	100	110	100	100	100	79%	169,991	134,600	9,500	7%	144,100
7B0801050110	7604	(blank)	(blank)	90	100	90	100	100	110	100	100	100	89%	161,053	143,500	10,000	7%	153,500
7B0801050130	8000	(blank)	(blank)	80	100	100	100	100	110	100	100	100	88%	162,320	142,800	10,000	7%	152,800
7B0801050140	8000	(blank)	(blank)	80	100	100	100	100	110	100	100	100	88%	162,320	142,800	10,000	7%	152,800
7B0801050150	8000	(blank)	(blank)	80	100	100	100	100	115	100	100	100	92%	162,320	149,300	10,500	7%	159,800
7B0801050160	8000	(blank)	(blank)	80	100	100	100	100	115	100	100	100	92%	162,320	149,300	10,500	7%	159,800
7B0801050191	20000	(blank)	(blank)	90	100	100	100	100	115	100	100	100	104%	187,800	194,400	13,600	7%	208,000

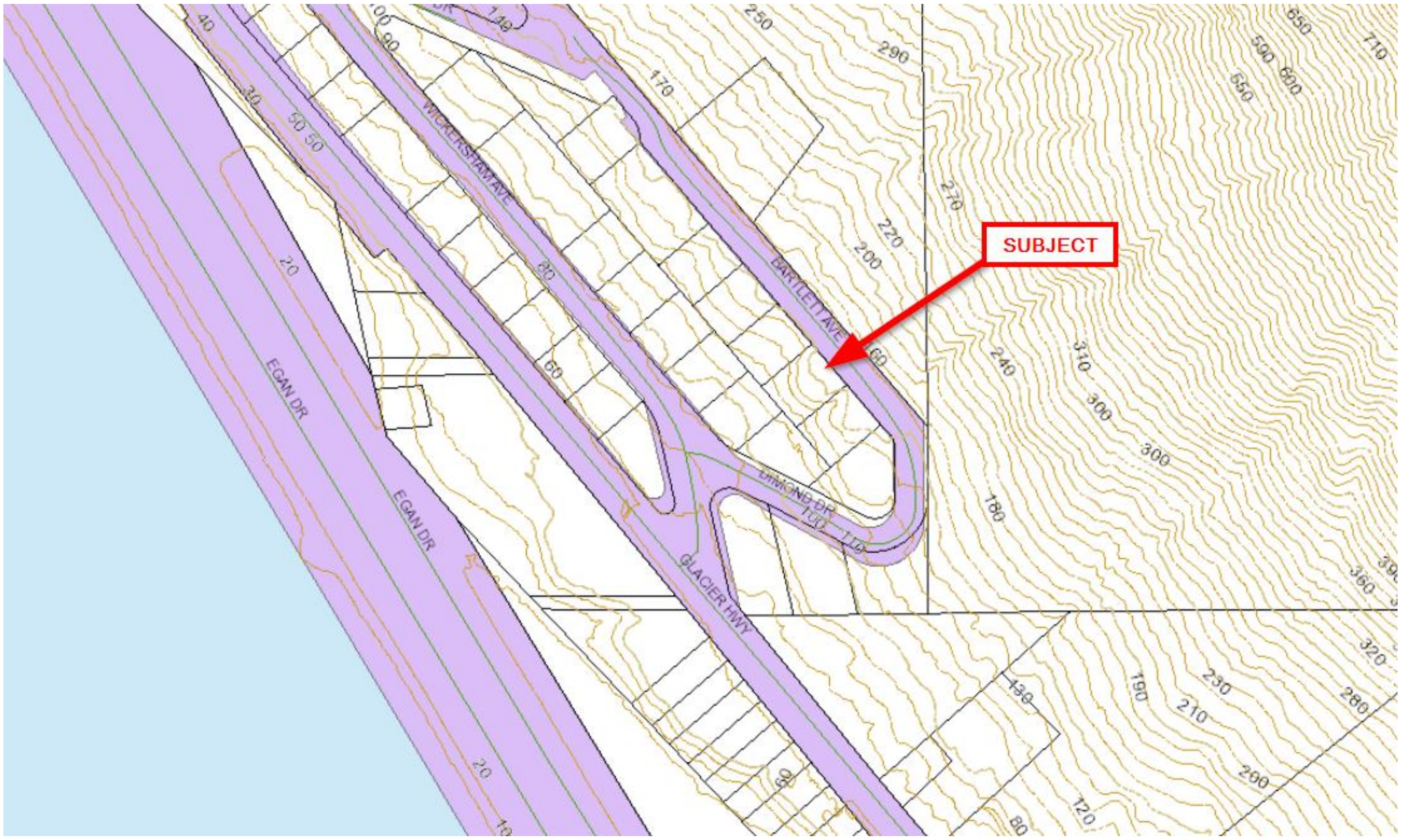
AVALANCHE/LANDSLIDE HAZARD MAPPING:



CONSIDERATION OF AVALANCHE HAZARD ZONE:

During our canvass of the White Subdivision area in the summer of 2019, it was determined that adjustment should be made on a basis of location with consideration to the mapping of avalanche and landslide risk. For those properties mapped in the severe hazard zone, a downward adjustment was made through an 80% location adjustment and for those mapped in the severe hazard zone a 90% location adjustment. Using the mapping provided by Community Development, we made this consideration for all such properties mapped within these zones. The subject parcel falls within the moderate hazard zone and as such has received an 80% location adjustment or a downward adjustment of 20%.

Area Topography



Slope adjustments for the White Subdivision are one of the more variable adjustments in our land assessment model for the area as the lots in this area vary widely in there topographic builds. The subject parcel is receiving a moderate/severe slope adjustment for consideration of its steep drop off from Bartlett Avenue, which hinders its usability and potential for future development.

SUMMARY

The subject land is valued using the same methods and standards as all other properties in 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 proposes a change to the 2020 assessment at $131,800 to the new value of $83,900.

DATE: 8/6/2020

From: Owen Clark
1775 Dimond Drive
Juneau, AK 99801

To: The Board of Equalization

Due to the assessment of unequal, excessive and improper assessment of our property I am providing the following facts:

The value of our lot at 1789 Barlett Ave went from $65,000.00 to $131,900.00 in one year. I contacted the city assessor to review, he then proposed value of $83,900.00 which was better, however after looking at other parcels on Bartlett Ave discovered the following:

1) Lot 5 was same size 8000 sq. ft., CBJ valued it at $53,500 which is $30,400.00 less than ours.

2) 1913 Bartlett lot is 10,668 sq. ft., CBJ valued it at $63,900.00. This lot is 2,668 sq. ft. larger than ours and is assessed $20,000 lower than ours.

3) Lot 3 is also 8000 sq. ft. which has been cleared and a building pad put in. CBJ valued at $72,000.00 which is $11,900.00 lower than ours.

Our lot has some fill put in with CBJ permits but before we owned it there was a landslide on Barlett Ave and a lot of that material from the slide was just dumped over on our lot to clear the road for home owners to allow access to and from their homes.

Sincerely,

Owen K. Clark

Owen K. Clark