BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Monday, July 16, 2018 at 5:30 PM
Municipal Building – Assembly Chambers

I. Call to Order

II. Roll Call

III. Approval of Minutes

June 27, 2018 Board of Equalization Panel #2

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. 2018-0149

Appellant: Kelli Grummett — Location: 3101 Nowell Ave.
Parcel No.: 1D050L200030 — Type: Single Family Residential

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	$119,800	Site:	$119,800	Site:	$119,800
Buildings:	- 45,000	Buildings:	$ 39,800	Buildings:	$ 28,700
Total:	$ 73,800	Total:	$ 159,600	Total:	$ 148,500

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

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Monday, July 16, 2018 at 5:30 PM
Municipal Building – Assembly Chambers

Appeal No. 2018-0187

Appellant:	Bevegni	Location:	8463 N. Douglas Hwy.
Parcel No.:	6D0901070060	Type:	Single Family Residential

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	$148,200	Site:	$168,200	Site:	$168,200
Buildings:	$112,300	Buildings:	$112,300	Buildings:	$114,700
Total:	$260,500	Total:	$280,500	Total:	$282,900

Appeal No. 2018-0109

Appellant:	Bobcat of Juneau	Location:	5450 Glacier Hwy.
Parcel No.:	5B12010000121	Type:	Commercial

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	$ 1,165,000	Site:	$1,524,100	Site:	$1,169,100
Buildings:	$ 72,800	Buildings:	$ 180,300	Buildings:	$ 169,100
Total:	$ 1,237,800	Total:	$1,704,400	Total:	$1,338,200

V. Late Filed Appeals – None.

IV. Adjournment

Board of Equalization – July 16, 2018

Appeal No. 2018-0149

Appellant: Kelli Grummett	**Location:** 3101 Nowell Ave.
Parcel No.: 1D050L200030	**Type:** Single Family Residential

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

APPEAL #0149

2018 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 16, 2018

Appellant: Kelli Grummett

Location: 3101 Nowell Avenue

Parcel No.: 1D050L200030

Type: Single Family Residential

Appellant's basis for appeal: Property value is excessive/overvalue.

Appellant's statement: "The property garnered an approximate value of $75K in March 2016, which was determined by court order to be the "Best Obtainable" price. The CBJ believes it was the "Best Obtainable" and requested the court order. Since 2016 a large portion of the property fell off of its foundation and further deterioration has happened.

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	119,800	Site:	119,800	Site:	119,800
Buildings:	-45,000	Buildings:	39,800	Buildings:	28,700
Total:	73,800	Total:	159,600	Total:	148,500

Table of Contents

OVERVIEW

The subject is a 2,690 SF single family home with a 576 SF detached garage which was built in 1980. Subject is located on a 7,902 SF lot located at 3101 Nowell Ave., within the West Juneau subdivision which was platted in 1983. Based upon an observation of the exterior, the structure appears to be in salvage condition. The site was visited 04/13/18 and again 06/12/18 as a large of amount of detritus was removed in the interim. Once the detritus was removed, examination of the remaining structure proved much easier. Due to the deteriorated condition, a salvage valuation of 90% of replacement cost new was applied to the improvement value.

Auction sales have no bearing on market value. They are considered invalid as arm's length transactions, sold as is and determined as a foreclosure sale on courthouse steps.

"The City and Borough of Juneau believes the price paid for the property was the best obtainable" was made by the City Attorney, who is not an appraiser nor does her statement reflect the transaction as being a market sale.

SUBJECT PHOTO(s)

Front of home 06/12/18

Front of home 06/12/18

Right Rear 06/12/18

Garage foundation 06/12/18

Left rear View 06/12/18

Front right 06/12/18

Right rear 04/13/18

Garage 03/06/18

AREA MAP & AERIAL

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.

This is a typical lot within the underlying neighborhood, thus no site characteristic land adjustments are warranted.

Due to the non-conforming nature of this parcel, no market adjustment was applied for the current tax year. The typical market adjustment for West Juneau single family residential homes is 10.5%.

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

Land base rate valuation – West Juneau – Single Family Residential

Z	NGHD	LUC	PCN	LandA	$/Unit	Base$	SV$
D5	WJNU_R_HV	01-Standard	1D050L270060	7,653	15.65	119,800	158,700
D5	WJNU_R_HV	01-Standard	1D050L270180	7,659	15.64	119,800	158,700
D5	WJNU_R_1_5	01-Standard	1D050L220140	7,682	15.59	119,800	173,600
D5	WJNU_R_1_5	01-Standard	1D050L230060	7,712	15.53	119,800	153,600
D5	WJNU_R_1_5	01-Standard	1D050L230070	7,712	15.53	119,800	153,600
D5	WJNU_R_1_5	01-Standard	1D050L230080	7,712	15.53	119,800	153,600
D5	WJNU_R_1_5	01-Standard	1D050L230090	7,712	15.53	119,800	153,600
D5	WJNU_R_1_5	01-Standard	1D050L230100	7,712	15.53	119,800	153,600
D5	WJNU_R_1_5	01-Standard	1D050L220040	7,755	15.45	119,800	173,700
D5	WJNU_R_1_5	01-Standard	1D050L220060	7,755	15.45	119,800	173,700
D5	WJNU_R_HV	01-Standard	1D050L270050	7,863	15.24	119,800	158,800
D5	AREA_R_NC	01-Standard	1D050L200030	7,902	15.16	119,800	119,800
D5	WJNU_R_1_5	01-Standard	1D050L200020	7,902	15.16	119,800	133,600
D5	WJNU_R_1_5	01-Standard	1D050L210020	7,902	15.16	119,800	133,600
D5	WJNU_R_1_5	01-Standard	1D050L220010	7,945	15.08	119,800	173,700
D18	WJNU_R_1_5	01-Standard	1D050L110230	7,959	-	-	-
D5	WJNU_R_HV	01-Standard	1D050L290081	8,080	14.98	121,000	147,500
D18	WJNU_R_2_3	01-Standard	1D060L020050	8,100	14.94	121,000	143,300
D5	WJNU_R_1_5	01-Standard	1D050L280050	8,142	14.86	121,000	134,900
D5	WJNU_R_1_5	01-Standard	1D050L290050	8,208	14.74	121,000	155,100
D5	WJNU_R_1_5	01-Standard	1D050L260160	8,219	14.72	121,000	168,600
D5	WJNU_R_HV	01-Standard	1D050L240020	8,250	14.67	121,000	166,800
D5	WJNU_R_HV	01-Standard	1D050L240050	8,250	14.67	121,000	166,800
D5	WJNU_R_HV	01-Standard	1D050L240070	8,250	14.67	121,000	166,800
D5	WJNU_R_HV	01-Standard	1D050L240080	8,250	14.67	121,000	166,800
D5	WJNU_R_HV	01-Standard	1D050L260030	8,250	14.67	121,000	160,400
D5	WJNU_R_HV	01-Standard	1D050L260040	8,250	14.67	121,000	160,400
D5	WJNU_R_1_5	01-Standard	1D050L230030	8,250	14.67	121,000	175,400
D5	WJNU_R_1_5	01-Standard	1D050L230040	8,250	14.67	121,000	175,400
D5	WJNU_R_1_5	01-Standard	1D050L230050	8,250	14.67	121,000	175,400
D5	WJNU_R_1_5	01-Standard	1D050L240060	8,250	14.67	121,000	175,400
D5	WJNU_R_1_5	01-Standard	1D050L240090	8,250	14.67	121,000	175,400
D5	WJNU_R_1_5	01-Standard	1D050L240100	8,250	14.67	121,000	175,400

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.

Due to the non-conforming nature of this parcel, no market adjustment was applied for the current tax year. The typical market adjustment for West Juneau single family residential homes is 10.5%.

Due to the salvage condition of the property, a 90% functional depreciation is applied to the improvement value. The remaining 10% represents excavation, footings, foundation wall, backfill and site work.

As a result of site visits, all values associated with plumbing fixtures, decks and heating sources were removed.

Cost Report - Residential

2160		Record	1
Parcel Code Number	**1D050L200030**	**Building Type**	R- Single-family Residence
Owner Name	**GRUMMETT KELLI**	**Quality**	3
Parcel Address	**3101 NOWELL AVE**	**Construction**	Stud Frame
Effective Year Built	2018	**Total Livable**	2690
Year Built	1980	**Style**	Two Story

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Wood		71.00	100%		
Roof	Wood Shake		2.62	100%		
Heating	Forced Air Furnace					
Adjusted Base Cost		2,690	73.62			198,038
Other Garage	Detached Garage (SF)	576	30.75			17,712
Total						**17,712**
Sub Total						**215,750**
Condition	Average					
Local Multiplier				1.28	[X]	276,160
Current Multiplier				1.04	[X]	287,206
Quality Adjustment					[X]	287,206
Neighborhood Multiplier					[X]	287,206
Depreciation - Physical			1.00 [X]	0.00	[-]	0
Depreciation - Functional			1.00 [X]	90.00	[-]	258,485
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	28,721
Cost to Cure						
Neighborhood Adjustment						
Replacement Cost less Depreciation						**28,721**

Functional depreciation for lack uf utility/repairs needed to make structure habitable;

09/18/06 input sc(tlu);

03/08/07 removeXmptCode1for2007;

10/24/07AddXmpt1&Xmpt1Val(tlu);

01/02/09 Per 08 canvas. Update file, photos & cost. TWO Re-inspect next year. Field reviewed with RP. JH

05/06/10 Appeal with interior inspection, dwelling is considered in poor condition with extensive mold and interior damage throughout. JH

5/20/10 Update 2010 Assessed Values Per 2010 Appeal #156/tlu;

09/22/10 Revised cost, the most weight was placed in the effective age and removed CTC as this appears to be ongoning and effect the overall dwelling. JH

04/26/12 Field review per appeal. Salvage value only on improvements. House is condemned as dangerous to occupy by CDD. BS 2012 Notified: 90000 235300 325300 2012 Adjusted: 90000 35400 125400 BS

6/18/12 Adjust sc exemption amount per 2012 appealed value/tlu;

7/23/13 Parcel 1D050L200030 Chg Mail Addr per USPS Form 3547 dated 6/30/13 /jg

12/30/13 FI per BP for demo office/bedrm add; work does not appear to be performed. Canvased, revalue. dp

10/02/14 Canvased by dw; file updated by dp. Per CDD demo of office/bedroom complete. Check w/Charlie Ford/CDD, property remains uninhabitable. Updated CAMA & sketch. Applied dep for inhatiabliy and possible lein by CBJ per Charlie/CDD. dora_prince - 10/2/2014 10:58:09 AM

03/12/15 Desk review. Building value reduced to 10% of RCN per standard for "standing condemned" or uninhabitable structure. jcs John_Sahnow - 3/12/2015 10:20:27 AM

02/05/18 per desk review; change neighborhood code to non conforming; adjust building value to 10% of rcnld to reflect condemned status; owner expects to demolish in 30 days; MG Mary_Grant - 2/5/2018 10:54:27 AM

03/06/18 site visit, photos\ al Aaron_Landvik - 3/7/2018 8:50:17 AM

06/14/18 per appeal. Site visit 04/13/18 & 06/12/18, photos, sketch, remove deck, remove fixtures. Tremndous amount of detrius removed between site visits provides a much clearer view of the remaining structure. % completion chart indicates 10% of value derived from Excavation, footings, foundation wall and backfill thus further supporting 10% SALVAGE value. Revalue\ al
Aaron_Landvik - 6/14/2018 2:29:48 PM

Total Improvement Value	**[Rounded]**	**$28,700**

History Report

City and Borough of Juneau
Assessment History Report

1D050L200030
KELLI GRUMMETT
3101 NOWELL AVE
WEST JUNEAU BL F LT 3

YEAR ID	LAND VALUE	MISC VALUE	BLDG VALUE	CAMA VALUE
2018	$119,800.00		$28,700.00	$148,500.00
2017	$130,600.00		$144,100.00	$274,700.00
2016	$121,200.00		$143,700.00	$264,900.00
2015	$110,700.00		$39,800.00	$150,500.00
2014	$107,200.00		$42,900.00	$150,100.00
2013	$107,200.00		$40,900.00	$148,100.00
2012	$90,000.00	$0.00	$35,400.00	$125,400.00
2011	$90,000.00	$0.00	$196,700.00	$286,700.00
2010	$90,000.00	$0.00	$196,700.00	$286,700.00
2009	$85,000.00	$0.00	$270,300.00	$355,300.00
2008	$85,000.00	$0.00	$214,400.00	$299,400.00
2007	$85,000.00	$0.00	$214,400.00	$299,400.00
2006	$85,000.00	$0.00	$214,400.00	$299,400.00
2005	$87,500.00	$0.00	$398,300.00	$485,800.00
2004	$70,000.00	$0.00	$343,400.00	$413,400.00
2003	$70,000.00	$0.00	$320,900.00	$390,900.00
2002	$70,000.00	$0.00	$313,100.00	$383,100.00
2001	$70,000.00	$0.00	$313,100.00	$383,100.00
2000	$90,000.00	$0.00	$260,900.00	$350,900.00

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 $148,500.

Aaron Landvik

From: Kelli Dindinger Grummett <kellidindinger@icloud.com>
Sent: Friday, June 15, 2018 1:50 PM
To: Aaron Landvik
Subject: Re: APL 2018-0149 3101 Nowell Ave 1D050L200030

Importance: High

I reject, and will stand by for the scheduled date.

Kelli

On Jun 14, 2018, at 2:23 PM, Aaron Landvik <Aaron.Landvik@juneau.org> wrote:

Good afternoon,

Please disregard my previous proposal as it still included the valuation for the plumbing fixtures, which have been removed ☺

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	$119,800	$39,800	$159,600
2018 Proposed	$119,800	$28,700	$148,500

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
<image001.jpg>

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

APR 04 2018
CBJ-Assessor

Petition for Review / Correction of Assessed Value Real Property

Assessment Year	2018
Parcel ID Number	1D050L200030
Name of Applicant	Kelli Grummett
Email Address	Kellidindinger@icloud.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	1D050L200030		
Owner Name	Kelli Grummett		
Primary Phone #	907-632-8895	Email Address	Kellidindinger@icloud.com
Physical Address	3101 Nowell Avenue Juneau AK 99801	Mailing Address	11435 Glacier Hwy. 2B 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
[ ] 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:

The property garnered an approximate value of $75K. in March 2016, which was determined by court order to be the "Best Obtainable" price. The CBJ believes it was the "Best Obtainable" and requested the court order. Since 2016 a large portion of the property fell off of it's foundation and further deterioration has happened.

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

Values on Assessment Notice

Site	$ 119,800	Building	$ 39,800	Total	$ 159,600

Owner's Estimate of Value

Site	$ 119,800	Building	$ -46,000	Total	$ 73,800

Purchase Price of Property

Price	$	Purchase Date	

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

Listing Price	$ 74,598	Days on Market	45

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 Kelli Grummett	Date 4/03/2018

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

Aaron Landvik

From: Kelli Dindinger Grummett <kellidindinger@icloud.com>
Sent: Friday, June 15, 2018 1:50 PM
To: Aaron Landvik
Subject: Re: APL 2018-0149 3101 Nowell Ave 1D050L200030

Importance: High

I reject, and will stand by for the scheduled date.

Kelli

On Jun 14, 2018, at 2:23 PM, Aaron Landvik <Aaron.Landvik@juneau.org> wrote:

Good afternoon,

Please disregard my previous proposal as it still included the valuation for the plumbing fixtures, which have been removed ☺

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	$119,800	$39,800	$159,600
2018 Proposed	$119,800	$28,700	$148,500

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
<image001.jpg>

Aaron Landvik

From: Aaron Landvik
Sent: Thursday, June 14, 2018 2:15 PM
To: kellidindinger@icloud.com
Subject: APL 2018-0149 3101 Nowell Ave 1D050L200030

Importance: High

Good afternoon,

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	$119,800	$39,800	$159,600
2018 Proposed	$119,800	$31,100	$150,900

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 AND BOROUGH OF JUNEAU

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

KELLI GRUMMETT
11435 GLACIER HWY UNIT 2B
JUNEAU AK 99801-8626

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	July 16, 2018, Monday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	July 2, 2018
Parcel Identification	1D050L200030
Property Location	3101 NOWELL AVE
Appeal No.	APL20180149
Sent to Email Address:	_IDINDINGER@ICLOUD.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 09, 2018** , 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 11, 2018 4:00 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 11, 2018 10:00 am**, please call us at 586-5278 before **July 11, 2018 10:00 am.**

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**

Board of Equalization – July 16, 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

Table of Contents

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.

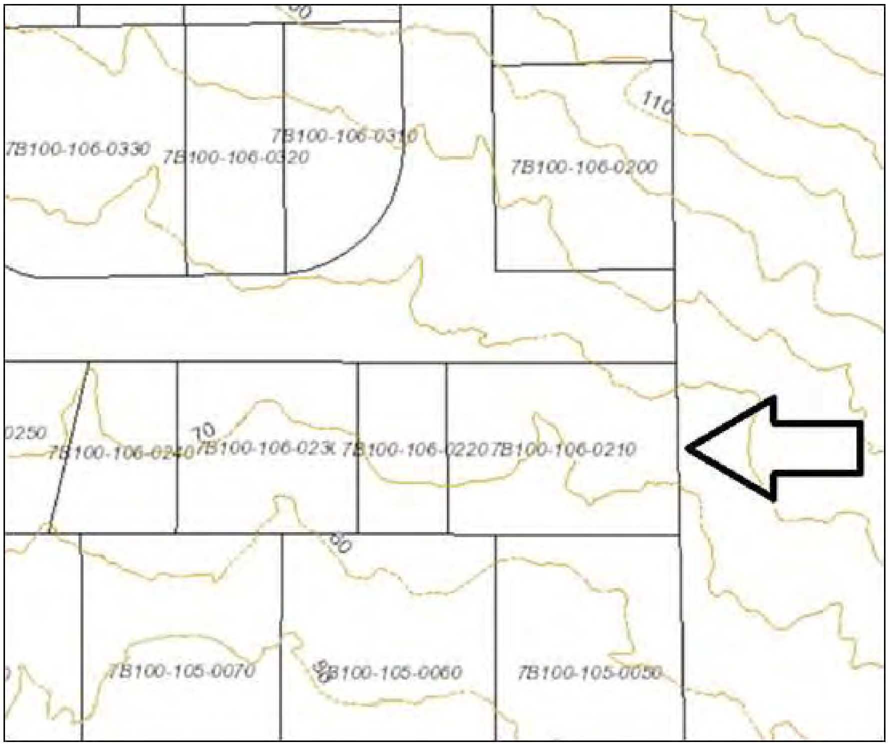
Your property is evaluated and assessed fairly and equitably with similar parcels (0-lots/attached homes) within the Twin Lakes area based upon the base rate. Adjustments are made to this value based upon site specific characteristics (slope/wetness/view/waterfront). For this current year I have changed 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.

- [✓] My property value is excessive/overvalued
- [✓] 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	Purchase Date
$ 230,000	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: [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 #	7R100106021C	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 TWIN LAKES LT 14A	REAL PROPERTY VALUE 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** TWIN LAKES LT 14A	REAL PROPERTY VALUE 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

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

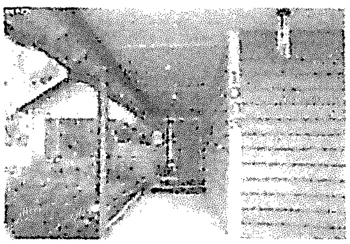
Area	SALMON CREEK	Price Per SQFT	
Type	Townhome	Listing Date	3/21/2018
Status	Subject Property	Closing Date	
Days On Market			

MLS # Subj Prop Temp-10295

Address 4100 Blackerby Street

Price

Adj Price $0



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

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

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

COMPARABLE REPORT

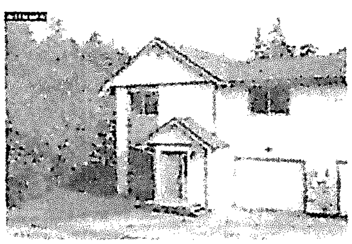
Area	SALMON CREEK	Price Per SQFT	
Type	Townhome	Listing Date	3/21/2018
Status	Subject Property	Closing Date	
Days On Market			

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

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		

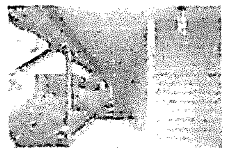
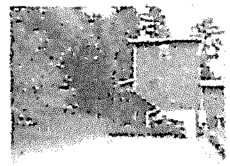
Adjustments: Baths (-3000), Approx. Garage SQFT (-360), Approx. SQFT (14580), Upgrades/Condition (-15000), Approx. Lot SQFT (10000)

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

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

COMPARABLE REPORT

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	1203 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	10,909	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

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

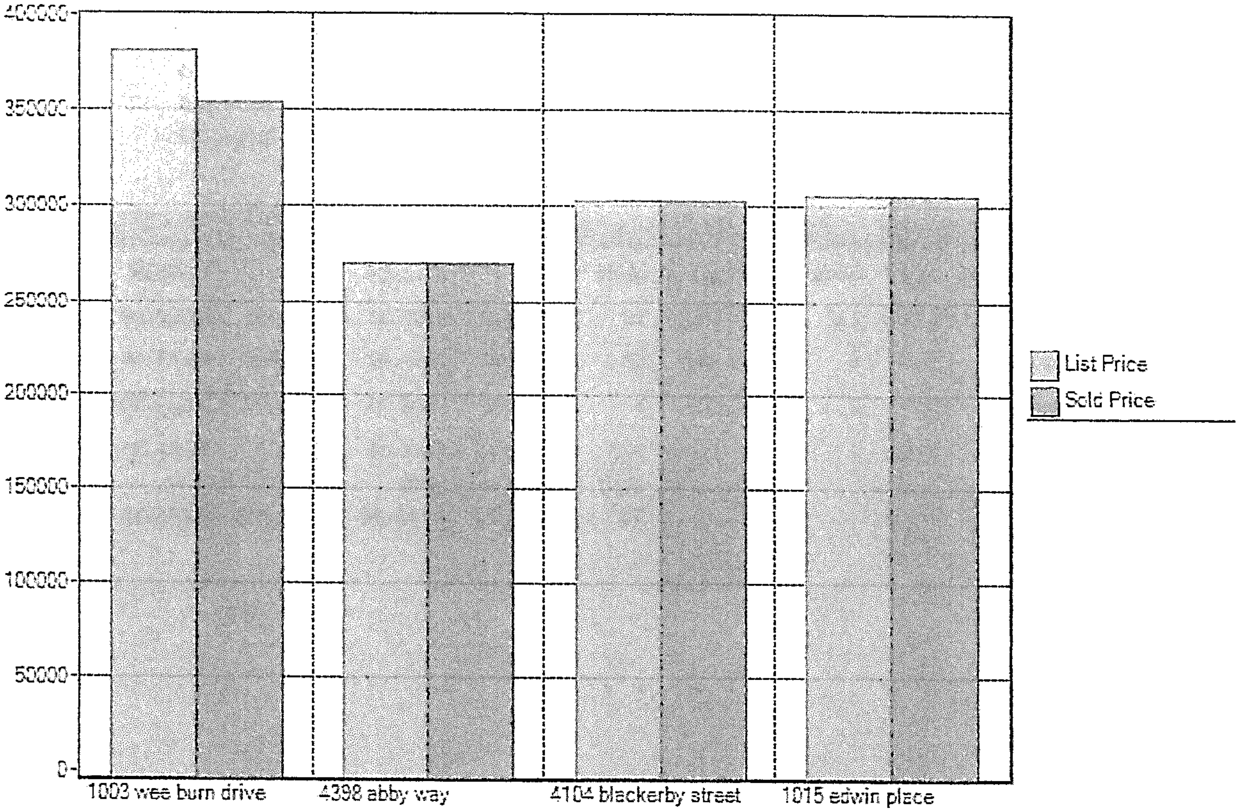
CMA SUMMARY REPORT

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**

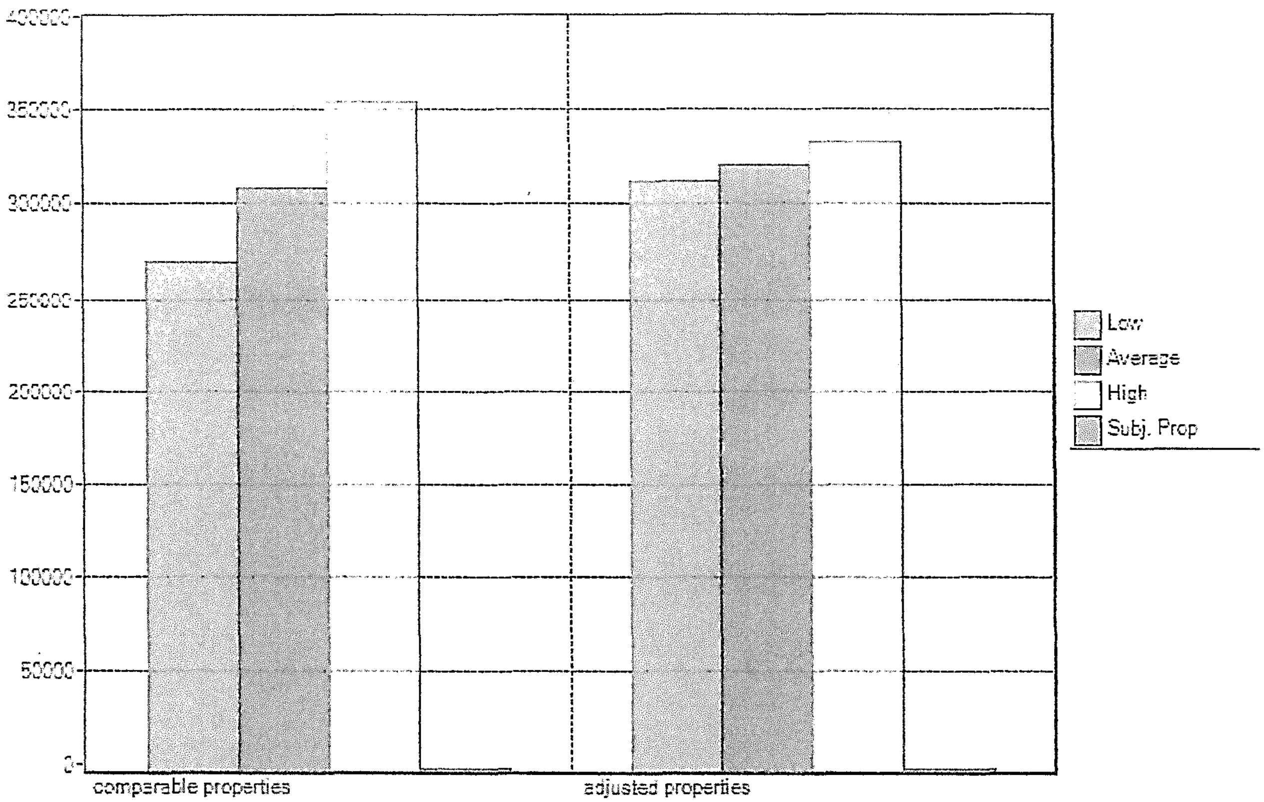
COMPARABLE PROPERTY STATISTICS



Sold Properties

Total # of Listings	4
Lowest Asking Price	[illegible]
Average Asking Price	$312,975.00
Highest Asking Price	$379,900.00
Lowest Sold Price	$265,000.00
Average Sold Price	$307,250.00
Highest Sold Price	[illegible]
Average Price Per SQFT	[illegible]
Average Days On Market	56

COMPARABLE PRICE ANALYSIS



Comparable Price Analysis	Price	Price Per SQFT
Low	[illegible]	[illegible]
Average	$307,250	$245.81
High	$352,000	$302.30
Adjusted Price Analysis	**Adjusted Price**	**Price Per SQFT**
Low	$311,250	$169.25
Average	$319,375	$261.45
High	$331,605	[illegible]
Suggested List Price	[illegible]	

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

CRAIG WILSON
SHANA CRONDAHL
4100 BLACKERBY ST
JUNEAU AK 99801

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	July 16, 2018, Monday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	July 2, 2018
Parcel Identification	7B1001060210
Property Location	4100 BLACKERBY ST
Appeal No.	APL20180214
Sent to Email Address:	SCRONDAHL@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 09, 2018**, 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 11, 2018 4:00 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 11, 2018 10:00 am**, please call us at 586-5278 before **July 11, 2018 10:00 am**.

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**

Board of Equalization – July 16, 2018
Appeal No. 2018-0149

Appellant:	**Bevegni**	**Location:**	**8463 N. Douglas Hwy.**
Parcel No.:	**6D0901070060**	**Type:**	**Single Family Residential**

APPEAL #2018-0187

2018 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 16, 2018

Appellant: Bevegni

Location: 8463 N Douglas Hwy

Parcel No.: 6D0901070060

Type: Single Family Residential

Appellant's basis for appeal: Property value is unequal to similar properties.

Appellant's statement: "I have reason to believe that CBJ assessment is unequal in lot value in comparison to near neighbors."

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	148,200	Site:	168,200	Site:	168,200
Buildings:	112,300	Buildings:	112,300	Buildings:	114,700
Total:	260,500	Total:	280,500	Total:	282,900

Table of Contents

OVERVIEW

The subject is a 1,304 SF single family residence which was built in 1983. Subject is located on a 55,321 SF lot located at 8463 N Douglas Hwy., within USS 3543 which was platted in 1958. Based upon an observation of the exterior and interior, the structure appears to be older than typical in effective age and appears to have had less than adequate maintenance for homes built at that time. Other than the roof which was replaced in 2010, there have been little updates. A 10% functional depreciation has been applied to the structure value to accommodate known foundation issues.

SUBJECT PHOTO(s)

Front of home

Right rear

Left

Looking toward highway

AREA MAP & AERIAL

PCN	NGHD	LAND	UNIT	#	Street/Rd	AV	SV	IV	SD	ADJ SP	ADJ A/S	LUC	BR	Notes	LOC	SIZE	TOPO	ACCESS	WET	VIEW	WTFT	SVC	SHAPE	VAC	FLOOD	GLA	BSM	ATTC
6D0701010120	NDGLS_R_1_5	83,635	sf	5275	N DOUGLAS HWY	487,700	171,800	315,900	09/23/15	500,100	0.9752	1	$ 2.02	SLOPE ADJ			90									2,641	-	-
6D1101050030	NDGLS_R_12	97,139	sf	10037	N DOUGLAS HWY	634,900	191,500	443,400	06/14/17	597,100	1.0633	1	$ 1.74	NO ADJ												3,072	-	-
6D0701090050	NDGLS_R_1_5	107,158	sf	5651	N DOUGLAS HWY	447,500	200,100	247,400	08/17/17	485,400	0.9219	1	$ 1.65	NO ADJ												1,794	-	-
6D1101060010	NDGLS_R_1_5	217,800	sf	10310	N DOUGLAS HWY	422,600	233,100	189,500	10/14/16	510,600	0.8277	3	$ 1.15	TIDELAND VIEW ACCESS ADJ				50		150	110					1,531	-	-
6D0701010060	NDGLS_R_1_5	12,632	sf	5125	N DOUGLAS HWY	285,800	130,500	155,300	10/10/17	351,400	0.8133	1	$ 9.14	NO ADJ												900	-	384
6D0601040030	NDGLS_R_1_5	15,040	sf	3780	N DOUGLAS HWY	508,400	135,600	372,800	08/09/16	471,300	1.0787	1	$ 7.98	D18 ZONING NO ADJ												2,250	300	-
6D0601080030	NDGLS_R_1_5	16,117	sf	4020	N DOUGLAS HWY	556,300	188,700	367,600	11/22/17	658,400	0.8449	3	$ 7.51	WTRFRT VIEW ADJ						115	120					2,772	-	-
6D0701110110	NDGLS_R_1_5	20,900	sf	5915	N DOUGLAS HWY	366,800	145,200	221,600	11/23/16	336,000	1.0917	1	$ 6.15	NO ADJ												1,998	-	-
6D1001030140	NDGLS_R_1_5	22,807	sf	9247	N DOUGLAS HWY	398,700	147,400	251,300	03/02/17	395,200	1.0089	1	$ 5.72	NO ADJ11/13/17 Site insp; topo is slight with wetness along lot lines on both side. A												1,440	-	-
6D0901010140	NDGLS_R_1_5	24,199	sf	7635	N DOUGLAS HWY	354,900	149,800	205,100	12/27/17	375,100	0.9461	1	$ 5.48	NO ADJ												1,464	-	-
6D0801050060	NDGLS_R_1_5	28,000	sf	6525	N DOUGLAS HWY	449,000	152,500	296,500	10/05/17	477,200	0.9409	1	$ 4.82	NO ADJ												2,188	-	-
6D0901000070	NDGLS_R_1_5	33,976	sf	7480	N DOUGLAS HWY	601,300	222,400	378,900	11/13/17	550,400	1.0925	3	$ 4.03	WTRFRT VIEW ADJ						115	125					2,464	1,465	-
6D1101010030	NDGLS_R_1_5	33,990	sf	9361	N DOUGLAS HWY	409,700	155,600	254,100	09/16/15	386,400	1.0603	1	$ 4.05	NO ADJ												2,002	-	-
6D0601010012	NDGLS_R_1_5	35,866	sf	3591	N DOUGLAS HWY	263,200	136,600	126,600	09/12/16	333,100	0.7902	1	$ 3.83	ZONING SHAPE AI	110								80			832	-	-
6D1101030072	NDGLS_R_1_5	36,065	sf	9841	NINEMILE CREEK RD	418,400	156,100	262,300	07/07/16	424,800	0.9849	1	$ 3.83	NO ADJ												1,795	-	-
6D0701090061	NDGLS_R_1_5	36,197	sf	5655	N DOUGLAS HWY	351,500	142,300	209,200	08/02/17	361,800	0.9715	1	$ 3.82	NO ADJper appeal; market adjustment; MG												942	-	-
6D1101030080	NDGLS_R_1_5	42,253	sf	9851	NINEMILE CREEK RD	419,400	160,400	259,000	03/07/16	421,300	0.9955	1	$ 3.36	NO ADJ												1,882	-	-
6D1001020084	NDGLS_R_1_5	42,950	sf	9066	N DOUGLAS HWY	471,000	204,400	266,600	11/29/17	490,700	0.9599	3	$ 3.33	TIDELAND VIEW ADJ						115	110					1,955	-	-
6D1001020050	NDGLS_R_1_5	46,173	sf	8940	N DOUGLAS HWY	354,900	163,800	191,100	02/05/16	378,400	0.9379	1	$ 3.14	NO ADJ												768	768	-
6D0801510011	NDGLS_R_1_5	47,228	sf	7081	N DOUGLAS HWY	464,000	163,800	300,200	07/14/17	610,400	0.7602	1	$ 3.07	NO ADJ												2,493	-	-
6D0801030071	NDGLS_R_1_5	49,444	sf	6335	N DOUGLAS HWY	455,500	164,300	291,200	09/02/15	433,700	1.0503	1	$ 2.94	NO ADJ												1,632	-	-
6D0801000070	NDGLS_R_1_5	50,094	sf	6090	N DOUGLAS HWY	388,900	257,400	131,500	12/16/16	371,300	1.0474	3	$ 2.91	WTRFRT VIEW ADJ						125	125					672	672	-
6D1101000080	NDGLS_R_1_5	50,570	sf	9440	N DOUGLAS HWY	449,100	208,900	240,200	06/15/06			11	$ 2.89	TIDELAND VIEW ADJ						115	110					-	-	-
6D0701110091	NDGLS_R_1_5	51,130	sf	5855	N DOUGLAS HWY	444,900	165,800	279,100	03/01/92			1	$ 2.87	NO ADJ												1,776	-	-
6D1101030101	NDGLS_R_1_5	51,316	sf	9900	N DOUGLAS HWY	496,500	165,300	331,200	09/04/14			1	$ 2.85	NO ADJ												2,606	-	-
6D0901000020	NDGLS_R_1_5	51,400	sf	7348	N DOUGLAS HWY	527,400	238,000	289,400	08/05/08			3	$ 2.85	WTRFRT VIEW ADJ						115	125					1,761	-	-
6D1101040042	NDGLS_R_1_5	51,606	sf	11070	SUNDOWN DR	556,700	165,600	391,100	09/01/79			1	$ 2.84	NO ADJ												2,512	-	-
6D0601140030	NDGLS_R_1_5	51,836	sf	4340	N DOUGLAS HWY	521,200	228,800	292,400	10/29/10			3	$ 2.83	WTRFRT VIEW ADJ						115	120					1,431	1,481	-
6D1101050040	NDGLS_R_1_5	52,433	sf	10047	N DOUGLAS HWY	496,400	165,900	330,500	07/25/02			1	$ 2.80	NO ADJ												2,480	-	-
6D0801040042	NDGLS_R_1_5	52,627	sf	6520	N DOUGLAS HWY	445,500	238,500	207,000				3	$ 2.79	WTRFRT VIEW ADJ						115	125					1,495	-	-
6D1101000120	NDGLS_R_1_5	54,450	sf	9560	N DOUGLAS HWY	378,700	211,700	167,000	04/01/96			3	$ 2.72	TIDELAND VIEW ADJ						115	110					1,116	-	-
6D0701010070	NDGLS_R_12	54,989	sf	5167	N DOUGLAS HWY	489,900	150,400	339,500	04/08/13			1	$ 2.69	SHAPE ADJ									90			1,456	-	336
6D0901070060	NDGLS_R_1_5	55,321	sf	8463	N DOUGLAS HWY	282,900	168,200	114,700	07/01/80			1	$ 2.69	NO ADJ												1,304	-	-
6D1101000060	NDGLS_R_1_5	55,859	sf	9430	N DOUGLAS HWY	371,900	213,200	158,700	08/03/10			11	$ 2.67	TIDELAND VIEW ADJ						115	110					1,196	-	-
6D0801010070	NDGLS_R_1_5	56,165	sf	6111	N DOUGLAS HWY	325,200	168,200	157,000	03/01/91			1	$ 2.65	NO ADJ												936	-	-
6D1101010103	NDGLS_R_1_5	56,441	sf	9601	N DOUGLAS HWY	310,600	169,000	141,600	03/23/12			1	$ 2.65	NO ADJ												819	-	-
6D0901060130	NDGLS_R_1_5	56,622	sf	8480	N DOUGLAS HWY	374,300	152,000	222,300	12/09/03			1	$ 2.64	MUSKEG ADJ					90							1,611	-	-
6D0901020060	NDGLS_R_1_5	57,063	sf	7800	N DOUGLAS HWY	603,400	242,900	360,500	11/01/91			3	$ 2.62	WTRFRT VIEW ADJ						115	125					2,711	-	-
6D1001010010	NDGLS_R_1_5	57,063	sf	8473	N DOUGLAS HWY	296,100	135,200	160,900	05/21/97			1	$ 2.62	WET ADJ					80							1,040	-	-
6D1101010051	NDGLS_R_1_5	57,195	sf	9371	N DOUGLAS HWY	401,400	169,300	232,100	11/22/02			1	$ 2.62	NO ADJ												1,710	-	-
6D1101000012	NDGLS_R_1_5	57,197	sf	9350	N DOUGLAS HWY	390,800	214,200	176,600	06/01/99			3	$ 2.62	TIDELAND VIEW ADJ						115	110					1,272	-	-
6D1101000011	NDGLS_R_1_5	57,469	sf	9340	N DOUGLAS HWY	461,100	214,400	246,700	04/07/08			3	$ 2.61	TIDELAND VIEW ADJ						115	110					1,344	512	-
6D0901060010	NDGLS_R_1_5	58,370	sf	8300	N DOUGLAS HWY	314,300	170,200	144,100	11/01/95			1	$ 2.58	NO ADJ												788	-	-
6D0801050070	NDGLS_R_1_5	61,710	sf	6523	N DOUGLAS HWY	499,600	170,800	328,800	12/22/17	509,300	0.9810	1	$ 2.45	NO ADJ												2,604	-	-
6D0901060020	NDGLS_R_1_5	67,953	sf	8366	N DOUGLAS HWY	440,400	175,100	265,300	10/25/16	414,200	1.0633	1	$ 2.28	NO ADJ												1,760	-	-
6D0901040050	NDGLS_R_1_5	76,420	sf	8270	N DOUGLAS HWY	412,300	170,600	241,700	02/15/17	395,500	1.0425	1	$ 2.08	MUSKEG ADJ					95							2,075	-	-
3D1401070012	NDGLS_R_1_5	188,671	sf	14010	N DOUGLAS HWY	254,500	173,300	81,200	11/27/17	295,500	0.8613	1	$ 1.45	LOC ACCESS WET S	110			90	80			80			20,000	616	-	-
3D1401070016	NDGLS_R_1_5	196,102	sf	14030	N DOUGLAS HWY	492,900	181,000	311,900	10/19/16	571,900	0.8619	1	$ 1.45	LOC SVCS WET FLD	110			90	80			80			20,000	2,037	-	-
N DOUGLAS	**287 PROPERTIES**	**41,817**									**0.9781**		**$3.38**															

SUBJECT A 1304SF single family residence on a 55,321SF lot in the North Douglas neighborhood. Zoning for the subject is D1 (one residence per acre) typical for the neighborhood (60% of neighborhood parcels.)
Property has no adjustments due to site characteristics and is considered typical for the neighborhood.

LAND There are 287 residential properties in the North Douglas single family residential neighborhood. Lot sizes range from less than 5,227 SF to 10 acres (435,600 SF). The median lot size is 41,187 SF.
Land rates are based on location, zoining and size for what is considered typical influences within the neighborhood. The base rate ranges from $17.00 to .84 per SF. The median base rate is $3.38.
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 NO SITE CHARACTERISTIC adjustments.
The parcels are arrayed by size to verify the base rate is appropriate for the 55,321 SF Subject parcel at $2.69 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 27 qualifying sales (blue font) in the neighborhood 2015-2017. The median assessment value to sale price ratio is 97.81% 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 column AA Notes.

ASSESSOR RECOMMENDATION
The appraiser has reviewed the improvement value for errors or oversights and found none. The land value 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 no adjustments to the base value except to the market adjustment for North Douglas neighborhood single family residences.

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

Land base rate valuation – North Douglas – Lot size 51,000 – 59,000 sf

LandArea	UNIT	Z	NGHD	LUC	PCN	LandA	$/Unit	Base$
51316	sf	D1	NDGLS_R_1_5	01-Standard	6D1101030101	51,316	2.85	146,300
51400	sf	D1	NDGLS_R_1_5	03-Saltwater	6D0901000020	51,400	2.85	146,500
51606	sf	RR	NDGLS_R_1_5	01-Standard	6D1101040042	51,606	2.84	146,600
51836	sf	D3	NDGLS_R_1_5	03-Saltwater	6D0601140030	51,836	2.83	146,700
52433	sf	D1	NDGLS_R_1_5	01-Standard	6D1101050040	52,433	2.80	146,800
52576	sf	D1	NDGLS_R_10	03-Saltwater	6D0901020100	52,576	2.79	146,700
52627	sf	D3	NDGLS_R_1_5	03-Saltwater	6D0801040042	52,627	2.79	146,800
53754	sf	D1	NDGLS_R_HV	11-Tidelands	6D1101000070	53,754	2.73	146,700
54450	sf	D1	NDGLS_R_1_5	03-Saltwater	6D1101000120	54,450	2.72	148,100
54450	sf	D3	NDGLS_R_HV	03-Saltwater	6D0801040010	54,450	2.72	148,100
54885	sf	D1	NDGLS_R_10	01-Standard	6D0901070040	54,885	2.70	148,200
54989	sf	D5	NDGLS_R_12	01-Standard	6D0701010070	54,989	2.69	147,900
55321	sf	D1	NDGLS_R_1_5	01-Standard	6D0901070060	55,321	2.69	148,800
55859	sf	D1	NDGLS_R_1_5	11-Tidelands	6D1101000060	55,859	2.67	149,100
56165	sf	D3	NDGLS_R_1_5	01-Standard	6D0801010070	56,165	2.65	148,800
56441	sf	D1	NDGLS_R_1_5	01-Standard	6D1101010103	56,441	2.65	149,600
56622	sf	D1	NDGLS_R_1_5	01-Standard	6D0901060130	56,622	2.64	149,500
56891	sf	D1	NDGLS_R_HV	03-Saltwater	6D1101000021	56,891	2.63	149,600
57063	sf	D1	NDGLS_R_1_5	01-Standard	6D1001010010	57,063	2.62	149,500
57063	sf	D1	NDGLS_R_1_5	03-Saltwater	6D0901020060	57,063	2.62	149,500
57195	sf	D1	NDGLS_R_1_5	01-Standard	6D1101010051	57,195	2.62	149,900
57197	sf	D1	NDGLS_R_1_5	03-Saltwater	6D1101000012	57,197	2.62	149,900
57469	sf	D1	NDGLS_R_1_5	03-Saltwater	6D1101000011	57,469	2.61	150,000
58325	sf	D1	NDGLS_R_2_3	01-Standard	6D0901050021	58,325	2.58	150,500
58370	sf	D1	NDGLS_R_1_5	01-Standard	6D0901060010	58,370	2.58	150,600
58806	sf	D1	NDGLS_R_1_5	01-Standard	6D0901070030	58,806	2.56	150,500
58806	sf	D1	NDGLS_R_1_5	01-Standard	6D1001010020	58,806	2.56	150,500

Land base rate valuation and adjustments – North Douglas neighborhood
8300 North Douglas Hwy → 8600 North Douglas Hwy

House #	PCN	LandA	$/Unit	Base$	SV$	Wet%	View%	Shpe%	Fld$
8300	6D0901060010	58,370	2.58	150,600	170,200	0%	0%	0%	
8317	6D0901070010	74,923	2.12	158,800	179,500	0%	0%	0%	
8366	6D0901060020	67,953	2.28	154,900	175,100	0%	0%	0%	
8367	6D0901070020	65,340	2.36	154,200	174,200	0%	0%	0%	
8393	6D0901070030	58,806	2.56	150,500	170,100	0%	0%	0%	
8437	6D0901070040	54,885	2.70	148,200	148,200	0%	0%	0%	
8438	6D0901060101	37,461	3.70	138,600	137,200	90%	0%	0%	
8463	6D0901070060	55,321	2.69	148,800	168,200	0%	0%	0%	
8470	6D0901060120	27,704	4.87	134,900	152,500	0%	0%	0%	
8473	6D1001010010	57,063	2.63	150,100	135,700	80%	0%	0%	
8480	6D0901060130	56,622	2.64	149,500	152,000	90%	0%	0%	
8500	6D1001000010	84,506	1.94	163,900	166,700	90%	0%	0%	
8525	6D1001010020	58,806	2.56	150,500	170,100	0%	0%	0%	
8527	6D1001010030	25,875	5.18	134,000	151,500	0%	0%	0%	
8529	6D1001010040	34,412	4.00	137,600	155,500	0%	0%	0%	
8530	6D1001000031	40,091	3.48	139,500	157,700	0%	0%	0%	
8540	6D1001000040	84,506	1.94	163,900	166,700	90%	0%	0%	
8544	6D1001000050	84,942	1.93	163,900	166,700	90%	0%	0%	
8551	6D1001010050	61,855	2.44	150,900	155,500	0%	0%	0%	
8561	6D1001010060	63,597	2.41	153,300	173,200	0%	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.

Depreciation for the subject is greater than typical, which incorporates the condition and lack of recent updates.

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

Cost Report - Residential

12864		Record	1
Parcel Code Number	**6D0901070060**	**Building Type**	R- Single-family Residence
Owner Name	**BEVEGNI JULIO C**	**Quality**	2
Parcel Address	**8463 N DOUGLAS HWY**	**Construction**	Stud Frame
Effective Year Built	1993	**Total Livable**	1304
Year Built	1983	**Style**	One Story

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Plywood		74.00	100%		
Roof	Metal, Formed Seams		6.20	100%		
Heating	Electric Radiant Heat		-0.49	100%		
Adjusted Base Cost		1,304	79.71			103,942
Exterior Improvement(s)						
Carports	Carport, Gable Roof (SF)	520	15.05			7,826
Total						**7,826**
Additional Feature(s)						
Feature	Fixture	7				7,700
Total						**7,700**
Sub Total						**119,468**
Condition	Average					
Local Multiplier				1.28	[X]	152,919
Current Multiplier				1.04	[X]	159,036
Quality Adjustment				1.09	[X]	173,349
Neighborhood Multiplier					[X]	173,349
Depreciation - Physical			1.00 [X]	33.00	[-]	57,205
Depreciation - Functional			1.00 [X]	10.00	[-]	17,335
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	98,809
Cost to Cure						
Neighborhood Adjustment						12,845
Replacement Cost less Depreciation						**111,654**

Functional Depreciation for workmanship, Cost to cure foundation troubles

02/02/09 Update file, photos & cost. Re-inspect next year, need to verify foundation and structural problems. JH

05/08/09 Interior w/interior, residence is in average- condition, foundation problems and with settlement evident, roofing is considered in poor condition. JH

06/14/12 Per 2012 Appeal; inspected imps, pics and reviewed file. Sill plate/foundation problems, water damage; est. to repair 30K. Flrs uneven due to settling, drywall cracked. Condition has not improved since 2009. Revalued. NC SV @ 110K Chg IV from 153K to 112K Chg AV from 263K to 222K dlp

07/21/14 Canvass; update file, photo, cost & sketch; MG mary_grant - 7/25/2014 2:52:39 PM

06/27/17 Per appeal; reviewed CAMA, FD removed and repl by CTC for foundation/flr problems per prev insp by appr. Reviewed SV and revalued. New AV for 2017: SV NC @ 163700 IV from 118500 to 106100 AV from 282200 to 269800. Dora_Prince - 6/27/2017 8:32:49 AM

06/15/18 per appeal, site visit 04/17/18, photos, sketch. S/V - N/C, in equity. I/V - EYB 1997->1993, workmanship issues are considered within the 2.5 quality rating, review CTC (-$25K) for foundation issues in lieu of FuncDepr@10% for foundation issues, Siding Wood->Plywood, roof Comp Shingle -> Metal Formed. Condition Badly Worn->Average, Revalue\ al

Aaron_Landvik - 7/9/2018 3:30:01 PM

Miscellaneous Improvements

HDV	[+]	2,000
Storage Shed Under 200SF	[+]	1,000
Total Miscellaneous Improvements		**3,000**

Total Improvement Value	**[Rounded]**	**$114,700**

History Report

City and Borough of Juneau
Assessment History Report

6D0901070060
JULIO C BEVEGNI
8463 N DOUGLAS HWY
USS 3543 LT 136

YEAR_ID	LAND_VALUE	MISC_VALUE	BLDG_VALUE	CAMA_VALUE
2018	$168,200.00	$2,000.00	$110,300.00	$280,500.00
2017	$163,700.00		$106,100.00	$269,800.00
2016	$149,200.00	$4,000.00	$110,400.00	$263,600.00
2015	$139,300.00	$4,200.00	$106,200.00	$249,700.00
2014	$135,600.00		$112,000.00	$247,600.00
2013	$135,600.00		$112,000.00	$247,600.00
2012	$110,000.00	$0.00	$112,000.00	$222,000.00
2011	$110,000.00	$0.00	$116,700.00	$226,700.00
2010	$110,000.00	$0.00	$116,700.00	$226,700.00
2009	$110,000.00	$0.00	$101,100.00	$211,100.00
2008	$115,000.00	$0.00	$99,600.00	$214,600.00
2007	$115,000.00	$0.00	$99,600.00	$214,600.00
2006	$95,000.00	$0.00	$99,600.00	$194,600.00
2005	$112,500.00	$0.00	$83,000.00	$195,500.00
2004	$90,000.00	$0.00	$79,800.00	$169,800.00
2003	$70,000.00	$0.00	$74,600.00	$144,600.00
2002	$70,000.00	$0.00	$74,200.00	$144,200.00
2001	$65,000.00	$0.00	$70,600.00	$135,600.00
2000	$65,000.00	$0.00	$72,000.00	$137,000.00

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 $282,200.

Aaron Landvik

From:	Loretta Bevegni <julio1@gci.net>
Sent:	Friday, June 08, 2018 10:34 AM
To:	Aaron Landvik
Subject:	RE: APL 2018-0187 8463 N Douglas Hwy 6D0901070060

Good morning Aaron,

Please make an appointment for me with the Board of Equalization.

Loretta

From: Aaron Landvik [mailto:Aaron.Landvik@juneau.org]
Sent: Thursday, June 07, 2018 11:56 AM
To: julio1@gci.net
Subject: APL 2018-0187 8463 N Douglas Hwy 6D0901070060
Importance: High

Good morning,

As I stated earlier, a review of your property revealed nothing that would reduce the valuation. The only adjustment was a reconsideration of the effective age which increased the valuation

Please let me know no later than end of business Friday, June 8, if you do not wish to withdraw and I will schedule an appointment for the Board of Equalization with my proposed value:

Period	S/V	I/V	A/V
2018 Asmt	$168,200	$112,300	$280,500
2018 Proposed	$168,200	$133,600	$301,800

Please respond by email if you wish to WITHDRAW.

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. The recommended valuation will reflect the change in the deck configuration, $301,800.

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

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	~~6 D 100~~ 6 D 0901070060
Name of Applicant	Loretta Bevegni
Email Address	julie1@gci.net

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	6 D0901070060		
Owner Name	Julie Bevegni		
Primary Phone #	586-6699	Email Address	
Physical Address	8463 N Douglas Hwy Juneau AK 99801	Mailing Address	Same

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

[ ] My property value is excessive/overvalued
[N] 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:

Evidence letter attached

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

Values on Assessment Notice

Site	$ 168,200	Building	$ 112,300	Total	$ 280,500

Owner's Estimate of Value

Site	$ 148,200	Building	$ 112,300	Total	$ 260,500

Purchase Price of Property

Price	$ 18,000	Purchase Date	6/1980

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

Listing Price	$ N/A	Days on Market	N/A

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

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
Loretta Bevegni	4/9/18

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

April 9, 2018

Robin Potter, Assessor
CBJ Finance
155 S Seward Street
Juneau AK 99801

Re: Petition for Review of Real Property Valuation

Dear Ms. Potter:

You are the receiver of my petition for review of the assessment on my property, Parcel ID#6D0901070060.

CBJ valued my house and property at 8463 N Douglas Hwy in $280,500 for tax year 2018.

I have reason to believe that CBJ assessment is unequal in lot value in comparison to near neighbors.

CBJ valued my site property, USS 3543 Lt 136, in $168,200 for year 2018. The lot site measures 55,321 sq. ft. and was assessed at a cost of $3.04 per sq. ft.

Four neighboring lot site properties are valued considerably less. I will submit the following list for you to see:

Westman	6D1001000010	$1.97 per sq. ft	
Pallenberg	6D1001000110	$1.93	"
Hays	6D1001000060	$ 1.96	"
Harmon	6D0901010130	$1.88	"

Two other neighbors have similar site value to mine. I will list them as follows:

Chapman	6D0901070040	54885 sq ft lot size	$148,200 value
Stewart	6D0901060130	56622 sq ft lot size	$152,000 value
Bevegni	6D0901070060	55321 sq ft lot size	$168,200 value

After considering the price difference per sq. ft. and other similar lot size values, I request that the Assessor's Office reduce my lot site cost by $20,000.

These examples illustrate my belief that CBJ assessment on my property is unequal. Please reduce my lot size property assessment accordingly.

Sincerely,

Loretta Bevegni
586-6699

<u>Property Assessed Value:</u>

7/9/2018
Loretta

site value ÷ lot size = price per sq. ft

Bevegni	¢3.04 per sq. ft
Stewart	¢ 2.68
Chapman	¢ 2.70
Westman	¢ 1.97
Pallenberg	¢ 1.93
Hays	¢ 1.96
Harmon	¢ 1.88

average per sq. ft. ¢ 2.31

Parcel #	Street Address	Legal Description 1
6D0901070060	N DOUGLAS HWY 8463	USS 3543 LT 136

Owner's Name and Address

JULIO C BEVEGNI & LORETTA J BEVEGNI
8463 N DOUGLAS HWY
JUNEAU AK
99801

Previous Owner	Site Value	Building PV	Total PV
	$ 168200.00	$ 112300.00	$ 280500.00
Use Code	**Exempt**	**Zoning**	**Tax Year**
Residential	Senior Citizen	-Single Family and Duplex -36,000 sq.ft minimum lot size -1 unit per acre	2018
Number of Units	**Year Built**		**Gross Living Area**
001	1983		001304 sq.ft.
Garage	**Garage Area**	**Lot Size**	**Last Trans**
Yes	000528 sq.ft.	55321.00 sq. ft.	0000
City Water Available	**City Sewer Available**		
Yes	No		
Exempt Land	**Exempt Building**	**Exempt Total**	**Road/No Road**
150000	N/A	150000	Roaded

Back

0 • *
168,200 • ÷
55,321 • ÷
3 • 040433672384 *
per sq. ft
0 • *

site value ÷
lot size
=

Parcel #	Street Address	Legal Description 1	
6D0901060130	N DOUGLAS HWY 8480	USS 3543 LT 135B	

Owner's Name and Address

~~GRETCHEN A HARRINGTON~~ Stewart
8480 N DOUGLA HWY
JUNEAU AK
99801

Previous Owner	Site Value	Building PV	Total PV
TERESA B SALTER	$ 152000.00	$ 222300.00	$ 374300.00
Use Code	**Exempt**	**Zoning**	**Tax Year**
Residential	No Data	-Single Family and Duplex -36,000 sq.ft minimum lot size -1 unit per acre	2018
Number of Units	**Year Built**		**Gross Living Area**
001	1982		001611 sq.ft.
Garage	**Garage Area**	**Lot Size**	**Last Trans**
No	N/A	56622.00 sq. ft.	0312
City Water Available	**City Sewer Available**		
Yes	No		
Exempt Land	**Exempt Building**	**Exempt Total**	**Road/No Road**
N/A	N/A	N/A	Roaded

Back

0 • *

152,000 • ÷
56,622 • =
2 • 68 * +

0 • *

Parcel #	Street Address	Legal Description 1
6D0901070040	N DOUGLAS HWY 8437	USS 3543 LT 132

Owner's Name and Address

JOHN C CHAPMAN & CINDY A CHAPMAN
8437 N DOUGLAS HWY
JUNEAU AK
99801

Previous Owner	Site Value	Building PV	Total PV
MICHAEL J LEBERT	$ 148200.00	$ 47600.00	$ 195800.00
Use Code	**Exempt**	**Zoning**	**Tax Year**
MH & Land	No Data	-Single Family and Duplex -36,000 sq.ft minimum lot size -1 unit per acre	2018
Number of Units	**Year Built**		**Gross Living Area**
001	1970		000732 sq.ft.
Garage	**Garage Area**	**Lot Size**	**Last Trans**
Yes	000374 sq.ft.	54885.00 sq. ft.	1105
City Water Available	**City Sewer Available**		
Yes	No		
Exempt Land	**Exempt Building**	**Exempt Total**	**Road/No Road**
N/A	N/A	N/A	Roaded

Back

Parcel #	Street Address	Legal Description 1	
6D1001000010	N DOUGLAS HWY 8500	USS 3543 LT 137	

Owner's Name and Address

FREDA M WESTMAN
8500 N DOUGLAS HWY
JUNEAU AK
99801

Previous Owner	Site Value	Building PV	Total PV
ROBERT F MEACHUM	$ 166700.00	$ 292900.00	$ 459600.00
Use Code	**Exempt**	**Zoning**	**Tax Year**
Residential	No Data	-Single Family and Duplex -36,000 sq.ft minimum lot size -1 unit per acre	2018
Number of Units	**Year Built**		**Gross Living Area**
001	1998		002091 sq.ft.
Garage	**Garage Area**	**Lot Size**	**Last Trans**
No	N/A	84506.00 sq. ft.	1709
City Water Available	**City Sewer Available**		
Yes	No		
Exempt Land	**Exempt Building**	**Exempt Total**	**Road/No Road**
N/A	N/A	N/A	Roaded

Back

0.*

166,700.÷
84,506.=
1.97*+

0.*

Parcel #	Street Address	Legal Description 1
6D1001000110	N DOUGLAS HWY 8830	USS 3543 LT 155

Owner's Name and Address

PHILIP M PALLENBERG & KAREN A
PALLENBERG
PO BOX 21936
JUNEAU AK
99802

Previous Owner	Site Value	Building PV	Total PV
ROBERT J SMALL	$ 155600.00	$ 405900.00	$ 561500.00
Use Code	**Exempt**	**Zoning**	**Tax Year**
Residential	No Data	-Single Family and Duplex -36,000 sq.ft minimum lot size -1 unit per acre	2018
Number of Units	**Year Built**		**Gross Living Area**
001	1998		002610 sq.ft.
Garage	**Garage Area**	**Lot Size**	**Last Trans**
Yes	000392 sq.ft.	80586.00 sq. ft.	1705
City Water Available	**City Sewer Available**		
Yes	No		
Exempt Land	**Exempt Building**	**Exempt Total**	**Road/No Road**
N/A	N/A	N/A	Roaded

Back

0 • *

155,600 • ÷
80,586 • =
1 • 93 * +

0 • *

Parcel #	Street Address	Legal Description 1
6D1001000060	N DOUGLAS HWY 8746	USS 3543 LT 147

Owner's Name and Address

LARRY G HAYS & ELIZABETH L
WALATKA
8746 N DOUGLAS HWY
JUNEAU AK
99801

Previous Owner	Site Value	Building PV	Total PV
	$ 166700.00	$ 268800.00	$ 435500.00
Use Code	**Exempt**	**Zoning**	**Tax Year**
Residential	Senior Citizen	-Single Family and Duplex -36,000 sq.ft minimum lot size -1 unit per acre	2018
Number of Units	**Year Built**		**Gross Living Area**
001	1983		002343 sq.ft.
Garage	**Garage Area**	**Lot Size**	**Last Trans**
No	N/A	84942.00 sq. ft.	0000
City Water Available	**City Sewer Available**		
Yes	No		
Exempt Land	**Exempt Building**	**Exempt Total**	**Road/No Road**
150000	N/A	150000	Roaded

Back

0 • *

166,700 • ÷
84,942 • =
1 • 96 * +

0 • *

Parcel #	Street Address	Legal Description 1
6D0901010130	N DOUGLAS HWY 7625	USS 3272 LT 86

Owner's Name and Address

CHRISTOPHER T HARMON & SAMANTHA K HARMON
7625 N DOUGLAS HWY
JUNEAU AK
99801

Previous Owner	Site Value	Building PV	Total PV
CHRISTOPHER HARMON	$ 168800.00	$ 255700.00	$ 424500.00
Use Code	**Exempt**	**Zoning**	**Tax Year**
Residential	No Data	-Single Family and Duplex -36,000 sq.ft minimum lot size -1 unit per acre	2018
Number of Units	**Year Built**		**Gross Living Area**
001	1983		001920 sq.ft.
Garage	**Garage Area**	**Lot Size**	**Last Trans**
Yes	000240 sq.ft.	2.06 acres 89,734 sq.ft	1801
City Water Available	**City Sewer Available**		
Yes	No		
Exempt Land	**Exempt Building**	**Exempt Total**	**Road/No Road**
N/A	N/A	N/A	Roaded

Back

0 • *

168,800 • ÷
89,734 • =
1 • 88 * +

0 • *

how many square feet in an acre

Sign in Rewards

All Images Videos Maps News Shop | My saves

22,900,000 Results Any time

Convert units

Area

Acre		Sq. foot
2.06	=	89733.6

Convert square feet to acre - Conversion of ...

https://www.convertunits.com/from/square+feet/to/acre

›› Definition: Acre. An acre is a measure of land area in Imperial units or U.S. customary units. It is equal to 43 560 square feet, 4840 square yards, or 160 square rods. The precise meaning of this depends on the exact definition adopted for a foot: the international acre is 4 046.856 422 4 m² (for the UK, see).

Acres to Square Feet (ft2) - How many square feet in an acre?

https://www.asknumbers.com/acres-to-square-feet.aspx

To find out how many square feet in acres, multiply the acre value by the conversion factor or use the converter. 1 Acre = 43 560 Square Feet. There are 43560 square ...

Square Feet and Acres (ft2 and ac) Conversion - The ...

https://www.thecalculatorsite.com/conversions/area/square-feet-to...

How to convert **acres** to **square feet**. You may be wondering how **many square feet** there are in x **acres**.. To convert from **acres** to **square feet** multiply your x figure by 43560.. How to convert **square feet** to acres

Square Feet to Acres Conversion - Ask Numbers

https://www.asknumbers.com/square-feet-to-acres.aspx

1 Square Foot = 0.0000229568411 Acre. Square foot is an imperial, US customary unit. It is used mostly in real estate, architecture and interior space plans. The abbreviations ...

How Many Square Feet in an Acre of Land?

www.mortgagenewsdaily.com/.../how-many-square-feet-in-an-acre-of-land

There are ** 43,560 **square feet** in a **acre****; this is 4,840 **square** yards. You can find a conversion calculator at http://www.unitconversion.org/area/acres-to-square-foots-conversion.html Originally, the size of an **acre** was approximately the amount of land an ox could plow in a day.

How Many Square Feet in an Acre

1howmany.com/how-many-square-feet-in-an-acre

One US customary acre is equivalent to 43 560 square feet, 4840 square yards, or about 4047 square meters. There are also some other types of acres, used in various countries: Irish acre (7843 yd 2), Roman acre (1260 m 2), Cheshire acre (10240 yd 2), etc.

Acre - Wikipedia

https://en.wikipedia.org/wiki/Acre

The acre is a unit of land area used in the imperial and US customary systems. It is defined as the area of 1 chain by 1 furlong (66 by 660 feet), which is exactly equal to 1⁄640 of a square mile, 43,560 square feet, approximately 4,047 m2, or about 40% of a ...

Description · Differences between ... · Use · South Asia · Historical origin

How many feet is on one side of an acre? - Math Central

mathcentral.uregina.ca/QQ/database/QQ.09.06/h/melinda1.html

43,560 square feet = an acre. If the land is a square (length=width), it is 208.71 ft by 208.71 ft since 208,71 208.71 = 43,560. If the land is rectangular, you would need to know the length of one of the sides in order to figure out the length of the other side.

How Big Is An Acre? Explained - The Calculator Site

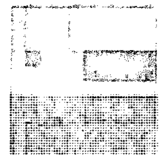
https://www.thecalculatorsite.com/.../units/how-big-is-an-acre.php

It is important to realise that an **acre** can be measured in any shape - from rectangles to circles or even hexagons - so long as the total area of land is 43,560 **square feet.**

We are updating our Terms of Use. Learn more

Acre

Share



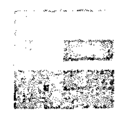
The acre is a unit of land area used in the imperial and US customary systems. It is defined as the area of 1 chain (66 feet) by 1 furlong (660 feet), which is exactly equal to 1⁄640 of a square mile, 43,560 square feet, approximately 4,047 m², or about 40% of a hectare.

Wikipedia

People also search for

Hectare

Acre-foot



Square foot

See all (15+)

Data from: Wikipedia

Suggest an edit

Loretta Bevegni

From: Aaron Landvik [Aaron.Landvik@juneau.org]
Sent: Thursday, June 07, 2018 11:51 AM
To: julio1@gci.net
Subject: APL 2018-0187 8463 N Douglas Hwy 6D0901070060

Good morning,

I have completed my review of your petition for review and see nothing which would indicate that the parcel is undervalued.

I am recommending an increase in the value of your property and recommend that you withdraw your petition for review as I will recommend and increase in value if you choose to not withdraw.

In fact, it is my belief that the value of the structures is too low given that an adjustment of $25K is already being applied. When the property was last appealed, the appraiser utilized an effective age of 21 years. The effective age indicates the amount of depreciation that is applied. As a result of my review of the property I believe that a more appropriate effective age is 16 years. The effective age of 16 years is the standard for homes built in 1982 and older, our records indicate that your home was built in 1983 thus the effective age applied to your home is slightly older. Thus, indicating that I believe your home to have a slightly greater than normal amount of depreciation.

Land valuation is similar to buying a pizza in that the greater quantity you purchase the lower the per unit cost. Economic principles indicate that to purchase an additional piece of pizza a person would inherently not pay any more than they paid for this first slice.

	Total cost	Cost/unit (slice)
1 slice	$3.00	$3.00
Whole pizza (12 slices)	$25.00	$2.08

Thus, larger property will be valued with a lower cost/unit.

Here is the land valuation for the properties that you included in your appeal letter as the basis for inequity:

PCN	#	UNIT	LandArea	LandA	$/Unit	Base$	SV$	Lo
6D0901070040	8437	sf	54,885	54,885	2.70	148,200	148,200	0
6D0901070060	8463	sf	55,321	55,321	2.69	148,800	168,200	0
6D0901070060	8463	sf	55,321	55,321	2.69	148,800	168,200	0 X
6D0901060130	8480	sf	56,622	56,622	2.64	149,500	152,000	0
6D1001000110	8830	sf	80,586	80,586	2.01	162,000	151,400	0
6D1001000010	8500	sf	84,506	84,506	1.94	163,900	166,700	0
6D1001000060	8746	sf	84,942	84,942	1.93	163,900	166,700	0
6D0901010130	7625	sf	89,733	89,733	1.83	159,000	168,800	0

The only issue that I see is the base rate/site value for 6D0901010130 appears to be a little bit low compared to those other properties above 60Ksf but your property is equitably valued. This minor inconsistency will addressed for the 2019 tax year.

Here is the base information for the N Douglas residential parcels between 52,000sf and 64,000 sf. This illustrates the equity within the neighborhood segment.

Z	NGHD	LUC	PCN	LandA	$/Unit	Base$
D1	NDGLS_R_1_5	01-Standard	6D1101050040	52,433	2.80	146,800
D1	NDGLS_R_10	03-Saltwater	6D0901020100	52,576	2.79	146,700
D3	NDGLS_R_1_5	03-Saltwater	6D0801040042	52,627	2.79	146,800
D1	NDGLS_R_HV	11-Tidelands	6D1101000070	53,754	2.73	146,700
D3	NDGLS_V_17	01-Standard	6D0601130100	54,422	2.72	148,000
D1	NDGLS_R_1_5	03-Saltwater	6D1101000120	54,450	2.72	148,100
D3	NDGLS_R_HV	03-Saltwater	6D0801040010	54,450	2.72	148,100
D1	NDGLS_V_17	01-Standard	6D0901030082	54,675	2.71	148,200
D1	NDGLS_R_10	01-Standard	6D0901070040	54,885	2.70	148,200
D5	NDGLS_R_12	01-Standard	6D0701010070	54,989	2.69	147,900
D1	NDGLS_R_1_5	01-Standard	6D0901070060	55,321	2.69	148,800
D1	NDGLS_R_1_5	11-Tidelands	6D1101000060	55,859	2.67	149,100
D1	NDGLS_V_17	01-Standard	6D0701110103	55,954	2.66	148,800
D3	NDGLS_R_1_5	01-Standard	6D0801010070	56,165	2.65	148,800
D1	NDGLS_R_1_5	01-Standard	6D1101010103	56,441	2.65	149,600
D1	NDGLS_R_1_5	01-Standard	6D0901060130	56,622	2.64	149,500
D1	NDGLS_R_HV	03-Saltwater	6D1101000021	56,891	2.63	149,600
D1	NDGLS_R_1_5	01-Standard	6D1001010010	57,063	2.62	149,500
D1	NDGLS_R_1_5	03-Saltwater	6D0901020060	57,063	2.62	149,500
D1	NDGLS_R_1_5	01-Standard	6D1101010051	57,195	2.62	149,900
D1	NDGLS_R_1_5	03-Saltwater	6D1101000012	57,197	2.62	149,900
D1	NDGLS_R_1_5	03-Saltwater	6D1101000011	57,469	2.61	150,000
D1	NDGLS_R_2_3	01-Standard	6D0901050021	58,325	2.58	150,500
D1	NDGLS_R_1_5	01-Standard	6D0901060010	58,370	2.58	150,600
D1	NDGLS_R_1_5	01-Standard	6D0901070030	58,806	2.56	150,500
D1	NDGLS_R_1_5	01-Standard	6D1001010020	58,806	2.56	150,500
D3	NDGLS_R_1_5	03-Saltwater	6D0801040050	59,686	2.53	151,000
D1	NDGLS_R_1_5	01-Standard	6D0901030090	60,142	2.51	151,000
D1	NDGLS_R_HV	03-Saltwater	6D1001020121	60,178	2.51	151,000
D1	NDGLS_R_1_5	01-Standard	6D1101050020	61,463	2.46	151,200
D3	NDGLS_R_1_5	01-Standard	6D0801050070	61,710	2.45	151,200
D3	NDGLS_V_17	01-Standard	6D0801050030	61,820	2.44	150,800
D1	NDGLS_R_2_3	01-Standard	6D1001010050	61,855	2.44	150,900
D3	NDGLS_R_1_5	03-Saltwater	6D0801040030	61,855	2.44	150,900
D3	NDGLS_V_17	03-Saltwater	6D0601160020	63,162	2.42	152,900
D1	NDGLS_R_1_5	01-Standard	6D1001010060	63,597	2.41	153,300

Here is the sales information that was utilized in developing base rates and market adjustments:

PCN		LANI	U		Street/Rd	AV	SV	IV	SD	SP
3D1401070012	RR	188671.00	sf	14010	N DOUGLAS HWY	254,500	173,300	81,200	11/27/17	295,000
6D0801000070	D3	50094.00	sf	6090	N DOUGLAS HWY	388,900	257,400	131,500	12/16/16	364,000
6D1001020050	D1	46173.00	sf	8940	N DOUGLAS HWY	354,900	163,800	191,100	02/05/16	365,000
6D0601010012	D18	35866.00	sf	3591	N DOUGLAS HWY	263,200	136,600	126,600	09/12/16	325,000
6D0701010060	D5	12632.00	sf	5125	N DOUGLAS HWY	285,800	130,500	155,300	10/10/17	349,900
6D0701090061	D1	36197.00	sf	5655	N DOUGLAS HWY	351,500	142,300	209,200	08/02/17	359,000
6D0901070060	D1	55321.00	sf	8463	N DOUGLAS HWY	280,500 ?	168,200	112,300	07/01/80	-
6D1001030140	D1	22807.00	sf	9247	N DOUGLAS HWY	398,700	147,400	251,300	03/02/17	389,000
6D0901010140	D1	24199.00	sf	7635	N DOUGLAS HWY	354,900	149,800	205,100	12/27/17	375,000
6D1101060010	RR	217800.00	sf	10310	N DOUGLAS HWY	422,600	233,100	189,500	10/14/16	499,000
6D0901030030	D1	91040.40	sf	7737	N DOUGLAS HWY	383,800	187,800	196,000	01/18/18	375,000
6D0801030071	D3	49444.00	sf	6335	N DOUGLAS HWY	455,500	164,300	291,200	09/02/15	415,000
6D0901060020	D1	67953.00	sf	8366	N DOUGLAS HWY	440,400	175,100	265,300	10/25/16	405,000
6D0701090050	D1	107157.60	sf	5651	N DOUGLAS HWY	447,500	200,100	247,400	08/17/17	482,000
6D1101030072	D1	36065.00	sf	9841	NINEMILE CREEK RD	418,400	156,100	262,300	07/07/16	413,000
6D1101030080	D1	42253.00	sf	9851	NINEMILE CREEK RD	419,400	160,400	259,000	03/07/16	407,000
6D1001020084	D1	42950.00	sf	9066	N DOUGLAS HWY	471,000	204,400	266,600	11/29/17	489,900
6D0701110110	D1	20900.00	sf	5915	N DOUGLAS HWY	366,800	145,200	221,600	11/23/16	329,000
6D1101010030	D1	33990.00	sf	9361	N DOUGLAS HWY	409,700	155,600	254,100	09/16/15	370,000
3D1401070016	RR	196102.00	sf	14030	N DOUGLAS HWY	492,900	181,000	311,900	10/19/16	559,000
6D0901040050	D1	76420.00	sf	8270	N DOUGLAS HWY	412,300	170,600	241,700	02/15/17	389,000
6D0801050060	D3	28000.00	sf	6525	N DOUGLAS HWY	449,000	152,500	296,500	10/05/17	475,000
6D0601040030	D18	15040.00	sf	3780	N DOUGLAS HWY	508,400	135,600	372,800	08/09/16	459,000
6D0901000070	D1	33976.00	sf	7480	N DOUGLAS HWY	601,300	222,400	378,900	11/13/17	549,000
6D0801510011	D1	47228.00	sf	7081	N DOUGLAS HWY	464,000	163,800	300,200	07/14/17	605,000
6D0801050070	D3	61710.00	sf	6523	N DOUGLAS HWY	499,600	170,800	328,800	12/22/17	509,000
6D0701010120	D5	83635.20	sf	5275	N DOUGLAS HWY	487,700	171,800	315,900	09/23/15	479,000
6D0601080030	D3	16117.00	sf	4020	N DOUGLAS HWY	556,300	188,700	367,600	11/22/17	657,000
6D1101050030	D1	97138.80	sf	10037	N DOUGLAS HWY	634,900	191,500	443,400	06/14/17	590,900

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

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

Loretta Bevegni

From: Aaron Landvik [Aaron.Landvik@juneau.org]
Sent: Thursday, June 07, 2018 11:56 AM
To: julio1@gci.net
Subject: APL 2018-0187 8463 N Douglas Hwy 6D0901070060

Importance: High

Good morning,

As I stated earlier, a review of your property revealed nothing that would reduce the valuation. The only adjustment was a reconsideration of the effective age which increased the valuation

Please let me know no later than end of business Friday, June 8, if you do not wish to withdraw and I will schedule an appointment for the Board of Equalization with my proposed value:

Period	S/V	I/V	A/V
2018 Asmt	$168,200	$112,300	$280,500
2018 Proposed	$168,200	$133,600	$301,800

Please respond by email if you wish to WITHDRAW.

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. The recommended valuation will reflect the change in the deck configuration, $301,800.

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 AND BOROUGH OF JUNEAU

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

JULIO C BEVEGNI
LORETTA J BEVEGNI
8463 N DOUGLAS HWY
JUNEAU AK 99801

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	July 16, 2018, Monday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	July 2, 2018
Parcel Identification	6D0901070060
Property Location	8463 N DOUGLAS HWY
Appeal No.	APL20180187
Sent to Email Address:	JULIO1@GCI.NET

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 09, 2018** , 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 11, 2018 4:00 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 11, 2018 10:00 am**, please call us at 586-5278 before **July 11, 2018 10:00 am**.

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**

Board of Equalization – July 16, 2018

Appeal No. 2018-0109

Appellant:	**Bobcat of Juneau**	**Location:**	**5450 Glacier Hwy.**
Parcel No.:	**5B12010000121**	**Type:**	**Commercial**

APPEAL #2018-0109

2018 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 16, 2018

Appellant: Bobcat of Juneau

Location: 5450 Glacier Hwy

Parcel No.: 5B1201000121

Type: Commercial

Appellant's basis for appeal: Property value is excessive/overvalue

Appellant's statement: "We purchased the 3 Acres next to our lot and it was added to our current lot #121 5450 Glacier Hwy. We purchased the property for 385K and there was not a house on the property or any improvements done to it when we took ownership of it in November."

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	1,165,000	Site:	1,524,100	Site:	1,169,100
Buildings:	72,800	Buildings:	180,300	Buildings:	169,100
Total:	1,237,800	Total:	1,704,400	Total:	1,338,200

Table of Contents

OVERVIEW

The Subject property consists of two storage warehouse structures totaling 3500SF, a 350SF addition used for miscellaneous storage, covered entry and miscellaneous yard improvements. Until November 2017, the property was comprised of two separate parcels; 5B1201000010 (1.88 acres) and 5B1201000120 (4 acres). The two parcels were consolidated into one 5.88 acre parcel. A former residence structure on 0120 was removed along with timber to clear the property.

SUBJECT PHOTO(s)

Street View

MAIN ENTRANCE STRUCTURE #1

INTERIOR OF 1997 STRUCTURE #2

SUBJECT AERIAL

STREAMS AND FEMA FLOOD ZONE OVERLAY

LAND VALUATION USING MARKET

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.

Commercial land is zoned Light Commercial, General Commercial or Industrial.   The neighborhood is primarily General Commercial or Industrial use with a mix of warehouses for manufacturing and retail sales and services. Base land rates for this type of property is $12 Per SF. Adjustments may be provided for location, size, wetness, shape, and flood zones.

Commercial land size in the subject neighborhood ranges from less than 4,000 SF to more than 10 acres. The median size is 1.29 acres. The Subject parcel is 100% General Commercial zoning with a base rate of $12/SF with 61% in adjustments for size, shape, wetness which decreased the effective rate from $12/SF to $4.56/SF.

The Subject land value is fair and equitable for the neighborhood.

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

Land base rate valuation and adjustments – Lemon Creek Commercial land > 1.65 acres to 11 acres

PCN	NGHD	Z	ACRE	AV	SV	IV	LUC	BR	Notes	LOC	SIZE	WET	SHAPE	FLOOD
5B1201000070	LMNC_C	I	1.87	2,695,400	**1,220,500**	1,474,900	1	12.00	LOC ADJ	125				
5B1201000060	LMNC_C	I	1.89	1,837,000	**1,233,000**	604,000	1	12.00	LOC ADJ	120				
5B1501000030	LMNC_C	LC	2.14	1,006,800	**1,006,800**	-	1	12.00	LC ZNG CM USE RATE 12PSF LOC SIZE ADJ	120	75			
5B1201000010	LMNC_C	GC	2.33	1,649,804	**913,400**	736,404	1	12.00	SIZE ADJ		75			
5B1201060020	LMNC_C	I	3.53	1,768,800	**1,382,500**	386,300	1	12.00	I CM ZNG RATE 12PSF SIZE ADJ		75			
5B1201000033	LMNC_C	I	5.02	2,801,500	**1,485,600**	1,315,900	1	12.00	SIZE LOC SHAPE FLOOD ADJ	85	75		90	20000
5B1201000121	LMNC_C	GC	5.88	1,704,400	**1,524,100**	180,300	1	12.00	100% GC ZNG RATE SIZE SLOPE ACCESS WET ADJ		65	65	90	
5B1201030020	LMNC_C	I	10.00	7,740,200	**3,406,000**	4,334,200	1	12.00	I CM ZNG RATE 12PSF SIZE LOC ADJ	90	75			
5B1301070032	LMNC_C	GC	10.76	11,059,700	**5,399,700**	5,660,000	1	12.00	GC ZNG CM RATE 12PSF LOC SIZE ADJ	120	80			
5B1501000020	LMNC_C	LC	10.93	18,624,900	**5,142,000**	13,482,900	1	12.00	LC ZNG CM USE RATE 12PSF LOC SIZE ADJ	120	75			

ANALYSIS

Validated Market Sales – Lemon Creek Commercial (81% ratio indicates Commercial property is severely undervalued in this neighborhood)

PCN	NGHD	Z	ACRE	AV	SV	IV	SD	QUAL	SP	A/S
5B1201330160	LMNC_C	I	0.29	431,900	122,900	309,000	07/21/17	Qualified	$ 500,300	0.8633
5B1201300090	LMNC_C	I	0.33	355,000	170,900	184,100	09/08/15	Qualified	$ 456,000	0.7785
5B1201450050	LMNC_C	I	0.35	507,100	229,200	277,900	01/29/18	Qualified	$ 720,000	0.7043
5B1201450110	LMNC_C	I	0.38	913,000	246,900	666,100	06/03/16	Qualified	$ 1,060,000	0.8613
5B1501000002	SEIC_C_24	GC	0.60	515,500	156,000	359,500	06/15/16	Qualified	$ 637,500	0.8086
5B1201060182	LMNC_C	I	0.66	688,400	306,700	381,700	01/11/12	Qualified	$ 923,300	0.7456
5B1201060140	LMNC_C	I	0.76	1,087,200	313,300	773,900	01/18/17	Qualified	$ 1,400,000	0.7766
5B1201060112	LMNC_C	I	1.11	662,200	226,600	435,600	12/22/15	Qualified	$ 690,000	0.9597
5B1301070020	LMNC_C	GC	1.68	735,100	292,700	442,400	10/30/14	Qualified	$ 720,449	1.0203
9 MARKET SALES - NO TIME TRENDING										0.8086

BUILDING VALUATION USING COST

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 - Commercial

48514		Record	2
Parcel Code Number	**5B1201000121**	**Number of Stories (Building)**	01
Owner Name	**BOBCAT OF JUNEAU LLC**	**Number of Sections**	1
Parcel Address	**5370 GLACIER HWY**	**Perimeter**	170
Effective Year Built	1991	**Class**	D
Year Built	1966	**Height**	12
Building Model	C- 14 Garages, Industrials, Lofts, Warehouses	**Rank**	Average
Building Type	Storage Warehouse	**Total Area**	1,750.00

48514		Record	5
Parcel Code Number	**5B1201000121**	**Number of Stories (Building)**	01
Owner Name	**BOBCAT OF JUNEAU LLC**	**Number of Sections**	1
Parcel Address	**5370 GLACIER HWY**	**Perimeter**	170
Effective Year Built	1997	**Class**	D
Year Built	1997	**Height**	16
Building Model	C- 14 Garages, Industrials, Lofts, Warehouses	**Rank**	Average
Building Type	Storage Warehouse	**Total Area**	1,750.00

Section 2	Description	Units	Percent	Cost	+/-	Total
Base Cost		1750		42.18		73,815
Exterior Wall	Stud -Textured Plywood	1750		7.68		13,448
Heating & Cooling	Heating & Cooling	1750		606.00		606
Heating & Cooling	Electric Wall	1750	100%	1.90		3,325
Architect Fee		1750		6.50		11,375
Sub Total						$102,568.64
Local Multiplier				1.43	[X]	$146,673.00
Current Multiplier				1.03	[X]	$151,073.00
Neighborhood Multiplier					[X]	$151,073.00
Depreciation - Physical				49.00	[-]	$74,026.00
Depreciation - Functional				15.00	[-]	$22,661.00
Depreciation - Economic					[-]	$0.00
Percent Complete				100.00	[-]	$54,386.00
Cost to Cure						
Neighborhood Adjustment						
Replacement Cost less Depreciation	**# of Units 1.00**					$54,386

Sec 1 of 2 updated sketch 5/31/18.
robin_potter - 6/1/2018 5:05:35 PM

Cost Report - Commercial

Section 5	Description	Units	Percent	Cost	+/-	Total
Base Cost		1750		42.18		73,815
Exterior Wall	Stud -Textured Plywood	1750	100%	8.33		14,583
Heating & Cooling	Heating & Cooling	1750		606.00		606
Heating & Cooling	Electric Panels	1750		3.45		6,038
Architect Fee		1750		6.50		11,375
Mezzanine	Storage	700		18.00		12,600
Sub Total						$119,015.80
Local Multiplier				1.43	[X]	$170,193.00
Current Multiplier				1.03	[X]	$175,299.00
Neighborhood Multiplier					[X]	$175,299.00
Depreciation - Physical				32.00	[-]	$56,096.00
Depreciation - Functional				15.00	[-]	$26,295.00
Depreciation - Economic					[-]	$0.00
Percent Complete				100.00	[-]	$92,908.00
Cost to Cure						
Neighborhood Adjustment						
Replacement Cost less Depreciation	**# of Units 1.00**					$92,908

Sec 2 of 2 updated sketch 5/31/2018
robin_potter - 6/1/2018 5:05:57 PM

Miscellaneous Improvements

Miscellaneous Improvement	SECURITY FENCING ro	[+]	5,000
4" Concrete	COVERED ENTRY WAY r	[+]	4,000
Miscellaneous Improvement	YARD LIGHT STANCHION	[+]	1,800
4" Concrete	STORM DRAIN SYSTEM &	[+]	9,000
Misc Stg Buildings		[+]	2,000

Total Improvement Value $169,100

History Report for two parcels prior to 2018

SUMMARY

The appellant was concerned for the increase in both land and improvement values as a result of the additional purchase of 4 acres contiguous to the original owner 1.88 acre parcel known as Bobcat of Juneau.

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.

Commercial property values have remained stable since 2009. The 81% sales ratio at the bottom of page 5 indicate current commercial properties are severely undervalued.

Consideration has been given for condition and concerns of the appellant. The recommended assessed value is fair and equitable.

The Assessor recommends a change to the assessment for 2018 at $1,338,600.

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

CBJ-Assessor's Office
APR 04 2018

Petition for Review / Correction of Assessed Value Real Property

Assessment Year	2018
Parcel ID Number	5B1201000121
Name of Applicant	Bobcat of Juneau /Colter Boehm
Email Address	colter@bobcatofjuneau.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	5B1201000121		
Owner Name	Bobcat of Juneau		
Primary Phone #	9075237920	Email Address	colter@bobcatofjuneau.com
Physical Address	5450 Glacier Hwy Juneau AK	Mailing Address	5450 Glacier Hwy Juneau AK 99801

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- [✓] My property value is excessive/overvalued
- [ ] 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:

We purchased the 3 Acres next to our lot and it was added to our current lot #121 5450 Glacier Hwy.
We purchased the property for 385K and there was not a house on the property or any improvements done to it when we took ownership of it in November.

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

Values on Assessment Notice

Site	$ 1524100	Building	$ 180300
Total	$ 1704400		

Owner's Estimate of Value

Site	$ 1165000	Building	$ 72800
Total	$ 1237800		

Purchase Price of Property

Price	$ 385000	Purchase Date	11-3-2017

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 [signature] Date 3-30-18

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)*

PARCEL #: ______________________ **APPEAL #:** ________________ **DATE FILED:** _____________

Appraiser to fill out			
Appraiser	Robin Potter	Date of Review	7/2/18
Comments: Appellant's concern has been why improvements increased from 72K to 180K. Efforts to explain have been difficult			
Post Review Assessment			
Site $ 1,169,100	Building $ 169,100	Total $ 1,338,200	
Exemptions	$ -0-		
Total Taxable Value	$ 1,338,200		

APPELLANT RESPONSE TO ACTION BY ASSESSOR

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

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

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 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

Cost Approach

The Cost Approach is based on the principle of substitution - that a prudent and rational person would pay no more for a property than the cost to construct a similar and competitive property, assuming no undue delay in the process. The applied process is as follows:

- Estimate the land value
- Estimate the replacement cost of the building and site improvements
- Estimate the physical, functional and/or external depreciation accrued to the improvements
- Sum the depreciated value of the improvements with the value of the land for an indication of value

Land Value

The subject's land value has been developed via the sales comparison approach. We have researched and analyzed five comparable land sales. Also considered were two listings found in the Lemon Creek neighborhood. The first is a 3-lot assemblage of 43,358 square feet having approximately 100 feet of frontage on Glacier Highway. The asking price is $13.54 per square foot. The site is a salvage yard, which will impair its marketability. The other listing is a 78,633 square foot parcel located across Commercial Blvd from Costco. This parcel has been on the market for 12 months at $14.99 per square foot. Both of these listings appear over-priced. It should be noted that few Juneau commercial or industrial transactions involve multiple listing service transactions.

The sales selected were deemed to be the most recent and comparable data available. The sales are summarized on the following Comparable Land Sales Summary Table, followed by descriptive analyses.

COMPARABLE LAND SALES SUMMARY TABLE

No.	Location	Sale Date	Price	Size in SF	Price/ SF
1.	3241 Hospital Drive	02/16/2011	$745,000	60,908	$12.23
2.	5322 Shaune Drive	07/16/2010	$433,000	36,072	$12.00
3.	8400 Airport Blvd	11/13/2009	$682,600	43,566	$15.67
4.	NNN Glacier Highway	07/20/2009	$280,000	19,820	$14.13
5.	8390 Airport Blvd	04/01/2010	$188,925	12,595	$15.00

Land Sale No. 1

Property Identification	
Record ID	325
Property Type	Commercial
Property Name	Westours Motorcoaches, Inc.
Address	3241 Hospital Drive, Juneau, Alaska
Sale Data	
Grantor	Westours Motorcoaches, LLC
Grantee	V&R Enterprises, LLC
Sale Date	February 16, 2011
Deed Book/Page	2011-000940-0
Property Rights	Fee Simple
Financing	Cash
Verification	Confirmed by Kim M. Wold
Sale Price	$895,000
Cash Equivalent	$895,000
Downward Adjustment	$150,000 Building
Adjusted Price	$745,000
Land Data	
Zoning	GC, General Commercial
Topography	Level
Utilities	W,S,T,E
Shape	Trapezoidal
Land Size Information	
Gross Land Size	1.398 Acres or 60,908 SF
Actual/Planned Building SF	5,520
Indicators	
Sale Price/Gross Acre	$532,807 Adjusted
Sale Price/Gross SF	$12.23 Adjusted
Sale Price/Planned Bldg. SF	$134.96 Adjusted

Legal Description

A fraction of Parcels 2 and 3, within US survey 1075 of the Salmon Subdivision, which subdivision was created by Resolution No. 262 of the Platting Board of the City and Borough of Juneau, passed on November 11, 1971, Juneau Recording District. Full metes and bounds description in appraiser's files.

Remarks

This is a 60,908 square foot parcel located in the Salmon Creek neighborhood of Juneau. The site is improved with a shop and an office building having a gross building area of 4080 square feet. The improvements are worn and impaired with external obsolescence. The improvements were allocated a value of $150,000. The site is improved with clearing, grading, storm drainage, and an oil separation vault. There is also approximately 25,000 square feet of asphalt paving. The property is partially fenced. It has good location attributes and access to all utilities. The property sale price was adversely affected by poor marketing and a motivated seller.

Land Sale No. 2

Property Identification	
Record ID	345
Property Type	Industrial, Industrial
Address	5322 Shaune Drive, Juneau, Alaska 99801
Location	Lemon Creek
Sale Data	
Grantor	Colaska (SECON, INC)
Grantee	Shane D. Hooton
Sale Date	July 16, 2010
Deed Book/Page	2010-003895-0
Property Rights	Fee Simple
Conditions of Sale	Normal
Financing	Cash
Verification	Confirmed by Kim M. Wold
Sale Price	$433,000
Cash Equivalent	$433,000
Adjusted Price	$433,000
Land Data	
Zoning	I, Industrial
Topography	Level
Utilities	W,S,T,E
Shape	Rectangular
Land Size Information	
Gross Land Size	0.828 Acres or 36,072 SF
Front Footage	400 ft Shaune Drive
Indicators	
Sale Price/Gross Acre	$522,884
Sale Price/Gross SF	$12.00

Legal Description

Lots 35 & 36, S.S.G. Subdivision, Phase III, Plat 93-12, Juneau Recording District (Full property description retained in appraiser's file).

Remarks

This is a sale of two adjacent industrial zoned lots in the Lemon Creek neighborhood. There was a small structure on the property at the time of sale that contributed no value.

Land Sale No. 3

Property Identification	
Record ID	295
Property Type	Industrial, Vacant
Address	8400 Airport Blvd, Juneau, Alaska
Location	Mendenhall Valley
Sale Data	
Grantor	Richard & Mary Stone Living Trust
Grantee	Juneau Residences LLC
Sale Date	November 13, 2009
Deed Book/Page	2009-008311-0
Property Rights	Fee Simple
Conditions of Sale	Normal
Financing	Cash
Verification	Confirmed by Kim M. Wold
Sale Price	$625,000
Cash Equivalent	$625,000
Upward Adjustment	$57,600 Demolition
Adjusted Price	$682,600
Land Data	
Zoning	I, Industrial
Topography	Level
Utilities	W,S,T,E
Shape	Irregular
Use at Sale	Commercial
Easements/Restrictions	None
Site Improvements	Grading
Land Size Information	
Gross Land Size	1.000 Acres or 43,566 SF
Indicators	
Sale Price/Gross Acre	$624,914 Actual or $682,506 Adjusted
Sale Price/Gross SF	$14.35 Actual or $15.67 Adjusted

Legal Description

Portion of Block 3, Resubdivision of block 3 and Lots 1 through 30, Block G, Valley Centre Subdivision, Plat 74-31, Juneau Recording District.

Remarks

This is a site that was purchased for development of a 90-unit hotel. The site is improved with two obsolescent commercial buildings that are to be demolished. The site lacks good visibility and site prominence. Demolition costs were estimated at $12 per square foot, or $57,600.

Land Sale No. 4

Property Identification	
Record ID	183
Property Type	Land, Commercial
Address	NNN Glacier Highway, Juneau, Alaska
Sale Data	
Grantor	Southeast Real Estate LLC
Grantee	R&S Rentals LLC
Sale Date	July 20, 2009
Deed Book/Page	2009-005533-0
Property Rights	Fee Simple
Conditions of Sale	Normal
Financing	Cash
Verification	Confirmed by Kim M. Wold
Sale Price	$280,000
Adjusted Price	$280,000
Land Data	
Zoning	GC, General Commercial
Topography	Level
Utilities	W,S,T,E
Shape	Irregular
Flood Info	C 0200090885B
Use at Sale	Vacant
Easements/Restrictions	None
Site Improvements	None
Land Size Information	
Gross Land Size	0.455 Acres or 19,821 SF
Useable Land Size	0.339 Acres or 14,755 SF , 74.45%
Front Footage	233 ft Total Frontage: 233 ft Glacier Highway
Indicators	
Sale Price/Gross Acre	$615,378
Sale Price/Gross SF	$14.13
Sale Price/Useable Acre	$826,621
Sale Price/Useable SF	$18.98
Sale Price/Front Foot	$1,202

Legal Description

A tract of land in Lot 1, Block A, Pinewood Park Subdivision No. 1, Plat 205, Juneau Recording District. (Full metes and bounds description retained in appraiser's files)

Remarks

This is a site having good visibility and site prominence from Glacier Highway. The site is slightly below grade of Glacier Highway. The site was overgrown with vegetation at the time of sale. Load bearing capacity of the soils is good.

Land Sale No. 5

Property Identification	
Record ID	296
Property Type	Industrial, Vacant
Address	8390 Airport Blvd, Juneau, Alaska
Location	Mendenhall Valley
Sale Data	
Grantor	Gateway Properties LLC
Grantee	Juneau Residences, LLC
Sale Date	April 01, 2010
Deed Book/Page	2010-001631-0
Property Rights	Fee Simple
Conditions of Sale	Normal
Financing	Cash
Verification	Confirmed by Kim M. Wold
Sale Price	$188,925
Cash Equivalent	$188,925
Adjusted Price	$188,925
Land Data	
Zoning	I, Industrial
Topography	Level
Utilities	W,S,T,E
Shape	Irregular
Use at Sale	Vacant
Easements/Restrictions	Sewer & Electrical
Site Improvements	Clearing & Grading
Land Size Information	
Gross Land Size	0.289 Acres or 12,595 SF
Indicators	
Sale Price/Gross Acre	$653,400 Actual or $653,400 Adjusted
Sale Price/Gross SF	$15.00 Actual or $15.00 Adjusted

Legal Description

Lot 31-B-1, Plat 2009-33, Juneau Recording District.

Remarks

This is a site fronting Airport Blvd which lacks good visibility and site prominence. The site was purchased for the development of a restaurant. The property is encumbered with a 1,042 square foot sewer easement and a 3,798 square foot electrical transmission line easement. These easements restrict the developable area of the parcel; however, if used for parking, would have limited effect on the site's utility.

Analysis of the Comparable Sales

The comparables were located in the Salmon Creek, Lemon Creek, and Mendenhall Valley neighborhoods of Juneau. These are all considered to be competing neighborhoods within the context of the Juneau marketplace. The comparables sold between July 2009 and February 2011. One of the sales was an improved property from which the improvement value was abstracted. The allocated price of the land in the comparable sale transactions ranged from $188,925 to $745,000. The sale prices per square foot ranged from $12.00 to $15.67.

Each of the transactions involved fee simple property rights. The sales were conducted for cash. The conditions of sale were normal except for Comparable No. 1, which had a motivated seller. No specific adjustment was applied to Sale No. 1.

The Juneau commercial and industrial land market is considered stable. Therefore, no economic trends adjustment was applied.

The subject's location was considered to be generally good. Comparable No. 1 was superior in that it is located in close proximity to the Bartlett Memorial Hospital in a neighborhood that is dominated by medical related facilities and those developments having synergy with medical services. A downward adjustment of 10 percent was applied. Comparable No. 2 is located in the Lemon Creek neighborhood and is considered to be 5 percent inferior to the subject due to poor visibility and traffic counts. Comparables 3 and 5 were located adjacent to one another in the Mendenhall Valley neighborhood, in close proximity to the Juneau Airport. These comparables are considered 10 percent superior to the subject. Comparable No. 4 is generally considered to have a similar location to the subject.

The subject's usable site size was 81,432 square feet. Each of the comparables is smaller than the subject. It is a generally accepted appraisal theory that larger parcels tend to sell for lower unit prices than smaller parcels. Therefore, downward adjustments were applied to the comparables based on their relative size comparison to the subject.

The topography, utilities, and zoning classifications were considered similar and did not warrant adjustments.

The subject's soil conditions are considered substandard. Each of the comparables was superior in the load bearing capacity of their soils. A downward adjustment of 10 percent was applied to each of the comparables.

Land Value Conclusion

After adjustment, the comparable sales indicated an adjusted price per square foot range of $8.25 to $10.97 per square foot. The average adjusted price per square foot was $9.58.

Based on the relative superiorities and inferiorities of the comparables, a value falling slightly below Sale No. 1 is estimated. We will reconcile to a land value estimate of $9.00 per square foot of usable site area. The subject's land value is calculated as follows:

81,432 SF x $9.00/SF = $732,888 (Rounded to $730,000)

Cost Analysis

The next step in the Cost Approach is to estimate the replacement cost of the buildings and site improvements. The replacement cost of the subject site and building improvements are based on Marshall and Swift Valuation Service, a nationally recognized cost service. Construction costs are compiled on a national basis and adjusted for time and location through use of multipliers. Where appropriate, we have used local cost data to supplement the Marshall and Swift data.

The Marshall Valuation Service replacement cost estimate was derived from Section 14, Page 26 and indicated a base cost of $46.16. A deduction was made for lack of plumbing fixtures. Additional adjustments were made for height per story, cost calculator, and local factors. The adjusted replacement cost was rounded to $69 per square foot. The Marshall Valuation Service cost calculations are shown below.

Structure

REPLACEMENT COST ESTIMATE

PROPERTY: Allen Marina

LOCATION: 5450 Glacier Highway
Juneau, Alaska 99801

PROPERTY DESCRIPTION: Warehouse

REPLACEMENT COST CALCULATIONS:

Building	Warehouse				
Structure Class:	D				
Marshall Valuation Service Reference: (or source referenced)	Sec 14/Pg 26 (02/2010)				
Base Cost PSF:	$ 46.16				
Plus (PSF) Plumbing	$ (2.26)				
Subtotal:	$ 43.90				
Multipliers					
Number of Stories:	1.00				
Height Per Story:	1.05				
Perimeter:	1.00				
Current Cost:	1.05				
Local:	1.43				
Adjusted Cost/SF:	$ 69.21				

Site improvements were valued using prevailing local costs. The fence was estimated to have a replacement cost of $35 per linear foot. The yard light stanchion and fixtures had a replacement cost of $3,500. The concrete apron and wash down pad had a replacement cost of $6.00 per square foot. The storm drainage system had a replacement cost of $15,000.

The Marshall and Swift data implicitly includes soft costs such as engineering, architectural, permits and legal, etc. We have included an increment of 5 percent for developer's profit.

Depreciation Analysis

Depreciation may be defined as any loss of value from any cause. There are three general areas of depreciation: physical deterioration, functional obsolescence, and external obsolescence. Depreciation may be curable or incurable, the test being that money spent to cure the depreciation will be gained in value. If the depreciation costs more to fix than will be gained in value, then the depreciation is considered incurable.

Depreciation Accrued to the Subject

The improvements were considered to be 50 percent depreciated, based on their age, history of maintenance, and current condition. The site improvements were depreciated 60 percent based on observed condition. Functional obsolescence in the amount of $10,000 was estimated to reflect the cost to cure the lack of an operable bathroom in the shop building. External obsolescence in the amount of 10 percent was made, based on a reduced universe of potential purchasers in the marketplace.

Cost Approach Conclusion

Based on the analysis detailed above and on the following page, we have reconciled to a cost approach value estimate of **$850,000.**

RECEIVED
By [signature]
Date 6/21/17
Time 2:08pm

LEMON GLACIER PROPERTIES, INC.
EARNEST MONEY AGREEMENT

This Earnest Money Agreement is between **Lemon Glacier Properties, Inc.** of PO Box 210194, Auke Bay, AK 99821, hereinafter referred to as "Seller"; and **Bobcat of Juneau, Inc.** of 5450 Glacier Highway, Juneau, Alaska 99801, hereinafter referred to as "Buyer". Seller acknowledges receipt from Buyer of the sum of Fifty Thousand and no/100 dollars ($50,000.00) as earnest money deposit and partial payment for approximately 3.0 +/- acres of real property pursuant to the Terms and Conditions contained in this document.,

Property Description: 3.0 +/- Acres of land located at 5370 Glacier Highway as shown on the attached draft plat as Tract 1, said parcel being located within the City and Borough of Juneau, Juneau Recording District, First Judicial District, State of Alaska. Exact acreage shall be determined by final survey.

Terms and Conditions:

1. The selling price shall be three hundred eighty five thousand and no/100 dollars ($385,000.00).
2. This sale is contingent on final approval of the lot line adjustment which has been given preliminary approval with no conditions by the City and Borough of Juneau Community Development Department. Should the City and Borough of Juneau Community Development Department fail to give final approval in accordance with the terms stipulated in the preliminary approval or propose additional requirements which are considered excessive by Seller, Seller shall have the option to terminate this agreement and shall authorize the refund to Buyer the sum of forty five thousand and no/100 dollars ($45,000) being held by First American Title Insurance Company as earnest money deposit. If the City and Borough of Juneau Community Development Department does propose additional requirements which must be met for them to give final approval to the lot line adjustment plat and which will cost over $500.00, Buyer shall have the option to pay the cost of any such requirements. Should the approval of the lot line adjustment be subjected to additional costs and fees in excess of $500.00 and Buyer chooses not to pay the additional costs or fees, this agreement shall be terminated and the sum of forty five thousand and no/100 dollars ($45,000) of the earnest money deposit shall be refunded to Buyer by the Title company.
3. Buyer and Seller agree to pay the following costs related to this sale as stipulated below:
   - A. Seller, at his expense, shall obtain a current survey of said property by a State of Alaska licensed surveyor showing the following:
     - (1). Location of all existing easements and rights of way.
     - (2). Location of any encroachments.
     - (3). Location of all parcel property corners.

(4). A listing of the acreage included in the site.

B. Closing costs shall be allocated as follows:

(1). Owner title insurance cost shall be paid by Buyer.

(2). Recording fees shall be paid by Buyer.

(3). Doc preparation fees shall be paid by Buyer, unless docs are prepared by Seller.

(4). Escrow fees, if any, shall be paid by Buyer.

4. Real estate taxes for the calendar year 2017 shall be pro-rated between Buyer and Seller based on the date of closing.

5. The sale will close on/or before August 15, 2017 or the earliest day after August 15th that Seller is able to obtain an approved final draft of the plat and any other related documents needed for the sale from the City and Borough of Juneau Planning Department. First American Title Company, at its Juneau Office, shall act as closing agent.

6. If the Buyer is unable to close within 4 days of the dates stipulated in paragraph 5, there will by a $50.00 per day penalty for late closing. This penalty shall commence the date Buyer is first notified that Seller is ready to close. This will continue for a maximum of 30 days, at which time, if Buyer has not closed the sale, the pending sale shall be terminated.

7. If the sale is terminated in accordance with paragraph 6, the Buyer will forfeit $10,000 of their earnest money deposit being held by First American Title Insurance Company.

8. First American Title Company shall refund the earnest money in their possession to Buyer if the sale fails to close due to deliberate acts or omissions of the Seller. Otherwise, Buyer may not request a refund of any portion of the earnest money deposit from the title company holding the funds without the express written consent of Seller, which shall only be withheld if the failure to close was due to Buyer's breach of the agreement

9. The Seller shall convey title by statutory warranty deed. Seller shall provide good and clear title, which title shall be, at closing, free and clear of all liens and encumbrances. If Buyer secures a preliminary commitment for title insurance that does not show good and clear title and/or is not free of all liens and encumbrances, Seller shall be given a period of thirty (30) days from date of notice from Buyer within which to provide good and clear title and/or to remove all liens and encumbrances. If Seller is unable to correct the defects within said thirty (30) day period, Buyer may elect, at Buyer's sole option, either to accept title subject to defects which are not cleared or to terminate this agreement whereupon all earnest money in the possession of First American Title Company shall be refunded to Buyer. In such event, Seller shall be liable for any cancellation fee due the title company for the preliminary commitment for title insurance.

10. If either Party defaults on this agreement, the non-defaulting Party may pursue any remedy provided herein or which is available at law or equity.

Parties acknowledge that time is of the essence. Buyer hereby agrees to complete the purchase of the parcel on or before the dates specified in paragraphs 5 through 6 above.

This Agreement is binding upon the heirs, executors, administrators, successors and assigns of Buyer and Seller. The Parties shall perform this agreement in good faith and execute all documents and take all actions necessary for the performance of this agreement.

All Parties agree that the foregoing terms and conditions constitute the entire agreement and that it reflects the true and complete mutual and only valid agreement of the Parties for good and adequate consideration made on the date of this agreement. This agreement can only be amended, changed or altered in writing signed by all parties.

Dated this 20 th day of June, 2017.

BUYER: **BOBCAT OF JUNEAU, INC.**
Coulter Boehm

Signature

Owner
Title

SELLER: **LEMON GLACIER PROPERTIES, INC.**
Gary L. Jenkins

Signature

Sec/Treasurer
Title

First American Title Insurance Company

First American

8251 Glacier Hwy • Juneau, AK 99801

Office Phone:(907)789-5252 Office Fax:(907)789-7395

Final Settlement Statement

Property: 5370 Glacier Highway, Juneau, AK 99801
Lot: 1 Tract: 1

File No: 0231-2703426
Officer: Erika Vejar/AS
Settlement Date: 11/03/2017
Disbursement Date: 11/03/2017
Print Date: 11/02/2017, 1:14 PM

Buyer: Bobcat of Juneau
Address: 5370 Glacier Highway, Juneau, AK 99801
Seller: Lemon Glacier Properties, Inc.
Address:

Buyer Charge	Buyer Credit	Charge Description	Seller Charge	Seller Credit
		Consideration:		
385,000.00		Total Consideration		385,000.00
		Deposits in Escrow:		
	30,000.00	Receipt No. 23111587 on 05/03/2017 by Bobcat of Juneau		
	15,000.00	Receipt No. 23111588 on 05/03/2017 by Bobcat of Juneau		
		Earnest Money:		
		Excess Deposit	5,000.00	
	5,000.00	Total Deposit/Earnest Money		
		Disbursed as Proceeds ($0.00)		
		Prorations:		
652.16		City/Town Tax Parcel 5B1201000120 11/03/17 to 12/31/17 @$4,104.10/yr		652.16
		Title/Escrow Charges to:		
565.00		Escrow/Closing Fee to First American Title Insurance Company		
28.25		Sales Tax - Escrow Fees to First American Title Insurance Company		
1,437.00		Policy: ALTA Owners - 2006 STD to First American Title Insurance Company		
25.00		Record Warranty Deed-First to First American Title Insurance Company		
	337,707.41	**Cash (X From) (To) Buyer**		
		Cash (X To) (From) Seller	380,652.16	
387,707.41	387,707.41	**Totals**	385,652.16	385,652.16

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

BOBCAT OF JUNEAU LLC
5450 GLACIER HWY
JUNEAU AK 99801-9507

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	July 16, 2018, Monday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	July 2, 2018
Parcel Identification	5B1201000121
Property Location	5370 GLACIER HWY
Appeal No.	APL20180109
Sent to Email Address:	ER@BOBCATOFJUNEAU.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 09, 2018**, 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 11, 2018 4:00 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 11, 2018 10:00 am**, please call us at 586-5278 before **July 11, 2018 10:00 am**.

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**

Board of Equalization – July 16, 2018

BOE Procedural Documents

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. **To GRANT appeal & ADJUST assessment OTHERWISE**

I MOVE that the Board *GRANT* the appeal and ADJUST the assessment 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 sufficient evidence of value in record to support this assessment

4. **To GRANT appeal & REMAND for RECONSIDERATION of ASSESSMENT**

I MOVE that the Board *GRANT* the appeal and REMAND to the ASSESSOR for RECONSIDERATION of the ASSESSMENT, 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 insufficient evidence of value in the record

ADAPTABLE MODEL MOTION LANGUAGE FOR LATE-FILE APPEALS

TO REJECT LATE-FILE APPEAL:

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

TO ACCEPT LATE-FILED APPEAL

I MOVE **THAT THE BOARD *ACCEPT AND HEAR* THE LATE-FILED APPEAL AND I ASK FOR A YES VOTE** 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).