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

I. Call to Order

II. Roll Call

III. Approval of Minutes

IV. Property Appeals

Attached are the 2019 property appeals being brought before the Board of Equalization for a final value determination at this time. The appellant and the Assessor were unable to reach an agreement for the parcel values. You will find for each parcel the following –

- Appellant's Appeal Documents
- Assessor's Appeal Documents
-

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

V. Late Filed Appeals

Appeal No. 2019-0332
Appellant: Melinda S. Lamb & John F. Lamb Parcel No.: 1C040A270080

Appeal No. 2019-0329
Appellant: Kathleen Q. Weltzin Parcel No.: 4B2601000022

Appeal No. 2019-0330
Appellant: Leonard B. Sims Sr. & Rena Sims Parcel No.: 5B2501230030

Appeal No. 2019-0331
Appellant: Leonard Sims & Rena Sims Parcel No.: 5B2501360140

Appeal No. 2019-0326
Appellant: Juneau 1 VOA LLC Parcel No.: 2D040C050075

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

V. Late Filed Appeals continued…

Appeal No. 2019-0325
Appellant: Intrepid VOA LLC, c/o Volunteers of America National Services
Parcel No.: 2D040C050073

VI. Adjournment

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

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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

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

KEITH IMEL
CHRIS BRADLEY
5452 JENKINS DR UNIT 2
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

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 10, 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:	$165,000
Buildings:	$50,000	Buildings:	$161,100	Buildings:	$161,100
Total:	$150,000	Total:	$326,100	Total:	$326,100

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

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OVERVIEW

The subject is a 1,504 SF below average quality single family residence with a 1,092 SF built in garage on a 44,866 SF lot located at 16216 Glacier Hwy, along the older Glacier Hwy portion of the Lena Point area. The structure was built in 1981 according to CBJ records and appears to have had adequate maintenance. Originally built as a standalone garage, the owners have made improvements to the upper level to add living space since our previous review in 2013 (see photos below). Based upon observation of the exterior, it 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:

Appeal 0249, Appellant: Imel/Bradley, Parcel 4B3301000080

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 10% wetness adjustment to the overall land value.

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	90	100	100	100	100	90%	171,388	154,200	10,800	7%	165,000
4B3301000090	44866	-	-	100	100	100	100	100	100	100	100	100	100%	171,388	171,400	12,000	7%	183,400
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 list 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.

1937.5	0			MEDIANS		26,660	$193,300	$306,000	$544,100	$550,000	0.983	$556,850	0.979
GLA	BSM	PCN	SD	#	Street/Rd	LAND	SV_	IV_	AV_	SaleP	*A/S_*	ADJ_SaleP	*TimeAdj_A/S*
0	0	4B3101050040	11/19/18	(blank)	OTTER WAY	33,434	$167,400	$0	$167,400	$174,000	*0.962*	$174,200	*0.961*
0	0	8B3301060050	01/20/17	16550	OCEAN VIEW DR	39,625	$173,700	$0	$173,700	$166,000	*1.046*	$169,900	*1.022*
833	0	8B3501010220	05/09/18	17585	PT LENA LOOP RD	28,314	$349,700	$73,400	$423,100	$435,000	*0.973*	$438,300	*0.965*
880	840	4B3101030060	01/24/18	14255	OTTER WAY	7,405	$327,900	$177,600	$505,500	$550,000	*0.919*	$556,100	*0.909*
1008	0	4B3201020022	10/31/17	15222	GLACIER HWY	12,771	$142,700	$181,700	$324,400	$265,000	*1.224*	$268,700	*1.207*
1120	1120	8B3501010080	06/27/17	17325	PT LENA LOOP RD	14,453	$322,400	$262,200	$584,600	$550,000	*1.063*	$559,900	*1.044*
1200	0	8B3301020050	11/01/17	17040	ISLAND VIEW DR	27,741	$200,000	$347,800	$547,800	$550,000	*0.996*	$557,600	*0.982*
1520	0	8B3501000134	06/25/18	17300	PT LENA LOOP RD	46,837	$174,300	$290,900	$465,200	$475,000	*0.979*	$477,900	*0.973*
1561	1152	8B3401000031	03/06/18	17860	PT LENA LOOP RD	25,578	$161,500	$244,700	$406,200	$465,000	*0.874*	$469,500	*0.865*
1920	1268	8B3301030040	09/28/18	16480	GLACIER HWY	98,663	$191,900	$381,000	$572,900	$569,000	*1.007*	$570,700	*1.004*
1955	0	4B3201020220	10/25/17	15860	GLACIER HWY	63,162	$196,700	$234,800	$431,500	$454,000	*0.950*	$460,400	*0.937*
2080	1216	4B3301020060	04/06/17	16185	PT LENA WAY	19,859	$332,800	$418,700	$751,500	$747,000	*1.006*	$762,500	*0.986*
2136	0	8B3301030011	11/06/18	16250	GLACIER HWY	45,082	$183,800	$268,900	$452,700	$462,000	*0.980*	$462,800	*0.978*
2154	0	8B3301020040	01/13/17	17030	ISLAND VIEW DR	25,121	$194,700	$345,700	$540,400	$593,000	*0.911*	$606,900	*0.890*
2178	0	4B3201010040	08/01/17	15445	GLACIER HWY	15,681	$354,500	$556,000	$910,500	$840,000	*1.084*	$854,200	*1.066*
2688	1079	4B3101010240	07/26/17	3102	NATIONAL PARK SERVIC	8,641	$131,300	$469,700	$601,000	$520,000	*1.156*	$528,900	*1.136*
2868	0	4B3101030050	06/30/17	14245	OTTER WAY	8,276	$334,200	$321,100	$655,300	$649,100	*1.010*	$660,700	*0.992*
2994	0	4B3101000122	09/10/18	13948	GLACIER HWY	44,150	$182,300	$689,200	$871,500	$989,438	*0.881*	$993,100	*0.878*
3312	0	8B3301020030	06/12/18	17020	ISLAND VIEW DR	25,087	$194,800	$452,100	$646,900	$656,300	*0.986*	$660,600	*0.979*
3384	0	4B3101000210	11/02/18	14180	OTTER WAY	41,818	$181,200	$390,700	$571,900	$613,000	*0.933*	$614,200	*0.931*

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 Rate	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	NO ADJ	183,400	204,100	387,500						
4B3301000080	44,866	D3	USS 3266 LT 31 TR 2	16216	GLACIER HWY	1504	0	Std Upland	3.82	WET ADJ	165,000	161,100	326,100						
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 1504 SF residence structure with a built-in garage. Site is a 44,866 SF standard upland lot which is Zoned D-3.
NEIGHBORHOOD	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

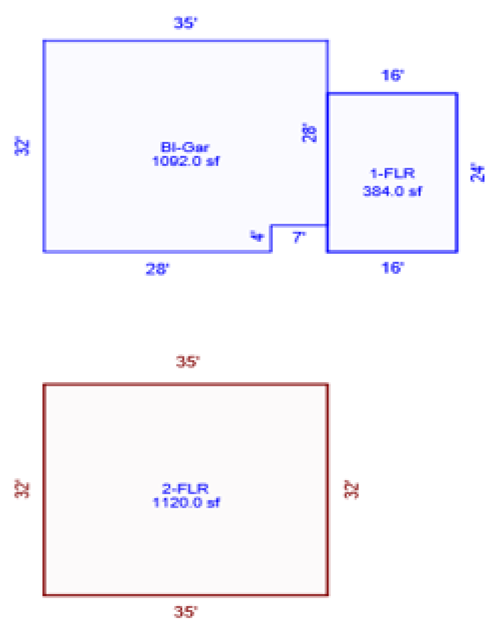
The appraiser has reviewed the improvement value for errors and oversights and found none. The land value is fair and equitable. **The Assessor recommends NO change to the assessed value from $326,100.**

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
GAR7 {Built-In Garage}	1,092	1,092	1,092				
GLA1 {Main Living Area}	384	384	384	384	100	384	
GLA2 {2nd Level}	1,120	1,120	1,120	1,120	100	1,120	

Cost Report

Cost Report - Residential

8503		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	1504
Year Built	1981	Style	Two Story

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Plywood		68.50	100%		
Roof	Composition Shingle		1.10	100%		
Heating	Electric Baseboard		-0.36	100%		
Adjusted Base Cost		1,504	69.24			104,137
Other Garage	Built-in Garage (SF)	1,092	17.55			19,165
Total						**19,165**
Additional Feature(s)						
Feature	Fixture	5				5,500
Total						**5,500**
Sub Total						**128,802**
Condition	Average					
Local Multiplier				1.26	[X]	162,290
Current Multiplier				1.09	[X]	176,896
Quality Adjustment				1.09	[X]	192,817
Neighborhood Multiplier					[X]	192,817
Depreciation - Physical			1.00 [X]	25.00	[-]	48,204
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	144,613
Cost to Cure						
Neighborhood Adjustment				110.00	[X]	14,461
Replacement Cost less Depreciation						**159,074**

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

09/08/11 T.W.O. Interior inspection. Small shed-roofed living unit. The attached two-story bulding 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

Miscellaneous Improvements		
HDV	[+]	2,000
Total Miscellaneous Improvements		**2,000**
Total Improvement Value	[Rounded]	**$161,100**

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 recommended assessed value is fair and equitable. The Assessor recommends no change to the assessment for 2019 at $326,100.

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

Late Filed Appeals:

Appeal No. 2019-0332
Appellant: Melinda S. Lamb & John F. Lamb Parcel No.: 1C040A270080

Appeal No. 2019-0329
Appellant: Kathleen Q. Weltzin Parcel No.: 4B2601000022

Appeal No. 2019-0330
Appellant: Leonard B. Sims Sr. & Rena Sims Parcel No.: 5B2501230030

Appeal No. 2019-0331
Appellant: Leonard Sims & Rena Sims Parcel No.: 5B2501360140

Appeal No. 2019-0326
Appellant: Juneau 1 VOA LLC Parcel No.: 2D040C050075

Appeal No. 2019-0325
Appellant: Intrepid VOA LLC, c/o Volunteers of America National Services
Parcel No.: 2D040C050073

2019-0338

Parcel ID #:	6D701080070	Date:	4/17/19
Appellant Name:	John Lamb		
Appellant Signature:	DocuSigned by: John F Lamb 37D8C054DDD347A...		
Site Location:	638 Gold Street		
Mailing Address:	Same		
Phone #:	209-1509		
Email Address:	j.lamb@alaska.edu		

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

Additional time was needed to locate comparable sales data required in order to submit an appeal. I began this research the last week of March only to discover listings seemed to disappear from the MLS after sales. At that point I determined it would be necessary to contact a local realtor to ask if additional data on comparable sales or assessments could be shared. I received word on 4/4 that this data could be shared upon request. I did not receive this data until 4/13 during a day in which I was travelling from Cleveland, OH where I had been participating in an intensive course and conference since 4/7. I didn't become aware that I had received the data until late Tuesday evening 4/16. I returned to Juneau the morning of 4/14 exhausted after 9 hours of travelling and time zones and a return to family life and a looming income tax deadline which required my attention. On Monday 4/15 I returned to work after a week away to a backlog and fires that needed immediate attention. On Tuesday evening 4/16 I discovered the comparable sales data in my personal email and prepared the documentation but couldn't access DocuSign for digital signature to submit the signed documentation until Wednesday morning (4/17) at which time I submitted the petition with a request that it be considered.

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	1C040A210080 ~~6D0701080070~~
Property Location	638 Gold St ~~5240 N DOUGLAS HWY~~
Appeal No.	APL20190328 32
Sent to Email Address:	j.lamb@alaska.edu

JOHN F LAMB
MELINDA S LAMB
638 GOLD ST
JUNEAU AK 99801-1133

Spoke over phone - wrong parcel given. 6/28 corrected letter 7/2

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/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 ~~July 2, 2019~~
Parcel Identification	(per telephone) 1C040A270080
Property Location	638 GOLD ST
Appeal No.	APL20190332
Sent to Email Address:	j.lamb@alaska.edu

MELINDA S LAMB
JOHN F LAMB
638 GOLD ST
JUNEAU AK 99801-1133

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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**

2019-0329

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
APR 30 2019

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 of explanation* as to why your appeal was not submitted timely
   _____ 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.

LETTER OF EXPLANATION FOR LATE-FILE APPEAL			
Parcel ID #:	4B2601C00022	Date:	April 29 - 2019
Appellant Name:	Kathleen Q. Weltzin		
Appellant Signature:	Kathleen Q. Weltzin		
Site Location:	10910 Mendenhall Loop		
Mailing Address:	Box 210665 Auke Bay - 99821		
Phone #:	500-8154 - after June 1 250-651-7480		
Email Address:	Kathyq2@hotmail.com		

— Petition for Review

My land value has gone up about 100,000.
In 2013, a review of the land was made.
Zoning would permit another building but
at that time, it was determined that
a stream and topography made that not
feasible. There is no view.

Similar lots for sale do not reflect this
price.

I want to do my fair share but &
would appreciate a further evaluation from
you.

Thank you.
Kathleen Weltzer

NO
contact info
What parcel?

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

KATHLEEN Q WELTZIN
PO BOX 210665
AUKE BAY AK 99821

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	4B2601000022
Property Location	)908 MENDENHALL LOOP RD
Appeal No.	APL20190329
Sent to Email Address:	kathyq2@hotmail.com

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**

2019-0330
rec 4/29/19

and

Property Identification: 5B2501230030

8311 Aspen Ave.,

Juneau, AK 99801

Owners: Leonard B Sims Sr and Rena Marie Sims

P O Box 32252

Juneau, AK 99803

Dear Sirs:

We would like to appeal the Property Assessment of the property at 8311 Aspen Ave., Juneau, AK 99801 and the property at 8308 Aspen Ave. Juneau, AK 99801.

My husband and I would like to apologize for being late with this request for an appeal. Unfortunately, our daughter, Linda Skeek was murdered in Anchorage, AK three years ago and there was a murder trial for her death this spring in Anchorage. It was necessary to travel back and forth from January to the end of March to testify and witness the trial. We must reappear twice to discuss the custody of Linda's children. This was a very traumatic time and many things unfortunately fell by the wayside. The pressure of testifying and dealing with daily life created a void in day to day living and many items were not handled in a timely manner.

We have checked the property values of surrounding properties that reflect a much lower assessment. We found that many properties nearby were not valued more than $399,000.00 dollars. We would appreciate if we could be given an opportunity to appeal these assessments.

We thank you for your consideration of this request and look forward to hearing from you at your convenience. We are sending you an emailed copy of this letter and sending the original letter to you by mail.

Respectfully,

Leonard B. Sims

Rena Marie Sims

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	5B2501230030
Property Location	8311 ASPEN AVE
Appeal No.	APL20190330
Sent to Email Address:	pkalaska@aol.com

LEONARD B SIMS SR
RENA SIMS
PO BOX 32252
JUNEAU AK 99803-2252

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**

2019-0331
rec. 4/22/19

and

Property Identification: 5B2501360140

8308 Aspen Ave.,

Juneau, AK 99801

Owners: Leonard B Sims Sr and Rena Marie Sims

P O Box 32252

Juneau, AK 99803

Dear Sirs:

We would like to appeal the Property Assessment of the property at 8311 Aspen Ave., Juneau, AK 99801 and the property at 8308 Aspen Ave. Juneau, AK 99801.

My husband and I would like to apologize for being late with this request for an appeal. Unfortunately, our daughter, Linda Skeek was murdered in Anchorage, AK three years ago and there was a murder trial for her death this spring in Anchorage. It was necessary to travel back and forth from January to the end of March to testify and witness the trial. We must reappear twice to discuss the custody of Linda's children. This was a very traumatic time and many things unfortunately fell by the wayside. The pressure of testifying and dealing with daily life created a void in day to day living and many items were not handled in a timely manner.

We have checked the property values of surrounding properties that reflect a much lower assessment. We found that many properties nearby were not valued more than $399,000.00 dollars. We would appreciate if we could be given an opportunity to appeal these assessments.

We thank you for your consideration of this request and look forward to hearing from you at your convenience. We are sending you an emailed copy of this letter and sending the original letter to you by mail.

Respectfully,

Leonard B. Sims

Rena Marie Sims

Jenna Mallinger

From: Assessor Office
Sent: Monday, April 22, 2019 10:56 AM
To: pkalaska@aol.com
Subject: RE: Appeal of Assessments request

I received your late file appeal, thank you

Jenna Mallinger
Administrative Assistant II
CBJ Finance Dept. / Assessor's Office
151 S. Seward St. Juneau AK 99801
(tel)907.586.0333 (fax)907.586.4520
Jenna.mallinger@juneau.org
http://www.juneau.org/financeftp/assessor_main.php
CITY AND BOROUGH OF JUNEAU

From: pkalaska@aol.com [mailto:pkalaska@aol.com]
Sent: Saturday, April 20, 2019 1:02 PM
To: Assessor Office
Subject: Appeal of Assessments request

April 20, 2019

City and Borough of Juneau

Tax Assessors Office

155 S Seward St.

Juneau, AK 99801

Re: Property Identification 5B2501230030

8311 Aspen Ave.,

Juneau, AK. 99801

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

LEONARD SIMS
RENA SIMS
PO BOX 32252
JUNEAU AK 99803-2252

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	5B2501360140
Property Location	8308 ASPEN AVE
Appeal No.	APL20190331
Sent to Email Address:	pkalaska@aol.com

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.

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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**

2019-03216

LETTER OF EXPLANATION FOR LATE-FILE APPEAL			
Parcel ID #:	2D040C050075	Date:	June 14, 2019
Appellant Name:	Juneau I VOA, LLC		
Appellant Signature:	[signature], Senior Asset Manager		
Site Location:	2570 Vista Drive		
Mailing Address:	1660 Duke Street Alexandria, VA 22314		
Phone #:	703-851-4129		
Email Address:	RCantrell@VOA.ORG		
In the space below please state why you were unable to appeal by the established 30-day deadline:			

Volunteers of America®

National Office
1660 Duke Street
Alexandria, VA 22314-3427
703.341.5000
www.VolunteersofAmerica.org

June 14, 2019

RE: 2DO40C050075 Juneau I VOA, LLC – Terraces at Lawson Creek I

Dear Board of Equalization Members:

This letter is provided as explanation as to why the property owner ("VOA") was unable to file the 2019 LIHTC Request for Entitlement Determinations for Juneau I VOA, LLC for the property parcel 2D040C050075 (Terraces at Lawson Creek I) before May 15th, 2019. The VOA properly and timely filed a 2019 Non-Profit Exemption Application for this property which was denied by the Assessor on February 1, 2019 (Exhibit 1).

On February 13, 2019 the VOA filed an appeal to the City and Borough of Juneau of that denial (Exhibit 1). The City and Borough of Juneau Non-Profit Exemption Application clearly states that: "[t]he applicant has the burden of proof that both the property and the organization are eligible for the exemption." It further provides that "willful misstatement is punishable by a fine or imprisonment..." That application is due on or before January 31, 2019. The necessity to file a separate application for LIHTC Assessment after already having filed an application to be treated as an exempt charitable and non-profit property places an unreasonable burden on the taxpayer wherein the filing for Non-Profit Exemption along with the burden of proof necessary to support that exemption makes the subsequent filing of an application to be treated as an LIHTC property untenable. Given the circumstances the VOA is unable, voluntarily, to file that subsequent LIHTC Application. To do so places an unreasonable burden on the VOA to have proved the properties' nonprofit exemption while at the same time requesting LIHTC treatment. VOA is placed in the untenable position of first having a burden of proof to show that the property in question is "used exclusively" for nonprofit purposes while at the same time filing an LIHTC Application that it should be treated as LIHTC property under a different valuation statute.

Until June 10th, when Juneau Counsel called VOA representatives and expressed to them that failure to timely file the LIHTC Application, even though they had filed an appeal for Non-Profit Exemption, would preclude VOA properties from being assessed as LIHTC property in 2019 should the appeal with regard to the Non-Profit Exemption be denied, the VOA was unable to both forward its rightful claims with regard to Non-Profit Exemption and subsequently file the LIHTC Application. After receiving that communication, the VOA felt that it was forced to file the LIHTC Application but could then still meet its burden in proving Non-profit Exemption of the property because it had been compelled to file the LIHTC Application by the taxing authority.

On May 9, prior to the May 15 filing deadline for LIHTC Assessment treatment, the City and VOA entered into a Joint Response to Preliminary Issues (Exhibit 2) regarding the appeal of the 2019 Denial of Non-Profit Exemption for the properties. In that Response the City and VOA agreed that "[t]here are no differences between Appeal[s]" between the 2018 and 2019 appeals. Both the 2019 and the 2018 facts as presented show unequivocally that the VOA properties qualify for treatment as LIHTC Assessment if they do not qualify for Non-Profit exemption. The City Assessor applied an LIHTC Assessment to the properties for 2018. The City is clearly on notice that the VOA property is LIHTC Assessment qualified and neither the City nor its taxpayers are harmed by the very short period of time in which VOA was unable to file its LIHTC Application timely. The City is aware that the VOA properties had been financed with LIHTC resources, been provided all necessary documentation to prepare an assessment and the City is not harmed by the short period of time which has passed.

Finally, the City and the State of Alaska recognize the value to the communities that VOA LIHTC property brings to Juneau. That value can only be harmed and diminished by placing an added tax burden on properties that are intended to help support members of the community in need. It was not by oversight or by choice that the LIHTC Applications were not filed but by the VOA being unable to, at the same time, properly claim Non-Profit Exemption it believes is warranted and voluntarily filing the LIHTC Application.

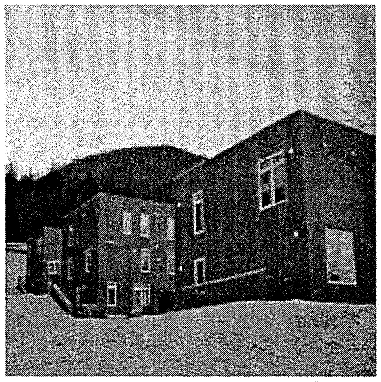
Your time and consideration to grant our request for late filing is greatly appreciated and will continue to allow VOA the ability to provide affordable, safe and decent housing to those Alaskan residents in need.

Sincerely,

Ronald C. Cantrell

Ronald C. Cantrell
Senior Asset Manager

Property Record Card - Commercial for Parcel 2D040C050075



Assessor's Office
155 S. Seward St.
Juneau, AK 99801
Phone (907) 586-5220
Fax (907) 586-5367

PARCEL #	STREET ADDRESS	LEGAL DESCRIPTION
2D040C050075	2570 VISTA DR	EMERALD 3 LT 2A

PROPERTY INFORMATION

OWNER NAME & ADDRESS	PREVIOUS OWNER	LAST TRANS	RECORDING INFO
JUNEAU 1 VOA LLC 1660 DUKE ST ALEXANDRIA VA 22314	INTREPID LLC		

ASSESSMENT INFORMATION

	YEAR	LAND	BUILDINGS	TOTAL	EXEMPTION TYPE
APPRAISED VALUE	2019	933 200	4 909 700	5 842 900	

SITE INFORMATION

SERVICE AREA	Roaded	WATER AVAILABILITY	Yes
PROPERTY USE CODE	C- 12 Residential Multiples, Motels	WATER SOURCE	City
ZONING DESCRIPTION	(D18) Multifamily	SEWER AVAILABILITY	Yes
LOT SIZE	115929 SF (2.66 AC)	SEWER SOURCE	City

VORYS

Vorys, Sater, Seymour and Pease LLP
Legal Counsel

1909 K Street NW, Suite 900
Washington, D.C. 20006-1152

202.467.8800 | www.vorys.com

Founded 1909

Kenneth R. West
Direct Dial (202) 467-8814
Direct Fax (202) 533-9009
Email krwest@vorys.com

February 13, 2019

VIA COURIER

City and Borough of Juneau
Office of the Municipal Clerk
155 S. Seward Street, Room 202
Junau, AK 99801

Re: Notice of Appeal
Juneau I VOA LLC, Juneau II VOA LLC and Intrepid VOA LLC

Dear Sir / Madam:

Please find enclosed in accordance with CBJ 01-50 of the Municipal Appellate Code, the Notice of Appeal of the Decision of the Assessor dated February 1, 2019 and a firm check in the amount of $500.00 in satisfaction of the filing fee. The Decision of the assessor is attached to the Notice of Appeal as Schedule "A". The notarized statement of representation is attached as Schedule "B".

Very truly yours,

Kenneth R. West

KRW/ris
Enclosure

VORYS, SATER, SEYMOUR AND PEASE LLP

Check Date	Check No.
02/12/19	20177529

Reference	Voucher No.	Invoice Date	Invoice No.	Description	Net Amount
RUSH R.SHERMAN	1986041	02/11/19	01	CRINV Fee to file Notice of	500.00
				TOTAL	500.00

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND NOT A WHITE BACKGROUND

56-389
412

VORYS, SATER, SEYMOUR AND PEASE LLP
1909 K Street NW, Suite 900
Washington, D.C. 20006

Vendor Payables Account

Check Date	Check No.
02/12/19	20177529

PNC Bank, N.A. 070
Ashland, Ohio

PAY FIVE HUNDRED AND 00/100 Dollars

$*******500.00

TO THE ORDER OF
CITY AND BOUROUGH OF JUNEAU (CBJ)
THE OFFICE OF MUNICIPAL CLERK
155 S SEWARD STREET ROOM 202
JUNEAU, AK 99801

AUTHORIZED SIGNATURE

THE BACK OF THIS DOCUMENT HAS AN ARTIFICIAL WATERMARK-HOLD AT AN ANGLE TO VIEW

⑈20177529⑈ ⑆041203895⑆ 4239714206⑈

EXHIBIT 1
Page 2 of 6

OFFICE OF THE MUNICIPAL CLERK

155 S. Seward St., Room 202
Phone: (907)586-5278 Fax: (907)586-4552
email: city.clerk@juneau.org

Notice of Appeal

This appeal is governed by CBJ 01-50, the Municipal Appellate Code. This code establishes the standards and procedures for appeals.[1] Anyone who files an appeal should be familiar with the appellate code. The clerk can give you a copy of the code.

Attach a copy of the decision being appealed. Do not attach any other documents, exhibits, or additional pages to this form, except for any pages needed to continue the answers to the requested information below. The clerk will accept this form only if the appropriate filing fee is attached. The fee to file an appeal to the assembly is $500.00. To be timely, an appeal must be filed within 20 days of the date the decision being appealed is filed with the clerk.

Action Being Appealed

Board decisions are appealable: board recommendations and most staff decisions are not.

☒ Agency Appealed From:

Office of the Assessor for the City and Borough of Juneau

☒ Description and Date of Decision:

The Assessor's decision, dated February 1, 2019, denied requests for real property tax exemption pursuant to Alaska Statute 29.45.030 (a)(3), which provides exemption for "property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes." Terraces at Lawson Creek (owned by Juneau I VOA, LLC, Juneau II VOA LLC and Intrepid VOA LLC) is appealing the Assessor's decision pursuant to CBJC 15.05.041 and 15.05.160, which provides for an appeal period of 30 days from the date of the decision

Concerned Parties

Identify the people who have an interest in the action being appealed: yourself and others.

☒ Party Filing Appeal	Mailing Address	Telephone	Fax	Email
Terraces at Lawson Creek, owned by Juneau I VOA LLC, Juneau II VOA LLC and Intrepid VOA LLC	1660 Duke Street Alexandria, VA 22314	703.341.5089		cfitzgerald@voa.org

☒ Parties Who Won the Decision Appealed	Mailing Address	Telephone	Fax	Email
Robin Potter Assessor for the City and Borough of Juneau	155 S. Seward St., Rm 114 Juneau, AK 99801	907.586.5220	907.586.4520	robin.potter@juneau.org

1 01.50.070 STANDARD OF REVIEW AND BURDEN OF PROOF. (a) The appeal agency may set aside the decision being appealed only if:

(1) The appellant establishes that the decision is not supported by substantial evidence in light of the whole record, as supplemented at the hearing;

(2) The decision is not supported by adequate written findings or the findings fail to inform the appeal agency of the basis upon which the decision appealed from was made; or

(3) The agency failed to follow its own procedures or otherwise denied procedural due process to one or more of the parties.

(b) The burden of proof is on the appellant. (Serial No. 92-36 ☐ 2 (part), 1992).

-over-

2016 - Appeal Form
Page 2 of 2

Issues on Appeal[2]

Concisely describe the legal and factual errors that form the basis for your appeal. Do not argue them: argument will be heard later.

1) The Assessor's decision erroneously concludes that the property (identified as parcels 2D040C050073 and 2D040C050075) fails to qualify as being used exclusively for charitable purposes because "the Articles of Incorporation [do not] include any charitable program or purpose statements to establish the purpose of the organization as charitable." The property is owned by limited liability companies with operating agreements rather than by corporations with articles of incorporation. The operating agreements set forth the charitable purpose and use of the properties.

2) The Assessor's decision draws an erroneously as to the definition of "tax exempt use" within the Code by the Internal Revenue Service ("IRS"), as referenced in the operating agreements of Juneau I VOA LLC and Juneau II VOA LLC, as support for denying the requested real property tax exemption pursuant to Alaska Statute 29.45.030(a)(3). The IRS definition of "tax exempt use" is not controlling with regard to determining real property tax exemption for under Alaska Statute 29.45.030(A)(3).

3) The Assessor's decision failed to recognize that the properties are operated in a manner that furthers the charitable purposes of providing decent, safe, sanitary, and affordable housing for low-income persons and families (including the elderly or physically handicapped, as applicable) as set forth in sections 1.06 of the operating agreements of Juneau I VOA LLC and Juneau II VOA LLC.

4) The Assessor's decision fails to account for the overarching, charitable purposes of the beneficial owner, Volunteers of America National Services, Inc.

5) the Assessor's decision erroneously denied real property tax exemption for the subject property pursuant to Alaska Statute 29.45.030(a)(3) without any legal reasoning or analysis. Specifically, the Alaska Supreme Court in Dena Nena Henash, 88 P.3d at 130, set forth a two-part analysis: "first, whether there is a nonprofit, charitable purpose, and second, whether the property is being exclusively used for an exempt purpose.

Relief Requested

What should the Assembly do with the action being appealed: send it back, modify it, or something else?

The Appellants respectfully requests the Assembly to grant the requested real property tax exemption pursuant to Alaska Statute 29.45.030(a)(3) or, alternatively, remand the matter back to the Assessor for further consideration.

The Appellants respectfully requests that the Clerk place this matter on hold pending a determination of prior year appeals at the Superior Court.

2/13/19

Signature **Date**

If you are representing any group, or a person other than yourself, you must sign a notarized statement that you are authorized to represent them.

KENNETH R. WEST

2 01.50.030(b)(5) COMMENCEMENT OF ACTION.
The notice of appeal shall include a concise statement of the legal and factual errors in the decision that form the basis of the appeal.

-over-

CITY AND BOROUGH OF
JUNEAU
ASSESSOR OFFICE

Address: 155 Municipal Way, Juneau, AK 99801
Phone: 907-586-5220, Fax: 907-586-4520

February 1, 2019

RE: 2019 exemption applications for VOA parcels 2D040C050073 and 2D040C050075

Dear Ms. Houston,

I received the non-profit applications you submitted for the two parcels listed above.

My decision is to deny both applications for 2019 based on the final decision in 2018-1 VOA v. CBJ Assessors, dated January 17, 2019 and adopted by the Assembly on January 28, 2019.

Regards,

Robin Potter

Robin Potter ACAA V
Assessor, Finance Department
City & Borough of Juneau
155 S. Seward Street
Juneau, AK 99801
907.586.0333
http://www.juneau.org/financeftp/assessor_main.php

cc: Teresa Bowen CBJ attorney
Beth McEwen CBJ city clerk

VORYS
Legal Counsel

STATEMENT OF REPRESENTATION

Vorys, Sater, Seymour and Pease, LLP and Kenneth West are authorized legal representatives of Juneau I VOA LLC, Juneau II VOA LLC and Intrepid VOA LLC.

Kenneth West
Vorys, Sater, Seymour and Pease, LLP
1909 K Street, N.W., 9th Floor
Washington, D.C. 20006
(202)-467-8800
Krwest@vorys.com

ACKNOWLEDGEMENT

DISTRICT OF COLUMBIA)
) ss:
)

The foregoing instrument was acknowledged before me this 13th day of February, 2019 by Dolores Jackson.

DOLORES JACKSON NOTARY PUBLIC EXP. 5-31-21 DISTRICT OF COLUMBIA

Dolores Jackson
Notary Public

DOLORES JACKSON
NOTARY PUBLIC DISTRICT OF COLUMBIA
My Commission Expires May 31, 2021

My commission expires: May 31, 2021

BEFORE THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU

TERRACES AT LAWSON CREEK (JUNEAU I VOA LLC, JUNEAU II VOA LLC, AND INTREPRID VOA LLC),

Appellant,

v.

CBJ ASSESSOR,

Appellee.

Appeal of: February 13, 2019
Notice of Decision: February 1, 2019
Appeal Case No. 2019-01

JOINT RESPONSE TO PRELIMINARY ISSUES

Per the order dated April 25, 2019 and Section 4 of the Prehearing Order, the parties provide the following answers to the preliminary issues posed by the CBJ Assembly:

1. How is this 2019 appeal different than the 2018 appeal?

   Answer: There are no differences between Appeal Case No. 2018-01 and 2019-01.

2. What is the effect of the Appellant not appealing the Assembly's 2018 appeal decision to the Superior Court?

   Answer: The Appellant is barred from requesting an exemption for 2018 as the result of not appealing. Appellant is not barred from seeking property tax exemption in subsequent years.

DATED this 9th day of May, 2019.

CITY AND BOROUGH OF JUNEAU
Attorney for CBJ Assessor

By: Teresa Bowen
Teresa Bowen
Alaska Bar No. 0610065
Teresa.Bowen@Juneau.org

EXHIBIT 2
Page 1 of 2

MANLEY & BRAUTIGAM P.C.
Attorneys for Volunteers of America

By: ______________________________
F. Steven Mahoney
Alaska Bar No. 9111097
Steve@mb-lawyers.com
Charles F. Schuetze
Alaska Bar No. 8411137
chuck@mb-lawyers.com

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

JUNEAU 1 VOA LLC
1660 DUKE ST
ALEXANDRIA VA 22314

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	2D040C050075
Property Location	2570 VISTA DR
Appeal No.	APL20190326
Sent to Email Address:	rcantrell@voa.org

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**

2019 - 0325

LETTER OF EXPLANATION FOR LATE-FILE APPEAL			
Parcel ID #:	2D040C050073	Date:	June 14, 2019
Appellant Name:	Intrepid VOA, LLC		
Appellant Signature:	, Senior Asset Manager		
Site Location:	2578 Vista Drive		
Mailing Address:	1660 Duke Street Alexandria, VA 22314		
Phone #:	703-851-4129		
Email Address:	RCantrell@VOA.ORG		
In the space below please state why you were unable to appeal by the established 30-day deadline:			

Volunteers of America

National Office
1660 Duke Street
Alexandria, VA 22314-3427
703.341.5000
www.VolunteersofAmerica.org

June 14, 2019

RE: 2DO40C050073 / Intrepid VOA, LLC – Terraces at Lawson Creek II

Dear Board of Equalization Members:

This letter is provided as explanation as to why the property owner ("VOA") was unable to file the 2019 LIHTC Request for Entitlement Determinations for Intrepid VOA, LLC for the property parcel 2D040C050073 (Terraces at Lawson Creek II) before May 15th, 2019. The VOA properly and timely filed a 2019 Non-Profit Exemption Application for this property which was denied by the Assessor on February 1, 2019 (Exhibit 1).

On February 13, 2019 the VOA filed an appeal to the City and Borough of Juneau of that denial (Exhibit 1). The City and Borough of Juneau Non-Profit Exemption Application clearly states that: "[t]he applicant has the burden of proof that both the property and the organization are eligible for the exemption." It further provides that "willful misstatement is punishable by a fine or imprisonment..." That application is due on or before January 31, 2019. The necessity to file a separate application for LIHTC Assessment after already having filed an application to be treated as an exempt charitable and non-profit property places an unreasonable burden on the taxpayer wherein the filing for Non-Profit Exemption along with the burden of proof necessary to support that exemption makes the subsequent filing of an application to be treated as an LIHTC property untenable. Given the circumstances the VOA is unable, voluntarily, to file that subsequent LIHTC Application. To do so places an unreasonable burden on the VOA to have proved the properties' nonprofit exemption while at the same time requesting LIHTC treatment. VOA is placed in the untenable position of first having a burden of proof to show that the property in question is "used exclusively" for nonprofit purposes while at the same time filing an LIHTC Application that it should be treated as LIHTC property under a different valuation statute.

Until June 10th, when Juneau Counsel called VOA representatives and expressed to them that failure to timely file the LIHTC Application, even though they had filed an appeal for Non-Profit Exemption, would preclude VOA properties from being assessed as LIHTC property in 2019 should the appeal with regard to the Non-Profit Exemption be denied, the VOA was unable to both forward its rightful claims with regard to Non-Profit Exemption and subsequently file the LIHTC Application. After receiving that communication, the VOA felt that it was forced to file the LIHTC Application but could then still meet its burden in proving Non-profit Exemption of the property because it had been compelled to file the LIHTC Application by the taxing authority.

On May 9, prior to the May 15 filing deadline for LIHTC Assessment treatment, the City and VOA entered into a Joint Response to Preliminary Issues (Exhibit 2) regarding the appeal of the 2019 Denial of Non-Profit Exemption for the properties. In that Response the City and VOA agreed that "[t]here are no differences between Appeal[s]" between the 2018 and 2019 appeals. Both the 2019 and the 2018 facts as presented show unequivocally that the VOA properties qualify for treatment as LIHTC Assessment if they do not qualify for Non-Profit exemption. The City Assessor applied an LIHTC Assessment to the properties for 2018. The City is clearly on notice that the VOA property is LIHTC Assessment qualified and neither the City nor its taxpayers are harmed by the very short period of time in which VOA was unable to file its LIHTC Application timely. The City is aware that the VOA properties had been financed with LIHTC resources, been provided all necessary documentation to prepare an assessment and the City is not harmed by the short period of time which has passed.

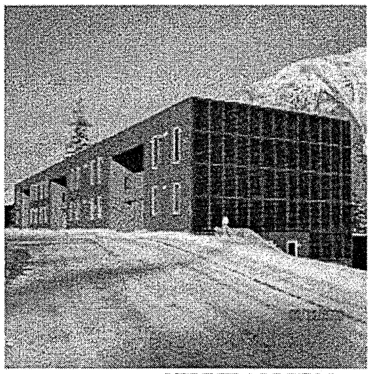
Finally, the City and the State of Alaska recognize the value to the communities that VOA LIHTC property brings to Juneau. That value can only be harmed and diminished by placing an added tax burden on properties that are intended to help support members of the community in need. It was not by oversight or by choice that the LIHTC Applications were not filed but by the VOA being unable to, at the same time, properly claim Non-Profit Exemption it believes is warranted and voluntarily filing the LIHTC Application.

Your time and consideration to grant our request for late filing is greatly appreciated and will continue to allow VOA to provide affordable, safe and decent housing to those Alaskan residents in need.

Sincerely,

Ronald C. Cantrell
Senior Asset Manager

Property Record Card - Commercial for Parcel 2D040C050073



Assessor's Office
155 S. Seward St.
Juneau, AK 99801
Phone (907) 586-5220
Fax (907) 586-5367

PARCEL #	STREET ADDRESS	LEGAL DESCRIPTION
2D040C050073	2578 VISTA DR	EMERALD 3 LT 3

PROPERTY INFORMATION

OWNER NAME & ADDRESS	PREVIOUS OWNER	LAST TRANS	RECORDING INFO
INTREPID VOA LLC C/O VOLUNTEERS OF AMERICA NATIONAL SERVICE 1660 DUKE ST ALEXANDRIA VA 22314	INTREPID LLC	05/15/2014	

ASSESSMENT INFORMATION

	YEAR	LAND	BUILDINGS	TOTAL	EXEMPTION TYPE
APPRAISED VALUE	2019	301 900	5 942 600	6 244 500	

SITE INFORMATION

SERVICE AREA	Roaded	WATER AVAILABILITY	Yes
PROPERTY USE CODE	C- 12 Residential Multiples, Motels	WATER SOURCE	City
ZONING DESCRIPTION	(D18) Multifamily	SEWER AVAILABILITY	Yes
LOT SIZE	3.5 AC (152460.00 SF)	SEWER SOURCE	City

BUILDING INFORMATION

SECTION 1 - BLDG_ID 16894 - SECTION 0

				BLDG VALUE	3 722 400
NAME				YR BLT	2016
TOTAL AREA	26730	BLDG USE	Multiple Res (Low Rise)	EFF YR	2018
AREA	26730	GRADE	Average	WALL HGT	
CONSTR CLASS	D	HEAT TYPE	Heat Pump	PERIMETER	
# STORIES	03	EXTERIOR WALL	Stud -Vinyl Siding		

SECTION 2 - BLDG_ID 17037 - SECTION 0

				BLDG VALUE	2 437 500
NAME				YR BLT	2017
TOTAL AREA	14832	BLDG USE	Apartment	EFF YR	2018
AREA	14832	GRADE	Average	WALL HGT	
CONSTR CLASS	D	HEAT TYPE	Heat Pump	PERIMETER	
# STORIES	02	EXTERIOR WALL	Stud -Vinyl Siding		

ADDITIONAL INTERIOR & EXTERIOR COMPONENTS

BLDG_ID	SECTION	TYPE		YR BLT	SIZE	GRADE	CONDITION
		Miscellaneous Improvement		2017	3045	Average Quality	Average
		Wet Sprinklers	1				
		Wet Sprinklers	1				

VORYS

Vorys, Sater, Seymour and Pease LLP
Legal Counsel

1909 K Street NW, Suite 900
Washington, D.C. 20006-1152

202.467.8800 | www.vorys.com

Founded 1909

Kenneth R. West
Direct Dial (202) 467-8814
Direct Fax (202) 533-9009
Email krwest@vorys.com

February 13, 2019

VIA COURIER

City and Borough of Juneau
Office of the Municipal Clerk
155 S. Seward Street, Room 202
Junau, AK 99801

Re: Notice of Appeal
Juneau I VOA LLC, Juneau II VOA LLC and Intrepid VOA LLC

Dear Sir / Madam:

Please find enclosed in accordance with CBJ 01-50 of the Municipal Appellate Code, the Notice of Appeal of the Decision of the Assessor dated February 1, 2019 and a firm check in the amount of $500.00 in satisfaction of the filing fee. The Decision of the assessor is attached to the Notice of Appeal as Schedule "A". The notarized statement of representation is attached as Schedule "B".

Very truly yours,

Kenneth R. West

KRW/ris
Enclosure

VORYS, SATER, SEYMOUR AND PEASE LLP

Check Date	Check No.
02/12/19	20177529

Reference	Voucher No.	Invoice Date	Invoice No.	Description	Net Amount
RUSH R.SHERMAN	186041	02/11/19	01	CRINV Fee to file Notice of	500.00
				TOTAL	500.00

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND NOT A WHITE BACKGROUND

56-389
412

VORYS, SATER, SEYMOUR AND PEASE LLP
1909 K Street NW, Suite 900
Washington, D.C. 20006

Vendor Payables Account

Check Date	Check No.
02/12/19	20177529

PNC Bank, N.A. 070
Ashland, Ohio

PAY FIVE HUNDRED AND 00/100 Dollars

$*******500.00

TO THE ORDER OF
CITY AND BOUROUGH OF JUNEAU (CBJ)
THE OFFICE OF MUNICIPAL CLERK
155 S SEWARD STREET ROOM 202
JUNEAU, AK 99801

AUTHORIZED SIGNATURE

THE BACK OF THIS DOCUMENT HAS AN ARTIFICIAL WATERMARK-HOLD AT AN ANGLE TO VIEW

⑈20177529⑈ ⑆041203895⑆ 4239714206⑈

EXHIBIT 1
Page 2 of 6

OFFICE OF THE MUNICIPAL CLERK

155 S. Seward St., Room 202
Phone: (907)586-5278 Fax: (907)586-4552
email: city.clerk@juneau.org

Notice of Appeal

This appeal is governed by CBJ 01-50, the Municipal Appellate Code. This code establishes the standards and procedures for appeals.[1] Anyone who files an appeal should be familiar with the appellate code. The clerk can give you a copy of the code.

Attach a copy of the decision being appealed. Do not attach any other documents, exhibits, or additional pages to this form, except for any pages needed to continue the answers to the requested information below. The clerk will accept this form only if the appropriate filing fee is attached. The fee to file an appeal to the assembly is $500.00. To be timely, an appeal must be filed within 20 days of the date the decision being appealed is filed with the clerk.

Action Being Appealed

Board decisions are appealable: board recommendations and most staff decisions are not.

☒ Agency Appealed From:

Office of the Assessor for the City and Borough of Juneau

☒ Description and Date of Decision:
The Assessor's decision, dated February 1, 2019, denied requests for real property tax exemption pursuant to Alaska Statute 29.45.030 (a)(3), which provides exemption for "property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes." Terraces at Lawson Creek (owned by Juneau I VOA, LLC, Juneau II VOA LLC and Intrepid VOA LLC) is appealing the Assessor's decision pursuant to CBJC 15.05.041 and 15.05.160, which provides for an appeal period of 30 days from the date of the decision

Concerned Parties

Identify the people who have an interest in the action being appealed: yourself and others.

☒ Party Filing Appeal	Mailing Address	Telephone	Fax	Email
Terraces at Lawson Creek, owned by Juneau I VOA LLC, Juneau II VOA LLC and Intrepid VOA LLC	1660 Duke Street Alexandria, VA 22314	703.341.5089		cfitzgerald@voa.org

☒ Parties Who Won the Decision Appealed	Mailing Address	Telephone	Fax	Email
Robin Potter Assessor for the City and Borough of Juneau	155 S. Seward St., Rm 114 Juneau, AK 99801	907.586.5220	907.586.4520	robin.potter@juneau.org

1 01.50.070 STANDARD OF REVIEW AND BURDEN OF PROOF. (a) The appeal agency may set aside the decision being appealed only if:
(1) The appellant establishes that the decision is not supported by substantial evidence in light of the whole record, as supplemented at the hearing;
(2) The decision is not supported by adequate written findings or the findings fail to inform the appeal agency of the basis upon which the decision appealed from was made; or
(3) The agency failed to follow its own procedures or otherwise denied procedural due process to one or more of the parties.
(b) The burden of proof is on the appellant. (Serial No. 92-36 ☐ 2 (part), 1992).

-over-

2016 - Appeal Form
Page 2 of 2

Issues on Appeal[2]

Concisely describe the legal and factual errors that form the basis for your appeal. Do not argue them: argument will be heard later.

1) The Assessor's decision erroneously concludes that the property (identified as parcels 2D040C050073 and 2D040C050075) fails to qualify as being used exclusively for charitable purposes because "the Articles of Incorporation [do not] include any charitable program or purpose statements to establish the purpose of the organization as charitable." The property is owned by limited liability companies with operating agreements rather than by corporations with articles of incorporation. The operating agreements set forth the charitable purpose and use of the properties.

2) The Assessor's decision draws an erroneously as to the definition of "tax exempt use" within the Code by the Internal Revenue Service ("IRS"), as referenced in the operating agreements of Juneau I VOA LLC and Juneau II VOA LLC, as support for denying the requested real property tax exemption pursuant to Alaska Statute 29.45.030(a)(3). The IRS definition of "tax exempt use" is not controlling with regard to determining real property tax exemption for under Alaska Statute 29.45.030(A)(3).

3) The Assessor's decision failed to recognize that the properties are operated in a manner that furthers the charitable purposes of providing decent, safe, sanitary, and affordable housing for low-income persons and families (including the elderly or physically handicapped, as applicable) as set forth in sections 1.06 of the operating agreements of Juneau I VOA LLC and Juneau II VOA LLC.

4) The Assessor's decision fails to account for the overarching, charitable purposes of the beneficial owner, Volunteers of America National Services, Inc.

5) the Assessor's decision erroneously denied real property tax exemption for the subject property pursuant to Alaska Statute 29.45.030(a)(3) without any legal reasoning or analysis. Specifically, the Alaska Supreme Court in Dena Nena Henash, 88 P.3d at 130, set forth a two-part analysis: "first, whether there is a nonprofit, charitable purpose, and second, whether the property is being exclusively used for an exempt purpose.

Relief Requested

What should the Assembly do with the action being appealed: send it back, modify it, or something else?

The Appellants respectfully requests the Assembly to grant the requested real property tax exemption pursuant to Alaska Statute 29.45.030(a)(3) or, alternatively, remand the matter back to the Assessor for further consideration.

The Appellants respectfully requests that the Clerk place this matter on hold pending a determination of prior year appeals at the Superior Court.

2/13/19

Signature **Date**

If you are representing any group, or a person other than yourself, you must sign a notarized statement that you are authorized to represent them.

KENNETH R. WEST

2 01.50.030(b)(5) COMMENCEMENT OF ACTION.
The notice of appeal shall include a concise statement of the legal and factual errors in the decision that form the basis of the appeal.

-over-

CITY AND BOROUGH OF
JUNEAU
ASSESSOR OFFICE

Address: 155 Municipal Way, Juneau, AK 99801
Phone: 907-586-5220, Fax: 907-586-4520

February 1, 2019

RE: 2019 exemption applications for VOA parcels 2D040C050073 and 2D040C050075

Dear Ms. Houston,

I received the non-profit applications you submitted for the two parcels listed above.

My decision is to deny both applications for 2019 based on the final decision in 2018-1 VOA v. CBJ Assessors, dated January 17, 2019 and adopted by the Assembly on January 28, 2019.

Regards,

Robin Potter

Robin Potter ACAA V
Assessor, Finance Department
City & Borough of Juneau
155 S. Seward Street
Juneau, AK 99801
907.586.0333
http://www.juneau.org/financeftp/assessor_main.php

cc: Teresa Bowen CBJ attorney
Beth McEwen CBJ city clerk

VORYS
Legal Counsel

STATEMENT OF REPRESENTATION

Vorys, Sater, Seymour and Pease, LLP and Kenneth West are authorized legal representatives of Juneau I VOA LLC, Juneau II VOA LLC and Intrepid VOA LLC.

Kenneth West
Vorys, Sater, Seymour and Pease, LLP
1909 K Street, N.W., 9th Floor
Washington, D.C. 20006
(202)-467-8800
Krwest@vorys.com

ACKNOWLEDGEMENT

DISTRICT OF COLUMBIA)
) ss:
)

The foregoing instrument was acknowledged before me this 13th day of February, 2019 by Dolores Jackson.

DOLORES JACKSON
NOTARY PUBLIC
EXP. 5-31-21
DISTRICT OF COLUMBIA

Dolores Jackson
Notary Public

DOLORES JACKSON
NOTARY PUBLIC DISTRICT OF COLUMBIA
My Commission Expires May 31, 2021

My commission expires: May 31, 2021

BEFORE THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU

TERRACES AT LAWSON CREEK (JUNEAU I VOA LLC, JUNEAU II VOA LLC, AND INTREPRID VOA LLC), Appellant, v. CBJ ASSESSOR, Appellee.	Appeal of: February 13, 2019 Notice of Decision: February 1, 2019 Appeal Case No. 2019-01

JOINT RESPONSE TO PRELIMINARY ISSUES

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DATED this 9th day of May, 2019.

CITY AND BOROUGH OF JUNEAU
Attorney for CBJ Assessor

By: Teresa Bowen

Teresa Bowen
Alaska Bar No. 0610065
Teresa.Bowen@Juneau.org

MANLEY & BRAUTIGAM P.C.
Attorneys for Volunteers of America

By: ______________________________
F. Steven Mahoney
Alaska Bar No. 9111097
Steve@mb-lawyers.com
Charles F. Schuetze
Alaska Bar No. 8411137
chuck@mb-lawyers.com

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

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Appeal No.	APL20190325
Sent to Email Address:	rcantrell@voa.org

INTREPID VOA LLC
C/O VOLUNTEERS OF AMERICA
NATIONAL SERVICES
1660 DUKE ST
ALEXANDRIA VA 22314

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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**