BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Thursday, August 22, 2019 at 5:30 PM
Municipal Building – Assembly Chambers

I. Call to Order

II. Roll Call

III. Property Appeal

Attached is the remaining 2019 property appeal being brought before the Board of Equalization for a final value determination. This is a postponement of the July 10, 2019 hearing in this matter. At the July 10 hearing, the appellant was directed by the board to provide their evidence to the Assessor prior to this new hearing date.

Your packet contains the following items:
- August 8, 2019 notice mailed to the appellants informing them of the BOE hearing date of August 22 and to submit any evidence to the Clerk's office by August 14, 2019 by 4:00 p.m.
- Excerpt of the draft minutes of the July 10, 2019 B.O.E. proceedings on this appeal.
- Photos from the appellant provided to Assessor staff at the July 10, 2019 B.O.E. hearing.
- The documents provided in the July 10, 2019 B.O.E. packet.

Appeal No. 2019-0249

Appellant:	Imel/Bradley	Location:	16216 Glacier Hwy.
Parcel No.:	4B3301000080	Type:	Single Family Residence

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	$100,000	Site:	$165,000	Site:	$165,000
Buildings:	$ 50,000	Buildings:	$161,100	Buildings:	$161,100
Total:	$150,000	Total:	$326,100	Total:	$326,100

VI. Adjournment

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 Real Property Appeal	
Date of BOE	August 22, 2019, Thursday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	August 8, 2019
Parcel Identification	4B3301000080
Property Location	16216 GLACIER HWY
Appeal No.	APL20190249
Sent to Email Address:	juneauglass.ak@gmail.com

KEITH IMEL
CHRIS BRADLEY
5452 JENKINS DR UNIT 2
JUNEAU AK 99801

ATTENTION OWNER

This is to inform you that the Board of Equalization will meet in the Municipal Building at 155 South Seward Street, Juneau, Alaska.

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

Any evidence or materials you would like to include in your appeal must be submitted to the City Clerk's Office by **4:00 pm August 14, 2019** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

Your Board of Equalization packet will be ready for you to pick up in the Clerk's office before **12:00 pm, August 16, 2019** or it will be mailed via U.S. Postal Service on **August 16, 2019 at 2:30 pm** to the above mailing address on this notice.

You or your representative may be present at the 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.

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 MAILED JULY 1 **PROPERTY TAXES DUE SEPTEMBER 30**

CBJ Law Department MEMORANDUM

To: Board of Equalization

From: John W. Hartle, City Attorney JH

Subject: Board of Equalization: Standards and Procedures

Date: April 19, 2013

SUMMARY

(1) The Board of Equalization functions as a quasi-judicial body, which means that the Board has authority to hear and decide assessment appeals in a manner similar to a court, but less formal than a court.

(2) The burden of proof is on the appellant property owner.

(3) The Board should make specific findings in support of its decisions, and should base its decisions on the record.

(4) To grant an appeal, Board members should make a motion to grant the appeal and vote in the affirmative; to deny an appeal (that is, uphold the assessor's decision), Board members should make a motion to grant the appeal and vote in the negative. The Board may also grant an appeal and make an adjustment to the assessment different from that requested by the appellant.

(5) The assessment process, the Board's procedures and standards, and property taxation are all governed by Alaska Statute and CBJ Code. AS 29.45.190 - AS 29.45.210 provide the time for filing appeals, procedures before the Board, and the standards to be used by the Board in deciding appeals. The pertinent statutes and code sections are attached to this memorandum for your reference.

155 South Seward Street, Juneau AK 99801 907-586-5340(t) 586-1147(f) hartle@cbjlaw.com www.cbjlaw.com

DEADLINE FOR FILING APPEAL

In order to appeal an assessment, a taxpayer must file an appeal within 30 days after the date of mailing of the assessment notice. AS 29.45.190(b); CBJ 15.05.160(a). After this time period, the right of appeal ceases, unless the Board finds that the taxpayer was "unable" to comply with the 30-day filing requirement. The word "unable" as used in this section does not include situations where the taxpayer forgot about or overlooked the assessment notice, was out of town during the period for filing an appeal, or similar situations. Rather, it covers situations that are beyond the control of the taxpayer and, as a practical matter, prevent 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.

There are few situations in which a taxpayer is "unable" to comply with the requirement that an appeal be filed within 30 days of the date of mailing of the notice of assessment. It is common knowledge that real property is subject to assessment and taxation and it is the duty of every property owner to take such steps as are necessary to protect his or her interests in the property. One of the steps that courts generally assume a prudent property owner takes is to have someone either watch or manage the property while the property owner is away from the property for an extended period of time.

It is the responsibility of the property owner to assure that the taxing authority has the correct address to which notices relating to assessments and taxes on the property may be sent in order that the property owner will receive timely notice of assessments and tax levies affecting the property. Failure to receive an assessment notice because it was sent to an old address that the property owner had not corrected, or because the notice was sent to the property owner at the correct address but while the property owner was out of town, are not reasons that make the property owner "unable" to file a timely appeal.

With respect to an appeal filed after expiration of the 30-day appeal period, the Board should consider the oral and written evidence presented by the property owner on the question of whether or not the owner was "unable" to file the appeal within the required 30-day appeal period. If the property owner fails to prove that he or she was "unable" to file the appeal in a timely manner, there is no basis for hearing the appeal, even if the Board believes the assessment should be adjusted.

Assessments the Board can Consider

The Board has authority to alter an assessment only when an appeal has been timely filed regarding the particular parcel. AS 29.45.200(b). The Board has no authority to alter the assessment of a parcel that is not before the Board on an appeal. Under state law, an appeal may be filed only by a person whose name appears on the assessment roll or the agent of that person. AS 29.45.190(a); CBJ 15.05.150.

If an appellant fails to appear at the hearing, the Board may proceed with the hearing in the absence of the appellant. AS 29.45.210(a); CBJ 15.05.190(b). The appellant may appear through an agent or representative, and may present written and/or oral testimony or other materials to the Board in support of the appeal.

Basis for Adjustment and Assessment

AS 29.45.210(b) and CBJ 15.05.190 expressly place the burden of proof on the party appealing the assessment. *CH Kelly Trust v. Municipality of Anchorage, Bd. of Equalization*, 909 P.2d 1381 (Alaska 1996) ("the burden is properly placed on the property owners in an assessment challenge"). Before the property owner is entitled to an adjustment, the property owner must prove, based on facts stated in the written appeal or presented at the hearing, that the property is the subject of unequal, excessive, improper, or under valuation. AS 29.45.210(b); CBJ 15.05.180(c). The appellant may present written evidence, oral testimony, and witnesses at the hearing.

Alaska courts do not disturb valuations set by the assessor if the differences between the appellant and the assessor are merely differences of opinion. Our court applies a "deferential standard of review" when considering an assessor's property valuations. *Cool Homes, Inc. v. Fairbanks N. Star Borough*, 860 P.2d 1248, 1262 (Alaska 1993); *Fairbanks N. Star Borough v. Golden Heart Utilities, Inc.*, 13 P.3d 263, 267 (Alaska 2000). "AS 29.45.210(b) requires that the taxpayer prove *facts* at the hearing. ... It is not enough merely to argue that the valuation was inadequate or demand a justification from the taxing authority." *Cool Homes, Inc., at 1263* (emphasis in original).

In *Twentieth Century Investment Co. v. City of Juneau*, 359 P.2d 783, 787 (Alaska 1961), the court, addressing assessment standards under former, similar law (AS 29.53.140), stated:

> The valuation and assessment of property for taxes does not contravene [constitutional principles] unless it is plainly demonstrated that there is

> involved, not the exercise of the taxing power, but the exertion of a different and forbidden power, such as the confiscation of property. *Such a demonstration is not made simply by showing overvaluation; there must be something which, in legal effect, is equivalent to an intention or fraudulent purpose to place an excessive valuation on property, and thus violate fundamental principles that safeguard the taxpayer's property rights.*

(Emphasis added.) The court went on to state, at 788:

> The City was not bound by any particular formula, rule or method, either by statute or otherwise. Its choice of one recognized method of valuation over another was simply the exercise of a discretion committed to it by law. Whether or not it exercised a wise judgment is not our concern. This court has nothing to do with complaints of that nature. It will not substitute its judgment for the judgment of those upon whom the law confers the authority and duty to assess and levy taxes. *This court is concerned with nothing less than fraud or the clear adoption of a fundamentally wrong principle of valuation.* Neither has been shown here. The actions of the assessor and the Board of Equalization are entirely compatible with a sincere effort to adopt valuations not relatively unjust or unequal; their determinations have not transgressed the bounds of honest judgment.

(Emphasis added.) This principle, that "taxing authorities are to be given broad discretion in selecting valuation methods," was reaffirmed in *CH Kelly Trust,* 909 P.2d at 1382, and *Golden Heart Utilities, Inc.*, 13 P.3d at 267 ("Provided the assessor has a reasonable basis for a valuation method, that method will be allowed 'so long as there was no fraud or clear adoption of a fundamentally wrong principle of valuation.' "). Similarly, in *Cool Homes, Inc.*, 860 P.2d at 1262, the court held:

> Taxing authorities are to be accorded broad discretion in deciding among recognized valuation methods. If a reasonable basis for the taxing agency's method exists, the taxpayer must show fraud or the 'clear adoption of a fundamentally wrong principle of valuation.'

Thus, the assessor's valuations should be given substantial weight by the Board, particularly where the appellant offers little more than unsupported opinion that the assessor's value is too high. In order to be considered an unequal, excessive, improper, or under valuation, the valuation must be unequivocally excessive, or fundamentally wrong.

This assumes that the assessor has reviewed the critical facts. Our court requires the assessor to review all "directly relevant" evidence of the property value and "prevailing market conditions." *Faulk v. Bd. of Equalization, Kenai Peninsula Borough*, 934 P.2d 750, 752 (Alaska 1997). Thus, it is important that the assessor, and the Board, make sure that all relevant evidence is considered.

FINDINGS – BASIS FOR THE BOARD'S DECISIONS

Board of Equalization decisions are subject to judicial review, if an appeal to superior court is filed within 30 days. Consequently, it is important for the Board to either make specific findings (statement of reasons) for its decisions, or otherwise set out sufficient information to enable a reviewing court to ascertain the reasons for the Board's action. An appeal to superior court of a determination of the Board is heard on the record established at the Board hearing. AS 29.45.210(d). It is important that the record be as clear and complete as possible.

The Alaska Supreme Court outlined the requirements for board of equalization decisions in *Faulk*, 934 P.2d at 751, as follows:

> We have previously concluded that "[t]he threshold question in an administrative appeal is whether the record sufficiently reflects the basis for the [agency's] decision so as to enable meaningful judicial review." *Fields v. Kodiak City Council*, 628 P.2d 927, 932 (Alaska 1981). In answering that question, "[t]he test of sufficiency is ... a functional one: do the [agency's] findings facilitate this court's review, assist the parties and restrain the agency within proper bounds?" *South Anchorage Concerned Coalition, Inc. v. Coffey,* 862 P.2d 168, 175 (Alaska 1993).

The court remanded the case to the borough board of equalization because the board had not provided an adequate basis for the court to determine whether it had reasonably denied the property tax appeal. The court directed: "On remand, the superior court should instruct the Board to state its reasons for rejecting the Faulks' appeal." *Id.* at 753.

Accordingly, the Board should take care to state its reasons for granting or denying an appeal, or making an adjustment to the assessment different from that requested by the appellant.

ACTION BY THE BOARD OF EQUALIZATION

In taking action on appeals, a Board member should move and vote in the affirmative to grant the appeal by the taxpayer. A Board member should vote in the negative to deny the appeal and thereby affirm the assessor's determination.

Sample motions: "I move that the Board grant the appeal and I ask for a 'yes' vote for the reasons provided by the appellant;" OR "I move the Board grant the appeal, and I ask for a 'no' vote for the reasons provided by the Assessor;" OR "I move the Board grant the appeal and I ask for a 'yes' vote to adjust the assessment to $X for the following reasons [statement of reasons]."

For appeals that are not timely filed, the Board should first vote on whether or not to hear the appeal; if the Board decides to hear the appeal, it should then be heard on its merits.

The Board is required to certify its actions to the assessor within seven days, and, except as to supplementary assessments, the assessor must enter the changes and certify the final roll by June 1. AS 29.45.210(c). The rate of levy must be determined by the Assembly by ordinance before June 15. AS 29.45.240. The CBJ budget must be adopted by May 31. If for any reason the Board hearing is continued to a later date, the date for completing the hearing must be in the near future in order for the final assessment roll to be certified and the rate of levy fixed in accordance with the required statutory time frames.

Attachments

15.05.180 - Notice of hearing of appeal.

The assessor shall notify each appellant by mail of the date, time, and place of the hearing of the appeal by the board of equalization. Such notice shall be addressed to the appellant at the appellant's last known address as shown on the assessor's records, and shall be complete upon mailing. Such notices shall be mailed not later than ten days prior to the date of hearing of the appeals. All such notices shall include the following information:

(a) The date and time of day of the hearing;

(b) The location of the hearing room;

(c) Notification that the appellant bears the burden of proof;

(d) Notification that the only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal timely filed or proven at the appeal hearing; and

(e) Notification that the appellant may be present at the hearing, and that if the appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(CBJ Code 1970, § 15.05.180; Serial No. 70-33, § 3, 1971; Serial No. 87-36, § 2, 1987)

State law reference— Appeal, AS 29.45.190; appellant fails to appear, AS 29.45.210(a); grounds for adjustment, AS 29.45.210(b).

15.05.185 - Board of equalization.

(a) *Membership; duties; term of office; term limits.*

(1) *Membership.* The board of equalization shall comprise a pool of no less than six, and up to nine, members, not assembly members, appointed by the assembly. There shall be up to three panels established each year. Each panel hearing appeals shall consist of three members. The board chair shall assign members to a specific panel and schedule the panels for a calendar of hearing dates. The assignment of members to panels and the establishment of a hearing calendar shall be done in consultation with the individual members. Additionally, members may be asked to take the place of regular assigned panel members in the event an assigned panel member is unable to attend a scheduled meeting.

(2) *Qualifications of members.* Members shall be appointed on the basis of their general business expertise and their knowledge or experience with quasi-judicial proceedings. General business expertise may include, but is not limited to, real and personal property appraisal, the real estate market, the personal property market, and other similar fields.

(3) *Duties.* The board, acting in panels, shall only hear appeals for relief from an alleged error in valuation on properties brought before the board by an appellant. A panel hearing a case must first make a determination that an error in valuation has occurred. Following the determination of an error in valuation the panel may alter an assessment of property only if there is sufficient evidence of value in the record. Lacking sufficient evidence on the record the case shall be remanded to the assessor for reconsideration. A hearing by the board may be conducted only pursuant to an appeal filed by the owner of the property as to the particular property.

(4) *Term of office.* Terms of office shall be for three years and shall be staggered so that approximately one-third of the terms shall expire each year.

(5) *Term limits.* No member of the board of equalization who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened,

provided, however, that this restriction shall not apply if there are no other qualified applicants at the time reappointment is considered by the assembly human resources committee.

(b) *Chair.* The board annually shall elect a member to serve as its chair. The chair shall coordinate all board activities with the assessor including assignment of panel members, scheduling of meetings, and other such board activities.

(c) *Presiding officer.* Each panel shall elect its own presiding officer to act as the chair for the panel and shall exercise such control over meetings as to ensure the fair and orderly resolution of appeals. In the absence of the elected presiding officer the panel shall appoint a temporary presiding officer at the beginning of a regular meeting. The presiding officer shall make rulings on the admissibility of evidence and shall conduct the proceedings of the panel in conformity with this chapter and with other applicable federal, state and municipal law.

(d) *Report to the assembly.* The board, through its chair, shall submit an independent report to the assembly each year by September 15 identifying, at a minimum, the number of cases appealed, the number of cases scheduled to be heard by the board, the number of cases actually heard, the percentage of cases where an error of valuation was determined to exist, the number of cases remanded to the assessor for reconsideration, the number of cases resulting in the board altering a property assessment, and the net change to taxable property caused by board action. The report shall also include any comments and recommendations the board wishes to offer concerning changes to property assessment and appeals processes.

(Serial No. 2005-51(c)(am), § 4, 1-30-2006)

15.05.190 - Hearing of appeal.

(a) At the hearing of the appeal, the board of equalization shall hear the appellant, the assessor, other parties to the appeal, and witnesses, and consider the testimony and evidence, and shall determine the matters in question on the merits.

(b) If a party to whom notice was mailed as provided in this title fails to appear, the board of equalization may proceed with the hearing in the party's absence.

(c) The burden of proof in all cases is upon the party appealing.

(d) The board of equalization shall maintain a record of appeals brought before it, enter its decisions therein and certify to them. The minutes of the board of equalization shall be the record of appeals unless the board of equalization shall provide for a separate record.

(CBJ Code 1970, § 15.05.190; Serial No. 70-33, § 3, 1971)

State law reference— Hearing, AS 29.45.210.

15.05.200 - Judicial review.

A person aggrieved by an order of the board of equalization may appeal to the superior court for review de novo after exhausting administrative remedy under this title.

(CBJ Code 1970, § 15.05.200; Serial No. 70-33, § 3, 1971)

State law reference— Appeal to superior court, AS 29.45.210(d).

C
West's Alaska Statutes Annotated Currentness
Title 29. Municipal Government
Chapter 45. Municipal Taxation
Article 1. Municipal Property Tax
→→ **§ 29. 45. 190. Appeal**

(a) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(b) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.

(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.

CREDIT(S)

SLA 1985, ch. 74, § 12.

LIBRARY REFERENCES

Taxation 2648.
Westlaw Key Number Search: 371k2648.

NOTES OF DECISIONS

Decisions reviewable and right of review 1

C
West's Alaska Statutes Annotated Currentness
Title 29. Municipal Government
Chapter 45. Municipal Taxation
Article 1. Municipal Property Tax
→→ **§ 29. 45. 200. Board of equalization**

(a) The governing body sits as a board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

(c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court.

CREDIT(S)

SLA 1985, ch. 74, § 12.

LIBRARY REFERENCES

Taxation 🔑 2624.
Westlaw Key Number Search: 371k2624.

NOTES OF DECISIONS

1. Payment under protest

C
West's Alaska Statutes Annotated Currentness
Title 29. Municipal Government
Chapter 45. Municipal Taxation
Article 1. Municipal Property Tax
→→ **§ 29. 45. 210. Hearing**

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(b) The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If a valuation is found to be too low, the board of equalization may raise the assessment.

(c) The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.

CREDIT(S)

SLA 1985, ch. 74, § 12.

LIBRARY REFERENCES

Taxation 2676, 2691.
Westlaw Key Number Searches: 371k2676; 371k2691.

NOTES OF DECISIONS

Burden of proof 1
Judicial review 3
Record of hearing 2

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Wednesday, July 10, 2019 at 5:30 PM
Municipal Building – Assembly Chambers

[Minutes Excerpt]

I. Call to Order

Chair Epstein called the meeting to order at 5:30 p.m.

II. Roll Call

Board of Equalization Panelists Present: David Epstein, Paul Nowlin, Kenny Solomon-Gross, Emily Haynes.

Staff Present: Jane Mores, Assistant Municipal Attorney advising the Board; Beth McEwen, Municipal Clerk; Mary Grant, Assessor; Aaron Landvik, Appraiser; Arthur Down, Appraiser, and Teresa Bowen Assistant Municipal Attorney advising the Assessor.

III. Swearing in of new member

Assistant City Attorney Jane Mores administered the oath of office to new Board of Equalization member Emily Haynes. Ms. Haynes was present to sit in as an alternate member of the panel due to a conflict of interest Mr. Nowlin had relating to one of the appeals.

IV. Property Appeals

The following matters were considered by the board:

Appeal Tracking #: **2019-0249**
CBJ Parcel # **4B3301000080**
Physical Location: **16216 Glacier Hwy.**
Appellant Name: **Keith Imel/Chris Bradley**
Type: **Single Family Residence**

2019 Assessed Value:	Site:	$165,000
	Buildings:	$161,100
	Total:	$326,100
Appellant's Estimate of Value	Site:	$100,000
	Buildings:	$ 50,000
	Total:	$150,000

Appellant Keith Imel participated telephonically.

Mr. Epstein noted that the appellant has requested a rescheduling of the appeal and he asked Ms. Mores how the board should handle that. Ms. Mores said there is no provision in the code for that. She said that she thought it might be good to hear from the Assessor as to the notice requirements and whether notice was provided. She said she doesn't know what the basis for the request was.

Mr. Imel said that he sent an email and called the Assessor's office and told them that he was on vacation until July 20. He is in Idaho and would like to have the hearing while he was there.

Ms. Mores suggested that one thing that might be asked of the parties is whether the evidence has been submitted. She said that if the evidence has been submitted, there is no reason to postpone. She said it would be appropriate for the board to ask what the Assessor's position on the request is.

Mr. Arthur Down said that at this time, they have not received any additional information from the appellant other than the request for the B.O.E. hearing.

Mr. Chris Bradley who had been sitting in the audience asked to speak to the board. Mr. Down clarified that Mr. Bradley is also an owner of the property in question.

Mr. Bradley said that initially Mr. Imel left town because of a death in the family and then continued that trip to go on a vacation that he has been planning for the past 9 months. Mr. Bradley said that Mr. Imel has made a request to try to have the hearing scheduled to a later date when he returned which is what they would still like to do because they have more evidence to present.

Mr. Epstein asked the board how they wished to proceed.

Mr. Solomon-Gross said that in the packet, the Assessor asked for information from Mr. Imel and Mr. Bradley. The statement from them in the packet was that they preferred to have the appeal heard through the B.O.E. Mr. Solomon-Gross asked Mr. Bradley that if the board grants the extension, would that give Mr. Bradley and Mr. Imel ample time to work with the assessor and maybe get this matter worked out without having to go in front of the board.

Mr. Bradley said, yes, once Mr. Imel returns, they can bring these things forward to the Assessor's office and see what they say.

Mr. Epstein asked what the deadline, the absolute latest for an appeal to be resolved.

Ms. Grant said that tax bills are due at the end of September so the up until that point, they could be heard. She said that she didn't know if there was a precedent for extending the hearing time. She said that the Assessor's staff did ask the appellants for evidence and the appellant's told the Assessor staff that it would be provided after they received their hearing notice if they had it. She said Assessor staff is still waiting to receive whatever evidence they intend to have considered.

Mr. Epstein said that in summary, there is enough time for the gentleman to come back to town and work with the Assessor and either resolve it or have another hearing.

Ms. Grant answered yes, she believed that was the case.

Mr. Solomon-Gross said he is somewhat disturbed by this that when the Assessor asked for the information back on May 30 that the response to the Assessor was that they would rather appeal their case in front of the B.O.E. and here it is now July 10 and if there is more evidence, it should have already been brought forward to the Assessor. He said he would like to know what the Assessor's thought is on this matter, if they should grant this extension and if they have the evidence that they need to proceed with this.

Ms. Grant said that if there is evidence that the value is too high or too low, then then would like to see that evidence. So far, they have not received any of that evidence so she can't say one way or the other.

Mr. Solomon-Gross asked Mr. Bradley and Mr. Imel what their thought process was on this and why the evidence has not been brought forward to the Assessor's before this meeting and now they are here and are in a dilemma looking at a request for an extension. He said he is somewhat baffled by that and why the information wasn't provided to the Assessor right away.

Mr. Bradley said with respect to why it wasn't provided right away, it turns out that some of the evidence, and part of the reason they wanted to come before the board, is that some of the evidence is contained in the Assessor's own documents. He said they would like to be able to sit here and discuss that and present the other things that are important to prove what they are saying about the over valuation of the property.

Ms. Mores said that there are two owners of the property and there is an owner present in the room so the board does not have a situation where someone is out of town solely. She said that if the board does make a continuance of some sort that there should be some findings of good cause for that, otherwise the board does run the risk of setting a bad precedent.

Mr. Bradley said he didn't see why that would be a bad precedent, it is important that this be dealt with fairly and Mr. Imel is not here and Mr. Bradley said he doesn't want to in any way represent Mr. Imel per se. Mr. Bradley said it seems important that Mr. Imel be here to be part of this process.

Mr. Nowlin said that anything that is not already in the packet that the appellants plan on bringing to the hearing, the Assessor has a chance to see it as well so it is important that they get everything before the hearing. He asked staff if that was accurate.

Mr. Down said that what they heard during the B.O.E. training they had earlier this year, they do allow for further evidence to be presented at the B.O.E. hearing. Once that evidence has been seen by the Assessor's Office, they will apply that according to what that has to say about the property. To answer Mr. Nowlin's question, if they had interior photos, if an idea of what they were looking forward to making an adjustment here at this hearing or if a further date was granted when Mr. Imel was back in town, Assessor staff would take that information into account for an adjustment to the valuation. That would be done and/or with the B.O.E.'s final say on what the value would be.

Mr. Epstein said that the one thing that was in the packet that he was curious about is that it seems to him like the Assessor was trying to get some information from the owners about the condition of the interior. They didn't get closure to that so if there is a piece of information that he would like to see, it would be that information. That evidence is not present at the current time.

Mr. Bradley said that is part of what they hoped…

Mr. Nowlin called for a point of order and said they shouldn't discuss what is in the packet too much before they decide if they are hearing it today or if they are postponing to a latter date.

Mr. Solomon-Gross asked Mr. Nowlin why. Mr. Solomon-Gross said he thinks it is pertinent that what the appellant is saying is that not all the information/evidence is in the packet. In order to extend it, they have to show proof that they have more information to provide.

Mr. Epstein said that he feels the Assessor has already gone on record saying that they are willing to consider a modification if they had that information.

Mr. Nowlin said that the gentleman's argument is that his business partner is not here and that is the reason to extend it, not for more time to present evidence.

Mr. Bradley asked to make a correction to that and stated that he does have more evidence that he would like to present. He said that he can give it to the Assessor's office prior to the next meeting.

Mr. Nowlin asked Mr. Bradley if the meeting was today, if he already had the evidence.

Mr. Bradley responded that yes, he did.

Mr. Nowlin thanked Mr. Bradley. Mr. Nowlin then said to the board that the appellants weren't asking for an extension because of needing more time to present evidence, it is because his business partner is not present in person.

Mr. Epstein said that Mr. Imel is on the phone and Mr. Bradley is here in person and there are two owners present so he would entertain a motion to proceed with the hearing.

MOTION by Mr. Nowlin that they proceed with the hearing and asked for a yes vote.

Mr. Epstein said that there is a motion on the floor to proceed with the hearing and called for a vote on the motion.

Ayes: Epstein, Solomon-Gross
Nays: Nowlin

Mr. Epstein said they will proceed with the hearing.

Mr. Epstein then went over the rules of the hearing and procedure. He stated that there will be time allocated to each side, approximately 15-minutes and includes questions from the board. The appellant/tax payer goes first and has the burden to prove an error – an unequal, excessive, improper or under valuation based on presented factual evidence. The Assessor will then present their evidence or response. Messers Bradley and Imel will have an opportunity to rebut after which time the hearing will be closed and the board will deliberate.

Mr. Epstein asked if there were any questions.

Mr. Bradley said that he needed to protest that because Mr. Imel was not present and Mr. Bradley doesn't know, what of this packet Mr. Imel is in position of so Mr. Bradley doesn't know if Mr. Imel will be able to follow along with this or not.

Mr. Imel said that he does not have any of the packet as it was not delivered before he left. Mr. Bradley said that means Mr. Imel is not in possession of this information before the board.

Mr. Epstein asked Mr. Bradley if he is a co-owner of the property. Mr. Bradley said he that is correct.

Mr. Epstein asked Ms. Mores if it all right to proceed.

Ms. Mores said that he can preserve his objection and the board can proceed. If they want to reconsider, they can do a notice of reconsideration and take the vote up again, they can do that but those would be their choices.

Mr. Epstein asked the board how they wished to proceed.

Mr. Solomon-Gross said that if Mr. Imel doesn't have the packet with him and there was no email, he would want to reconsider his vote.

<u>MOTION</u> by Mr. Solomon-Gross to reconsider the vote and to give the appellant's an extension. The motion to reconsider and reschedule the hearing passed by unanimous vote in the affirmative.

Mr. Epstein told Mr. Bradley that they will reschedule the hearing.

Mr. Bradley asked Mr. Imel when he is scheduled to return to town.

Mr. Imel said he is coming back to town on July 20. Mr. Bradley asked to have the hearing scheduled for sometime after July 20 and asked if they are held on a specific day. Mr.

Epstein explained that the date for hearings are set to a date on which the Clerk can ensure a panel of B.O.E. members are available. Mr. Nowlin explained that the Clerk will not be setting the new date at this meeting but will be notifying them once a date is determined and asked the Clerk to clarify that process.

Ms. McEwen said that was correct and she also asked that any evidence that the appellant's do have is presented to the Assessor's office and to also notify the Clerk staff as to any dates they are not available to meet during the month of July.

Mr. Bradley asked if he could provide information to the Assessor's staff at this time.

Ms. McEwen asked permission of the chair to address Mr. Imel. She informed Mr. Imel that the email address that was on his appeal form is the email address that the packet was sent to him via email. She said if that is not his correct email address for him to please provide an email address at which he could be reached. Mr. Imel said his email address is KeithImel@yahoo.com. Ms. McEwen clarified that the email address she sent the packet to was the Juneauglass.ak@gmail.com because that was the address provided on the appeal document and what the Assessor's office had. She asked Mr. Imel if he would prefer a different email to be used to let her know that as well. Mr. Imel said they could use the Juneauglass email address, it is just that he has been gone and has not checked it.

Attestation:

I, Municipal Clerk Elizabeth McEwen, hereby attest that the above excerpt is a true and correct summary of the Board of Equalization hearing of July 10 ,2019 pertaining to the appeal by Mr. Keith Imel and Mr. Chris Bradley re: B.O.E. Appeal No. 2019-0249.

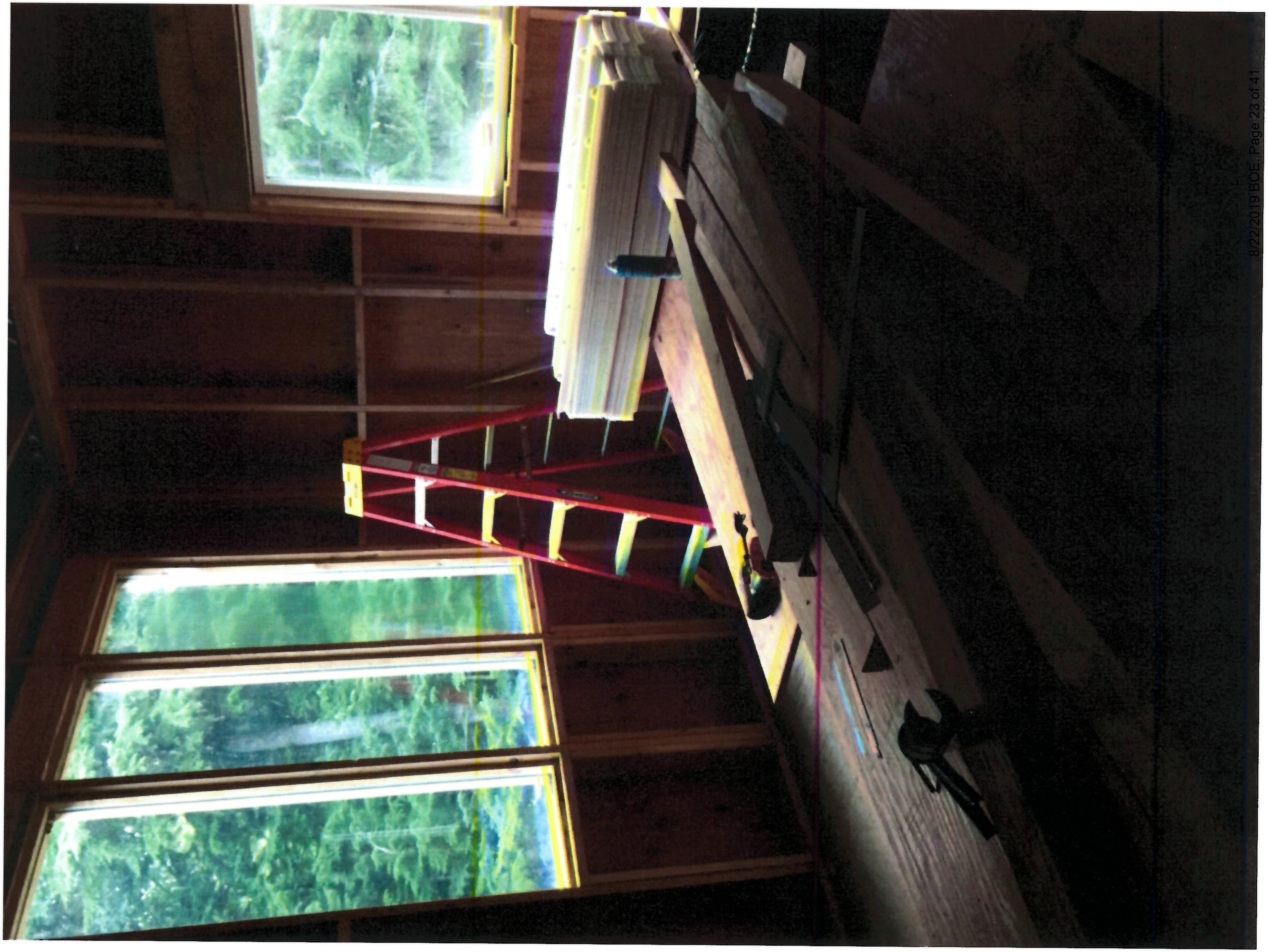
Elizabeth J. McEwen

Elizabeth J. McEwen
Municipal Clerk

Appeal No. 2019-0249

Appellant:	Imel/Bradley	Location:	16216 Glacier Hwy.
Parcel No.:	4B3301000080	Type:	Single Family Residence

Photos from the appellant
provided to Assessor staff at the July 10, 2019 B.O.E. hearing.



BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Wednesday, July 10, 2019 at 5:30 PM
Municipal Building – Assembly Chambers

Appeal No. 2019-0249

Appellant:	Imel/Bradley	Location:	16216 Glacier Hwy.
Parcel No.:	4B3301000080	Type:	Single Family Residence

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	$100,000	Site:	$165,000	Site:	$165,000
Buildings:	$ 50,000	Buildings:	$161,100	Buildings:	$161,100
Total:	$150,000	Total:	$326,100	Total:	$326,100

2019-0249 Arther

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY
Received
APR 15 2019
CBJ-Assessors Office

Office of the Assessor
155 S Seward Street
Juneau AK 99801

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	2019
Parcel ID Number	4B3301000080
Name of Applicant	Keith Imel
Email Address	Juneauglass.ak@gmail.com

2019 Filing Deadline: MONDAY, APRIL 15

Please attach all supporting documentation

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

Parcel ID Number	4B3301000080		
Owner Name	Keith Imel		
Primary Phone #	907-790-4527	Email Address	juneauglass.ak@gmail.com
Physical Address	16216 Glacier Hwy Juneau, AK. 99801	Mailing Address	5452 Jenkins Dr. 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
[X] 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:

My property was improperly valued. Home and land values have not doubled in the last 9 years

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

Values on Assessment Notice:

Site	$ 165,000.00	Building	$ 161,100.00	Total	$ 326,100.00

Owner's Estimate of Value:

Site	$ 100,000.00	Building	$ 50,000.00	Total	$ 150,000.00

Purchase Price of Property:

Price	$ 150,000.00	Purchase Date	2012

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 Keith Imel | Date 4/15/19

Contact Us: CBJ Assessors Office			
Phone/Fax	Email	Website	Address
Phone: (907)586-0333 Fax: (907)586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St. Rm. 114 Juneau AK 99801

I:\Administrative\FORMS\2019 Petition for Review RP.docx

PARCEL #: 4B3301000080 APPEAL #: 0249 DATE FILED: 04/15/19

Appraiser to fill out			
Appraiser	Arthur Drown	Date of Review	05/13/19
Comments: Without interior inspection, no Justified reason for Change. Proposed no Change was not accepted.			

Post Review Assessment					
Site	$ N/C	Building	$ N/C	Total	$ N/C
Exemptions	$				
Total Taxable Value	$				

APPELLANT RESPONSE TO ACTION BY ASSESSOR

I hereby [ ] **Accept** [X] **Reject** the following assessment valuation in the amount of $ 326,100

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

Appellant's Signature Rejected via email. Date: 05/30/19

Assessor Approval / Initials ________________ (Robin Potter / RP)

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 [ ] **Met** [ ] **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	Address
Phone: (907)586-0333 Fax: (907)586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St. Rm. 114 Juneau AK 99801

Beth McEwen

From:	Arthur Drown
Sent:	Monday, July 8, 2019 3:01 PM
To:	Beth McEwen
Cc:	Mary Grant
Subject:	FW: 4B3301000080 - Appeal - 0249 - Interior Photos/Information

Please see the correspondence between Keith Imel and myself below including his request for BOE.

From: Arthur Drown
Sent: Monday, June 3, 2019 3:44 PM
To: 'C Bradley' <juneauglass.ak@gmail.com>
Subject: RE: 4B3301000080 - Appeal - 0249 - Interior Photos/Information

Keith,

As Mary mentioned over the phone earlier, I am sending this email with the official proposed NO change to your 2019 assessed value so that the contested assessment is clear when we go to Board of Equalization.

Please respond rejecting this value to officially initiate your appeal before the BOE.

Below is the proposed NO change to your 2019 assessed value with the itemized breakdown of assessed values.

(S/V=site value, I/V=improvement/building value, A/V=assessed value):

Period	S/V	I/V	A/V
2019 Asmt	$165,000	$161,200	$326,100
2019 Proposed	$165,000	$161,200	$326,100

If you have any questions or wish to discuss this further, please contact me by phone or email.

Arthur Drown
Appraiser I
Assessor's Office
City and Borough of Juneau, AK

(907) 586-0335
arthur.drown@juneau.org

CITY AND BOROUGH OF JUNEAU

From: C Bradley <juneauglass.ak@gmail.com>
Sent: Thursday, May 30, 2019 7:36 AM
To: Arthur Drown <Arthur.Drown@juneau.org>
Subject: Re: 4B3301000080 - Appeal - 0249 - Interior Photos/Information

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

Authur,
I would prefer to make my case before the Board of Equalization.
Thanks,
Keith Imel

On Tue, May 28, 2019 at 10:35 AM Arthur Drown <Arthur.Drown@juneau.org> wrote:

> Good morning Keith,
>
> I wanted to send a follow up email to my previous email regarding of your appeal for your property at 16216 Glacier Hwy, parcel 4B3301000080. We previously discussed the possibility that you would provide further information on the finish level of the interior of the home so that I could adjust accordingly. If this is provided, I would be able to make an adjustment based on the level of completion, please let me know if you are still considering providing this information.
>
> If you are not interested in an interior inspection or providing further information on the completion percentage of the structure, I do not see any inequities in the assessment of your land or improvements based on our standard methodology used for assessment Borough wide in the review I have done to this point. However, I would like to be sure that everything is correctly assessed, so if we do have an incorrect completion percentage on your home I would certainly like to make that adjustment.
>
> I hope to hear from you,
>
> **Arthur Drown**
>
> Appraiser I
>
> Assessor's Office
>
> City and Borough of Juneau, AK

(907) 586-0335

arthur.drown@juneau.org

CITY AND BOROUGH OF JUNEAU

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	July 10, 2019, Wednesday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	June 26, 2019
Parcel Identification	4B3301000080
Property Location	16216 GLACIER HWY
Appeal No.	APL20190249
Sent to Email Address:	juneauglass.ak@gmail.com

KEITH IMEL
CHRIS BRADLEY
5452 JENKINS DR UNIT 2
JUNEAU AK 99801

ATTENTION OWNER

This is to inform you that the Board of Equalization will meet in the Municipal Building at 155 South Seward Street, Juneau, Alaska.

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

Your appeal and any other evidence or materials you submit to the City Clerk's Office by 4:00 PM on **July 03, 2019**, will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing. You may also present documents at the hearing.

Your Board of Equalization packet will be delivered by courier by **July 8, 2019 3:00 pm**, to Appellants name and physical address. If this is not a good address, or if you would like to pick the packet up at the City Clerk's Office **July 8, 2019 3:00 pm**, please call us at 586-5278 before **July 8, 2019 3:00 pm**.

You or your representative may be present at the 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.

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 MAILED JULY 1 **PROPERTY TAXES DUE SEPTEMBER 30**

CITY AND BOROUGH OF JUNEAU

ASSESSOR OFFICE

APPEAL #2019-0249

2019 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July/August XX, 2019

Appellant: Imel/Bradley

Location: 16216 Glacier Hwy

Parcel No.: 4B3301000080

Type: Single Family Residence

Appellant's basis for appeal: Property value excessive/overvalued. Property was valued improperly/incorrectly. "My property was improperly valued. Home and land values have not doubled in the last 9 years"

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	$100,000	Site:	$165,000	Site:	$155,900
Buildings:	$50,000	Buildings:	$161,100	Buildings:	$90,900
Total:	$150,000	Total:	$326,100	Total:	$246,800

Assessment History 2009 to Present

YEAR ID	LAND VALUE	MISC VALUE	BLDG VALUE	CAMA VALUE
2019	$165,000.00	$2,000.00	$159,100.00	$326,100.00
2018	$155,210.00		$87,956.00	$243,166.00
2017	$155,210.00		$87,956.00	$243,166.00
2016	$147,819.00		$83,768.00	$231,587.00
2015	$140,780.00		$79,779.00	$220,559.00
2014	$138,700.00		$78,600.00	$217,300.00
2013	$138,700.00		$76,400.00	$215,100.00
2012	$85,000.00	$0.00	$84,200.00	$169,200.00
2011	$85,000.00	$0.00	$106,300.00	$191,300.00
2010	$85,000.00	$0.00	$106,300.00	$191,300.00
2009	$85,000.00	$0.00	$106,300.00	$191,300.00

Table of Contents

OVERVIEW

The subject is a 384 SF below average quality single family residence with a 1,092 SF attached garage and a 1,120 SF unfinished area over the garage on a 44,866 SF lot located at 16216 Glacier Hwy, along the older Glacier Hwy portion of the Lena Point area. The original structure was built in 1981 according to CBJ records and appears to have had adequate maintenance. Originally built as a standalone storage shed, the original owner added the attached garage in 1987 with the unfinished area over the garage built with the ability to be converted to gross living area. Since 2013 windows have been installed in the unfinished area over the attached garage, however after review the area is still considered and cost at a rate for an unfinished area over an attached garage. Based upon observation of the exterior, the structure appears to be in typical/average condition for a build of its age and structural quality.

SUBJECT PHOTO:

Improvement in 2018

Improvement in 2013

Improvement in 2006

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 $171,388 is in equity with Point Louisa single family residential lots that are of similar square footage. The subject parcel is characteristically average for its neighborhood other than above average wetness accounted for by a negative 15% wetness adjustment to the overall land value due to an anadromous fish stream that flows through the property.

Land base rate valuation – Point Louisa – Lot size 43,569 – 45,747 sf

UN	LAND	Z	RATE SCHED	PCN	Unit$	BaseLot$	PCN#
⊟ sf	⊟ 43569	⊟ D3	⊟ SITE	8B3501000136	3.92	170,790	1
sf	⊟ 43603	⊟ D3	⊟ SITE	8B3501000137	3.91	170,488	1
sf	⊟ 43647	⊟ D3	⊟ SITE	8B3301000080	3.91	170,660	1
sf	⊟ 43995	⊟ D3	⊟ SITE	4B3301020050	3.88	170,701	1
sf	43995	D3	SITE	4B3301020140	3.88	170,701	1
sf	⊟ 44150	⊟ D3	⊟ SITE	4B3101000122	3.86	170,419	1
sf	⊟ 44355	⊟ D3	⊟ SITE	4B3101000201	3.85	170,767	1
sf	⊟ 44507	⊟ D3	⊟ SITE	8B3301060070	3.83	170,462	1
sf	⊟ 44866	⊟ D3	⊟ SITE	4B3301000080	3.82	171,388	1
sf	44866	D3	SITE	4B3301000090	3.82	171,388	1
sf	⊟ 44870	⊟ D3	⊟ SITE	8B3501000132	3.82	171,403	1
sf	44870	D3	SITE	8B3501000133	3.82	171,403	1
sf	⊟ 45082	⊟ D3	⊟ SITE	8B3301030011	3.81	171,762	1
sf	⊟ 45280	⊟ D3	⊟ SITE	4B3301020092	3.79	171,611	1
sf	⊟ 45302	⊟ D3	⊟ SITE	8B3501010150	3.79	171,695	1
sf	⊟ 45347	⊟ D3	⊟ SITE	8B3301060020	3.78	171,412	1
sf	⊟ 45729	⊟ D3	⊟ SITE	4B3101050010	3.75	171,484	1
sf	⊟ 45747	⊟ D3	⊟ SITE	8B3301040080	3.75	171,551	1

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$
4B3201020150	50339	-	-	100	100	90	100	100	100	100	100	100	90%	173,670	156,300	10,900	7%	167,200
4B3201020160	39639	20,000	-	100	100	90	100	100	100	100	100	100	90%	167,277	130,500	9,200	7%	139,700
4B3201020170	36155	-	-	100	100	90	100	100	100	100	100	100	90%	164,144	147,700	10,400	7%	158,100
4B3201020180	33105	-	-	100	100	90	100	100	100	100	100	100	90%	162,215	146,000	10,200	7%	156,200
4B3201020190	13750	20,000	-	100	100	90	100	100	100	100	100	100	90%	135,163	101,600	7,200	7%	108,800
4B3201020200	95594	-	-	100	100	90	100	100	100	100	100	100	90%	198,836	179,000	12,500	7%	191,500
4B3201020210	57499	-	-	100	100	100	100	100	100	100	100	100	100%	179,972	180,000	12,600	7%	192,600
4B3201020220	63162	-	-	100	100	100	100	100	100	100	100	100	100%	183,801	183,800	12,900	7%	196,700
4B3301000010	23894	-	-	100	100	100	100	100	100	100	100	100	100%	148,860	148,900	10,400	7%	159,300
4B3301000021	21115	-	-	100	100	100	100	100	100	100	100	100	100%	146,538	146,500	10,300	7%	156,800
4B3301000022	17975	-	-	100	100	100	100	100	100	100	100	100	100%	143,441	143,400	10,100	7%	153,500
4B3301000030	33290	-	-	100	100	100	100	100	100	100	100	100	100%	162,122	162,100	11,400	7%	173,500
4B3301000040	39075	-	-	100	100	100	100	100	100	100	100	100	100%	167,241	167,200	11,700	7%	178,900
4B3301000080	44866	-	-	100	100	100	100	85	100	100	100	100	85%	171,388	145,700	10,198	7%	155,900
4B3301000090	44866	-	-	100	100	100	85	100	100	100	100	100	85%	171,388	145,700	10,198	7%	155,900
4B3301010010	31798	-	-	100	100	100	100	100	115	100	100	100	115%	160,262	184,300	12,900	7%	197,200
4B3301010020	46609	-	-	100	100	100	100	100	115	100	100	100	115%	171,521	197,200	13,900	7%	211,100
4B3301010030	40075	-	-	100	100	100	100	100	115	100	100	100	115%	168,315	193,600	13,500	7%	207,100
4B3301020011	20031	-	20,000	140	100	95	100	100	150	120	100	100	239%	145,625	328,600	23,000	7%	351,600
4B3301020012	20110	-	20,000	140	100	95	100	100	150	120	100	100	239%	145,596	328,600	23,000	7%	351,600
4B3301020020	30513	-	20,000	140	100	95	100	100	150	120	100	100	239%	158,057	358,400	25,100	7%	383,500
4B3301020030	30479	-	20,000	140	100	95	100	100	150	120	100	100	239%	158,186	358,700	25,100	7%	383,800
4B3301020040	42253	-	20,000	140	100	95	100	100	150	120	100	100	239%	169,435	385,600	27,000	7%	412,600
4B3301020050	43995	-	20,000	140	100	95	100	100	150	120	100	100	239%	170,701	388,700	27,200	7%	415,900
4B3301020060	19859	-	20,000	140	100	95	100	100	150	120	100	95	227%	145,566	311,100	21,700	7%	332,800
4B3301020070	30492	-	20,000	140	100	95	100	100	150	120	100	95	227%	157,949	339,200	23,800	7%	363,000
4B3301020091	36737	-	20,000	140	100	95	100	100	150	120	100	95	227%	164,214	353,500	24,700	7%	378,200
4B3301020092	45280	-	20,000	140	100	95	100	100	150	120	100	95	227%	171,611	370,300	25,900	7%	396,200
4B3301020110	77101	-	20,000	140	100	95	100	100	125	120	100	100	200%	192,753	364,500	25,600	7%	390,100

Sales Information

The analysis below shows sales in the Point Louisa neighborhood of single family houses in the last three years. The table shows the sale dates, sale prices and the sale prices time-adjusted to the date of assessment, January 1, 2019.

Pt Louisa - Single Family Residential & SFR + Apt																			
														Qualified Sales 2016-2018					
# of Parcels	*Median*	*Mode*				*Median*	*Median*	*Mode*	*Median*	*Mode*	*Median*	*Median*	*Median*	*Count*		*Median*	*Median*	*Median*	*Median*
280	**30,497**	**D3**				**2,055**	**0**	**Std Upland**	**5.18**	**NO ADJ**	**211,150**	**317,900**	**573,850**	**26**		**525,950**	**540,900**	**0.9898**	**0.9758**
Parcel ID	**Land Area**	**Zoning**	**Legal Description**	**House #**	**Street/Road**	**GLA**	**BSMT**	**Land Use**	**Land Base**	**Site Notes**	**Site Value**	**Building Value**	**Assessed Value**	**Sales Qual**	**Sale Date**	**Sale Price**	**Time Adj Sale Price**	**Asmt:SP**	**Asmt: TimeAdjSP**
4B3101030060	7,405	D3	USS 3050 LT 6	14255	OTTER WAY	880	840	Saltwater	16.15	LOC VIEW WTRF	327,900	177,600	505,500	Qualified	01/24/18	550,000	556,100	0.9191	0.9090
4B3101030050	8,276	D3	USS 3050 LT 5	14245	OTTER WAY	2868	0	Saltwater	14.71	LOC VIEW WTRF	334,200	321,100	655,300	Qualified	06/30/17	649,100	660,700	1.0096	0.9918
4B3101010240	8,641	D3	INDIAN COVE LT 15	3102	NATIONAL PARK SERVICE RD	2688	1079	Std Upland	14.20	NO ADJ	131,300	469,700	601,000	Qualified	07/26/17	520,000	528,900	1.1558	1.1363
4B3201020022	12,771	D3	FAVORITE HEIGHTS II LT 3	15222	GLACIER HWY	1008	0	Std Upland	10.44	NO ADJ	142,700	181,700	324,400	Qualified	10/31/17	265,000	268,700	1.2242	1.2073
4B3201020052	13,520	D3	ORSI ACRES LT 2	15330	GLACIER HWY	1586	482	Std Upland	9.93	NO ADJ	143,700	319,400	463,100	Qualified	09/27/16	477,000	489,900	0.9709	0.9453
8B3501010080	14,453	D3	USS 3055 LT 19 W FR	17325	PT LENA LOOP RD	1120	1120	Saltwater	9.50	LOC VIEW WTRF	322,400	262,200	584,600	Qualified	06/27/17	550,000	559,900	1.0629	1.0441
4B3201010040	15,681	D3	USS 3051 LT 9	15445	GLACIER HWY	2178	0	Saltwater	8.89	LOC VIEW WTRF	354,500	556,000	910,500	Qualified	08/01/17	840,000	854,200	1.0839	1.0659
4B3301020060	19,859	D3	USS 3054 LT 18 TR B	16185	PT LENA WAY	2080	1216	Saltwater	7.33	LOC VIEW WTRF	332,800	418,700	751,500	Qualified	04/06/17	747,000	762,500	1.0060	0.9856
4B3101000222	20,032	D3	BRYANT LT B2A	14064	GLACIER HWY	2100	0	Std Upland	7.27	NO ADJ	155,800	383,200	539,000	Qualified	11/15/16	522,000	535,200	1.0326	1.0071
4B3101000190	22,756	D3	USS 2389 LT G FR	14050	GLACIER HWY	1240	416	Std Upland	6.50	NO ADJ	158,300	221,200	379,500	Qualified	04/27/16	375,000	387,000	1.0120	0.9806
8B3301020030	25,087	D3	LENA POINT HEIGHTS LT 3	17020	ISLAND VIEW DR	3312	0	Std Upland	6.01	LOC VIEW ADJ	194,800	452,100	646,900	Qualified	06/12/18	656,300	660,600	0.9857	0.9793
8B3301020040	25,121	D3	LENA POINT HEIGHTS LT 4	17030	ISLAND VIEW DR	2154	0	Std Upland	6.00	LOC VIEW ADJ	194,700	345,700	540,400	Qualified	01/13/17	593,000	606,900	0.9113	0.8904
8B3401000031	25,578	D3	USS 3264 LT 2A	17860	PT LENA LOOP RD	1561	1152	Std Upland	5.90	NO ADJ	161,500	244,700	406,200	Qualified	03/06/18	465,000	469,500	0.8735	0.8652
8B3301020121	26,171	D3	LENA POINT HEIGHTS LT 14A	17009	ISLAND VIEW DR	3179	0	Std Upland	5.80	LOC VIEW ADJ	196,100	468,000	664,100	Qualified	07/12/16	665,000	684,700	0.9986	0.9699
8B3301020050	27,741	D3	LENA POINT HEIGHTS LT 5	17040	ISLAND VIEW DR	1200	0	Std Upland	5.58	LOC VIEW ADJ	200,000	347,800	547,800	Qualified	11/01/17	550,000	557,600	0.9960	0.9824
8B3501010220	28,314	D3	USS 3055 LT 9	17585	PT LENA LOOP RD	833	0	Saltwater	5.51	LOC VIEW WTRF	349,700	73,400	423,100	Qualified	05/09/18	435,000	438,300	0.9726	0.9653
8B3301060090	31,320	D3	SOUTH LENA BL C LT 9	16470	OCEAN VIEW DR	1296	406	Std Upland	5.08	NO ADJ	170,200	304,200	474,400	Qualified	04/29/16	409,000	422,100	1.1599	1.1239
4B3101000210	41,818	D3	USS 2389 LT H FR	14180	OTTER WAY	3384	0	Std Upland	4.05	NO ADJ	181,200	390,700	571,900	Qualified	11/02/18	613,000	614,200	0.9330	0.9311
4B3101000121	42,861	D3	BLACK DIAMOND LT A4	13890	GLACIER HWY	1688	0	Std Upland	3.95	NO ADJ	181,200	289,900	471,100						
8B3501000138	43,030	D3	POINT LENA VIEW 2 LT 8	17230	PT LENA LOOP RD	576	0	Std Upland	3.94	SLOPE ADJ	172,300	128,400	300,700						
8B3501010041	43,199	D3	USS 3055 LT 22A1	17275	PT LENA LOOP RD	5096	2188	Saltwater	3.92	8B3501010040LO	402,600	1,111,300	1,513,900						
8B3501000135	43,562	D3	POINT LENA VIEW 2 LT 5	17260	PT LENA LOOP RD	2672	0	Std Upland	3.92	SLOPE ADJ	173,600	316,400	490,000	Qualified	08/30/16	500,000	514,000	0.9800	0.9533
8B3501000137	43,603	D3	POINT LENA VIEW 2 LT 7	17240	PT LENA LOOP RD	2166	0	Std Upland	3.91	SLOPE ADJ	173,300	264,700	438,000						
8B3301000080	43,647	D3	USS 3053 LT 8A & ATS 338	16475	PT LENA LOOP RD	1296	1296	Saltwater	3.91	LOC VIEW WTRF	307,600	352,200	659,800						
4B3301020050	43,995	D3	USS 3054 LT 17	16205	PT LENA WAY	2416	0	Saltwater	3.88	LOC VIEW WTRF	415,900	322,400	738,300						
4B3301020140	43,995	D3	USS 3054 LT 23	15965	GLACIER HWY	400	0	Saltwater	3.88	LOC SLOPE VIEV	372,100	390,100	762,200						
4B3101000122	44,150	D3	AUKE NU VIEW LT A5A	13948	GLACIER HWY	2994	0	Std Upland	3.86	NO ADJ	182,300	689,200	871,500	Qualified	09/10/18	989,438	993,100	0.8808	0.8776
8B3301060070	44,507	D3	SOUTH LENA BL C LT 7	16530	OCEAN VIEW DR	3230	0	Std Upland	3.83	VIEW ADJ	209,800	584,100	793,900						
4B3301000090	44,866	D3	USS 3266 LT 31 TR 1	16220	GLACIER HWY	660	0	Std Upland	3.82	ACCESS ADJ	155,900	204,100	387,500						
4B3301000080	44,866	D3	USS 3266 LT 31 TR 2	16216	GLACIER HWY	384	0	Std Upland	3.82	WET ADJ	155,900	90,900	246,800						
8B3501000132	44,870	D3	POINT LENA VIEW LT 2	17350	PT LENA LOOP RD	1843	0	Std Upland	3.82	SLOPE ADJ	174,200	213,600	387,800						
8B3501000133	44,870	D3	POINT LENA VIEW LT 3	17330	PT LENA LOOP RD	1344	384	Std Upland	3.82	SLOPE ADJ	174,200	208,600	382,800						
8B3301030011	45,082	D3	USS 3266 LT 32B	16250	GLACIER HWY	2136	0	Std Upland	3.81	NO ADJ	183,800	268,900	452,700	Qualified	11/06/18	462,000	462,800	0.9799	0.9782
4B3301020092	45,280	D3	USS 3054 LT 19B	16105	PT LENA WAY	2813	0	Saltwater	3.79	LOC VIEW WTRF	396,200	441,800	838,000						
8B3501010150	45,302	D3	USS 3055 LT 15	17435	PT LENA LOOP RD	753	0	Saltwater	3.79	LOC VIEW WTRF	408,500	295,600	704,100						
4B3101050010	45,729	D3	OTTER WAY LT 1	14341	GLACIER HWY	2546	434	Std Upland	3.75	VIEW	211,000	453,200	664,200						
8B3301040080	45,747	D3	SOUTH LENA BL A LT 8	16371	OCEAN VIEW DR	1946	0	Std Upland	3.75	VIEW	211,100	380,400	591,500						
8B3501010230	46,173	D3	USS 3055 LT 8	17625	PT LENA LOOP RD	2198	0	Saltwater	3.72	LOC SLOPE VIEV	387,200	220,800	608,000						
4B3301010020	46,609	D3	USS 2871 MINIFIELD BL B LT 2	16294	PT LENA LOOP RD	5697	592	Std Upland	3.68	VIEW	211,100	572,800	783,900						
8B3501000134	46,837	D3	POINT LENA VIEW LT 4	17300	PT LENA LOOP RD	1520	0	Std Upland	3.66	SLOPE ADJ	174,300	290,900	465,200	Qualified	06/25/18	475,000	477,900	0.9794	0.9734
4B3201020110	50,732	D3	USS 3265 LT 19A	15540	GLACIER HWY	2106	450	Std Upland	3.42	NO ADJ	185,600	341,100	526,700	Qualified	05/16/16	529,900	546,600	0.9940	0.9636
4B3201020220	63,162	D3	USS 3265 LT 24 TR A	15860	GLACIER HWY	1955	0	Std Upland	2.91	NO ADJ	196,700	234,800	431,500	Qualified	10/25/17	454,000	460,400	0.9504	0.9372
8B3301030040	98,663	D3	USS 3266 LT 34	16480	GLACIER HWY	1920	1268	Std Upland	2.02	WET ADJ	191,900	381,000	572,900	Qualified	09/28/18	569,000	570,700	1.0069	1.0039
4B3101000020	124,146	D3	USS 2389 LT D	13580	GLACIER HWY	1017	0	Std Upland	1.63	SLOPE	205,700	157,200	362,900	Qualified	12/16/16	405,000	414,900	0.8960	0.8747

SUBJECT	Structure is a 384 SF residence structure with a 1,092 SF attached garage and a 1,120 SF unfinished area over the garage. Site is a 44,866 SF standard upland lot which is Zoned D-3.
NEIGHBORHOO	There are 280 parcels within the defined neighborhood. Qualification for the neighborhood is location (Pt Louisa) and Use (Single Family Residential, SFR w/ Apt & Multiple Improvement).
LAND	Lot sizes within the defined neighborhood range from 6,271 SF to 170,219 SF while the median is 30,4973 SF. Land base rates are a function of location, zoning and size for what are considered typical influences within the neighborhood. The base rate ranges from $18.24/SF to $1.25/SF and the median base rate is $5.18/SF. **Information above is arrayed by Land Area in an ascending manner to illustrate equity within the neighborhood and that the base rate is appropriate for the subject parcel based upon the Land Area 44,866 SF at a base rate of $3.82/SF.** Adjustments to the base rate may be affected by site specific characteristics (i.e. location, size, slop, access, wetness, view, waterfront, flood and costs associated with the creation of a building site). Subject has adjustments for wetness (-10%).
STRUCTURE	Improvements are valued on the Cost Approach for all similar properties within the borough utilizing the Replacement Cost New Less Depreciation (RCNLD) basis.
MARKET	Market value is determined by analyis of qualified arm's length sales within the target neighborhood which have occurred in the 3 years preceeding the valuation date using mass appraisal methodologies. This methodology is for mass appraisal valuation purposes and differs from single property fee appraisal as it requires that an overall median ratio be considered for all qualified sales within the neighborhood. For the 2016-18 sales period there are total of 26 Qualified sales within the target neighborhood. Sales prices range between $265,000 - $989,438. Once the effects of time are mitigated, the Asmt:TimeAdjSP (time adjusted A/S) ratio indicates a median value of 0.9758 which is compliant with AS 29.45.0110 as full and true market value.
INCOME	This approach is not applicable to single family residential property
NOTES	

ASSESSOR RECOMMENDATION

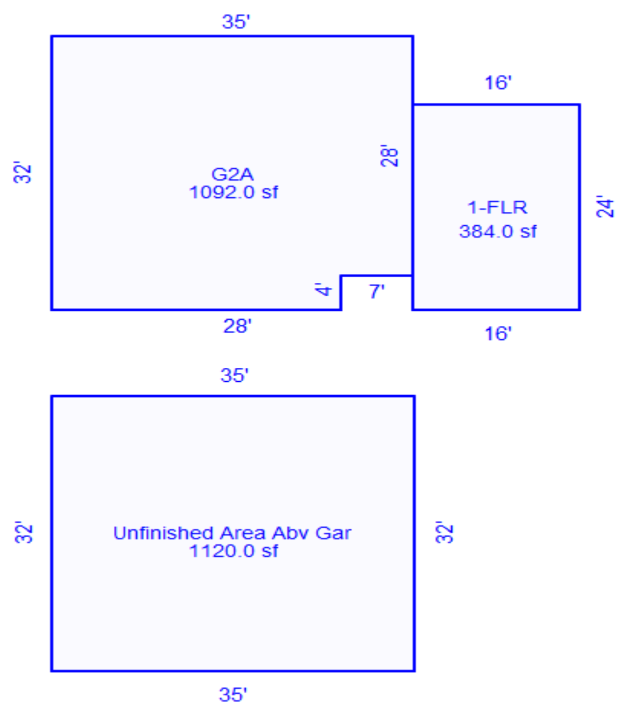
The appraiser has reviewed the improvement value for errors and oversights and found basis for correction and change. **The Assessor recommends a change to the 2019 assessed value from $326,100 to $246,800.**

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.

Sketch of Improvements



Struct/Area	Base	Actual	Effective	Living	Heated %	Heated	Perimeter
GAR2 {Att. 2 Car Garage}	1,092	1,092	1,092				
GLA1 {Main Living Area}	384	384	384	384	100	384	
MISC1 {Misc. Storage Area}	1,120	1,120	1,120				

Cost Report

7/17/2019 8:48:44AM

Cost Report - Residential

6603		Record	1
Parcel Code Number	**4B3301000080**	**Building Type**	R- Single-family Residence
Owner Name	**IMEL KEITH**	**Quality**	2
Parcel Address	**16216 GLACIER HWY**	**Construction**	Stud Frame
Effective Year Built	1999	**Total Livable**	384
Year Built	1981	**Style**	One Story

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Plywood		93.50	100%		
Roof	Composition Shingle		2.24	100%		
Heating	Electric Baseboard		-0.36	100%		
Adjusted Base Cost		384	95.38			36,626
Other Garage	Garage Finish, Attached (SF)	1,092	4.47			4,881
Total						**4,881**
Additional Feature(s)						
Feature	Fixture	5				5,500
Total						**5,500**
Sub Total						**47,007**
Condition	Average					
Local Multiplier				1.26	[X]	59,229
Current Multiplier				1.09	[X]	64,560
Quality Adjustment					[X]	64,560
Neighborhood Multiplier					[X]	64,560
Depreciation - Physical			1.00 [X]	25.00	[-]	16,140
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	48,420
Cost to Cure						
Neighborhood Adjustment				110.00	[X]	4,842
Replacement Cost less Depreciation						**53,262**

03/25/10Correct10SiteValueFrom120,000To85,000InPreparationForMailoutSpreadsheetFor AlaskaLithoToCorrectAddingErrors/lu;

09/08/11 T.W.O. Interior inspection. Small shed-roofed living unit. The attached two-story building is a plywood-on-open-stud shell. It has been sitting in its current state for some time. The exterior is weathered. Future use might be residential, depending upon permitting and build-out. The as-is value is calculated as a shell building w/ storage mezzanine. This structure is entered under "Features" and the value entered takes into account that it is subject to the MicroSolve multipliers. It is anticipated that this property can be more clearly described in Govern. jcs.

05/24/13 Per 2013 Appeal; site insp and TWO, owner did not want int insp. Revalued imps per living w/att grg; 2nd flr as studio with mini value, IV increased so ret calculated value to "Features" for grg, dep considered in revaluation. Land adj for wetness, streams/low lying areas on either side of site with some towards rear of site. New Values: SV from 138,700 to 115,100 IV NC @ 76,400 AV from 215,100 to 191,500 DP

07/11/18 canvass site visit 07/03/18. New windows on 2nd level above garage, appears to have been converted to GLA. Owner was reticent to speak w/ staff. Contact CDD permit officer regarding observed changes. Wet Adj SL@90%, anadromadous fish stream and drainage along periphery of parcel. Model 1-Stry -> 2-Stry, EYB 1996->1998, Qlty 2->2.5, Convert Mezzanine above garage to 2nd Flr GLA, Gar Attached->Built-in, HDV, Remove OR, Re-value. F/U for 2019, request interior inspection\ al
Aaron_Landvik - 7/11/2018 9:21:10 AM
07/11/19 BOE - Via photos provided at BOE by appellent - area above garage is unfinished - open studs, not GLA - AD
arthur_drown - 7/11/2019 2:24:20 PM
07/12/19 Inspection, photos, verified unfinished area above garage, reviewed plans - residence portion is built on beams with no concrete foundation - moved to 2 quality, changed garage to att gar with unfinished area abv costing at 29.16/sf x local and current multipliers (1.35) less depreciation at 25% =30/sf via page fair-22 of M&S cost handbook, changed residence portion to 100% complete, P/U sfh, revalue - AD
arthur_drown - 7/12/2019 4:22:22 PM

Miscellaneous Improvements

HDV		[+]	2,000
Solid Fuel Heater		[+]	2,000
Miscellaneous Improvement	Area Abv Gar	[+]	33,600
Total Miscellaneous Improvements			**37,600**

Total Improvement Value	[Rounded]	**$90,900**

SUMMARY

The land and buildings are 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 2019 assessment at $326,100 to the new value of $246,800.