BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Tuesday, July 31, 2018 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 2018 property appeals being brought before the Board of Equalization for a final value determination. 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
- Appellant's Documentation at the time of Appeal
- Board of Equalization Presentation

Appeal No. 2018-0214

Appellant: Crondahl & Wilson — Location: 4100 Blackerby St.
Parcel No.: 7B1001060210 — Type: 0-Lot//Attached Home

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	$105,000	Site:	$174,100	Site:	$155,800
Buildings:	$214,375	Buildings:	$185,400	Buildings:	$185,400
Total:	$319,375	Total:	$359,500	Total:	$341,200

V. Late Filed Appeals – None.

VI. Adjournment

Board of Equalization – July 31, 2018
Appeal No. 2018-0214

Appellant: **Crondahl & Wilson** **Location:** **4100 Blackerby St.**

Parcel No.: **7B1001060210** **Type:** **0-Lot//Attached Home**

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

APPEAL #2018-0214

2018 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 16, 2018

Appellant: Crondahl & Wilson

Location: 4100 Blackerby St

Parcel No.: 7B1001060210

Type: 0-Lot/Attached Home

Appellant's basis for appeal: Property value is excessive/overvalue; value is unequal to similar properties.

Appellant's statement: Appellant provided a Comparative Market Analysis performed on 03/21/18 by a local realtor. Appellant stated "We have a large lot for the subdivision that we are in. HOWEVER – about two-thirds of the lot is located on the far side of a creek and there are no utilities to it and no way to get utilities to it that wouldn't be prohibitively expensive, as it's on the other side of a creek." The adjacent attached home (4102 Blackerby) is essentially a mirror image of the appellant's but has undergone some recent upgrades to the interior. The property was listed with a realtor in March 2018 with an initial list price of $ 385,000. The list price was reduced to $359,000 after nearly 3 months on the market.

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	105,000	Site:	174,100	Site:	155,800
Buildings:	214,375	Buildings:	185,400	Buildings:	185,400
Total:	319,375	Total:	359,500	Total:	341,200

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OVERVIEW

The subject is a 1,700 SF attached home which was built in 1983. Subject is located on a 14,754 SF lot located at 4100 Blackerby St, within the Twin Lakes subdivision which was re-platted in 1983. Based upon an observation of the exterior, the structure appears to be in typical, average condition and appears to have had adequate maintenance for homes built at that time.

SUBJECT PHOTO(s)

Front of home

Front of home

Left side Deck View

AREA MAP & AERIAL

Aerial topography -- Contour lines at 5' intervals

PCN	NGHD	Z	LAND	UNIT	#	Street/Rd	AV	SV	IV	SD	ADJ SP	ADJ A/S	BR	SCHED	Notes	PA IM	LOC	SIZE	TOPO	ACCESS	WET	VIEW	WTFT	SVC	SHAPE	VAC	FLOOD	GLA	BSM	ATTC
7B1001060220	TWLKS_R_6_7	D5	5,124	sf	4102	BLACKERBY ST	291,800	105,700	186,100	06/07/07			$17.56	SITE	NO ADJ													1,698	-	-
7B1001100121	TWLKS_R_6_7	D5	5,574	sf	4442	MOUNTAINSIDE DR	286,200	109,200	177,000	12/14/17	340,300	0.8410	$16.68	SITE	NO ADJ													1,384	-	-
7B1001060100	TWLKS_R_6_7	D5	5,629	sf	4030	RIDGE WAY	241,200	103,800	137,400	04/14/17	296,000	0.8149	$16.52	SITE	WET ADJ						95							1,121	-	-
7B1001110071	TWLKS_R_6_7	D5	5,746	sf	1204	PIKE CT	276,300	116,000	160,300	09/26/16	256,100	1.0789	$16.36	SITE	LOC ADJ		105											1,388	-	-
7B1001100161	TWLKS_R_6_7	D5	6,018	sf	1115	TIMBERLINE CT	304,600	114,000	190,600	12/18/15	313,900	0.9704	$16.12	SITE	NO ADJ													1,580	-	-
7B1001100141	TWLKS_R_6_7	D5	6,235	sf	4450	MOUNTAINSIDE DR	288,500	116,300	172,200	04/20/16	333,600	0.8648	$15.88	SITE														1,368	-	-
7B1001100051	TWLKS_R_6_7	D5	6,244	sf	4399	ABBY WAY	265,000	116,400	148,600	06/14/17	275,600	0.9615	$15.86	SITE	NO ADJ													1,352	-	-
7B1001060250	TWLKS_R_6_7	D5	6,523	sf	4108	BLACKERBY ST	310,700	119,900	190,800	04/26/16	320,000	0.9709	$15.64	SITE	NO ADJ													1,300	832	-
7B1001100202	TWLKS_R_6_7	D5	6,707	sf	1015	EDWIN PL	298,500	122,200	176,300	12/18/17	305,200	0.9780	$15.51	SITE	NO ADJ													1,356	-	-
7B1001100031	TWLKS_R_6_7	D5	6,750	sf	4407	ABBY WAY	243,900	122,200	121,700	10/20/17	260,900	0.9348	$15.41	SITE	NO ADJ													1,008	-	-
7B1001110042	TWLKS_R_6_7	D5	7,445	sf	1122	TIMBERLINE CT	364,700	133,300	231,400	11/18/15	342,500	1.0648	$14.51	SITE	LOC ADJ		105											1,670	-	-
7B1001100191	TWLKS_R_6_7	D5	7,802	sf	1011	EDWIN PL	235,300	116,300	119,000	07/28/16	272,300	0.8641	$14.10	SITE	SLOPE ADJ				90									1,036	-	-
7B1001140011	TWLKS_R_6_7	D5	8,008	sf	4470	HILLCREST AVE	267,600	135,700	131,900	07/25/17	292,300	0.9155	$13.74	SITE	LOC ADJ		105											1,008	-	-
7B1001100082	TWLKS_R_6_7	D5	8,253	sf	4406	ABBY WAY	265,400	131,600	133,800	11/22/16	269,600	0.9844	$13.57	SITE	NO ADJ													1,008	-	-
7B1001060060	TWLKS_R_6_7	D5	8,572	sf	4109	BLACKERBY ST	299,600	128,400	171,200	08/15/16	333,600	0.8981	$13.42	SITE	WET ADJ						95							1,447	-	-
7B1001100232	TWLKS_R_6_7	D5	8,920	sf	1129	TIMBERLINE CT	328,400	138,700	189,700	09/30/16	322,600	1.0180	$13.23	SITE	NO ADJ													1,534	-	-
7B1001060272	TWLKS_R_6_7	D5	10,042	sf	4017	RIDGE WAY	380,600	149,300	231,300	01/30/15			$12.65	SITE	NO ADJ													1,751	-	-
7B1001060110	TWLKS_R_6_7	D5	10,233	sf	4028	RIDGE WAY	296,200	142,900	153,300	02/18/09			$12.51	SITE	WET ADJ						95							1,480	-	-
7B1001060320	TWLKS_R_6_7	D5	10,256	sf	4105	BLACKERBY ST	381,500	150,400	231,100	09/01/98			$12.48	SITE	NO ADJ													1,850	-	-
7B1001060290	TWLKS_R_6_7	D5	10,334	sf	4011	RIDGE WAY	270,200	142,900	127,300	07/13/16	267,300	1.0108	$12.39	SITE	WET ADJ						95							837	-	-
7B1001060310	TWLKS_R_6_7	D5	10,403	sf	4103	BLACKERBY ST	352,400	150,300	202,100	10/27/11			$12.30	SITE	NO ADJ													1,494	-	-
7B1001060300	TWLKS_R_6_7	D5	10,417	sf	4009	RIDGE WAY	306,600	150,400	156,200	07/17/13			$12.29	SITE	NO ADJ													1,097	-	-
7B1001060273	TWLKS_R_6_7	D5	10,700	sf	4015	RIDGE WAY	386,100	151,600	234,500	01/06/17	331,100	1.1661	$12.06	SITE	NO ADJ													1,751	-	-
7B1001110032	TWLKS_R_6_7	D5	10,824	sf	1124	TIMBERLINE CT	353,700	159,200	194,500	02/13/17			$11.92	SITE	LOC ADJ		105											1,560	-	-
7B1001110031	TWLKS_R_6_7	D5	10,828	sf	1126	TIMBERLINE CT	353,200	159,100	194,100	09/29/06			$11.91	SITE	LOC ADJ		105											1,547	-	-
7B1001100062	TWLKS_R_6_7	D5	10,980	sf	4398	ABBY WAY	290,300	152,800	137,500	11/29/17	269,500	1.0772	$11.84	SITE	NO ADJ													980	490	-
7B1001060230	TWLKS_R_6_7	D5	11,348	sf	4104	BLACKERBY ST	288,300	147,300	141,000	12/22/17	302,200	0.9540	$11.63	SITE	WET ADJ						95							999	-	-
7B1001060040	TWLKS_R_6_7	D5	12,296	sf	4113	BLACKERBY ST	335,600	161,500	174,100	01/29/10			$11.18	SITE	NO ADJ													999	-	-
7B1001060170	TWLKS_R_6_7	D5	13,326	sf	4014	RIDGE WAY	440,700	156,000	284,700	10/21/11			$10.54	SITE	WET LOC ADJ		105				90							1,784	-	-
7B1001060210	TWLKS_R_6_7	D5	14,754	sf	4100	BLACKERBY ST	341,200	155,800	185,400	05/18/04			$10.07	SITE	LOC WET ADJ		105				85							1,700	-	-
7B1001060120	TWLKS_R_6_7	D5	17,958	sf	4026	RIDGE WAY	327,100	168,900	158,200	10/28/14			$8.97	SITE	WET LOC ADJ		105				85							1,436	-	-
7B1001100220	TWLKS_R_6_7	D5	31,575	sf	1125	TIMBERLINE CT	371,800	166,000	205,800	01/15/16	372,600	0.9979	$5.54	SITE	SHAPE WET ADJ						85				95			1,608	-	-
7B1001100222	TWLKS_R_6_7	D5	35,447	sf	1123	TIMBERLINE CT	393,400	195,500	197,900	12/19/07			$4.94	SITE	SHAPE ADJ										95			1,704	-	-
TWIN LAKES	**100 PROPERTIES**		**7,414**									**1**	**$14.57**																	

SUBJECT A 1700SF attached home residence on a 14,754SF lot in the Twin Lakes neighborhood. Zoning is D5 (one residence per acre) typical for the neighborhood.
Parcel abuts Tongass National Forest and has a small creek transecting the parcels. Subject surrently receives a location and wetness adjustment.

LAND There are 100 residential properties in the Twin Lakes attached home neighborhood. Lot sizes range from less than 4,588SF to 35,447SF. The median lot size is 7,414 SF.
Land rates are based on location, zoning and size for what are considered typical influences within the neighborhood. The base rate ranges from $19.62 to $4.94/SF. The median base rate is $14.57/SF
Adjustments to the base rate may be affected by location, size, slope, access, wetness, view, waterfront, vacant factors and FEMA flood zone.
The Subject property has adjustments for wetness and location.
The parcels are arrayed by size to verify the base rate is appropriate for the 14,754 SF Subject parcel at a base rate of $10.07 per SF.

COST Improvements on the Subject property are valued by the cost approach using RCNLD or replacement cost new less depreciation. This value is added to the land value (which is determined by market).

MARKET Market value is determined by utilization of qualified arm's length sales within the neighborhood, using mass appraisal methodologies.
This method is for assessment purposes and is not derived as a single property fee appraisal. Using an overall median rate applied to a group of comparable property types.
There were 20 qualifying sales (blue font) in the neighborhood 2015-2017. The median assessment value to sale price ratio is 97.06% which is compliant with AS 29.45.0110 as full and true market.

INCOME This approach is not applicable to single family residential property.

NOTES Parcels comparable to the Subject in size are highlighted in a pale orange.
Any differences in the total site value reflect adjustments noted in Notes field.

ASSESSOR RECOMMENDATION

The appraiser has reviewed the improvement value for errors or oversights and found none. The land value is fair and equitable.
The market adjustment applied to this parcel is fair and equitable
Recommendation of no change to the 2018 Assessed Value.

LAND VALUATION

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

The base rate and base value for the subject parcel is fair and equitable for similarly sized parcels within the neighborhood. Parcel is subject to a 105% Location adjustment and an 85% Wetness adjustment in addition to the market adjustment for Twin Lake neighborhood attached homes.

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

Land base rate valuation – Twin Lakes – Attached/0-Lot Homes – Lot size > 10,000 sf

NGHD	LUC	PCN	LandA	$/Unit	Base$	SV$
TWLKS_R_6_7	01-Standard	7B1001060272	10,042	12.65	127,000	147,400
TWLKS_R_6_7	01-Standard	7B1001060110	10,233	12.51	128,000	141,100
TWLKS_R_6_7	01-Standard	7B1001060320	10,256	12.48	128,000	148,500
TWLKS_R_6_7	01-Standard	7B1001060290	10,334	12.39	128,000	141,100
TWLKS_R_6_7	01-Standard	7B1001060310	10,403	12.30	128,000	148,400
TWLKS_R_6_7	01-Standard	7B1001060300	10,417	12.29	128,000	148,500
TWLKS_R_6_7	01-Standard	7B1001060273	10,700	12.06	129,000	149,700
TWLKS_R_6_7	01-Standard	7B1001110032	10,824	11.92	129,000	157,100
TWLKS_R_6_7	01-Standard	7B1001110031	10,828	11.91	129,000	157,100
TWLKS_R_6_7	01-Standard	7B1001100062	10,980	11.84	130,000	150,800
TWLKS_R_6_7	01-Standard	7B1001060230	11,348	11.63	132,000	145,400
TWLKS_R_6_7	01-Standard	7B1001060040	12,296	11.18	137,500	159,500
TWLKS_R_6_7	01-Standard	7B1001060170	13,326	10.54	140,500	154,000
TWLKS_R_6_7	01-Standard	7B1001060210	14,754	10.07	148,600	155,800
TWLKS_R_6_7	01-Standard	7B1001060120	17,958	8.97	161,100	166,800
TWLKS_R_6_7	01-Standard	7B1001100220	31,575	5.54	174,900	163,900
TWLKS_R_6_7	01-Standard	7B1001100222	35,447	4.94	175,100	193,000

Land base rate valuation and adjustments – Twin Lakes – Attached/0-Lot Homes—Ridge Way & Blackerby St

PCN	#	Street/Rd	Z	LandA	$/Unit	Base$	SV$	Loc%	Wet%
7B1001060080	4036	RIDGE WAY	D5	7,646	14.26	109,000	126,500	0%	0%
7B1001060090	4034	RIDGE WAY	D5	6,995	15.15	106,000	122,900	0%	0%
7B1001060100	4030	RIDGE WAY	D5	5,629	16.52	93,000	102,500	0%	95%
7B1001060110	4028	RIDGE WAY	D5	10,233	12.51	128,000	141,100	0%	95%
7B1001060120	4026	RIDGE WAY	D5	17,958	8.97	161,100	166,800	105%	85%
7B1001060130	4024	RIDGE WAY	D5	9,920	12.70	126,000	153,400	105%	0%
7B1001060140	4020	RIDGE WAY	D5	9,892	12.69	125,500	152,900	105%	0%
7B1001060150	4018	RIDGE WAY	D5	9,532	12.96	123,500	142,900	105%	95%
7B1001060160	4016	RIDGE WAY	D5	7,667	14.22	109,000	132,800	105%	0%
7B1001060170	4014	RIDGE WAY	D5	13,326	10.54	140,500	154,000	105%	90%
7B1001060210	4100	BLACKERBY ST	D5	14,754	10.07	148,600	155,800	105%	85%
7B1001060220	4102	BLACKERBY ST	D5	5,124	17.56	90,000	104,400	0%	0%
7B1001060230	4104	BLACKERBY ST	D5	11,348	11.63	132,000	145,400	0%	95%
7B1001060240	4106	BLACKERBY ST	D5	6,898	15.22	105,000	121,800	0%	0%
7B1001060250	4108	BLACKERBY ST	D5	6,523	15.64	102,000	118,300	0%	0%
7B1001060260	4110	BLACKERBY ST	D5	8,691	13.40	116,500	135,100	0%	0%
7B1001060272	4017	RIDGE WAY	D5	10,042	12.65	127,000	147,400	0%	0%
7B1001060273	4015	RIDGE WAY	D5	10,700	12.06	129,000	149,700	0%	0%
7B1001060290	4011	RIDGE WAY	D5	10,334	12.39	128,000	141,100	0%	95%
7B1001060300	4009	RIDGE WAY	D5	10,417	12.29	128,000	148,500	0%	0%
7B1001060310	4103	BLACKERBY ST	D5	10,403	12.30	128,000	148,400	0%	0%
7B1001060320	4105	BLACKERBY ST	D5	10,256	12.48	128,000	148,500	0%	0%

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. The sum of these two values produces the 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.

The subject parcel is considered to be valued fairly and equitably.

Cost Report - Residential

13437		**Record**	1
Parcel Code Number	**7B1001060210**	**Building Type**	R- Town House, End Unit
Owner Name	**WILSON CRAIG**	**Quality**	3
Parcel Address	**4100 BLACKERBY ST**	**Construction**	Stud Frame
Effective Year Built	2003	**Total Livable**	1700
Year Built	1983	**Style**	Two Story

Improvement	Description	Quantity	Unit Cost	Percent		+/-	Total
Base							
Exterior	Frame, Siding, Wood		70.00	100%			
Roof	Composition Shingle		1.27	100%			
Heating	Electric Baseboard		-0.41	100%			
Adjusted Base Cost		1,700	70.86				120,462
Exterior Improvement(s)							
Other Garage	Built-in Garage (SF)	312	21.85				6,817
Other Garage	Garage Finish, Built-in (SF)	312	1.70				530
Porch	Wood Deck (SF)	600	11.60				6,960
Porch	Wood Deck (SF) with Roof	60	35.25				2,115
Total							**16,423**
Additional Feature(s)							
Feature	Fixture	7					8,540
Total							**8,540**
Sub Total							**145,425**
Condition	Average						
Local Multiplier					1.28	[X]	186,143
Current Multiplier					1.01	[X]	188,004
Quality Adjustment						[X]	188,004
Neighborhood Multiplier						[X]	188,004
Depreciation - Physical				1.00 [X]	17.00	[-]	31,961
Depreciation - Functional						[-]	0
Depreciation - Economic						[-]	0
Percent Complete					100.00	[-]	156,043
Cost to Cure							
Neighborhood Adjustment							27,308
Replacement Cost less Depreciation							**183,351**

06/19/12 Per FI; updated file, photo & sketch; revalued for 2013. dlp

05/20/13 Per 2013 Appeal; site insp, no int insp. Reviewed file, CAMA, photos and sketch. Reviewed land and adj for topo and not dev ROW. New Values: SV from 162800 to 93600
IV from 190400 to 189800 AV from 353200 to 283,400. DP

10/05/2017 per canvass; update file, photo, cost & sketch; MG mary_grant - 10/10/2017 8:09:49 AM

05/15/18 per appeal. Site visit 05/08/18, photos, sketch. S/V consider WET adj 95%->85% per assessor review. I/V = N/C, revalue\ al
Aaron_Landvik - 6/14/2018 3:28:26 PM

Miscellaneous Improvements

Solid Fuel Heater	[+]	2,000
Total Miscellaneous Improvements		**2,000**

Total Improvement Value	**[Rounded]**	**$185,400**

History Report

City and Borough of Juneau
Assessment History Report

7B1001060210
CRAIG WILSON
4100 BLACKERBY ST
TWIN LAKES LT 14A

YEAR ID	LAND VALUE	MISC VALUE	BLDG VALUE	CAMA VALUE
2018	$155,800.00		$185,400.00	$341,200.00
2017	$103,185.00		$209,236.00	$312,421.00
2016	$99,216.00		$201,188.00	$300,404.00
2015	$93,600.00		$189,800.00	$283,400.00
2014	$93,600.00		$189,800.00	$283,400.00
2013	$93,600.00		$189,800.00	$283,400.00
2012	$75,000.00	$0.00	$209,400.00	$284,400.00
2011	$75,000.00	$0.00	$201,200.00	$276,200.00
2010	$75,000.00	$0.00	$201,200.00	$276,200.00
2009	$75,000.00	$0.00	$201,200.00	$276,200.00
2008	$75,000.00	$0.00	$207,400.00	$282,400.00
2007	$75,000.00	$0.00	$210,500.00	$285,500.00
2006	$75,000.00	$0.00	$210,500.00	$285,500.00
2005	$50,000.00	$0.00	$175,400.00	$225,400.00
2004	$40,000.00	$0.00	$170,300.00	$210,300.00
2003	$40,000.00	$0.00	$160,700.00	$200,700.00
2002	$40,000.00	$0.00	$156,000.00	$196,000.00
2001	$37,500.00	$0.00	$151,500.00	$189,000.00

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 a change to the assessment for 2018 at $341,200.

Aaron Landvik

From:	scrondahl@gmail.com
Sent:	Friday, June 08, 2018 1:11 PM
To:	Aaron Landvik
Cc:	'Craig Wilson'
Subject:	RE: APL 2018-0214 4100 Blackerby St 7B1001060210

Hi Aaron,
In my last email to you I said I was rejecting the valuation. Please let me know when the next meeting of the Board of Equalization is.

I don't know if you know, but my neighbors have been unable to sell their house and have lowered the listing price for their property again, and are now listing it at below assessed value. And that's in spite of the $40,000 kitchen remodel they did a couple of years ago, so I still think the assessed valuation of our house is too high.

Thanks, Shana Crondahl
4100 Blackerby Street, Juneau, AK 99801-9535
907-500-7069, scrondahl@gmail.com

From: Aaron Landvik <Aaron.Landvik@juneau.org>
Sent: Thursday, June 7, 2018 1:18 PM
To: 'scrondahl@gmail.com' <scrondahl@gmail.com>; 'akwilco@gmail.com' <akwilco@gmail.com>
Subject: APL 2018-0214 4100 Blackerby St 7B1001060210
Importance: High

Good afternoon,

Have you had a chance to review the information that I provided regarding the valuation of the Tee Harbor property?

Your valuation is comparative to those parcels located within your neighborhood, which is the standard procedure for calculating land valuation and market adjustments. The valuation process is the same for all parcels within the borough.

Land values have been reviewed by the Assessor resulting in the reduction of the site value due to a wetness adjustment.

Please reply with your acceptance or rejection of the value as soon as possible. If you accept, the assessed value petition case will be closed. If you reject, you will be scheduled for the next Board of Equalization hearing and notified of the date time and location.

If I do not receive a reply to this email by June 11, 2018, I will consider the case closed.

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

Period	S/V	I/V	A/V
2018 Asmt	$174,100	$185,400	$359,500
2018 Proposed	$155,800	$185,400	$341,200

Aaron Landvik
Appraiser I
Assessor's Office
City and Borough of Juneau, AK

(907) 586-0332
aaron.landvik@juneau.org

From: Aaron Landvik
Sent: Wednesday, May 23, 2018 9:46 AM
To: 'Shana Crondahl'; Craig Wilson
Subject: RE: Reject Valuation: APL 2018-0214 4100 Blackerby St 7B1001060210

Hi Shana,

Have you visited the site you referenced? I believe that you are referring to the parcel indicated below (8B3601030120).

Building site prep work is anticipated to be exorbitantly expensive for the development of this Tee Harbor lot. Access to the lot is limited as there is only a pathway access route. Elevation drops 40' from the pathway down to what can be considered the best location for a home site. The average slope of the lot is estimated to be in excess of 35%.

Our current valuation of the site is $83,400. The site is subject to a severe downward adjustment as a result of the topography. Once the site is developed the land value is anticipated to be similar to the parcel directly to the north (0110) which has a current site value of $214,100.

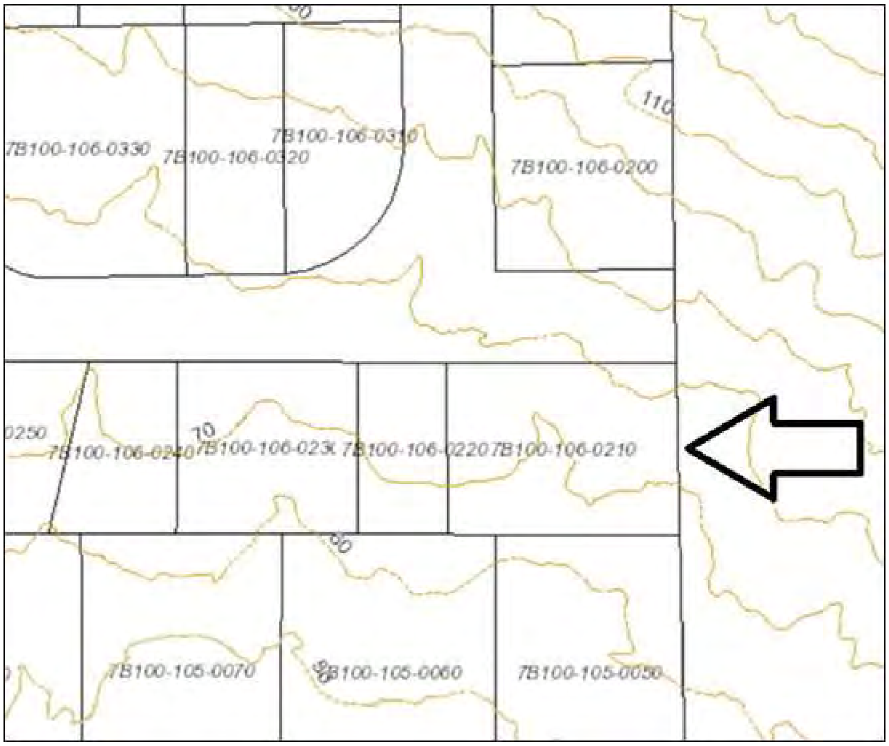
Your property is evaluated and assessed fairly and equitably with similar parcels (0-lots/attached homes) within the Twin Lakes area based upon the base rate. Adjustments are made to this value based upon site specific characteristics (slope/wetness/view/waterfront). For this current year I have changed the wetness adjustment associated with your parcel from 95% to 85% based upon the small stream. Additionally, as your parcel abuts government owned property with little or no anticipated development an upward adjustment of 5% is applied. This is consistent and equitable within the Twin Lakes neighborhood.

O-Lot/Attached home parcels greater than 10Ksf within Twin Lakes

LandArea	UNIT	Z	NGHD	LUC	PCN	LandA	$/Unit	Base$
10980	sf	D5	TWLKS_R_6_7	01-Standard	7B1001100062	10,980	11.84	130,000
11348	sf	D5	TWLKS_R_6_7	01-Standard	7B1001060230	11,348	11.63	132,000
12296	sf	D5	TWLKS_R_6_7	01-Standard	7B1001060040	12,296	11.18	137,500
13326	sf	D5	TWLKS_R_6_7	01-Standard	7B1001060170	13,326	10.54	140,500
14754	sf	D5	TWLKS_R_6_7	01-Standard	7B1001060210	14,754	10.07	148,600
17958	sf	D5	TWLKS_R_6_7	01-Standard	7B1001060120	17,958	8.97	161,100
31575	sf	D5	TWLKS_R_6_7	01-Standard	7B1001100220	31,575	5.54	174,900
35447	sf	D5	TWLKS_R_6_7	01-Standard	7B1001100222	35,447	4.94	175,100

Contour lines are set at 10' intervals.

Your parcel, contour lines at 10’ intervals.



Aaron Landvik
Appraiser I
Assessor's Office
City and Borough of Juneau, AK

(907) 586-0332
aaron.landvik@juneau.org

From: Shana Crondahl [mailto:scrondahl@gmail.com]
Sent: Tuesday, May 15, 2018 5:07 PM
To: Aaron Landvik; Craig Wilson
Subject: Reject Valuation: APL 2018-0214 4100 Blackerby St 7B1001060210

Hi Aaron,

Below are answers to the questions you had. As I said in the email I just sent you, with how few updates our house has had, we feel like the valuation is still too high. In addition, you are valuing the lot for much higher than what lots are selling for. There is a lot on the water at Tee Harbor that is listed for $89,000, considerably less than what you're valuing our lot for. Therefore, we reject the valuation. Attached is the letter we submitted with our initial appeal, as it doesn't seem to have been taken into account.

Answers:

- Heat Electric baseboard. Heat doesn't work in downstairs bathroom. In living room it needs to be repaired because it's no longer attached to the wall and makes a lot of noise when it's turned on. We've been using electric space heaters downstairs because those two baseboards are the only heaters downstairs.
- Bath One full bath/one ½ bath
- Bedrooms 3
- ~~Wood stove~~ No woodstove

Last time these items were updated/replaced:

- Roofing - 2003
- Exterior paint – 1996
- Kitchen – 1983 (original)
- Bathrooms – 1983 (original)
- Flooring – varies: some is original from 1983, some is from 2000, some is from 2006, some is from 2015
- Windows/Doors – varies: some are original from 1983, some from 2000, some from 2010
- Siding – 1983 (original)
- Deck – 1988 (upper deck), 1990 (lower deck). Starting to rot and needs to be replaced
- Porch roof was replaced in 2017

Thanks, Shana Crondahl

4100 Blackerby Street

Juneau, AK 99801

scrondahl@gmail.com 907-500-7069

From: Aaron Landvik <Aaron.Landvik@juneau.org>
Sent: Tuesday, May 15, 2018 8:36 AM
To: scrondahl@gmail.com
Subject: APL 2018-0214 4100 Blackerby St 7B1001060210

Good morning,

I propose to change the 2018 assessed value as follows (S/V=site value, I/V=improvement/building value, A/V=assessed value):

Period	S/V	I/V	A/V
2018 Asmt	$174,100	$185,400	$359,500
2018 Proposed	$155,800	$185,400	$341,200

Please respond by email stating your acceptance of this change. Upon receipt of your acceptance I will take this to the Assessor for approval, at which point an adjustment letter is issued.

If you reject these proposed changes, I will schedule the case for the next available Board of Equalization and you will be notified of the date.

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

Aaron Landvik

Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-0332

aaron.landvik@juneau.org

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

CBJ Assessor's Office
APR 09 2018

Office of the Assessor
155 S Seward Street
Juneau AK 99801

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	2018
Parcel ID Number	7B1001060210
Name of Applicant	Shana Crondahl & Craig Wilson
Email Address	scrondahl@gmail.com

This application must be returned or postmarked by APRIL 9, 2018

Please attach all supporting documentation

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

Parcel ID Number	7B1001060210		
Owner Name	Shana Crondahl & Craig Wilson		
Primary Phone #	907-500-7069	Email Address	scrondahl@gmail.com
Physical Address	4100 Blackerby Street Juneau, AK 99801	Mailing Address	4100 Blackerby Street Juneau, AK 99801-9535

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
- [x] My property value is unequal to similar properties
- [ ] My property was valued improperly/incorrectly
- [ ] My property has been undervalued
- [ ] My exemption(s) was not applied

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

Provide specific reasons and provide evidence supporting the item(s) checked above:

See attached letter and comparative market analysis from Curtis Francis at Remax for details

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

Values on Assessment Notice

Site	Building	Total
$ 174,100	$ 185,400	$ 359,500

Owner's Estimate of Value

Site	Building	Total
$ 105,000	$ 214,375	$ 319,375

Purchase Price of Property

Price $ 230,000 | Purchase Date May, 2004

Has the property been listed for sale? [ ] Yes [✓] *No (if yes complete next line)*

Listing Price $ | Days on Market

Was the property appraised by a licensed appraiser within the last year? [ ] Yes [✓] No *(if yes provide copy of appraisal)*

Certification:
I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.

Signature | Date April 9, 2018

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

This page is for Assessor Office use only					
Parcel #	7R1001060210	Appeal #	0216	Date Filed	

Appraiser to fill out			
Appraiser		Date of Review	
Comments:			
Post Review Assessment			

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

APPELLANT RESPONSE TO ACTION BY ASSESSOR

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

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

Appellant's Signature ________________________________ Date: ________________

Assessor Approval / Initials _______________ (Robin Potter / RP)

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 undervalued.

Notes:

Site	$	Building	$	Total	$
Exemptions	$				
Total Taxable Value	$				
Corrected Notice of Assessed Value Sent?	[ ] Yes [ ] No				

Monday, April 9, 2018

City & Borough of Juneau, Office of the Assessor
Robin Potter, City Assessor
155 S. Seward Street
Juneau, AK 99801
907-586-5220, assessor.office@juneau.org

Dear Ms. Potter,
We are writing to appeal the City & Borough of Juneau's 2018 real property valuation for our property at:

- 4100 Blackerby Street, Juneau, AK 99801
- Twin Lakes LT 14A
- Identification # 7B1001060210.

Curtis Francis of RE/MAX conducted a Comparative Market Analysis on March 21, 2018. The market analysis found four comparable properties with an average property value of $319,375. That market analysis is attached to this appeals packet.

The city has over-valued our property and the property value is unequal to similar properties. The valuation jumped from $312,421 in 2017 to $359,500 in 2018. Five years ago when this happened we were told that new valuation software had been put in place that valued land higher than it used to be valued. We have a large lot for the subdivision we are in. HOWEVER – about two-thirds of the lot is located on the far side of a creek and there are no utilities to it and no way to get utilities to it that wouldn't be prohibitively expensive, as it's on the other side of a creek. So we appealed and got almost the entire increase knocked off the property valuation. We think the drastic increase in valuation this year has the exact same origin as that drastic increase five years ago, and that the increase this year, like that which occurred five years ago, is based on erroneous assumptions.

In addition to most of our lot being unusable and undevelopable, the house was built in 1983 and has had very few updates. Just to point out a few things:

- The kitchen cupboards, counters, and bathroom counters, cupboards, and fixtures are original
- There are some holes in the upstairs carpet and the linoleum
- The downstairs flooring is also very worn
- The gutters on the back of the house need to be replaced
- The house needs to be re-stained

- The roof (20-year shingles) was installed in 2003 and so only has a few years left on it
- There is drywall and moisture damage around a skylight
- There is drywall damage in the pantry from a plumbing leak, and in the stairwell from pet damage

Thank you for your consideration of our appeal.

Shana S. Crondahl & Craig H. Wilson
4100 Blackerby Street
Juneau, AK 99801-9535
907-500-7069, scrondahl@gmail.com

Attachments:

2018 Petition for Review Application Form
2017 and 2018 Real Property Notice of Assessed Value
13-page Comparative Market Analysis, Curtis Francis, RE/MAX, Wednesday, March 21, 2018

CITY AND BOROUGH OF JUNEAU ALASKA'S CAPITAL CITY
OFFICE OF THE ASSESSOR

City and Borough of Juneau
Office of the Assessor
155 South Seward Street
Juneau, Alaska 99801
(907) 586-5220

PRESORTED
FIRST CLASS MAIL
U.S. POSTAGE PAID
PERMIT NO. 61
JUNEAU, ALASKA

IDENTIFICATION #	7B1001060210	REAL PROPERTY VALUE	
TWIN LAKES LT 14A		SITE: $103,185	BLDG: $209,236
PROPERTY TAX YEAR	2017	TOTAL REAL PROPERTY VALUE	$312,421
MAILING DATE	3/31/2017	BUSINESS PERSONAL PROPERTY VALUE	
APPEAL FILING DEADLINE	5/1/2017	TOTAL EXEMPT	$0
B.O.E. MEETING DATE	5/11/2017	TOTAL TAXABLE	$312,421

*** IMPORTANT ***

Please review the back of this notice for information regarding your valuation and the appeal procedure. Make sure you keep this notice for your records. Please contact us if your mailing address is incorrect.

CRAIG WILSON & SHANA CRONDAHL
4100 BLACKERBY ST
JUNEAU, AK 99801

*** THIS IS NOT A TAX BILL ***

CITY AND BOROUGH OF JUNEAU ALASKA'S CAPITAL CITY
OFFICE OF THE ASSESSOR

City and Borough of Juneau
Office of the Assessor
155 South Seward Street
Juneau, Alaska 99801
(907) 586-5220

PRESORTED
FIRST CLASS MAIL
U.S. POSTAGE PAID
PERMIT NO. 61
JUNEAU, ALASKA

IDENTIFICATION #	7B1001060210	REAL PROPERTY VALUE	
TWIN LAKES LT 14A		SITE: $174,100	BLDG: $185,400
PROPERTY TAX YEAR	2018	TOTAL REAL PROPERTY VALUE	$359,500
MAILING DATE	3/9/2018	BUSINESS PERSONAL PROPERTY VALUE	
APPEAL FILING DEADLINE	4/9/2018	TOTAL EXEMPT	$0
B.O.E. MEETING DATE	5/3/2018	TOTAL TAXABLE	$359,500

*** IMPORTANT ***

Please review the back of this notice for information regarding your valuation and the appeal procedure. Make sure you keep this notice for your records. Please contact us if your mailing address is incorrect.

CRAIG WILSON & SHANA CRONDAHL
4100 BLACKERBY ST
JUNEAU, AK 99801

*** THIS IS NOT A TAX BILL ***

COMPARATIVE MARKET ANALYSIS
CMA Presentation

Prepared for:
Shana Crondahl
4100 Blackerby Street
Juneau, AK 99801

Wednesday, March 21, 2018

Prepared By:
Curtis Francis
RE/MAX of Juneau
3031 Clinton Drive
Juneau, AK 99801

Cell:: 907-723-1724
curtisfrancis907@gmail.com

COMPANY INFO

RE/MAX of Juneau
3031 Clinton Dr. Suite 100
Juneau, AK 99801
Office: 907-789-4794
Fax: 907-789-1619

SUBJECT PROPERTY DETAIL

Address 4100 Blackerby Street
City Juneau
State AK
Area SALMON CREEK

P. 3

SUMMARY OF ADJUSTMENTS

Address	1003 Wee Burn Drive
MLS #	16976
Price	$353,000
Adjusted Price	$322,610

Description	Adjustment
Baths	($3,000)
Approx. Garage SQFT	($8,120)
Approx. SQFT	($9,270)
Upgrades/Condition	($10,000)

Address	4398 Abby Way
MLS #	16857
Price	$269,000
Adjusted Price	$311,865

Description	Adjustment
Baths	$3,000
Approx. Garage SQFT	($2,535)
Approx. SQFT	$32,400
Upgrades/Condition	$5,000
# of Bedrooms	$5,000

Address	4104 Blackerby Street
MLS #	18202
Price	$302,000
Adjusted Price	$331,805

Description	Adjustment
Baths	($3,000)
Approx. Garage SQFT	$1,260
Approx. SQFT	$31,545
Upgrades/Condition	($5,000)
# of Bedrooms	$5,000

SUMMARY OF ADJUSTMENTS

Address	1015 Edwin Place
MLS #	16652
Price	$305,000
Adjusted Price	$311,220

Description	Adjustment
Baths	($3,000)
Approx. Garage SQFT	($360)
Approx. SQFT	$14,580
Upgrades/Condition	($15,000)
Approx. Lot SQFT	$10,000

COMPARABLE REPORT

Area	SALMON CREEK
Type	Townhome
Status	Subject Property
Days On Market	
Price Per SQFT	
Listing Date	3/21/2018
Closing Date	

MLS #	Subj Prop Temp-10295
Address	4100 Blackerby Street
Price	
Adj Price	$0

Area	NORTH DOUGLAS
Type	Townhome
Status	Sold & Closed
Days On Market	39
Price Per SQFT	$185.20
Listing Date	8/14/2017
Closing Date	11/30/2017

Adjustments: Baths (-3000), Approx. Garage SQFT (-8120), Approx. SQFT (-9270), Upgrades/Condition (-10000)

MLS #	16976
Address	1003 Wee Burn Drive
Price	$353,000
Adj Price	$322,610

Area	LEMON CREEK
Type	Townhome
Status	Sold & Closed
Days On Market	58
Price Per SQFT	$274.49
Listing Date	7/28/2017
Closing Date	11/29/2017

Adjustments: Baths (3000), Approx. Garage SQFT (-2535), Approx. SQFT (32400), Upgrades/Condition (5000), # of Bedrooms (5000)

MLS #	16857
Address	4398 Abby Way
Price	$269,000
Adj Price	$311,865

P. 6

COMPARABLE REPORT

NO IMAGE

Area	SALMON CREEK	Price Per SQFT	
Type	Townhome	Listing Date	3/21/2018
Status	Subject Property	Closing Date	
Days On Market			

MLS #	Subj Prop Temp-10295
Address	4100 Blackerby Street
Price	
Adj Price	$0

NO IMAGE

Area	SALMON CREEK	Price Per SQFT	$302.30
Type	Townhome	Listing Date	11/10/2017
Status	Sold & Closed	Closing Date	12/22/2017
Days On Market	3		

Adjustments: Baths (-3000), Approx. Garage SQFT (1260), Approx. SQFT (31545), Upgrades/Condition (-5000), # of Bedrooms (5000)

MLS #	18202
Address	4104 Blackerby Street
Price	$302,000
Adj Price	$331,805

Area	SALMON CREEK	Price Per SQFT	$221.66
Type	Townhome	Listing Date	6/7/2017
Status	Sold & Closed	Closing Date	12/18/2017
Days On Market	125		

Adjustments: Baths (-3000), Approx. Garage SQFT (-360), Approx. SQFT (14580), Upgrades/Condition (-15000), Approx. Lot SQFT (10000)

MLS #	16652
Address	1015 Edwin Place
Price	$305,000
Adj Price	$311,220

P. 7

COMPARABLE REPORT

RESIDENTIAL Summary Statistics				
	HIGH	LOW	AVERAGE	MEDIAN
Price:	$379,900	$269,000	$313,975	$303,500
Selling Price:	$353,000	$269,000	$307,250	$303,500
Adj Price:	$331,805	$311,220	$319,375	$317,237

This information is deemed reliable, but not guaranteed.

COMPARABLE REPORT

	NO IMAGE			NO IMAGE
Type	Townhome	Townhome	Townhome	Townhome
Area	SALMON CREEK	NORTH DOUGLAS	LEMON CREEK	SALMON CREEK
Price		$353,000	$269,000	$302,000
Address	4100 Blackerby Street	1003 Wee Burn Drive	4398 Abby Way	4104 Blackerby Street
# of Bedrooms	3	3	2	2
Baths	1.5	2.5	1	2
Approx. Garage SQFT	312	520	490	228
Approx. SQFT	1,700	1,906	980	999
Year Built	1983	1984	1986	1982
Approx. Lot SQFT	14,754	10,908	10,980	11,348

Adjustments:

Baths	$0	($3,000)	$3,000	($3,000)
Approx. Garage SQFT	$0	($8,120)	($2,535)	$1,260
Approx. SQFT	$0	($9,270)	$32,400	$31,545
Upgrades/Condition	$0	($10,000)	$5,000	($5,000)
# of Bedrooms	$0	$0	$5,000	$5,000
Approx. Lot SQFT	$0	$0	$0	$0
Adjusted Price	$0	$322,610	$311,865	$331,805

This information is deemed reliable, but not guaranteed.

P. 9

COMPARABLE REPORT

Type	Townhome	Townhome
Area	SALMON CREEK	SALMON CREEK
Price		$305,000
Address	4100 Blackerby Street	1015 Edwin Place
# of Bedrooms	3	3
Baths	1.5	2
Approx. Garage SQFT	312	336
Approx. SQFT	1,700	1,376
Year Built	1983	1985
Approx. Lot SQFT	14,754	6,707

Adjustments:

Baths	$0	($3,000)
Approx. Garage SQFT	$0	($360)
Approx. SQFT	$0	$14,580
Upgrades/Condition	$0	($15,000)
# of Bedrooms	$0	$0
Approx. Lot SQFT	$0	$10,000
Adjusted Price	$0	$311,220

RESIDENTIAL Summary Statistics

	HIGH	LOW	AVERAGE	MEDIAN
Price:	$379,900	$269,000	$313,975	$303,500
Selling Price:	$353,000	$269,000	$307,250	$303,500
Adj Price:	$331,805	$311,220	$319,375	$317,237

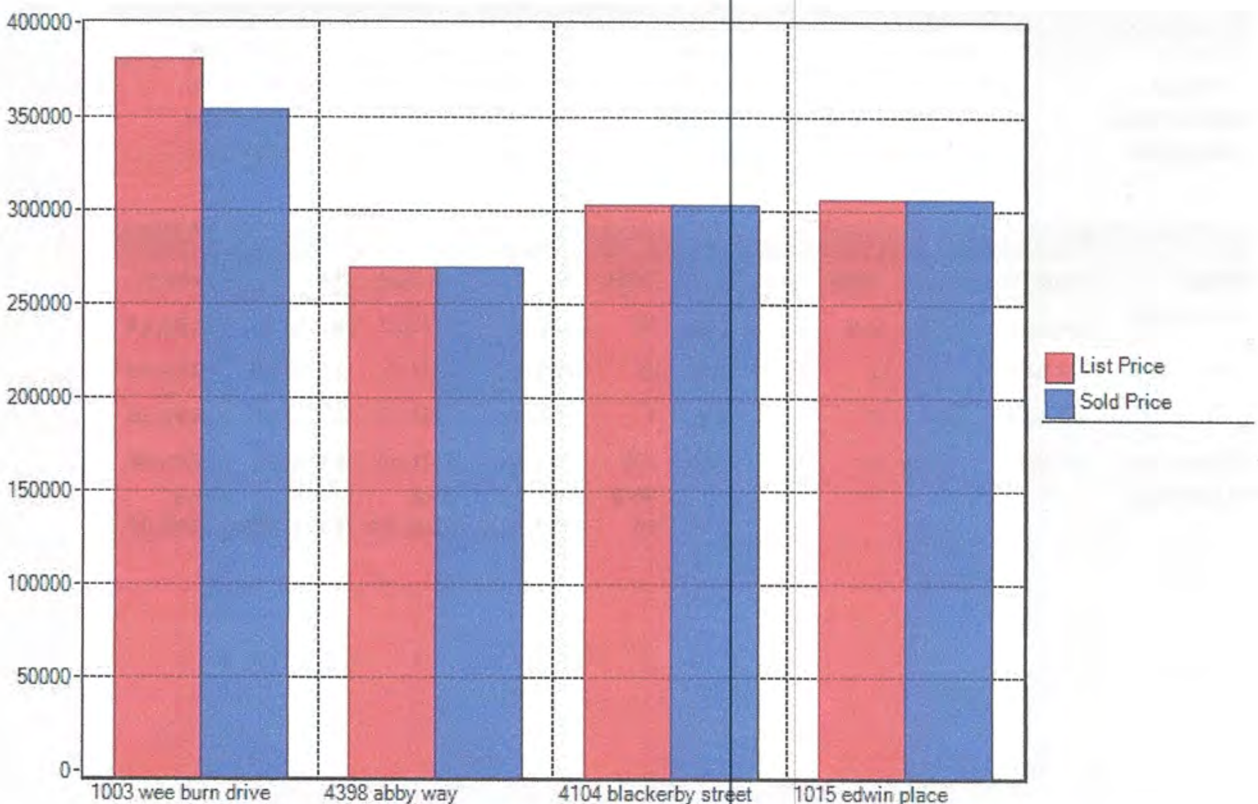
CMA SUMMARY REPORT

RESIDENTIAL Summary Statistics				
	HIGH	LOW	AVERAGE	MEDIAN
Price:	$379,900	$269,000	$313,975	$303,500
Selling Price:	$353,000	$269,000	$307,250	$303,500
Adj Price:	$331,805	$311,220	$319,375	$317,237

RESIDENTIAL - Sold

ADDRESS	Sale/Rent	SQFT	Bths	Beds	SQFT	DOM	LP	PrcSqft	SP	PrcSqft
1003 Wee Burn Drive	For Sale	1,906	2.5	3	1,906	39	$379,900	$199.32	$353,000	**$185.20**
4398 Abby Way	For Sale	980	1	2	980	58	$269,000	$274.49	$269,000	**$274.49**
4104 Blackerby Street	For Sale	999	2	2	999	3	$302,000	$302.30	$302,000	**$302.30**
1015 Edwin Place	For Sale	1,376	2	3	1,376	125	$305,000	$221.66	$305,000	**$221.66**
Total Listings						**Avg**	**Avg**	**Avg**	**Avg**	**Avg**
4						**56**	**$313,975**	**$249.44**	**$307,250**	**$245.91**

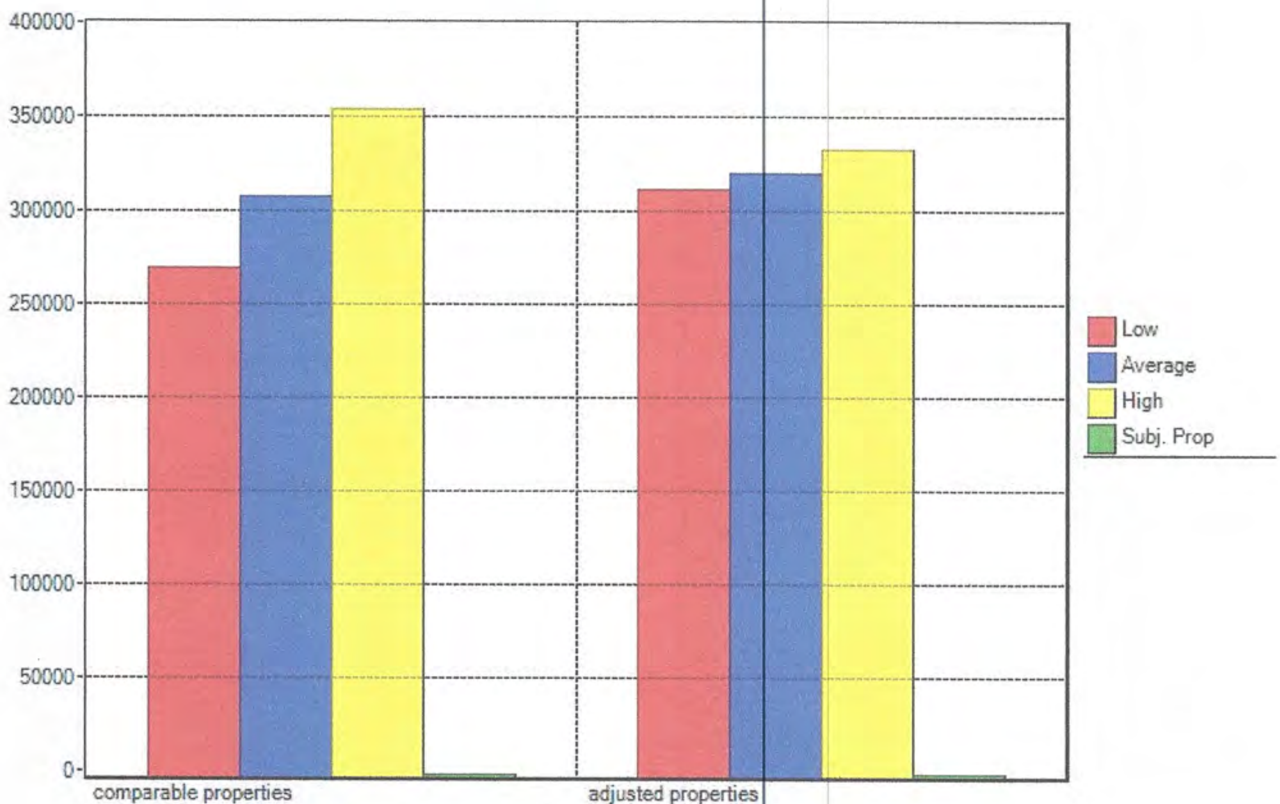
COMPARABLE PROPERTY STATISTICS



Sold Properties

Total # of Listings	4
Lowest Asking Price	$269,000.00
Average Asking Price	$313,975.00
Highest Asking Price	$379,900.00
Lowest Sold Price	$269,000.00
Average Sold Price	$307,250.00
Highest Sold Price	$353,000.00
Average Price Per SQFT	$245.91
Average Days On Market	56

COMPARABLE PRICE ANALYSIS



Comparable Price Analysis	Price	Price Per SQFT
Low	$269,000	$185.20
Average	$307,250	$245.91
High	$353,000	$302.30
Adjusted Price Analysis	Adjusted Price	Price Per SQFT
Low	$311,220	$169.26
Average	$319,375	$261.45
High	$331,805	$332.14
Suggested List Price	($1)	

Beth McEwen

From: Beth McEwen
Sent: Monday, July 16, 2018 12:09 PM
To: 'scrondahl@gmail.com'
Cc: Jane Mores; Robin Potter; City Clerk; Mary Grant; Jenna Mallinger; Teresa Bowen
Subject: Need to reschedule Crondahl/Wilson Appeal before the Board Equalization Hearing to a future date

Good afternoon Ms. Crondahl and Mr. Wilson,

I'm sorry to notify you that we will need to postpone your appeal hearing before the Board of Equalization (BOE). I just left a voicemail message on your phone 907-500-7069 to let you know that we will need to reschedule your appeal hearing before the Board of Equalization due to a conflict of interest by one of our panelists.

Each BOE panel consists of 3 members and usually we try to have one alternate member present in case of any conflict of interest by one of the panelists. Unfortunately, due to some BOE members currently traveling and other obligations, we do not have an alternate available for tonight's hearing and John Gaguine, one of the three panelists on tonight's BOE panel, notified our office this morning that he has a conflict of interest on your appeal.

In consulting with Deputy Municipal Attorney Jane Mores on this matter, she stated that we will need to reschedule your hearing to a new date where we can have three panelists available who do not have any conflicts of interest. If you could please provide our office with any dates/times that you would be unavailable to attend a hearing between now and Mid-August, we will try to find a mutually acceptable date for all parties involved.

Thank you and my sincerest apologies for the delay of this matter.

Beth McEwen, MMC
Muncipal Clerk
City & Borough of Juneau
155 S. Seward Street
Juneau, AK 99801
Beth.McEwen@juneau.org
www.juneau.org
907-586-0203phone/907-586-4552fax

Find CBJ on Facebook
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Beth McEwen

From:	scrondahl@gmail.com
Sent:	Monday, July 16, 2018 4:12 PM
To:	Beth McEwen
Cc:	Jane Mores; Robin Potter; City Clerk; Mary Grant; Jenna Mallinger; Teresa Bowen; 'Craig Wilson'
Subject:	RE: Need to reschedule Crondahl/Wilson Appeal before the Board Equalization Hearing to a future date
Attachments:	2018 Comparative Market Analysis, 4100 Blackerby Street, Crondahl Wilson.pdf
Follow Up Flag:	Follow up
Flag Status:	Flagged

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Other than those days, I have no conflicts at this point, and can do it during the day or evening. Having the hearing sooner rather than later would be best, as I need to go out of state to help my son, and was hoping to do that soon.

Thanks, Shana Crondahl
907-500-7069
scrondahl@gmail.com

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Sent: Monday, July 16, 2018 12:09 PM
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Thank you and my sincerest apologies for the delay of this matter.

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To: 'scrondahl@gmail.com'
Cc: Jane Mores; Robin Potter; City Clerk; Mary Grant; Jenna Mallinger; Teresa Bowen; 'Craig Wilson'
Subject: RE: Need to reschedule Crondahl/Wilson Appeal before the Board Equalization Hearing to a future date

Good morning Ms. Crondahl,

I have polled our Board of Equalization (BOE) members and it appears that the best date for us to try to reschedule your hearing to would be next Tuesday, July 31, 2018 at 5:30pm in the Assembly Chambers. While this is less than our standard 10-day advance notice, you had requested the hearing to be held sooner rather than later and the availability of BOE members to serve on a panel dwindles after Aug. 1.

Please confirm, in writing, if the July 31, 2018 5:30p.m. hearing date/time will work for your availability.

Thank you!

Beth McEwen, MMC
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City & Borough of Juneau
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OFFICE OF THE MUNICIPAL CLERK
155 S. Seward Street, Juneau, AK 99801
Ph: (907)586-5278 Fax: (907)586-4552
e-mail: City.Clerk@juneau.org

July 23, 2018

Sent via e-mail & courier
Shana Crondahl & Craig Wilson, Appellants
4100 Blackerby Street
Juneau, AK 99801

Re: Rescheduling of hearing before the Board of Equalization
Parcel ID: 7B1001060210, Location: 4100 Blackerby Street; Appeal No. 2018-0214

Dear Ms. Crondahl and Mr. Wilson,

Following our emails and voicemail messages, this letter is sent to inform you that your July 16, 2018 hearing before the Board of Equalization has been rescheduled to the 31st day of July, 2018 at 5:30 p.m. The hearing will be held in the Assembly Chambers located on the first floor of City Hall at 155 S. Seward Street, Juneau, AK 99801

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. The appeal documents that you have previously submitted to the Assessor's office and the Municipal Clerk are included in the attached hearing packet. If you have additional materials or evidence you wish to submit, you may bring them with you to hearing or notify the Clerk's office in advance so they can provide copies to the boardmembers and Assessor staff. 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 in Room 114 of City Hall at 155 S. Seward Street at 586-5220 or via email at assessor.office@juneau.org or the Municipal Clerk's Office at 907-586-5278 or via email at City.Clerk@juneau.org.

Sincerely,

Beth McEwen

Beth McEwen, MMC
Municipal Clerk

cc w/enclosures via email:
Robin Potter, Assessor
Board of Equalization Panelists
Jane Mores, CBJ BOE Attorney Advisor

Enclosures:
July 31, 2018 BOE Packet

PROCEDURAL GUIDELINE FOR BOARD OF EQUALIZATION HEARING

I. CALL TO ORDER by Chair/Presiding Officer
II. Roll Call - Chairs asks clerk to call the roll
III. General Intro—Appeals first, then Late-filed Appeals – Agenda changes?
  A. Time allocated to each appeal (30 min?/15 min? for late-file requests)
  B. General reminder re speak clearly in to mic, maintain proper decorum, etc.

IV. Introduce first case for HEARING - (repeat for each case)

A. "We're on the record with respect to 'Petition for Review of Assessed Value' (or) 'Request for Approval of Late-Filed Appeal' filed by ________________ with respect to Parcel Id. No. ___________

B. **Provide overview of informal hearing process** – Approx. 15 min/per side, including BOE questions

1. Appellant - presents evidence to prove alleged error/evidence to support proposed valuation
2. Assessor - presents Assessor's evidence in response
3. Appellant - opportunity to reply/rebut , if time reserved
4. (Would Appellant like to reserve time? How much?)
5. Party presentations/hearing closes
6. BOE discusses/deliberates on evidence
7. BOE member makes motion, restated by Chair
8. Members may discuss/speak to the motion
9. BOE votes/takes action on motion
10. Chair announces whether motion carries/fails
    a. Whether appeal granted/denied
    b. Whether late-filed appeal will be heard (at future hearing date)
11. Notice of Decision to be mailed

C. **Review applicable legal standard** (1 and either 2 or 3 below)

1. Appellant has burden of proof; once met, burden on Assessor to rebut
2. **To accept a late-filed appeal**, BOE must find that:
   Taxpayer was **unable to comply** with filing deadline. (ie, disability or other situation beyond taxpayer's control - see Hartle 4/19/2013 memo); AS 29.45.190(b); CBJ 15.05.160(a).
3. **To grant an appeal on the merits**, BOE must find that:
   Taxpayer proves **unequal, excessive, improper or under valuation** based on factual evidence in written appeal or proven at hearing. See Hartle 4/19/2013 memo; AS 29.45.210(b); CBJ 15.05.180(d).

D. Parties understand & ready to proceed?
E. Parties come forward & make presentations; final BOE questions to parties
F. Close Hearing after presentations

G. BOE discusses/deliberates on the evidence presented by both sides
What, if any, specific evidence established error? Or not? etc

H. BOE Motion - Action Alternatives

1. **Deny appeal** because Appellant failed to prove error in valuation with factual evidence.

2. **Grant appeal & adjust assessment *as requested by Appellant*.** (if Appellant's valuation evidence supports proposed assessment value)

3. **Grant appeal & *adjust (lower or raise) assessment differently*.** (if and only if supported by sufficient evidence of value in record.)

4. **Grant appeal & *remand* to Assessor for reconsideration of value** (remand is mandatory if error found, but insufficient evidence of value in record.)

(See motions language below)

I. Chair announces result – documentation of decision to be mailed

J. Parties excused, next case called

ADAPTABLE MODEL MOTION LANGUAGE FOR APPEALS

NOTES: Word motions in the positive & ask for yes or no vote; may make separate motions for finding error and for deciding whether sufficient evidence of value presented to set assessment;

1. **To DENY appeal**

I MOVE that the Board *GRANT* the appeal and I ASK for a NO VOTE
Because . . .
Appellant didn't prove error in assessment
and/or
For the reasons provided by the Assessor . . .

2. **To GRANT appeal & ADJUST assessment AS REQUESTED**

I MOVE that the Board *GRANT* the appeal and ADJUST the assessment *AS REQUESTED BY APPELLANT* to $______ , and I ask for a YES VOTE
Because . . .
Appellant proved there was error . . .
[specify . . . **unequal, excessive, improper, or under valuation] based on facts**
and
We find requested assessment is supported by sufficient evidence in the record

3. **<u>To GRANT appeal & ADJUST assessment OTHERWISE</u>**

I MOVE that the Board *GRANT* the appeal and ADJUST the assessment to $________, and I ASK FOR A <u>YES</u> VOTE

Because . . .

Appellant proved there was error . . .

[specify . . . **unequal, excessive, improper, or under valuation] based on facts**

and

We find sufficient evidence of value in record to support this assessment

4. **<u>To GRANT appeal & REMAND for RECONSIDERATION of ASSESSMENT</u>**

I MOVE that the Board *GRANT* the appeal and REMAND to the ASSESSOR for RECONSIDERATION of the ASSESSMENT, and I ASK FOR A <u>YES</u> VOTE

Because . . .

Appellant proved there was error . . .

[specify . . . **unequal, excessive, improper, or under valuation] based on facts**

and

We find insufficient evidence of value in the record

<u>ADAPTABLE MODEL MOTION LANGUAGE FOR LATE-FILE APPEALS</u>

<u>TO REJECT LATE-FILE APPEAL</u>:

I MOVE **THAT THE BOARD <u>*ACCEPT AND HEAR*</u> THE LATE-FILED APPEAL <u>AND I ASK FOR A NO VOTE</u>** FOR THE REASON THAT APPELLANT HAS NOT PROVEN HE/SHE COULD NOT COMPLY WITH THE FILING DEADLINE;

<u>TO ACCEPT LATE-FILED APPEAL</u>

I MOVE **THAT THE BOARD <u>*ACCEPT AND HEAR*</u> THE LATE-FILED APPEAL <u>AND I ASK FOR A YES VOTE</u>** FOR THE REASONS PROVIDED BY THE APPELLANT

Questions? Please do not hesitate to call or email:
Jane Mores, CBJ Law Dept.
jane.mores@juneau.org (907) 796-8463

MEMORANDUM

CBJ Law Department

To: Board of Equalization

From: John W. Hartle, City Attorney

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

Board of Equalization

Excerpts of CBJ Code Title 15 – Assessments

15.05.100 - Determination of full and true value.

Property shall be assessed at its full and true value in money, as of January 1 of the assessment year. In determining the full and true value of property in money, the person making the return, or the assessor, as the case may be, shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation, nor shall the assessor adopt as a criterion of value the price for which the property would sell at auction, or at a forced sale, either separately or in the aggregate with all of the property in the taxing district, but the assessor shall value the property at a sum which the assessor believes it is fairly worth in money at the time of assessment.

(CBJ Code 1970, § 15.05.100; Serial No. 70-33, § 3, 1971)

State Law reference— Full and true value, AS 29.45.110.

15.05.120 - Notice of assessment and equalization hearing.

(a) The assessor shall give to every person named in the assessment roll a notice of assessment, showing the assessed value of his or her property that is subject to ad valorem tax. On the back of each assessment notice shall be printed a brief summary for the information of the taxpayer of the dates when the taxes are payable, delinquent, and subject to interest and penalty, dates when the board of equalization will meet, and any other particulars as appropriate.

(b) The assessment notice shall be directed to the person named in the assessment roll, and is sufficiently given if it is mailed by first class mail, 30 days prior to the hearing, addressed to, or is delivered at, the person's address as last known to the assessor. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest to the place where the property is situated. The date on which the notice is mailed or is delivered is the date on which the notice is given for purposes of this title.

(c) When all valuation notices have been mailed, the assessor shall have published in a newspaper of general circulation published in the City and Borough, at least once each week for two successive weeks, a notice that the assessment rolls have been completed. The notice shall state when and where the equalization hearings will be held.

(CBJ Code 1970, § 15.05.120; Serial No. 70-33, § 3, 1971; Serial No. 2005-51(c)(am), § 3, 1-30-2006)

State Law reference— Assessment notice, AS 29.45.170.

15.05.130 - Corrections by assessor.

The assessor may correct an error or supply an omission in the assessment roll at any time before the board of equalization hearing. Every person receiving a notice of assessment shall advise the assessor of any error or omission in the assessment of his or her property.

(CBJ Code 1970, § 15.05.130; Serial No. 70-33, § 3, 1971)

State Law reference— Corrections, AS 29.45.180(a).

15.05.140 - Board of equalization to send additional notices.

If it appears to the board of equalization that there are overcharges or errors or invalidities in the assessment roll, or in any of the proceedings leading up to or after the preparation of the roll, and there is no appeal before the board of equalization, or if the name of a person is ordered by the board of equalization to be entered on the assessment roll, by way of addition or substitution, for the purpose of assessment, the board of equalization shall require the assessor to mail notice of assessment to that person or that person's agent giving him or her at least 30 days from the date of mailing within which to appeal to the board of equalization against the assessment.

(CBJ Code 1970, § 15.05.140; Serial No. 70-33, § 3, 1971)

15.05.150 - Appeal by person assessed.

A person who receives notice or whose name appears on the assessment roll, or agent or assigns of that person, may appeal to the board of equalization for relief from any alleged error in the valuation, overcharge, or omission or neglect of the assessor not adjusted to the taxpayer's satisfaction.

(CBJ Code 1970, § 15.05.150; Serial No. 70-33, § 3, 1971)

State Law reference— Appeal, AS 29.45.190(a).

15.05.160 - Time for appeal and service of notice.

(a) Notice of appeal, in writing, specifying the grounds for the appeal, shall be filed with the board of equalization within 30 days after notice of assessment is mailed to the person appealing. If notice of appeal is not mailed within 30 days, the right of appeal ceases as to any matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board of equalization that the taxpayer was unable to appeal within that time.

(b) A copy of the notice of appeal shall be sent to the assessor, by the person appealing, and the notice filed shall include a certificate that a copy was mailed or delivered to him or her.

(CBJ Code 1970, § 15.05.160; Serial No. 70-33, § 3, 1971)

15.05.170 - Appeal record.

Upon receipt of a copy of the notice of appeal, the assessor shall make a record of the appeal in such form as the board of equalization may direct. The record shall contain all the information shown on the assessment roll in respect to the subject matter of the appeal, and the assessor shall place the record before the board of equalization prior to the time for hearing the appeal.

(CBJ Code 1970, § 15.05.170; Serial No. 70-33, § 3, 1971)

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).