BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Wednesday, June 27, 2018 at 5:30 PM
Municipal Building – Assembly Chambers

I. **Call to Order**

II. **Roll Call**

III. **Approval of Minutes**

May 29, 2018 Board of Equalization Panel #1

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. 0164

Appellant: Smith/Cheng Location: 19450 Beardsley Way
Parcel No.: 8B3701050084 Type: Single Family Residence

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	206,000	Site:	221,100	Site:	221,100
Buildings:	175,000	Buildings:	182,700	Buildings:	182,700
Total:	383,000	Total:	403,800	Total:	403,800

Appeal No. 0185

Appellant: De Master/Atkinson Location: 18175 Pt Stephens Rd
Parcel No.: 8B3601000021 Type: Single Family Residence

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	310,000	Site:	365,600	Site:	365,600
Buildings:	272,686	Buildings:	302,400	Buildings:	274,000
Total:	582,686	Total:	688,000	Total:	639,600

Appeal No. 0194

Appellant: Blood
Parcel No.: 4B2901360080
Location: 8001 Magnolia Ct
Type: Single Family Residence

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	152,000	Site:	166,700	Site:	166,700
Buildings:	450,000	Buildings:	489,700	Buildings:	495,200
Total:	602,000	Total:	656,300	Total:	661,900

Appeal No. 0103

Appellant: Kunat
Parcel No.: 5B2401030010
Location: 8399 Nugget Dr
Type: Single Family Residence

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	n/a	Site:	170,600	Site:	156,500
Buildings:	n/a	Buildings:	219,000	Buildings:	201,100
Total:	220,000 – 250,000	Total:	389,600	Total:	357,600

V. Late Filed Appeals – None.

IV. Adjournment

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Tuesday, May 29, 2018 at 5:30 PM
Municipal Building – Assembly Chambers

I. Call to Order

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

II. Roll Call

Board Members Present: David Epstein, Paul Nowlin, Barbara Sheinberg and Kenny Solomon-Gross.

Board Members Absent: John Gaguine, Stephen Moseley.

Staff Present: Jane Mores, Assistant Attorney; Teresa Bowen, Assistant Attorney; Laurie Sica, Municipal Clerk; Bob Bartholomew, Finance Director; Robin Potter, Assessor; Aaron Landvik, Appraiser I; Arther Drown, Appraiser I.

III. Approval of Minutes – None.

IV. Board Training / Refresher

Ms. Mores said the packet notebook contained good information and requested the board keep and read the training materials. The Board of Equalization (BOE) is created by ordinance to have 9 members, serving in panels of three. She suggested for the session next year, an initial meeting of all 9 members take place with the election of a board chair, and the establishment of panels for specific dates, and a hearing officer chosen for each specific date. She encouraged the members of the BOE to contact her any time for assistance.

Board conduct issues highlighted by Ms. Mores included:

- The BOE decision can be appealed by either party to superior court. The transcript of the hearing and the decision can be reviewed.
- Being a fair and impartial tribunal and making a record of the decision is the most important thing that the BOE does.
- It is always important to ensure both sides have time to review any additional material provided at the meeting. It is preferable to have the information in the packet, as any evidence provided at the hearing is considered “new evidence.”

- General conflict of interest issues apply. Any BOE member can call the law department in advance for advice.
- At a hearing BOE members have time to ask questions and time to consider the matter, but should refrain from adding commentary when asking questions.
- The decision should include findings based upon evidence provided.
- The Assessor is presumed in the law that they are trained and do their work correctly. The appellant has the burden of proof to show error, as defined as unequal, excessive, improper or undervalued, based upon a valid written appeal or proven at the appeal hearing. An appellant must show evidence to that error, not just a disagreement.
- In the packet there is sometimes an assessor's recommendation, with the original assessment, the appellant's request and the assessor's recommendation that may differ from the original assessment. This is arrived at after the Assessor has discussed the matter with the appellant.
- Late files must prove "unable to comply" with the deadline and it is a high threshold. The merits of an appeal are not the subject – you must only look at the reasons they provide to show they are unable to comply with the deadline.

Ms. Mores encouraged the BOE to set a time limit for the party's presentations, to ask questions of the parties, and then close the hearing in order to discuss the matter. Motions should be stated in the positive, even if a member thinks the appeal should be denied. The transcript is the record. Put as much information in the decision as possible when casting a vote to explain the vote. She explained the options to deny, refer, amend; all actions must be taken upon the evidence provided.

Mr. Epstein asked if the term "unequal" could be defined as what a reasonable person would accept as unequal and Ms. Mores read the interpretation of the State Assessor, " to show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property."

Mr. Epstein asked if the board can ask questions after the hearing is closed. Ms. Mores said it is better to ask the questions to get all the information but cautioned against a free-for-all.

Ms. Sheinberg asked if she has questions about the case presented by the Assessor, is it possible to let the Assessor know before the hearing that she has questions. Ms. Mores said the BOE can let the Assessor know what type of information that you want to see in the packet, but should ask the questions during the hearing to make a clear record in the hearing as it is important to have a clear understanding of the material.

Mr. Gross said the information in the training packet makes it clear that the decision is based upon law and he appreciated the information while he is learning.

Ms. Mores swore in Kenny Solomon-Gross as a BOE member and noted that the following appeal hearing would be comprised of Mr. Epstein, Mr. Nowlin and Ms. Sheinberg. Mr. Solomon-Gross sat in the audience for the following appeal hearings.

V. Property Appeals

Mr. Epstein volunteered to serve as chair. He outlined a 15 minute time frame for each party per appeal.

Ms. Sica said that Mary Grant, Appraiser III, had contacted her in the afternoon to say that the appellant, Bill Morris, had accepted the value established by the appraiser this year and had withdrawn the appeal. No board action was necessary on this matter.

Appeal Tracking #	**0047**		
Subject Property			
CBJ Parcel #	5B2402000150		
Physical Location	4557 KANATA DEYI		
Appellant Name	BILL MORRIS		
Preliminary Assessed Value			
Land	143,600	Improvements	288,200
TOTAL TAXABLE		**$**	**431,800**
Owner's Estimated Value			
Land	90,000	Improvements	288,200
TOTAL TAXABLE		**$**	**378,200**
CBJ Assessors Office Recommendation			
Land	143,600	Improvements	286,300
TOTAL TAXABLE		**$**	**429,900**

Duran Construction Company LLC – Vista Del Sol – Multiple Parcels

Marciano and Josette Duran were present to represent the appeal. They said they were OK to consider the multiple parcels together as a group.

Chair Epstein outlined the hearing procedures.

Appellant Name:	DURAN CONSTRUCTION COMPANY LLC			
Legal Description:	VISTA DEL SOL (MULTIPLE PARCELS)			
Parcel #	*Appeal #*	*Appellant's Estimated Value*	*Preliminary Assessed Value*	*Assessor's Office Recommendation*
5B1401010207	0235	123,348	141,600	141,600
5B1401010208	0236	128,280	145,600	145,600
5B1401010209	0224	121,850	138,300	138,300
5B1401010210	0225	123,348	140,000	140,000
5B1401010215	0230	123,348	140,000	140,000
5B1401010217	0232	125,726	142,700	142,700
5B1401010220	0220	127,048	144,200	144,200
5B1401010223	0222	118,414	134,400	134,400
5B1401010224	0223	109,867	124,700	124,700

Mr. and Mrs. Duran said the evidence is in the documents provided to the board. They acknowledged that Alaska is a non-disclosure state and the assessors work hard. The evidence they relied upon is two recent appraisals provided for Lot 18 in the subdivision, which recently sold in March 2018. The Archipelago Appraisals LLC appraisal in September 2017 provided a site value of $130,000, and Kasberg Appraisal Services appraisal provided a site value of $130,000 in April, 2018. Lot 18 is comparable to the lots subject to appeal, with the exception that site work has been done and it has a home on the lot. They spoke about the methods and costs of developing the lots for building that was yet to be done. The work included removal of organics, placing fabric, bringing in material for the pad and the driveway to bring them up to the value of $130,000. They had already received a reduction of $40,000 from the Assessor for four lots that had not been cleared of any trees or overburden. Mr. Duran briefly identified the items on each lot that needed completion for starting construction of a home.

Ms. Potter distributed additional material to provide a listing the parcels with the opinion of the owner and the assessor's information, a property history report on each of the parcels, and a reformat of the information on page 7 of the assessor's packet.

Ms. Potter said there were originally 13 parcels in the appeal. She visited the properties and took photos, which were included in the packet. She then gave lots 11 – 14, not the subjects of this appeal, a $20,000 adjustment for the work to be done, then spoke with Mr. Duran, who convinced her of the need to increase the adjustment to $40,000 per lot based upon the cost of the work, a value Mr. and Mrs. Duran found acceptable. There are a number of methodologies to develop land values. Alaska is a voluntary disclosure state, which means people can provide the information but it is not mandatory. The Assessor sends out market letters and gets information back from about 70%. We obtain information from appraisals people provide. We

track MLS prices and look at mortgages to see how much was borrowed to finance the property, and all of this information informs our determination of a probable sales price. Vacant land sales are typically not financed, but are cash sales or contracted through construction loans. She spoke about the allocation and extraction method, and explained that the extraction method takes sales prices in a homogeneous community and deducts the improvements, and the residual is applied to the land value. This provides a neighborhood rate for land values. Base rates are developed into a geographical area. Property is classified as vacant, single family, multi-family, commercial or industrial. The Vista Del Sol properties are highest valued land in the Lemon Creek neighborhood. The lots are not sold separately but are sold as part of a package and a home will be built on it. She said she understands the Duran's argument, but she has to value all lots equally. If the subdivision is approved and platted through community development, there are certain requirements such as paved road, utilities, etc. That is site prep. The pad should be level, but it doesn't have to be done to the specifications that Mr. Duran speaks of regarding the actual construction. She noted the comparisons she made with lots in Erin Manor, Hurlock, Montana Creek and West Juneau. Vista Del Sol was part of the 2017 canvas and there were significant changes in order to bring things into equity. All parcels are valued according to location (neighborhood), category, zoning, location and size, and these are the beginning of the base rate. Once calculated and tested, adjustments to the base rate are made for items such as waterfront or view. The adjustments on these lots are positive for location because of the reported sales. She can't form generalized statements of value as in the provided appraisals, but must provide proof of the method of mass appraisal. She spoke about recent sale of Lot 18 and said that lot was assessed at $147,000 and she doesn't believe there is an incorrect assessment.

Mr. Duran spoke highly of Ms. Potter and said this subdivision is not accepted by the CBJ yet for city maintenance. There is a punch list before they accept the subdivision, the city has collected water and sewer fees and taxes on all of the lots but it is not complete at full value. The developer has to maintain the streets, he has to pay the bill for the street lights, and it is an incomplete subdivision.

Mr. Nowlin asked the assessor for her comments on Mr. Duran's point. Ms. Potter said the assessor does not consider the development costs and bonding as a factor in the assessment.

Ms. Sheinberg asked if a vacancy adjustment was only available when the subdivision improvements such as pavement, curb, gutter, and streetlights were not complete. Ms. Potter said the assessor did not give out vacant adjustments to any lots inside a platted subdivision as a rule due to the improvements such as curb and gutter, pavement. They may be available outside of subdivisions if excavation work is needed.

Ms. Sheinberg asked about the change in valuation of some and not other lots in the Vista Del Sol Subdivision. Ms. Potter said she took "the extreme" into consideration, such as the four lots that the builder would have to do significant work to get them to a point for development, and she provided the adjustment. Two other lots had footers and the appellant removed those from the appeal.

Mr. Epstein asked if there is a relationship between the acceptance of the road by the city and the assessment. Ms. Potter said no.

Mr. Nowlin asked if the lots met the assessor's list of complete site prep vs. the appellants site prep. Ms. Potter said yes and they were valued in the same manner last year. He asked about the sale of Lot 18 and asked how many sales would be needed to set up a model or market change and Ms. Potter said normally ten percent of the lots in sales would help determine current market value. If we don't have that information we won't make a change.

Mr. Duran said no appeal was made last year due to his health issues. The subdivision is in the eyes of the engineering department as an incomplete subdivision, even though he is being assessed at full value. The graded lots are not yet buildable and they still need a lot of work, even though they are vacant. Ms. Duran said they are not asking for $40,000 consideration on each of those lots, but a lower amount that is estimated based upon two separate appraisers saying that a prepped ready to build lot is worth $130,000.

Ms. Sheinberg asked about the appraisals submitted by the appellant and if Ms. Potter felt that information was inadequate. Ms. Potter said it was good information and she checked it out and that is the reason the information on another subdivision, Erin Manor, was included.

Mr. Epstein asked the board to consider the matter.

Mr. Nowlin said he had concerns about reconciling that the lots were acceptable by one department but not another department.

Ms. Sheinberg said she can separate the performance bond from the issue before the BOE for assessment purposes. Both parties are saying this is a respectable process and she appreciated the listening being observed between the appellant and assessor. The Assessor has gone to lengths to reduce the value where she can justify a decrease in value. You can get a vacancy adjustment in a subdivision if you have not done the subdivision improvements or the lots are untouched, but it appears that a vacancy adjustment is not issued for lots which have site prep left to do, and this is applied equitably across the board to all other similarly situated properties.

Mr. Epstein said that he did not believe the lots were grossly disproportioned and the values did not meet the test of unequal .

MOTION, by Nowlin, to grant the appeal, asked for a no vote, as the appellant failed to prove that the matter is unequal or excessive. All members voted no to granting the appeal on the lots as Mr. Epstein listed, and outlined on page 4 of these minutes.

Appeal Tracking #	**0234**		
Subject Property			
CBJ Parcel #	5B1401010205		
Physical Location	7523 VISTA DEL SOL DR		
Appellant Name	DURAN CONSTRUCTION COMPANY LLC		
Preliminary Assessed Value			
Land	140,100	Improvements	433,100
TOTAL TAXABLE			**$ 573,200**
Owner's Estimated Value			
Land	130,000	Improvements	425,000
TOTAL TAXABLE			**$ 555,000**
CBJ Assessors Office Recommendation			
Land	140,100	Improvements	408,300
TOTAL TAXABLE			**$ 548,400**

Ms. Duran said this parcel was their personal home, and the argument was the same as the previous case, that the lot across the street , Lot 18, was larger than their lot, and they are objecting to the lot value on their completed home based on the appraisals for Lot 18.

Ms. Potter spoke about the site visit by Mary Grant, Appraiser III, who adjusted the size of the building, to correct and reduce the square footage. The sale of Lot 18 closed during the appeal period this year.

Ms. Duran said if the BOE can't give weight to two appraisals that were issued within three months of January 1 then she didn't know what to say.

Ms. Potter said $130,000 lot value is not appropriate because of the process for valuing property by mass appraisal. The Assessor cannot "chase sales." We assess to a total value and do not split out the value to the house or the land. We use the market to tell us where it should be based and apply that to the house and the land.

Mr. Nowlin asked and Ms. Sebens explained the BOE's level of authority to act.

Mr. Epstein said that the issue was the same for the previous cases, and he did not think the assessment was excessive or unequal.

Mr. Duran said it seems that the value of the assessment is excessive based on the information we have from an appraiser. Mr. Epstein said the bar is set high to prove unequal or excessive.

MOTION, by Nowlin, to grant the appeal and asked for a no vote as the assessor's adjusted recommended value is lower than the appellants recommendation, there was lack of evidence of an error, and there is insufficient evidence to adjust the lot value as requested. He recommended setting the value at the Assessor's adjusted recommended value. All members voted no to granting the appeal.

VI. Late Filed Appeals

- Risley, Allen and Rose, Parcel #8B3501040030

No one was present to represent the appellant.

Mr. Epstein read the pertinent parts of the late filing. The Risley's did not provide a reason for being unable to file.

Ms. Potter said the assessments were mailed out on March 1 and appeals were due April 1. She checked the mailing database and confirmed a mailing was sent for this parcel.

MOTION, by Nowlin, to accept the late file and requested a no vote as the appellant has not provided evidence that they were unable to file a timely appeal. All members voted no to accepting the late filed appeal.

Ms. Potter said she anticipated one or two more appeals and the need for a meeting during the last two weeks of June.

Ms. Sheinberg said she would like to see how comps are put together, to understand the work of the assessor and to go over the processes and the math for understanding. Ms. Potter said the state assessor can do this type of training. Ms. Potter said she is willing to meet with the BOE and Ms. Potter to get her questions answered. Ms. Mores said that it is important to have the substantive discussion during the hearing because a matter will go on to superior court and the appellant may have the same questions as well.

IV. Adjournment

There being no further business to come before the BOE, the meeting was adjourned at 7:25 p.m.

Submitted by Laurie Sica, Municipal Clerk

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

GRAHAM J SMITH
RAO CHENG
PO BOX 210805
AUKE BAY AK 99821-0805

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	June 27, 2018, Wednesday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	June 18, 2018
Parcel Identification	8B3701050084
Property Location	19450 BEARDSLEY WAY
Appeal No.	APL20180164
Sent to Email Address:	PRIORITY@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 CBJ Assessor's Office by 4:00 PM on **June 25, 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 on **June 26, 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 CBJ Assessor's Office **June 26, 2018 4:00 pm**, please call us at 586-0333 before that date.

You or your representative may be present at the hearing. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

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

Attachment: CBJ Law Department Memorandum April 19, 2013.

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

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

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

APPEAL #0164

2018 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 26, 2018

Appellant: Smith

Location: 19450 Beardsley Way

Parcel No.: 8B3701050084

Type: Single Family Residence

Appellant's basis for appeal: Property value is excessive/overvalue, property value is unequal to similar properties, valued improperly/incorrectly.

Appellant's statement: "Land value is assessed excessive, the total value is unequal to similar properties, the house was assessed improperly, and the house is approximately ½ completed and depreciated since new"

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	206,000	Site:	221,100	Site:	221,100
Buildings:	175,000	Buildings:	182,700	Buildings:	182,700
Total:	383,000	Total:	403,800	Total:	403,800

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OVERVIEW

The subject is a 2,116 SF single family residence with a 504 SF built-in garage located on a 40,002 SF lot located at 19450 Beardsley Way, within the Beardsley Bay Addition which was platted in 2001. Construction was initiated in 2005 with an additional building permit that was issued in 2008, but has yet to be completed.

SUBJECT PHOTO

AREA MAP & AERIAL

2018 Review for 8B3701050084

PCN	NGHD	YEAR	LAND	UNIT	#	Street/Rd	AV	SV	IV	SD	ADJ SP	ADJ A/S	LUC	BR	Notes	LOC	SIZE	TOPO	ACCESS	WET	VIEW	WTFT	SHAPE	VAC	FLOOD	GLA	BSM
8B3401020016	THBR_R_1_5	2018	5,175	sf	17105	GLACIER HWY	536,100	254,900	281,200				3	$21.63	LOC VIEW WTF	110					150	120				2,273	512
8B3401010100	THBR_R_1_5	2018	6,989	sf	17095	GLACIER HWY	435,300	256,200	179,100	03/15/16	589,800	0.7380	3	$17.89	SLOPE LOC WT	110		90			150	120				1,232	-
8B3401050010	THBR_R_1_5	2018	14,810	sf	17415	CHRISTINE AVE	372,500	178,300	194,200	09/30/15	342,500	1.0876	1	$10.47	NO ADJ											1,134	-
8B3401050060	THBR_R_1_5	2018	16,117	sf	17408	CHRISTINE AVE	457,700	180,500	277,200	11/17/17	506,100	0.9044	1	$9.74	NO ADJ											1,975	-
8B3401020030	THBR_R_1_5	2018	18,717	sf	17165	GLACIER HWY	637,200	325,600	311,600	12/27/17	680,200	0.9368	3	$8.49	SLOPE LOC WT	110		90			150	120				2,448	-
8B3701000130	THBR_R_1_5	2018	21,805	sf	19435	GLACIER HWY	434,700	207,500	227,200	10/01/88			6	$7.43	SLOUGH SLOPE ACCESS W			90	90		125	110				1,760	-
8B3601050060	THBR_R_1_5	2018	24,829	sf	19025	RANDALL RD	499,600	189,900	309,700	03/02/16	502,100	0.9950	1	$6.65	NO ADJ											2,140	192
8B3401080010	THBR_R_12	2018	31,015	sf	16870	GLACIER HWY	681,100	176,900	504,200	09/22/17	678,500	1.0038	1	$5.51	SLOPE ADJ			90								600	-
8B3601040051	THBR_R_1_5	2018	33,444	sf	17880	CHILKAT RD	592,200	284,200	308,000	04/14/16	635,300	0.9322	3	$5.14	WTRFRT VIEW ADJ						125	115				2,132	-
8B3701020020	THBR_R_1_5	2018	33,541	sf	19601	GLACIER HWY	253,600	144,300	109,300	03/07/16	263,900	0.9610	1	$5.13	SLOPE ACCESS WET ADJ			90	90	90						594	-
8B3701030140	THBR_R_1_5	2018	33,541	sf	19880	COHEN DR	386,300	144,300	242,000	11/09/17	403,100	0.9583	1	$5.13	SHAPE WET ACCESS ADJ				90	90			90			1,535	-
8B3701050070	THBR_R_1_5	2018	33,977	sf	19965	COHEN DR	474,600	193,800	280,800	08/14/03			6	$5.06	ACCESS WET SLOUGH WTRFRT V				90	90	110	110				1,577	-
8B3701000160	THBR_R_1_5	2018	36,154	sf	19501	GLACIER HWY	590,000	221,800	368,200	07/18/13			6	$4.79	SLOUGH SLOPE ACCESS W			90	90		125	110				2,238	-
8B3601000061	THBR_R_1_5	2018	36,216	sf	18225	PT STEPHENS F	717,100	354,800	362,300				3	$4.78	LOC SLOPE WT	110		90			150	120				2,009	-
8B3701020161	THBR_R_1_5	2018	36,343	sf	20141	GLACIER HWY	345,800	145,300	200,500	11/03/17			1	$4.77	SLOPE ACCESS WET ADJ			90	90	90						1,050	-
8B3701040190	THBR_R_1_5	2018	36,590	sf	20147	COHEN DR	234,400	153,200	81,200	12/01/82			1	$4.73	SLOPE ACCESS WET ADJ			90	95	90						600	-
8B3701040110	THBR_R_1_5	2018	36,590	sf	20007	COHEN DR	608,300	319,200	289,100	08/01/81			3	$4.73	LOC SLOPE AC	110		90	90		150	120				1,986	-
8B3501020050	THBR_R_1_5	2018	36,976	sf	17525	GLACIER HWY	476,300	238,400	237,900	04/23/97			3	$4.68	LOC SLOPE W	110		90			110	110				1,608	-
8B3401080060	THBR_R_1_5	2018	37,026	sf	17000	GLACIER HWY	503,400	180,100	323,300	11/06/06			1	$4.70	SLOPE ADJ			90								2,194	659
8B3701020030	THBR_R_1_5	2018	37,462	sf	19653	GLACIER HWY	311,600	145,700	165,900	01/14/03			1	$4.64	SLOPE ACCESS WET ADJ			90	90	90						1,162	-
8B3701030100	THBR_R_1_5	2018	37,462	sf	19914	COHEN DR	432,700	161,900	270,800	02/24/09			1	$4.64	WET ACCESS ADJ				90	90						1,646	-
8B3701020130	THBR_R_12	2018	38,333	sf	20115	GLACIER HWY	351,100	145,900	205,200	10/01/99			1	$4.54	SLOPE ACCESS WET ADJ			90	90	90						883	-
8B3701020040	THBR_R_1_5	2018	38,768	sf	19661	GLACIER HWY	294,300	145,900	148,400	01/01/94			1	$4.49	SLOPE ACCESS WET ADJ			90	90	90						960	-
8B3701020051	THBR_R_1_5	2018	39,639	sf	19924	COHEN WAY	252,200	135,100	117,100	02/28/17			1	$4.41	VAC SLOPE ACCESS WET A			90	90	90				10000		1,290	-
8B3401010060	THBR_R_1_5	2018	39,639	sf	17025	GLACIER HWY	773,300	398,000	375,300	01/01/97			3	$4.41	LOC WTRFRT V	110					150	120				2,339	-
8B3401070080	THBR_R_1_5	2018	39,640	sf	17270	GLACIER HWY	513,500	201,000	312,500	08/01/97			1	$4.41	NO ADJ											2,710	-
8B3701050084	AREA_R_NC	2018	40,002	sf	19450	BEARDSLEY WA	403,800	221,100	182,700	01/21/10			6	$4.37	SLOUGH WTRFRT VIEW ADJ						115	110				2,116	-
8B3701030080	THBR_R_1_5	2018	40,075	sf	19926	COHEN DR	318,100	163,100	155,000	06/01/88			1	$4.37	WET ACCESS ADJ				90	90						-	-
8B3401010020	THBR_R_1_5	2018	40,510	sf	16895	GLACIER HWY	573,800	398,500	175,300				3	$4.32	LOC WTRFRT V	110					150	120				1,222	-
8B3701020220	THBR_R_1_5	2018	40,946	sf	20134	COHEN DR	315,900	162,900	153,000	02/01/78			1	$4.27	ACCESS WET ADJ				90	90						945	-
8B3601030071	THBR_R_1_5	2018	41,006	sf	18395	TEE WAY	443,500	210,400	233,100				1	$4.27	ACCESS VIEW ADJ				95		110					1,897	-
8B3701040152	THBR_R_1_5	2018	41,336	sf	20133	COHEN DR	584,600	340,400	244,200	01/01/82			3	$4.23	LOC SLOPE AC	110		90	95		150	120				1,318	-
8B3701020200	THBR_R_1_5	2018	41,382	sf	20140	COHEN DR	436,900	181,200	255,700	07/01/91			1	$4.23	WET ADJ					90						1,344	-
8B3701050060	THBR_R_12	2018	41,382	sf	19935	COHEN DR	549,500	197,300	352,200	12/08/15	566,800	0.9695	6	$4.23	ACCESS WET SLOUGH WTRFRT V				90	90	110	110				1,040	-
8B3501020160	THBR_R_1_5	2018	41,818	sf	17730	PT STEPHENS S	472,100	180,900	291,200	09/01/73			1	$4.18	SLOPE ADJ			90								1,740	-
8B3701030122	THBR_R_1_5	2018	43,124	sf	19890	COHEN DR	204,000	163,100	40,900	02/01/85			1	$4.06	WET ACCESS ADJ				90	90						640	-
8B3601030051	THBR_R_1_5	2018	43,467	sf	18383	TEE WAY	492,600	223,000	269,600	07/28/03			1	$4.27	ACCESS VIEW ADJ				95		110					2,438	-
8B3701030020	THBR_R_1_5	2018	44,431	sf	20008	COHEN DR	514,400	202,300	312,100	10/01/96			1	$3.96	NO ADJ											2,384	-
8B3701030092	THBR_R_1_5	2018	44,866	sf	19919	COHEN WAY	354,500	129,300	225,200	09/12/17			1	$3.92	WET ACCESS VAC ADJ				90	90				30000		1,506	-

2018 Review for 8B3701050084

PCN	NGHD	YEAR	LAND	UNIT	#	Street/Rd	AV	SV	IV	SD	ADJ SP	ADJ A/S	LUC	BR	Notes	LOC	SIZE	TOPO	ACCESS	WET	VIEW	WTFT	SHAPE	VAC	FLOOD	GLA	BSM
8B3701020150	THBR_R_1_5	2018	**44,867**	sf	20123	GLACIER HWY	370,900	**147,400**	223,500	04/01/96			**1**	***$3.92***	SLOPE ACCESS WET ADJ			90	90	90						1,612	-
8B3701050083	THBR_R_1_5	2018	**45,602**	sf	19500	BEARDSLEY W/	481,800	**256,100**	225,700	06/12/07			**6**	***$3.86***	SLOUGH WTRFRT VIEW ADJ						115	110				1,542	-
8B3401070060	THBR_R_1_5	2018	**50,747**	sf	17215	ANDREANOFF	433,600	**203,700**	229,900	07/15/16	**421,500**	**1.0287**	**1**	***$3.49***	PUBLIC ROW ACCESS - NO ADJ											1,332	-
8B3701050082	THBR_R_1_5	2018	**56,006**	sf	19550	BEARDSLEY W/	535,000	**249,400**	285,600	06/20/02			**6**	***$3.20***	SLOUGH WTRFRT VIEW ADJ						110	110				1,336	-
8B3701050081	THBR_R_12	2018	**59,845**	sf	19600	BEARDSLEY W/	645,800	**266,500**	379,300	08/24/10			**6**	***$3.20***	SLOUGH WTRFRT VIEW ADJ						110	110				600	-
8B3701050050	THBR_R_1_5	2018	**64,033**	sf	19901	COHEN DR	589,000	**202,800**	386,200	02/25/00			**6**	***$2.81***	ACCESS WET SLOUGH WTRFRT V				90	90	110	110				2,876	-
8B3401030020	THBR_R_1_5	2018	**64,460**	sf	17717	GLACIER HWY	434,100	**206,800**	227,300	10/13/16	**419,600**	**1.0346**	**1**	***$2.79***	NO ADJ											1,920	-
8B3701050101	THBR_R_1_5	2018	**77,713**	sf	19200	WILLIWAW W/	419,000	**238,100**	180,900	07/31/13			**6**	***$2.34***	SLOPE SLOUGH WTRFT ACCESS \				90		115	110				1,008	-
8B3401070120	THBR_R_12	2018	**82,328**	sf	17250	ANDREANOFF	663,400	**210,200**	453,200	01/27/17	**616,700**	**1.0757**	**1**	***$2.22***	NO ADJ											2,166	-
8B3601050081	AREA_R_NC	2018	**278,874**	sf	19006	GLACIER HWY	610,500	**210,800**	399,700	05/31/16			**1**	***$0.84***	SLOPE ADJ			90								1,944	744
TEE HARBOR	**193 PROPERTIES**		**31,799**									**0.9695**		***$5.38***													

SUBJECT A 2100SF single family residence on a 40,000SF (.9 acre) lot in the Tee Harbor neighborhood. Zoning is D1 (one residence per acre) typical for the neighborhood.
Property has frontage on the slough portion of north Tee Harbor with good views and a slight waterfront adjustment to reflect the location.

LAND There are 193 residential properties in the Tee Harbor neighborhood. Lot sizes range from less than 6,000 SF to more than 6 acres. The median lot size is 31,799 SF.

Land rates are based on location, zoining and size for what is considered typical influences within the neighborhood. The base rate ranges from $21.63 to .84 per SF. The median base rate is $5.38.
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 adjustments for good view and slight waterfront on the slough.
The parcels are arrayed by size to verify the base rate is appropriate for the 40,000 SF Subject parcel at $4.37 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 13 qualifying sales (blue font) in the neighborhood 2015-2017. The median assessment value to sale price ratio is less than 97% 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 **P**arcels comparable to the Subject in size are highlighted in a pale orange. Parcels with a slough location are also noted in pale orange in the LUC column.
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.
The market adjustment necessary to bring the neighborhood into compliance in 2017 was not added to the Subject which is considered non-conforming.
The market adjustment would have reflected in a higher value for the Subject than was assessed.
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 for the subject parcel is within range of similarly sized parcels. Parcel is subject to a 115% View adjustment and a 110% Waterfront adjustment. Due to the prolonged construction timeline this parcel has been identified as non-conforming and was not subject to a market adjustment.

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

NGHD	LUC	PCN	LandA	$/Unit	Base$	SV$	Loc%	Size%	Topo%	Acc%	Wet%	View%	Wtrft%	Svc2%	Shpe%	NetAdj%	Vac$	Fld$
THBR_R_1_5	06-Mud Flat	8B3701050083	36,154	4.49	173,400	221,000	0%	0%	0%	90%	0%	125%	110%	0%	0%	0%		
THBR_R_1_5	03-Saltwater	8B3501000001	36,216	4.48	173,100	164,000	110%	0%	0%	0%	0%	150%	120%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3701020151	36,343	4.77	173,400	145,000	0%	0%	0%	80%	80%	0%	0%	0%	0%	0%		
THBR_R_1_5	01 Standard	8B3701040130	36,530	4.73	173,100	153,200	0%	0%	0%	90%	95%	90%	0%	0%	0%	0%		
THBR_R_1_5	03 Saltwater	8B3701040110	36,530	4.73	173,100	319,200	110%	0%	0%	90%	90%	0%	150%	120%	0%	0%		
THBR_R_1_5	03-Saltwater	8B3501020050	36,976	4.68	173,200	238,400	110%	0%	0%	90%	0%	0%	110%	110%	0%	0%		
THBR_R_1_5	01-Standard	8B3401080050	37,026	4.70	174,200	180,100	0%	0%	0%	90%	0%	0%	0%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3701020030	37,422	4.64	173,600	140,700	0%	0%	0%	90%	90%	90%	0%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3701030120	37,422	4.64	173,600	151,900	0%	0%	0%	0%	90%	90%	0%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3701020040	38,758	4.49	174,100	145,900	0%	0%	0%	90%	90%	90%	0%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3701020051	39,639	4.41	174,800	155,100	0%	0%	0%	90%	90%	90%	0%	0%	0%	0%	10,000	
THBR_R_1_5	03-Saltwater	8B3401010050	39,678	4.41	174,700	260,000	110%	0%	0%	0%	0%	0%	150%	120%	0%	0%		
THBR_R_1_5	01 Standard	8B3401070050	39,640	4.41	174,800	201,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
AREA_R_NC	06 Mud Flat	8B3701050084	40,022	4.37	174,800	221,100	0%	0%	0%	0%	0%	115%	110%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3701030080	40,075	4.37	175,100	153,100	0%	0%	0%	0%	90%	90%	0%	0%	0%	0%		
THBR_R_1_5	03-Saltwater	8B3401010020	40,510	4.32	175,200	368,500	110%	0%	0%	0%	0%	150%	120%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3701020220	40,940	4.27	174,800	152,900	0%	0%	0%	0%	90%	90%	0%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3601030071	41,000	4.27	175,100	210,400	0%	0%	0%	95%	0%	110%	0%	0%	0%	0%		
THBR_R_1_5	03-Saltwater	8B3701040152	41,036	4.26	174,800	340,400	110%	0%	0%	95%	95%	0%	150%	120%	0%	0%		
THBR_R_1_5	01-Standard	8B3701020230	41,089	4.26	175,000	161,200	0%	0%	0%	0%	90%	0%	0%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3501020150	41,010	4.10	174,700	160,900	0%	0%	0%	80%	0%	0%	0%	0%	0%	0%		
THBR_R_1_5	01 Standard	8B3701030122	43,124	4.06	175,100	153,100	0%	0%	0%	0%	90%	90%	0%	0%	0%	0%		
THBR_R_1_5	01 Standard	8B3601030051	43,457	4.27	185,500	223,000	0%	0%	0%	0%	95%	0%	110%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3701030020	44,431	3.98	175,900	202,300	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3701030082	44,856	3.92	175,900	129,300	0%	0%	0%	0%	90%	90%	0%	0%	0%	0%	30,000	
THBR_R_1_5	01-Standard	8B3701020120	44,827	3.92	175,900	147,400	0%	0%	0%	90%	90%	90%	0%	0%	0%	0%		
THBR_R_1_5	06-Mud Flat	8B3701050083	45,022	3.89	176,200	209,100	0%	0%	0%	0%	0%	0%	115%	110%	0%	0%		
AREA_R_NC	01-Standard	8B1601090020	46,098	3.80	232,000	195,200	110%	0%	0%	0%	0%	85%	0%	0%	0%	90%		
THBR_R_1_5	01-Standard	8B3401070040	48,787	3.61	176,100	192,100	0%	0%	0%	0%	0%	90%	0%	0%	0%	0%		
THBR_R_1_5	01-Standard	8B3401080070	48,777	3.61	176,100	192,100	0%	0%	0%	90%	0%	0%	0%	0%	0%	0%		
THBR_R_1_5	01 Standard	8B3401030032	50,116	3.53	176,900	208,400	0%	0%	0%	0%	0%	0%	0%	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. These two values combined produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

For buildings which are under construction, a completion percentage is approximated based upon the typical. An interior inspection in 2015 estimated the total completion percentage of the main house to be 70%. Appellant states that no additional improvements have been made since that time.

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

Cost Report - Residential

14193			Record	1
Parcel Code Number	**8B3701050084**		**Building Type**	R- Single-family Residence
Owner Name	**SMITH GRAHAM J**		**Quality**	3
Parcel Address	**19450 BEARDSLEY WAY**		**Construction**	Stud Frame
Effective Year Built	2007		**Total Livable**	2116
Year Built	2005		**Style**	Three Story

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Vinyl		71.50	100%		
Roof	Metal, Formed Seams		2.44	100%		
Heating	Electric Baseboard		-0.41	100%		
Adjusted Base Cost		2,116	73.53			155,589
Exterior Improvement(s)						
Other Garage	Built-in Garage (SF)	504	22.70			11,441
Other Garage	Garage Finish, Built-in (SF)	504	1.92			968
Porch	Wood Deck (SF)	51	25.75			1,313
Porch	Wood Deck (SF) with Roof	341	22.60			7,707
Total						**21,428**
Additional Feature(s)						
Feature	Fixture	6				8,280
Total						**8,280**
Sub Total						**185,298**
Condition	Average					
Local Multiplier				1.28	[X]	237,181
Current Multiplier				1.04	[X]	246,668
Quality Adjustment				1.15	[X]	283,668
Neighborhood Multiplier					[X]	283,668
Depreciation - Physical			1.00 [X]	10.00	[-]	28,367
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				70.00	[-]	178,711
Cost to Cure						
Neighborhood Adjustment						
Replacement Cost less Depreciation						**178,711**

2/27/04 per stat warr deed dtd 12/29/03;

4/20/04 Input New addr per CDD/JSG;

9/6/06 update mail addr per treas;

02/18/09 TWO BP new SFR and Att Garage complete building % schedule sheet for SFR estimate 72% complete.some site prep for att garage. Revalue 12/08 -Reinspect 12/09 js;

2/24/10PerQuitclaimDeedRec1/21/10/tlu;

8/16/11 T.W.O. PU garage and GLA addition. "Shop" area cost calculated as EP. Updated sketch, photo, cost. Addition is dried-in but open stud. Est 50% complete overall.jcs

05/222/12 Per 2012 Appeal; inspect property, reviewed file and revalued. Discussed % complete w/jcs, est 56%. FD due to flr plan, grg is unfinished.
NC SV @ 209,500
Chg IV from 142,300 to 126,600
Chg AV from 351,800 to 336,100 dlp

01/24/13 Canvas/BP; NOH for int insp. Est % complete at 75%, removed FD. Updated file, photo and sketch. Revalued for 2013. DP

06/17/2013 Appeal with inspect. Adjusted percent complete to 50%. BS
2013 Notfied: 203900 199100 403000
2013 Adjusted: 203900 132100 336000

FI per BP for SFR, est 75% per ongoing construction. Updated CAMA, photo & sketch. Revalued.
dora_prince - 11/18/2014 10:43:15 AM

4/10/2015 per appeal; model changed from 2.5 fin to 3 story; effective age considered; ongoing construction to entire home with various stages of completion; estimate blended % of completion to be 70%; see file for photos; Flag for reinspection;
Assessed Value: Site 203,600 Imp 218,900 Total 422,500
Adjusted Value: Site 203,600 Imp 181,500 Total 385,100;MG
mary_grant - 5/6/2015 2:58:27 PM

05/17/18 per appeal, site visit 05/02/18 Photos. per appellant, no further construction has occurred since the time of last appeal. Estimate blended % of completion to be 70%. Current neighborhood (AREAWIDE Non-conforming), parcel did not receive the mkt adjustment thus pushing AV lower than surrounding properties. SV is below equity w/ neighborhood. Recommend N/C to AV. Flag for re-inspection until time of completion\ al
Aaron_Landvik - 5/17/2018 9:15:56 AM

Miscellaneous Improvements

HDV	[+]	2,000
Solid Fuel Heater	[+]	2,000
Total Miscellaneous Improvements		**4,000**

Total Improvement Value [Rounded] $182,700

History Report

City and Borough of Juneau
Assessment History Report

8B3701050084
GRAHAM J SMITH
19450 BEARDSLEY WAY
BEARDSLEY BAY ADDITION LT 3A

YEAR_ID	LAND_VALUE	MISC_VALUE	BLDG_VALUE	CAMA_VALUE
2018	$221,100.00	$4,000.00	$178,700.00	$403,800.00
2017	$206,000.00	$4,000.00	$174,900.00	$384,900.00
2016	$203,600.00		$178,000.00	$381,600.00
2015	$203,600.00		$181,500.00	$385,100.00
2014	$203,900.00		$140,500.00	$344,400.00
2013	$203,900.00		$132,100.00	$336,000.00
2012	$209,500.00	$0.00	$126,600.00	$336,100.00
2011	$209,500.00	$0.00	$137,200.00	$346,700.00
2010	$209,500.00	$0.00	$137,200.00	$346,700.00
2009	$209,500.00	$0.00	$137,200.00	$346,700.00
2008	$217,500.00	$0.00	$99,700.00	$317,200.00
2007	$217,500.00	$0.00	$99,700.00	$317,200.00
2006	$205,000.00	$0.00	$48,300.00	$253,300.00
2005	$176,000.00	$0.00	$22,600.00	$198,600.00
2004	$160,000.00	$0.00	$0.00	$160,000.00
2003	$165,000.00	$0.00	$0.00	$165,000.00
2002	$140,000.00	$0.00	$0.00	$140,000.00

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 no change to the assessment for 2018 at $403,800.

APL 2018-0164 Acres Mary

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

CBJ-Assessor's Office
05 RP
APR 04 2018

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	2018
Parcel ID Number	8B3701050084
Name of Applicant	Graham Smith
Email Address	priority@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	8B3701050084		
Owner Name	Graham Smith		
Primary Phone #	907 364-3584	Email Address	priority@gci.net
Physical Address	19450 Beardsley Way Juneau, AK 99801	Mailing Address	PO Box 210805 Auke Bay, AK 99821

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:

The land value is assessed excessive, the total value is unequal to similar properties, the house was assessed improperly, and the house is approximately 1/2 completed and has depreciated since new.

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

Values on Assessment Notice					
Site	$ 221,100	Building	$ 182,700	Total	$ 403,800
Owner's Estimate of Value					
Site	$ 206,000	Building	$ 175,000	Total	$ 383,000

Purchase Price of Property			
Price	$ 55,000	Purchase Date	
Listing Price	$	Days on Market	

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

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: Graham Smith
Digitally signed by Graham Smith
DN: cn=Graham Smith, o, ou, email=priority@gci.net, c=US
Date: 2018.04.04 12:46:56 -08'00'

Date: 04/04/2018

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 #	RB3701052089	Appeal #	2018-0164	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				

Aaron Landvik

From: Graham Smith <priority@gci.net>
Sent: Thursday, May 10, 2018 10:57 AM
To: Aaron Landvik
Subject: RE: APL 2018-0164 19450 Beardsley Way 8B3701050084

Aaron,

I reject your finding and will pursue a formal appeal.

Regards,

Graham Smith

From: Aaron Landvik <Aaron.Landvik@juneau.org>
Sent: Wednesday, May 09, 2018 3:34 PM
To: 'Graham Smith' <priority@gci.net>
Subject: RE: APL 2018-0164 19450 Beardsley Way 8B3701050084

Good morning,

After reviewing your assessment, I see nothing which changes our original assessment.

The site value is in equity with those in your neighborhood. The building value is fair and equitable, for the previous year the increase in building costs and materials exceeded the rate of depreciation.

I recommend **no change** for the valuation of this property.

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

Period	S/V	I/V	A/V
2018 Asmt	$221,100	$182,700	$403,800
2018 Proposed	$221,100	$182,700	$403,800

Please respond by email stating your acceptance of this NO 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 this decision, 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

From: Graham Smith [mailto:priority@gci.net]
Sent: Tuesday, May 08, 2018 8:59 PM
To: Aaron Landvik
Subject: RE: APL 2018-0164 19450 Beardsley Way 8B3701050084

Aaron,

Absolutely nothing has been done since long before 2016,

Regards,

Graham Smith

From: Aaron Landvik <Aaron.Landvik@juneau.org>
Sent: Tuesday, May 08, 2018 4:18 PM
To: Graham Smith (priority@gci.net) <priority@gci.net>
Subject: APL 2018-0164 19450 Beardsley Way 8B3701050084

Good afternoon,

Can you please let me know what work has been completed since the time of your 2016 appeal?

Thanks,

Aaron

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 South Seward Steet
Juneau, AK 99801

DOUGLAS P DEMASTER
SHANNON ATKINSON
18175 PT STEPHENS RD
JUNEAU AK 99801

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	June 27, 2018, Wednesday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	June 18, 2018
Parcel Identification	8B3601000021
Property Location	18175 PT STEPHENS RD
Appeal No.	APL20180185
Sent to Email Address:	UG.DEMASTER@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 CBJ Assessor's Office by 4:00 PM on **June 25, 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 on **June 26, 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 CBJ Assessor's Office **June 26, 2018 4:00 pm**, please call us at 586-0333 before that date.

You or your representative may be present at the hearing. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

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

Attachment: CBJ Law Department Memorandum April 19, 2013.

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

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

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

APPEAL #0185

2018 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 26, 2018

Appellant: De Master

Location: 18175 Pt Stephens Rd

Parcel No.: 8B3601000021

Type: Single Family Residence

Appellant's basis for appeal: Property value is excessive/overvalue, valued improperly/incorrectly.

Appellant's statement: "We believe the property value was last correctly valued in 2015. The current value of $668,000 is excessive. It suggests an increase of 56% in the last four years."

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	310,000	Site:	365,600	Site:	365,600
Buildings:	272,686	Buildings:	302,400	Buildings:	274,000
Total:	582,686	Total:	688,000	Total:	639,600

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OVERVIEW

The subject is a 1,264 SF single family residence with a 728 SF minimally finished basement which was initially built in 1952. Subject is located on a 28,548 SF lot located at 18175 Pt Stephens Rd, within USS 3058 which was re-platted in 2009. There are several other outbuildings located on the parcel including a detached garage with basement and greenhouse. Based upon observation of the exterior, structure appears to be in typical, average condition and appears to have had adequate maintenance. The main living level underwent a substantial remodel which was completed in 2011.

SUBJECT PHOTO

AREA MAP & AERIAL

PCN	LAND	UNIT	LGL	#	Street/Rd	AV	SV	IV	SD	ADJ SP	ADJ A/S	LUC	BR	SCHED	Notes	GLA	BSM
8B3701030092	**44,866**	sf	TEE HARBOR ALASKA BL 3 LT 7	19919	COHEN WAY	354,500	129,300	225,200	09/12/17			1	**$3.92**	SITE	WET ACCESS VAC ADJ	1,506	-
8B3501030080	**23,958**	sf	USS 3059 LT 21	17835	PT STEPHENS SPI	649,200	355,000	294,200	09/28/00			**3**	**$6.85**	SITE	LOC SLOPE WTRFRT VIEW ADJ	2,136	-
8B3501030030	**24,393**	sf	USS 3059 LT 25	17735	PT STEPHENS SPI	715,600	356,700	358,900	12/01/91			**3**	**$6.76**	SITE	LOC SLOPE WTRFRT VIEW ADJ	2,836	-
8B3601000010	**24,295**	sf	USS 3058 LT 10	18155	PT STEPHENS RD	705,000	356,800	348,200	12/01/95			**3**	**$6.79**	SITE	LOC SLOPE WTRFRT VIEW ADJ	1,896	-
8B3701040160	**79,712**	sf	TEE HARBOR ALASKA BL 4 LT 16	20135	COHEN DR	617,000	356,900	260,100	03/01/79			**3**	**$2.30**	SITE	LOC SLOPE ACCESS WTRFRT VIEW ADJ	1,440	732
8B3501030050	**24,032**	sf	USS 3059 LT 23	17785	PT STEPHENS SPI	658,400	375,900	282,500	06/30/05			**3**	**$6.87**	SITE	LOC WTRFRT VIEW ADJ	878	-
8B3501030090	**24,829**	sf	USS 3059 LT 20	17855	PT STEPHENS SPI	677,400	357,200	320,200	08/01/55			**3**	**$6.65**	SITE	LOC SLOPE WTRFRT VIEW ADJ	966	-
8B3501040020	**24,829**	sf	USS 3058 LT 16	18005	PT STEPHENS RD	738,900	357,200	381,700	08/01/89			**3**	**$6.65**	SITE	LOC SLOPE WTRFRT VIEW ADJ	2,578	-
8B3601000040	**25,264**	sf	USS 3058 LT 7	18205	PT STEPHENS RD	951,400	359,000	592,400	01/01/86			**3**	**$6.57**	SITE	LOC SLOPE WTRFRT VIEW ADJ	708	-
8B3501040010	**25,787**	sf	USS 3058 LT 18	17995	PT STEPHENS SPI	506,100	359,200	146,900	04/01/53			**3**	**$6.44**	SITE	LOC SLOPE WTRFRT VIEW ADJ	1,300	400
8B3601000031	**26,109**	sf	USS 3058 LT 8A	18195	PT STEPHENS RD	546,900	361,500	185,400	10/10/00			**3**	**$6.40**	SITE	LOC SLOPE WTRFRT VIEW ADJ	1,323	1,034
8B3601000021	**28,548**	sf	USS 3058 LT 9A	18175	PT STEPHENS RD	668,000	365,600	302,400	12/15/08			**3**	**$5.92**	SITE	LOC SLOPE WTRFRT VIEW ADJ	1,264	728
8B3401010010	**28,749**	sf	USS 3056 LT A	16875	GLACIER HWY	766,400	384,900	381,500	09/01/95			**3**	**$5.88**	SITE	LOC WTRFRT VIEW ADJ	2,143	-
8B3401010070	**28,749**	sf	USS 3056 LT G	17045	GLACIER HWY	717,100	384,900	332,200	11/01/87			**3**	**$5.88**	SITE	LOC WTRFRT VIEW ADJ	2,242	-
8B3401010031	**30,927**	sf	USS 3056 LT D	16955	GLACIER HWY	739,800	387,300	352,500	12/19/14			**3**	**$5.50**	SITE	LOC WTRFRT VIEW ADJ	1,784	-
8B3401010050	**33,105**	sf	USS 3056 LT E	16995	GLACIER HWY	602,900	392,000	210,900	11/01/67			**3**	**$5.20**	SITE	LOC WTRFRT VIEW ADJ	1,196	600
8B3401010060	**39,639**	sf	USS 3056 LT F	17025	GLACIER HWY	773,300	398,000	375,300	01/01/97			**3**	**$4.41**	SITE	LOC WTRFRT VIEW ADJ	2,339	-
8B3401010020	**40,510**	sf	USS 3056 LT B C1	16895	GLACIER HWY	573,800	398,500	175,300				**3**	**$4.32**	SITE	LOC WTRFRT VIEW ADJ	1,222	-
8B3501020040	**60,984**	sf	USS 3268 LT 74	17495	GLACIER HWY	680,800	409,600	271,200	10/14/04			**3**	**$2.95**	SITE	LOC SLOPE WTRFRT VIEW ADJ	2,066	-
TEE HARBOR											**0.9695**						

193 PROPERTIES

SUBJECT A 1264 SF residence with a 792 SF finished basement, detached 2 car garage and extensive decking.
The site is a 28,584 SF saltwater beachfront lot. Zoning is D1 (one residence per acre) typical for the neighborhood.

LAND There are 193 residential properties in the Tee Harbor neighborhood. Lot sizes range from less than 6,000 SF to more than 6 acres. The median lot size is 31,799 SF.
Land rates are based on location, zoining and size for what is considered typical influences within the neighborhood. The base rate ranges from $21.63 to .84 per SF. The median base rate is $5.38.
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 adjustments for location, waterfront, view and slope.
The parcels were arrayed by size to verify the base rate is appropriate for the **28,548 SF** Subject parcel at **$5.92 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 13 qualifying sales (blue font) in the neighborhood 2015-2017. The median assessment value to sale price ratio is less than 97% 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 Waterfront parcels have a LUC (land use code) of 3. Slough frontage has a code of 6. All inland parcels are coded as 1.
Any differences in the total site value reflect adjustments are in column Z Notes.

ASSESSOR RECOMMENDATION
The appraiser has reviewed the improvement value for errors or oversights and found none. The land value is fair and equitable.

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 for the subject parcel is within range of similarly sized parcels. Parcel is subject to a 110% Location adjustment, a 150% View adjustment and a 120% Waterfront adjustment. No market adjustments were applied as this parcel has been identified as non-conforming until such time as construction is completed and was not subject to a market adjustment.

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

PCN	LandA	$/Unit	Base$	SV$	Loc%	Size%	Topo%	Acss%	Wet%	View%	Wtrft%	Svc2%	Shpe%	NetAdj%	Vac$	Fld$
0D3701030110	26,231	6.37	167,100	155,600	0%	0%	0%	90%	90%	0%	0%	0%	0%	0%		
0D3701010010	26,572	6.20	156,900	191,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
8B3701010080	26,572	6.28	156,900	191,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
8B3701040020	26,572	6.28	156,900	307,800	110%	0%	90%	90%	0%	150%	120%	0%	0%	0%		
8B3601010041	26,582	6.28	156,900	253,900	0%	0%	0%	0%	0%	115%	115%	0%	0%	0%		
8B3701010160	27,443	6.12	168,000	222,100	0%	0%	0%	0%	0%	115%	0%	0%	0%	0%		
8B3701010030	27,878	6.03	168,100	193,300	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
8B3401040041	28,050	6.02	168,900	194,200	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
8B3601000021	28,548	5.92	169,000	355,600	110%	0%	95%	0%	0%	150%	120%	0%	0%	0%		
8B3401010010	28,749	5.88	169,000	384,900	110%	0%	0%	0%	0%	150%	120%	0%	0%	0%		
8B3401010070	28,749	5.88	169,000	384,900	110%	0%	0%	0%	0%	150%	120%	0%	0%	0%		
8B3701040070	28,750	5.88	169,100	239,000	110%	0%	90%	95%	0%	150%	120%	0%	0%	0%		
8B3601030160	29,128	5.84	170,100	259,000	0%	0%	0%	0%	0%	125%	110%	0%	0%	0%		
8B3701010040	29,185	5.82	169,900	195,300	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
8B3401030020	29,447	5.77	169,900	175,900	0%	0%	90%	0%	0%	0%	0%	0%	0%	0%		
8B3701040060	29,620	5.74	170,000	237,800	110%	0%	90%	95%	0%	150%	120%	0%	0%	0%		
8B3701010130	29,725	5.72	170,000	224,900	0%	0%	0%	0%	0%	115%	0%	0%	0%	0%		
0D3401020000	30,017	5.66	169,900	340,200	110%	0%	90%	0%	0%	150%	120%	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. These two values combined produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

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

Cost Report - Residential

41015		Record	1
Parcel Code Number	**8B3601000021**	**Building Type**	R- Single-family Residence
Owner Name	**DEMASTER DOUGLAS P**	**Quality**	3
Parcel Address	**18175 PT STEPHENS RD**	**Construction**	Stud Frame
Effective Year Built	2005	**Total Livable**	1264
Year Built	1952	**Style**	One Story

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Wood		89.50	100%		
Roof	Metal, Preformed		3.95	100%		
Heating	Baseboard, Hot Water		2.02	100%		
Adjusted Base Cost		1,264	95.47			120,674
Basement Area						
Basement	Total Basement Area (SF)	728	22.10			16,089
Basement	Minimal Finish Area (SF)	728	6.99			5,089
Total						**21,178**
Exterior Improvement(s)						
Other Garage	Detached Garage (SF)	400	35.00			14,000
Other Garage	Garage Finish, Detached (SF)	400	6.91			2,764
Porch	Wood Deck (SF)	662	11.50			7,613
Porch	Wood Deck (SF) with Roof	484	22.60			10,938
Porch	Enclosed Wood Deck (SF), Sc	88	62.50			5,500
Total						**40,815**
Additional Feature(s)						
Feature	Fixture	8				11,040
Total						**11,040**
Sub Total						**193,707**
Condition	Average					
Local Multiplier				1.28	[X]	247,945
Current Multiplier				1.04	[X]	257,863
Quality Adjustment					[X]	257,863
Neighborhood Multiplier					[X]	257,863
Depreciation - Physical			1.00 [X]	12.00	[-]	30,944
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	226,919
Cost to Cure						
Neighborhood Adjustment						34,038
Replacement Cost less Depreciation						**260,957**

6/17/08AddrChngPerUB; 12/22/8PerStatWarrDeedRec12/15/8/tlu; 1/31/2009 input sale price per slm.-km; 4/3/9RemoveSCfor2009/tlu

06/15/10 - SPLIT CREATE per Plat 2009-39 dated 12/30/2009 frm parcel 8B3601000020. Land size chg frm 28426 to 28548 SF (lot line adjustment). RP

08/16/11 Remodel complete. Resketched, updated photo, cost. jcs

07/10/15 Subst renovation/remodel in 2011. Revalued. John_Sahnow - 7/15/2015 3:22:19 PM

10/17/16 canvass updated photo, sketch and revalued. removed OR jack_albrecht - 10/17/2016 2:06:12 PM

06/26/17 per appeal; site value adj for equity; AV site 395,400 imp 284,500 total 679,900 NV site 316,500 imp 284,500 total 601,000; MG mary_grant - 6/28/2017 3:11:03 PM

05/15/18 per appeal. Site visit 05/02/18, photos, sketch. S/V - N/C; in equity. I/V - EYB 2008->2005, deck config, revalue.\ al
Aaron_Landvik - 6/15/2018 9:23:33 AM

Miscellaneous Improvements

Miscellaneous Improvement	Det Garage Bsmt	[+]	10,000
Solid Fuel Heater		[+]	2,000
Miscellaneous Improvement	Greenhouse	[+]	1,000
Total Miscellaneous Improvements			**13,000**

Total Improvement Value	**[Rounded]**	**$274,000**

History Report

City and Borough of Juneau
Assessment History Report

8B3601000021
DOUGLAS P DEMASTER
18175 PT STEPHENS RD
USS 3058 LT 9A

YEAR_ID	LAND_VALUE	MISC_VALUE	BLDG_VALUE	CAMA_VALUE
2018	$365,600.00		$274,000.00	$639,600.00
2017	$316,500.00		$284,500.00	$601,000.00
2016	$297,756.00		$230,758.00	$528,514.00
2015	$213,360.00		$213,665.00	$427,025.00
2014	$210,000.00		$210,300.00	$420,300.00
2013	$210,000.00		$200,000.00	$410,000.00
2012	$337,500.00	$0.00	$216,300.00	$553,800.00
2011	$337,500.00	$0.00	$178,400.00	$515,900.00
2010	$337,500.00	$0.00	$178,400.00	$515,900.00
2009	$337,500.00	$0.00	$178,400.00	$515,900.00
2008	$352,500.00	$0.00	$183,900.00	$536,400.00
2007	$352,500.00	$0.00	$183,900.00	$536,400.00
2006	$340,000.00	$0.00	$175,100.00	$515,100.00
2005	$258,500.00	$0.00	$163,500.00	$422,000.00
2004	$235,000.00	$0.00	$144,700.00	$379,700.00
2003	$225,000.00	$0.00	$135,200.00	$360,200.00
2002	$225,000.00	$0.00	$131,900.00	$356,900.00
2001	$225,000.00	$0.00	$130,000.00	$355,000.00
2000	$225,000.00	$0.00	$128,100.00	$353,100.00

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.

In an e-mail to the appraiser the appellant stated “We are confident that a reasonably sales price for our home and property is between $620-640K”.

The recommended assessed value is fair and equitable. The Assessor recommends a change to the assessment for 2018 at $639,600.

AA 2018-015 Assm

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

Assessor's Office
APR 09 2018

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	2018
Parcel ID Number	8B3601000021
Name of Applicant	Doug DeMaster
Email Address	doug.demaster@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	8B3601000021		
Owner Name	DeMaster, Douglas		
Primary Phone #	206-395-1531	Email Address	doug.demaster@gmail.com
Physical Address	18165 Pt Stephens Rd 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.

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

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL
- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

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

We believe the property value was last correctly valued in 2015. The current value of $668,000 is excessive. It suggests an increase of 56% in the last four years.

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

Values on Assessment Notice					
Site	$ 365,600	Building	$ 302,400	Total	$ 688,000
Owner's Estimate of Value					
Site	$ 310,000	Building	$ 272,686	Total	$ 582,686
Purchase Price of Property					
Price	$ 490,000 Cash	Purchase Date	2009		

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

Listing Price	$	Days on Market	

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

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

Signature	Date
Doug DeMaster	4/9/2018

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

PARCEL #: _____ **APPEAL #:** _____ **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

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: _____

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

Assessor Approval / Initials _____ (Robin Potter / RP)

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	$				

Govern Updated	[ ] Yes [ ] No
Spreadsheet Updated	[ ] Yes [ ] No
Corrected Notice of Assessed Value Sent	[ ] Yes [ ] No

Assessor Approval / Initials _____ (Robin Potter / RP)

8 April 2018
Declaration by Doug and Shannon DeMaster Regarding Assessed Value of Residence (18175 Pt. Stephens Road, Juneau, AK 99801)

Description of Property:
Identification Number: 8B3601000021 (USS 3058 LT 9A)
Date Assessment Mailed: 9 April 2018 Appeal Filing Deadline: 9 April 2018

To Whom It May Concern:
Basis for Appeal:
The assessed value of our residence in 2015 was $427,025. The 2018 proposed assessed value of the property was $668,000. That is an increase of 56%. No improvements to the property were made during this time period. According to information on the Assessor's Office website, the Tee Harbor neighborhood increased between 5-10% relative to 2016 values. Our 2016 assessed property value of $528,514 was 24% higher than the 2015 assessed property value listed above. We should have challenged the 2016 assessed value, but unfortunately we did not. We did challenge last year's assessment $679,900. We proposed a fair assessed value of our property of $528,514 in 2017, based on a 7.5% increase in property value relative to the 2016 assessed value. CBJ countered with an assessed value of $604,000. That represents a 14% increase in assessed value between 2016 and 2017. We believe that the $604,000 is unfair relatively to previous assessments, but we thought it a reasonable compromise. CBJ has proven our trust was misplaced.

Frankly, this is absurd. We negotiate in good faith with CBJ an assessed value of $604,000 in 2017, only to have CBJ proposed another 10.5% increase in 2018. You are going to force us out of Juneau. This is a particular unfair tax, as increases in housing prices in the area, based on the latest information we can find, is 5-7.5% per annum. If we are in error regarding that assumption, please let us know.

In our estimation, a fair price assessment is $582,686. That represents a 5% increase in value from 2016 to 2017, from a reasonable base of $528,514 (2016 assessed value) and another 5% increase from 2017 to 2018. The 2016 assessed value should have incorporated any and all house improvements that we completed in 2010. No further improvements have been made since 2010. We have a modest home – 2 bedroom and 2 bath – with about 1800 sq ft of living space. The lot size is about 2/3 of an acre. We understand that the lot has more value than a non-water front lot, but that shouldn't lead to unprecedented percent increases in our taxes year after year.

You (CBJ) will no doubt win in the long run. We will be forced to sell this property and leave Juneau. You will have managed to accomplish what the State of California did to its citizens before Prop 13. We would very much like to know the average increase in home value in CBJ based on 1) assessed values and 2) home sales, for

houses over $500,000 in value. We believe a practice of proposed annual double digit increases in our property value is an unfair business practice by CBJ.

Your help resolving this matter is greatly appreciated. Given the state of the Alaskan economy, and the price of oil, it is hard to imagine property values either have or will continue to increase at this rate in the near future.

Sincerely,

Doug DeMaster and Shannon DeMaster

Aaron Landvik

From: Doug DeMaster DeMaster <doug.demaster@gmail.com>
Sent: Friday, May 18, 2018 3:29 PM
To: Aaron Landvik
Cc: Shannon DeMaster; Doug DeMaster DeMaster
Subject: Re: APL 2018-0185 18175 Pt Stephens Rd 8B3601000021

Hi Aaron - thank you for your efforts to find an assessed value that is fair to both CBJ and us. We don't think we are there yet. We therefore reject your offer.

We have owned our two-bedroom, two bath home since Dec 2008, however it was built in 1951. The assessed value of our residence in 2015 was $427,025. The original 2018 proposed assessed value of the property was $688,000. That is an increase of 61% over a three year period. That seems excessive by any reasonable standards. No improvements to the property were made during this time period. According to information on the Assessor's Office website, the Tee Harbor neighborhood increased between 5-10% relative to 2016 values. Our 2016 assessed property value of $528,514 was 24% higher than the 2015 assessed property value listed above. We should have challenged the 2016 assessed value, but unfortunately we did not. We did challenge last year's assessment of $679,900. We proposed a fair assessed value of our property of $568,152 in 2017, based on a 7.5% increase in property value relative to the 2016 assessed value. CBJ countered with an assessed value of $604,000. That represents a 14% increase in assessed value between 2016 and 2017. We believed at the time that the $604,000 was an unfair assessed value relatively to previous assessments, but we thought it a reasonable compromise and we wanted to show good faith. The proposed assessed value for 2018 of our property has proven that our trust was misplaced. Because, only a year later, and after a 14% increase in assessed value from 2016 to 2107, your Office proposes another increase of almost 14% in assessed value from 2017 to 2018. We don't see this as reasonable.

From what we have heard from CBJ staff at the Assessor's Office, a "fair" assessed value should be 90-95% of a reasonable sales price for the home. We know what we paid for our house and what we put into it. We have tracked sales in our neighborhood. We are confident that a reasonable sales price for our home and property is between $620-640K. Recall, it is a 1800 sq ft 2 bedroom/2 bath, with very dated plumbing and electrical systems. The two out buildings have never been remodeled. If we take the middle of both the assessed percent and reasonable sales price ranges (i.e., 92.5% and $630K) a fair assessed value is $582.75K. That assessed value is 36% above the assessed value of our home in 2015 or an annual increase of 10.7%, which still seems high to us, given the Juneau market and a sales price of over $600K. We have made no improvements since that time. Therefore, we propose an assessed value of $583K for 2018.

We would have much more faith in the fairness of the CBJ Assessment Office had not double digit increases in the value of our home been proposed every year for the past three years. We don't understand that logic. We do understand that the market in Juneau for homes over $600K is relative small. Further, using average increases in home prices in Juneau to inflate the assessed value of homes over $600K is an unfair business practice.

We understand the State and CBJ are going through a difficult fiscal period, and why there might be a policy for CBJ to raise property tax values, as high as possible and as quickly as possible. However, for the same reason that a property owner can't "appeal" a proposed property assessment because it is "too high", CBJ can't propose a property assessment that is "too high", even though CBJ may be in desperate straights for money.

Again, thank you for your efforts, but your approach appears unfair to us and will only result in a proposed assessed property value of over $700K next year. It appears that our only option is to sell the property and leave Juneau. We hope that is not what CBJ wants for its citizens.

Sincerely,

Doug and Shannon DeMaster

On Tue, May 15, 2018 at 10:53 AM, Aaron Landvik <Aaron.Landvik@juneau.org> wrote:

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	$365,600	$302,400	$688,000
2018 Proposed	$365,600	$274,000	$639,600

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.

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

DEAN C BLOOD
JULIE A BLOOD
8001 MAGNOLIA CT
JUNEAU AK 99801

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	June 27, 2018, Wednesday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	June 18, 2018
Parcel Identification	4B2901360080
Property Location	8001 MAGNOLIA CT
Appeal No.	APL20180194
Sent to Email Address:	BLOODLINE@ALASKAN.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 CBJ Assessor's Office by 4:00 PM on **June 25, 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 on **June 26, 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 CBJ Assessor's Office **June 26, 2018 4:00 pm**, please call us at 586-0333 before that date.

You or your representative may be present at the hearing. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

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

Attachment: CBJ Law Department Memorandum April 19, 2013.

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

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

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

APPEAL #0194

2018 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 26, 2018

Appellant: Blood

Location: 8001 Magnolia Ct

Parcel No.: 4B2901360080

Type: Single Family Residence

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

Appellant's statement: "Lot size is smaller than most on our block, but yet is assessed higher than others or equal to theirs. Apx 15,000 dollars. Building has lower apartment."

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	152,000	Site:	166,700	Site:	166,700
Buildings:	450,000	Buildings:	489,700	Buildings:	495,200
Total:	602,000	Total:	656,300	Total:	661,900

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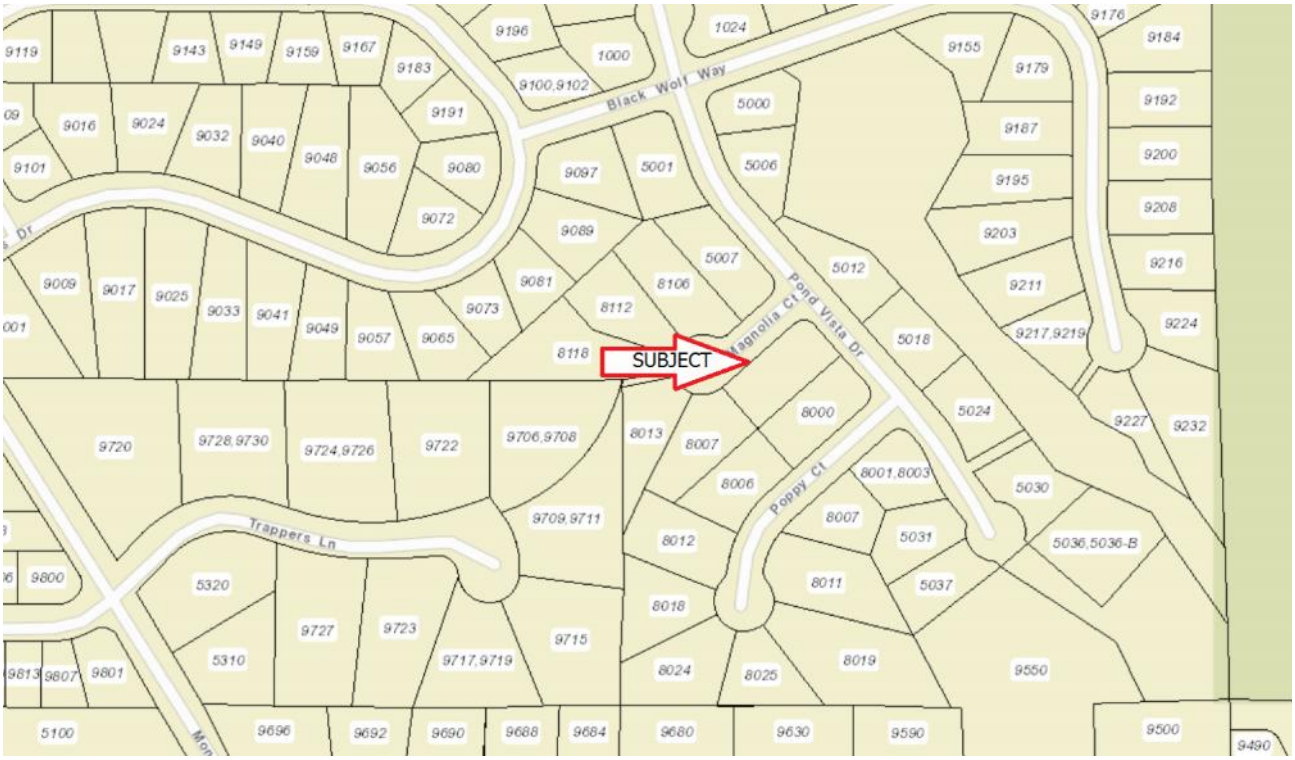
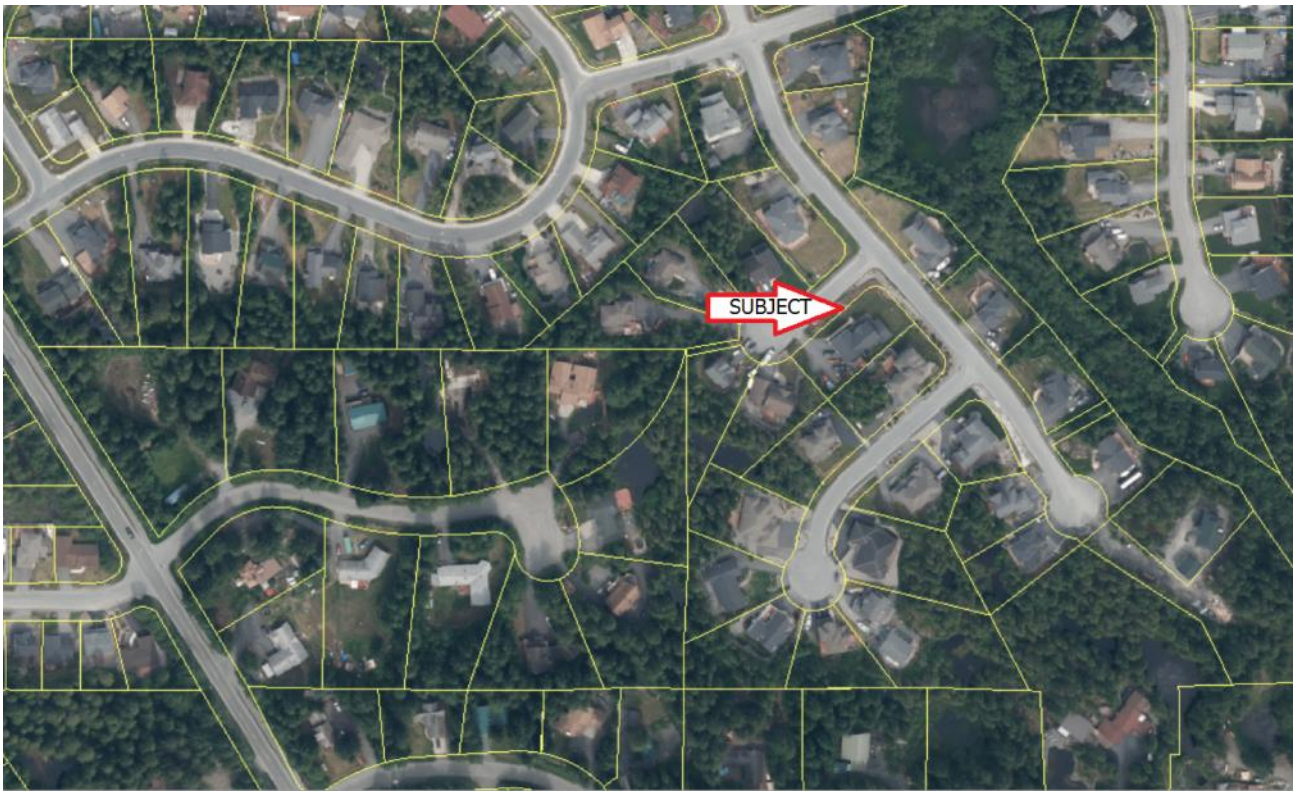
OVERVIEW

The subject is a 3,818 SF single family residence and apartment with a 916 SF built-in garage located on a 16,426 SF lot located at 8001/8003 Magnolia Court, in Montana Creek IV subdivision which was platted in 2003. The home was built the subsequent year. For market purposes, this property has been classified as Back Loop North based upon its geographic location. Based upon observation of the exterior, the structure appears to be in typical, average condition and appears to have had adequate maintenance.

SUBJECT PHOTO

AREA MAP & AERIAL





2018 Review for 4B2901360080

PCN	LAND	UNIT	LEGAL	#	Street/Rd	AV	SV	IV	SD	ADJ SP	ADJ A/S	BR	SCHED	Notes	GLA	BSM	ATTC
4B2901320070	**15,137**	sf	MONTANA CREEK II BL C LT 36	9049	NINNIS DR	486,100	166,800	319,300	03/11/11			**$10.11**	SITE	NO ADJ	2,258	-	-
4B2901360140	**15,224**	sf	MONTANA CREEK IV BL A LT 14	8025	POPPY CT	495,700	166,800	328,900	06/26/15			**$10.05**	SITE	NO ADJ	2,186	-	-
4B2901270130	**15,326**	sf	BRIGADOON ESTATES II BL C LT 1	1150	SLIM WILLIAMS WAY	498,700	166,700	332,000	08/13/07			**$9.98**	SITE	NO ADJ	2,795	-	-
4B2901360100	**15,390**	sf	MONTANA CREEK IV BL A LT 10	8006	POPPY CT	500,100	166,700	333,400	08/01/12			**$9.94**	SITE	NO ADJ	2,318	-	-
4B2901340250	**15,432**	sf	MONTANA CREEK III BL C LT 25	9179	BLACK WOLF WAY	553,800	166,700	387,100	08/17/00			**$9.91**	SITE	NO ADJ	2,667	-	-
4B2901320090	**15,599**	sf	MONTANA CREEK II BL C LT 34	9065	NINNIS DR	479,600	167,800	311,800	07/01/13			**$9.87**	SITE	NO ADJ	2,234	-	-
4B2901340150	**15,640**	sf	MONTANA CREEK III BL C LT 15	9208	BLACK WOLF WAY	488,600	167,900	320,700	06/26/13			**$9.85**	SITE	NO ADJ	2,046	-	-
4B2901340140	**15,644**	sf	MONTANA CREEK III BL C LT 14	9200	BLACK WOLF WAY	499,100	167,800	331,300	06/30/14			**$9.84**	SITE	NO ADJ	2,228	-	-
4B2901340130	**15,648**	sf	MONTANA CREEK III BL C LT 13	9192	BLACK WOLF WAY	511,400	167,800	343,600	09/04/15	**571,600**	**0.8947**	**$9.84**	SITE	NO ADJ	2,432	-	-
4B2901340260	**15,698**	sf	MONTANA CREEK III BL C LT 26	9155	BLACK WOLF WAY	554,800	167,900	386,900	02/12/03			**$9.81**	SITE	NO ADJ	2,797	-	-
4B2901340030	**15,906**	sf	MONTANA CREEK III BL C LT 3	1016	DEBBIE LN	541,300	168,900	372,400	01/16/03			**$9.74**	SITE	NO ADJ	2,466	-	-
4B2901340240	**16,167**	sf	MONTANA CREEK III BL C LT 24	9187	BLACK WOLF WAY	467,700	169,000	298,700	10/23/12			**$9.59**	SITE	NO ADJ	2,182	-	-
4B2901300050	**16,199**	sf	MONTANA CREEK I BL A LT 5	1009	MINK CIR	451,800	169,000	282,800	02/23/10			**$9.57**	SITE	NO ADJ	1,776	-	-
4B2901320120	**16,222**	sf	MONTANA CREEK II BL C LT 31	9089	NINNIS DR	454,100	168,900	285,200	03/31/10			**$9.55**	SITE	NO ADJ	2,125	-	-
4B2901060040	**16,240**	sf	SERAC TERRACE LT 4	9688	MORAINE WAY	446,500	168,900	277,600	07/18/17	**529,600**	**0.8431**	**$9.54**	SITE	NO ADJ	2,195	-	-
4B2901360060	**16,276**	sf	MONTANA CREEK IV BL A LT 6	8013	MAGNOLIA CT	472,600	152,400	320,200	08/11/05			**$9.52**	SITE	SHAPE WET ADJ	2,002	-	-
4B2901320130	**16,479**	sf	MONTANA CREEK II BL C LT 30	9097	BLACK WOLF WAY	495,900	169,000	326,900	11/15/13			**$9.41**	SITE	NO ADJ	2,258	-	-
4B2901060080	**16,675**	sf	SERAC TERRACE LT 8	9687	MORAINE WAY	414,600	169,000	245,600	11/29/12			**$9.30**	SITE	NO ADJ	1,798	-	120
4B2901340230	**16,742**	sf	MONTANA CREEK III BL C LT 23	9195	BLACK WOLF WAY	527,600	169,000	358,600	08/01/12			**$9.26**	SITE	NO ADJ	2,876	-	-
4B2901360040	**16,841**	sf	MONTANA CREEK IV BL A LT 4	8112	MAGNOLIA CT	415,000	168,900	246,100	05/19/06			**$9.20**	SITE	NO ADJ	1,318	-	-
4B2901310180	**17,039**	sf	MONTANA CREEK II BL B LT 16	9024	NINNIS DR	524,300	170,100	354,200	05/01/98			**$9.16**	SITE	NO ADJ	2,678	-	-
4B2901310170	**17,079**	sf	MONTANA CREEK II BL B LT 15	9032	NINNIS DR	481,000	170,000	311,000	10/01/99			**$9.13**	SITE	NO ADJ	2,236	-	-
4B2901360010	**17,320**	sf	MONTANA CREEK III BL A LT 1	5001	POND VISTA DR	542,900	170,100	372,800	02/11/08			**$9.01**	SITE	NO ADJ	2,602	-	-
4B2901300150	**17,396**	sf	MONTANA CREEK II BL A LT 15	9188	WOLFRAM WAY	500,000	170,100	329,900	06/20/02			**$8.97**	SITE	NO ADJ	2,357	-	-
4B2901310190	**17,644**	sf	MONTANA CREEK II BL B LT 17	9016	NINNIS DR	438,700	170,000	268,700	07/26/11			**$8.84**	SITE	NO ADJ	1,961	-	-
4B2901340210	**17,686**	sf	MONTANA CREEK III BL C LT 21	9211	BLACK WOLF WAY	529,300	170,000	359,300	01/10/07			**$8.82**	SITE	NO ADJ	2,432	-	-
4B2901360120	**17,842**	sf	MONTANA CREEK IV BL A LT 12	8018	POPPY CT	508,700	170,000	338,700	06/22/12			**$8.74**	SITE	NO ADJ	2,028	-	-
4B2901300030	**18,052**	sf	MONTANA CREEK I BL A LT 3	1000	MINK CIR	483,100	171,200	311,900	07/16/14			**$8.70**	SITE	NO ADJ	1,928	-	-
BACK LP NORTH			**180 PROPERTIES**								**0.9735**						
4B2901310050	**11,400**	sf	MONTANA CREEK I BL B LT 3	9135	WOLFRAM WAY	584,100	158,000	426,100	07/26/13			**$12.89**	SITE	NO ADJ	3,056	-	-
4B2901300170	**11,475**	sf	MONTANA CREEK II BL A LT 17	9100	BLACK WOLF WAY	554,500	158,000	396,500	02/01/99			**$12.81**	SITE	NO ADJ	2,864	-	-
4B2901360180	**12,650**	sf	MONTANA CREEK IV BL A LT 18	8001	POPPY CT	594,500	160,200	434,300	02/09/04			**$11.78**	SITE	NO ADJ	3,088	-	-
4B2901360170	**13,194**	sf	MONTANA CREEK IV BL A LT 17	8007	POPPY CT	584,000	161,300	422,700	12/29/15	**649,200**	**0.8996**	**$11.37**	SITE	NO ADJ	3,034	-	104
4B2901320080	**15,137**	sf	MONTANA CREEK II BL C LT 35	9057	NINNIS DR	576,300	164,500	411,800	10/02/08			**$10.11**	SITE	NO ADJ	2,780	-	-
4B2901360090	**16,426**	sf	MONTANA CREEK IV BL A LT 9	8000	POPPY CT	706,700	166,700	540,000	06/14/16	**663,200**	**1.0656**	**$9.44**	SITE	NO ADJ	4,248	-	-
4B2901360080	**16,426**	sf	MONTANA CREEK IV BL A LT 8	8001	MAGNOLIA CT	656,300	166,700	489,600	06/17/10			**$9.44**	SITE	NO ADJ	3,818	-	-
4B2901360070	**17,225**	sf	MONTANA CREEK IV BL A LT 7	8007	MAGNOLIA CT	555,100	151,000	404,100	03/21/16			**$9.06**	SITE	WET ADJ	2,783	-	-
4B2901360020	**17,506**	sf	MONTANA CREEK IV BL A LT 2	5007	POND VISTA DR	639,900	164,300	475,600	06/01/10			**$8.91**	SITE	WET ADJ	3,586	-	-
4B2901340060	**17,696**	sf	MONTANA CREEK III BL C LT 6	9136	BLACK WOLF WAY	554,000	167,800	386,200	10/14/11			**$8.82**	SITE	NO ADJ	2,684	-	-
4B2901340040	**17,722**	sf	MONTANA CREEK III BL C LT 4	1020	DEBBIE LN	563,900	167,700	396,200	08/14/03			**$8.80**	SITE	NO ADJ	2,923	-	156
4B2901360110	**18,643**	sf	MONTANA CREEK IV BL A LT 11	8012	POPPY CT	546,400	151,900	394,500	12/03/13			**$8.42**	SITE	WET ADJ	2,280	-	-
4B2901300060	**20,757**	sf	MONTANA CREEK I BL A LT 6	9116	WOLFRAM WAY	559,300	170,900	388,400	04/10/01			**$7.66**	SITE	NO ADJ	2,723	-	-
4B2901360130	**21,039**	sf	MONTANA CREEK IV BL A LT 13	8024	POPPY CT	612,700	171,900	440,800	04/18/16	**666,100**	**0.9198**	**$7.60**	SITE	NO ADJ	3,176	-	-

4B2901360160	**23,369**	sf	MONTANA CREEK IV BL A LT 16	8011	POPPY CT	595,400	174,300	421,100	12/01/09			**$7.71**	SITE	WET ADJ		2,690	-	-
4B2901340110	**25,030**	sf	MONTANA CREEK III BL C LT 11	9176	BLACK WOLF WAY	578,400	175,200	403,200	06/30/15			**$6.51**	SITE	NO ADJ		2,897	-	-
4B2901340020	**25,383**	sf	MONTANA CREEK III BL C LT 2	1008	DEBBIE LN	590,100	175,200	414,900	06/26/17	**590,800**	**0.9988**	**$6.42**	SITE	NO ADJ		3,160	-	-
BACK LP NORTH HV			**31 PROPERTIES**								**0.9710**	**$9.85**						
BACK LP NORTH			**211 PROPERTIES TOTAL**															

SUBJECT A 3,818 SF 2 story residence built in 2004 with a built in 916 SF garage, decks and porches. Construction is high quality in design and components.
The site is a 16,426 SF lot within the Montana Creek IV subdivision. Zoning is D5 (5 dwelling units per acre).

LAND There are 211 single family residences in the Back Loop North neighborhood. Lot sizes range from 2800 SF to nearly 6 acres. The median lot size is 15,642 SF.
Land rates are based on location, zoning and size for what is considered typical influences within the neighborhood. The base rate ranges from $45 to $1.34 per SF. The median is $9.85 per SF.
Adjustments to the base rate may be affected by atypical location, size, slope, access, wetness, view, waterfront, vacant factors and FEMA flood zone.
The Subject property has no adjustments from the base rate.
The parcels were arrayed by size to verify the base rate is equitable and appropriate for the **16,426 SF Subject parcel at $9.44 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 41 qualifying sales (blue font) in the neighborhood 2015-2017. The median assessment value to sale price ratio is 97% 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 There are two distinct categories for single family residences in Back Loop North - those properties with structure values greater than $350K are in the high value category.
Of the 211 residential properties 31 are in the high value category to include the Subject. Review of comparable high value sales indicate verify a 97% sales ratio.
The property owner has cited other lots of similar size in his neighborhood are valued lower, however those lots are impacted with pondage and other atypical adjustments his property does not have.

ASSESSOR RECOMMENDATION

The appraiser has reviewed the improvement value for errors or oversights and found only an issue with the deck configuration. The land value is fair and equitable.

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. is.

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

The base rate for the subject parcel is within range of similarly sized parcels and there are no adjustments to the base rate other than the market adjustment for high value homes (I/V > $350K) within the neighborhood. The high value (BLPN_R_HV) market adjustment (7.5%) was slightly less than that for the rest of the neighborhood (BLPN_R_1_5) (9%).

Back Loop North single family residential (arrayed by size)

NGHD	PCN	LandA	$/Unit	Base$	SV$	Loc%	Size%	Topo%	Acce%	Wet%	View%	Wtrft%	Svc2%	Shpe%	NetAdj%	Vac$	Fld$
BLPN_R_1_5	1B2901360100	15,390	9.91	153,000	166,700	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901340250	15,432	9.91	152,900	166,700	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901320090	15,599	9.87	154,000	167,800	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901340150	15,640	9.85	154,100	167,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901340110	15,644	9.84	153,900	167,800	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901340130	15,648	9.84	154,000	167,800	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901340250	15,698	9.81	154,000	167,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901340030	15,906	9.74	154,900	168,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901340240	16,167	9.59	155,000	169,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901300050	16,199	9.57	155,000	169,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901320120	16,222	9.55	154,900	168,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901060040	16,240	9.54	154,900	168,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901360050	16,276	9.52	154,900	152,400	0%	0%	0%	0%	95%	0%	0%	0%	95%	0%		
BLPN_R_HV	1B2901360080	16,426	9.44	155,100	166,700	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_HV	1B2901360090	16,426	9.44	155,100	166,700	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901320130	16,479	9.41	155,100	169,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901060080	16,675	9.30	155,100	169,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901340230	16,742	9.26	155,000	169,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901360040	16,841	9.20	154,900	168,900	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901340130	17,036	9.16	156,100	170,100	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_1_5	1B2901340170	17,079	9.13	155,900	170,000	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
BLPN_R_HV	1B2901360070	17,225	9.06	156,100	151,000	0%	0%	0%	0%	90%	0%	0%	0%	0%	0%		

Of note within the parcels adjacent to the subject are several kettle lakes which have an adjustment made for wetness.

Immediately adjacent parcels

PCN	#	Street/Rd	LandArea	Z	NGHD	$/Unit	Base$	SV$	Loc%	Acce%	Wet%	View%	Wtrft%	Svc2%	Shpe%	NetAdj%	Vac$	Fld$
1B2901360010	5001	POND VISTA DR	17,320	DE	BLPN_R_1_5	9.01	156,100	170,100	0%	0%	0%	0%	0%	0%	0%	0%		
4B2901360020	5007	POND VISTA DR	17,506	DE	BLPN_R_HV	8.91	156,000	153,500	0%	0%	98%	0%	0%	0%	0%	0%		
1B2901360030	8106	MAGNOLIA CT	19,308	DE	BLPN_R_1_5	8.18	157,900	171,900	0%	0%	90%	0%	0%	0%	0%	0%		
4B2901360040	8112	MAGNOLIA CT	16,841	DE	BLPN_R_1_5	9.20	154,900	168,900	0%	0%	0%	0%	0%	0%	0%	0%		
1B2901360050	8118	MAGNOLIA CT	25,677	DE	BLPN_R_1_5	6.30	163,000	158,800	0%	0%	0%	0%	0%	0%	95%	0%		
4B2901360060	8013	MAGNOLIA CT	16,776	DE	BLPN_R_1_5	9.52	154,900	152,400	0%	0%	95%	0%	0%	0%	95%	0%		
1B2901360070	8007	MAGNOLIA CT	17,225	DE	BLPN_R_HV	9.06	156,100	150,300	0%	0%	90%	0%	0%	0%	0%	0%		
4B2901360080	8001	MAGNOLIA CT	16,426	DE	BLPN_R_HV	9.44	155,100	155,100	0%	0%	0%	0%	0%	0%	0%	0%		
1B2901360090	8000	POPPY CT	16,426	DE	BLPN_R_HV	9.44	155,100	155,900	0%	0%	0%	0%	0%	0%	0%	0%		
4B2901360100	8006	POPPY CT	15,390	DE	BLPN_R_1_5	9.94	153,000	153,700	0%	0%	0%	0%	0%	0%	0%	0%		
1B2901360110	8012	POPPY CT	18,643	DE	BLPN_R_HV	8.42	157,000	141,200	0%	0%	90%	0%	0%	0%	0%	0%		
4B2901360120	8018	POPPY CT	17,842	DE	BLPN_R_1_5	8.74	155,900	170,100	0%	0%	0%	0%	0%	0%	0%	0%		
1B2901360130	8024	POPPY CT	21,039	DE	BLPN_R_HV	7.00	159,900	171,100	0%	0%	0%	0%	0%	0%	0%	0%		
4B2901360140	8026	POPPY CT	15,224	DE	BLPN_R_1_5	10.05	153,000	153,800	0%	0%	0%	0%	0%	0%	0%	0%		
1B2901360150	8019	POPPY CT	33,837	DE	BLPN_R_1_5	4.91	166,100	141,900	0%	0%	80%	0%	0%	0%	0%	0%		
4B2901360160	8011	POPPY CT	23,369	DE	BLPN_R_HV	7.71	180,200	173,500	0%	0%	90%	0%	0%	0%	0%	0%		
1B2901360170	8007	POPPY CT	13,194	DE	BLPN_R_HV	11.37	150,000	150,300	0%	0%	0%	0%	0%	0%	0%	0%		
4B2901360180	8001	POPPY CT	12,650	DE	BLPN_R_HV	11.78	149,000	150,400	0%	0%	0%	0%	0%	0%	0%	0%		
1B2901360190	5031	POND VISTA DR	13,908	DE	BLPN_R_1_5	10.86	151,000	118,200	0%	0%	80%	0%	0%	0%	0%	0%		
4B2901360200	5037	POND VISTA DR	13,566	DE	BLPN_R_1_5	11.07	150,100	147,200	0%	0%	90%	0%	0%	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. These two values combined produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

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

As a result of the discovery process, an error was identified which incorrectly identified a deck with roof as a standard deck.

Cost Report - Residential

6279			Record	1
Parcel Code Number	**4B2901360080**		**Building Type**	R- Single-family Residence
Owner Name	**BLOOD DEAN C**		**Quality**	3
Parcel Address	**8001 MAGNOLIA CT**		**Construction**	Stud Frame
Effective Year Built	2011		**Total Livable**	3818
Year Built	2004		**Style**	Two Story

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Vinyl		64.50	100%		
Roof	Composition Shingle		1.28	100%		
Heating	Floor Radiant, Hot Water		2.01	100%		
Adjusted Base Cost		3,818	67.79			258,822
Exterior Improvement(s)						
Other Garage	Built-in Garage (SF)	916	20.05			18,366
Other Garage	Garage Finish, Built-in (SF)	916	1.29			1,182
Porch	Wood Deck (SF) with Roof	550	22.60			12,430
Total						**31,977**
Additional Feature(s)						
Feature	Fixture	19				26,220
Total						**26,220**
Sub Total						**317,020**
Condition	Average					
Local Multiplier				1.28	[X]	405,785
Current Multiplier				1.04	[X]	422,016
Quality Adjustment				1.15	[X]	485,318
Neighborhood Multiplier					[X]	485,318
Depreciation - Physical			1.00 [X]	6.00	[-]	29,119
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	456,199
Cost to Cure						
Neighborhood Adjustment						34,215
Replacement Cost less Depreciation						**490,414**

06/17/09 Appeal/ market anaylsis preformed and market was chosen for the final figure. JH

06/17/10 Reviewed appraisal and CAMA cost, updated cost. JH;

05/03/11 Appeal: Revalued with appraisal, reviewed new cost data, inspected last year Assessed Value: site: 100000 building: 547,500 total: 647500 New Value site 100000 building: 478000 total 578400 . jh

12/12/2012 Canvass. BS

05/10/13 Appeal with field inspect. Adjusted per recent fee appraisal. BS 2013 Notified: 162800 475500 638300 2013 Adjusted: 162800 432200 595000 BS

10/26/16 canvass updated photo, sketch and revalued. removed OR jack_albrecht - 10/26/2016 4:08:45 PM

06/23/17 per appeal; site value was out of equity; adj eff age; AV site 175,514 imp 465,951 total 641,465 NV site 169,100 imp 452,500 total 621,600; MG mary_grant - 6/23/2017 3:47:14 PM

05/29/18 per appeal. Site visit 05/16/18, photos, sketch. S/V - N/C in equtiy. I/V - deck config. Revalue\ al Aaron_Landvik - 6/15/2018 2:16:22 PM

Miscellaneous Improvements

Small Extra Kitchen		[+]	4,800
Total Miscellaneous Improvements			**4,800**

Total Improvement Value [Rounded] $495,200

History Report

City and Borough of Juneau
Assessment History Report

4B2901360080
DEAN C BLOOD
8001 MAGNOLIA CT
MONTANA CREEK IV BL A LT 8

YEAR_ID	LAND_VALUE	MISC_VALUE	BLDG_VALUE	CAMA_VALUE
2018	$166,700.00	$4,800.00	$484,800.00	$656,300.00
2017	$169,100.00		$452,500.00	$621,600.00
2016	$173,776.00		$461,338.00	$635,114.00
2015	$163,940.00		$435,225.00	$599,165.00
2014	$162,800.00		$432,200.00	$595,000.00
2013	$162,800.00		$432,200.00	$595,000.00
2012	$100,000.00	$0.00	$527,400.00	$627,400.00
2011	$100,000.00	$0.00	$547,500.00	$647,500.00
2010	$100,000.00	$0.00	$547,500.00	$647,500.00
2009	$100,000.00	$0.00	$465,000.00	$565,000.00
2008	$100,000.00	$0.00	$531,600.00	$631,600.00
2007	$100,000.00	$0.00	$516,500.00	$616,500.00
2006	$100,000.00	$0.00	$516,500.00	$616,500.00
2005	$100,000.00	$0.00	$478,200.00	$578,200.00
2004	$95,000.00	$0.00	$127,900.00	$222,900.00

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 valuation for 2018 to $661,900 to incorporate the correction to the deck configuration.

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	4B2901360080
Name of Applicant	DEAN C. BLOOD
Email Address	BLOODLINE@ALASKAN.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	SAME		
Owner Name			
Primary Phone #	907-523-7780	Email Address	
Physical Address	8001 MAGNOLIA CT 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.

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

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL
- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

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

LOT SIZE IS SMALLER THAN MOST ON OUR BLOCK, BUT YET IS ASSESSED HIGHER THEN OTHERS OR EQUAL TO THEIRS. APX. 15,000 DOLLARS. BUILDING HAS LOWER APARTMENT.

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

Values on Assessment Notice

Site	$ 166,700.00	Building	$ 489,700.00	Total	$ 656,300.00

Owner's Estimate of Value

Site	$ 152,000.00	Building	$ 450,000.00	Total	$ 602,000.00

Purchase Price of Property

Price	$ 382,500.00	Purchase Date	4/28/2011

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

Listing Price	$	Days on Market	2 YEARS AGO FOR 585,500.00

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

I SUBMITTED THE APPRAISEL

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
DEAN C. BLOOD	APR. 09, 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

PARCEL #: 1B290136 00080 **APPEAL #:** 0194 **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

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: _____

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

Assessor Approval / Initials _____ (Robin Potter / RP)

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	$				

Govern Updated	[ ] Yes [ ] No
Spreadsheet Updated	[ ] Yes [ ] No
Corrected Notice of Assessed Value Sent	[ ] Yes [ ] No

Assessor Approval / Initials _____ (Robin Potter / RP)

Parcel #	Street Address	Legal Description 1
4B2901360080	MAGNOLIA CT 8001	MONTANA CREEK IV BL A LT 8

Owner's Name and Address

DEAN C BLOOD & JULIE A BLOOD
8001 MAGNOLIA CT
JUNEAU AK
99801

Previous Owner	Site Value	Building PV	Total PV
MICHAEL S MAUSETH	$ 166700.00	$ 489600.00	$ 656300.00

Use Code	Exempt	Zoning	Tax Year
Residence w/Apartment	No Data	-Single Family and Duplex -7,000 sq.ft minimum lot size -5 units per acre	2018

Number of Units	Year Built		Gross Living Area
002	2004		003818 sq.ft.

Garage	Garage Area	Lot Size	Last Trans
Yes	000916 sq.ft.	16426.00 sq. ft.	1006

City Water Available	City Sewer Available		
Yes	Yes		

Exempt Land	Exempt Building	Exempt Total	Road/No Road
N/A	N/A	N/A	Roaded

Back

Parcel #	Street Address	Legal Description 1
4B2901360030	MAGNOLIA CT 8106	MONTANA CREEK IV BL A LT 3

Owner's Name and Address

CHRISTOPHER UMBS & MICHELLE UMBS
8106 MAGNOLIA CT
JUNEAU AK
99801

LESS 212,066

HOUSE BESIDE US

Previous Owner	Site Value	Building PV	Total PV
MONTANA CREEK DEVELO	$ 154900.00	$ 273500.00	$ 428400.00

Use Code	Exempt	Zoning	Tax Year
Residential	No Data	-Single Family and Duplex -7,000 sq.ft minimum lot size -5 units per acre	2018

Number of Units	Year Built		Gross Living Area
001	2003	GREATER	001849 sq.ft.

Garage	Garage Area	Lot Size	Last Trans
Yes	000657 sq.ft.	19308.00 sq. ft.	0312

City Water Available	City Sewer Available		
Yes	Yes		

Exempt Land	Exempt Building	Exempt Total	Road/No Road
N/A	N/A	N/A	Roaded

Parcel #	Street Address	Legal Description 1
4B2901360070	MAGNOLIA CT 8007	MONTANA CREEK IV BL A LT 7

Owner's Name and Address

STEPHEN WHITE
8007 MAGNOLIA CT
JUNEAU AK
99801

LESS $5,000 DIFF.

BESIDE US

Previous Owner	Site Value	Building PV	Total PV
JASON A BOYER	$ 151000.00	$ 404100.00	$ 555100.00
Use Code	**Exempt**	**Zoning**	**Tax Year**
Residential	No Data	-Single Family and Duplex -7,000 sq.ft minimum lot size -5 units per acre	2018
Number of Units	**Year Built**		**Gross Living Area**
001	2004		002783 sq.ft.
Garage	**Garage Area**	**Lot Size**	**Last Trans**
Yes	000808 sq.ft.	17225.00 sq. ft.	1603
City Water Available	**City Sewer Available**		
Yes	Yes		
Exempt Land	**Exempt Building**	**Exempt Total**	**Road/No Road**
N/A	N/A	N/A	Roaded

GREATER

Back

Parcel #	Street Address	Legal Description 1
4B2901360040	MAGNOLIA CT 8112	MONTANA CREEK IV BL A LT 4

Owner's Name and Address

SHANE A MILLER & HEATHER S MILLER
8112 MAGNOLIA CT
JUNEAU AK
99801

LESS
242,000

Previous Owner	Site Value	Building PV	Total PV
MONTANA CREEK DEVELO	$ 168900.00	$ 246100.00	$ 415000.00

Use Code	Exempt	Zoning	Tax Year
Residential	No Data	-Single Family and Duplex -7,000 sq.ft minimum lot size -5 units per acre	2018

Number of Units	Year Built		Gross Living Area
001	2006	GREATER	001318 sq.ft.

Garage	Garage Area	Lot Size	Last Trans
Yes	000535 sq.ft.	16841.00 sq. ft.	0605

City Water Available	City Sewer Available
Yes	Yes

Exempt Land	Exempt Building	Exempt Total	Road/No Road
N/A	N/A	N/A	Roaded

Parcel #	Street Address	Legal Description 1
4B2901360060	MAGNOLIA CT 8013	MONTANA CREEK IV BL A LT 6

Owner's Name and Address

RICHARD E CARLSON & PATTI CARLSON
8013 MAGNOLIA CT
JUNEAU AK
99801

LESS 150,000 DIFF

Previous Owner	Site Value	Building PV	Total PV
MONTANA CREEK DEVELO	$ 152400.00	$ 320200.00	$ 472600.00

Use Code	Exempt	Zoning	Tax Year
Residential	Senior Citizen	-Single Family and Duplex -7,000 sq.ft minimum lot size -5 units per acre	2018

SAME

Number of Units	Year Built		Gross Living Area
001	2006		002002 sq.ft.

Garage	Garage Area	Lot Size	Last Trans
Yes	001078 sq.ft.	16276.00 sq. ft.	0508

City Water Available	City Sewer Available
Yes	Yes

Exempt Land	Exempt Building	Exempt Total	Road/No Road
150000	N/A	150000	Roaded

Parcel #	Street Address	Legal Description 1
4B2901360050	MAGNOLIA CT 8118	MONTANA CREEK IV BL A LT 5

Owner's Name and Address

DAVID S CAMPBELL & KENI L CAMPBELL
8118 MAGNOLIA CT
JUNEAU AK
99801

LESS 140,000

Previous Owner	Site Value	Building PV	Total PV
WILLIAM C BROWNLOW	$ 168800.00	$ 348300.00	$ 517100.00

Use Code	Exempt	Zoning	Tax Year
Residential	No Data	-Single Family and Duplex -7,000 sq.ft minimum lot size -5 units per acre	2018

Number of Units	Year Built		Gross Living Area
001	2004	GREATER	002366 sq.ft.

Garage	Garage Area	Lot Size	Last Trans
Yes	000504 sq.ft.	25677.00 sq. ft.	1506

City Water Available	City Sewer Available
Yes	Yes

Exempt Land	Exempt Building	Exempt Total	Road/No Road
N/A	N/A	N/A	Roaded

Back

Parcel #	Street Address	Legal Description 1
4B2901360020	POND VISTA DR 5007	MONTANA CREEK IV BL A LT 2

Owner's Name and Address

JAELEEN J ARAUJO
5007 POND VISTA DR
JUNEAU AK
99801

Previous Owner	Site Value	Building PV	Total PV
JAELEEN J ARAUJO	$ 164300.00	$ 475600.00	$ 639900.00

Use Code	Exempt	Zoning	Tax Year
Residential	No Data	-Single Family and Duplex -7,000 sq.ft minimum lot size -5 units per acre	2018

Number of Units	Year Built	Gross Living Area
001	2004	003586 sq.ft.

Garage	Garage Area	Lot Size	Last Trans
Yes	000572 sq.ft.	17506.00 sq. ft.	1708

City Water Available	City Sewer Available
Yes	Yes

Exempt Land	Exempt Building	Exempt Total	Road/No Road
N/A	N/A	N/A	Roaded

Back

Parcel #	Street Address	Legal Description 1
4B2901360010	POND VISTA DR 5001	MONTANA CREEK III BL A LT 1

Owner's Name and Address

NANCY GEANE COURTNEY & DOUGLAS
DAVANT COURTNEY
5001 POND VISTA DR
JUNEAU AK
99801

LESS 110,000

BLOCK OVER FROM GVR'S

Previous Owner	Site Value	Building PV	Total PV
FRED WILSON	$ 170100.00	$ 372800.00	$ 542900.00
Use Code	**Exempt**	**Zoning**	**Tax Year**
Residential	No Data	-Single Family and Duplex -7,000 sq.ft minimum lot size -5 units per acre	2018
Number of Units	**Year Built**		**Gross Living Area**
001	2002		002602 sq.ft.
Garage	**Garage Area**	**Lot Size**	**Last Trans**
Yes	000558 sq.ft.	17320.00 sq. ft.	0000
City Water Available	**City Sewer Available**		
Yes	Yes		
Exempt Land	**Exempt Building**	**Exempt Total**	**Road/No Road**
N/A	N/A	N/A	Roaded

GREATER

Back

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

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

DAVID M KUNAT
PO BOX 335
GUSTAVUS AK 99826

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	June 27, 2018, Wednesday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	June 18, 2018
Parcel Identification	5B2401030010
Property Location	8399 NUGGET DR
Appeal No.	APL20180013
Sent to Email Address:	JEKUNAT@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 CBJ Assessor's Office by 4:00 PM on **June 25, 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 on **June 26, 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 CBJ Assessor's Office **June 26, 2018 4:00 pm**, please call us at 586-0333 before that date.

You or your representative may be present at the hearing. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

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

Attachment: CBJ Law Department Memorandum April 19, 2013.

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

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

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

APPEAL #0103

2018 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 26, 2018

Appellant: Kunat

Location: 8399 Nugget Dr

Parcel No.: 5B2401030010

Type: Single Family Residence

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

Appellant's statement: "He bought the property for $150,000 four years ago, even with improvements this house cannot be sold for assessed value"

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	n/a	Site:	170,600	Site:	156,500
Buildings:	n/a	Buildings:	219,000	Buildings:	201,100
Total:	220,000 – 250,000	Total:	389,600	Total:	357,600

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OVERVIEW

The subject is a 1,632 SF single family residence with a 432 SF detached garage located on a 28,000 SF lot located at 8399 Nugget Drive, in a residual partition of USS 2084 which was platted in 1980. A manufactured home is also currently situated on the site. The main house structure was built in 1985, but has been subject to an ongoing major renovation begun in 2015 which included substantial changes to the existing roof and an extension of living area on the second floor,. The manufactured home structure was built in 2014. Based upon observation of the exterior, both appear to be in typical, average condition and appear to have had adequate maintenance.

SUBJECT PHOTO

AREA MAP & AERIAL

PCN	LAND	UNIT	#	Street/Rd	AV	SV	IV	SD	ADJ SP	ADJ A/S	LUC	BR	SCHED	Notes	LOC	TOPO	WET	SHAPE	VAC	FLOOD	GLA	BSM	ATTC
5B2401340111	3,809	sf	8287	GARNET ST	274,000	107,100	166,900	03/29/16	310,200	0.8833	1	$25.80	SITE	NO ADJ							1,024	-	-
5B2401420042	7,000	sf	8195	THREADNEEDLI	262,000	124,800	137,200	02/26/16	295,200	0.8875	1	$16.35	SITE	NO ADJ							880	-	-
5B2401450130	7,020	sf	8167	ERIN ST	330,600	124,800	205,800	11/02/17	346,100	0.9552	1	$16.31	SITE	NO ADJ							1,608	-	-
5B2401470160	7,380	sf	8172	GRANT ST	412,900	126,000	286,900	05/31/16	432,800	0.9540	1	$15.66	SITE	NO ADJ							2,140	-	-
5B2401480130	7,700	sf	8172	ERIN ST	328,800	127,200	201,600	05/03/17	363,600	0.9043	1	$15.15	SITE	NO ADJ							1,404	-	-
5B2401480070	8,000	sf	8173	GRANT ST	327,400	127,100	200,300	11/20/15	343,400	0.9534	1	$14.58	SITE	NO ADJ							1,416	-	-
5B2401470040	8,000	sf	8191	THUNDER ST	354,400	127,100	227,300	11/14/16	346,300	1.0234	1	$14.58	SITE	NO ADJ							1,736	-	-
5B2401460120	8,000	sf	8192	THUNDER ST	335,000	127,100	207,900	10/07/15	349,500	0.9585	1	$14.58	SITE	NO ADJ							1,260	-	-
5B2401470030	8,000	sf	8193	THUNDER ST	361,600	127,100	234,500	07/18/16	430,700	0.8396	1	$14.58	SITE	NO ADJ							1,836	-	-
5B2401570150	8,301	sf	8431	KIMBERLY ST	334,100	128,300	205,800	02/27/17	355,500	0.9398	1	$14.18	SITE	NO ADJ							1,248	-	-
5B2401480170	8,400	sf	8188	ERIN ST	326,800	128,300	198,500	06/06/16	355,400	0.9195	1	$14.01	SITE	NO ADJ							1,395	-	-
5B2401490020	8,400	sf	4286	BROTHERS AVE	357,400	128,300	229,100	06/01/17	369,100	0.9683	1	$14.01	SITE	NO ADJ							1,583	-	-
5B2401480080	8,600	sf	8169	GRANT ST	337,500	130,700	206,800	08/18/16	364,300	0.9264	1	$13.94	SITE	NO ADJ							1,608	-	-
5B2401460010	8,952	sf	4335	MANOR AVE	371,200	133,000	238,200	11/15/17	391,000	0.9494	1	$13.63	SITE	NO ADJ							1,895	-	-
5B2402000230	9,200	sf	4524	KANAT'A ST	342,400	133,100	209,300	08/15/16	327,400	1.0458	1	$13.27	SITE	NO ADJ							1,385	-	-
5B2401570010	9,317	sf	8463	KIMBERLY ST	362,600	133,000	229,600	10/20/15	396,100	0.9154	1	$13.10	SITE	NO ADJ							1,928	-	-
5B2401070180	9,550	sf	8498	VALLEY BLVD	405,100	133,000	272,100	12/14/17	415,400	0.9752	1	$12.78	SITE	NO ADJ							2,116	-	-
5B2401590140	9,967	sf	4047	MITCHELL WAY	348,300	135,400	212,900	01/12/18	347,800	1.0014	1	$12.46	SITE	NO ADJ							1,412	-	-
5B2401590130	10,000	sf	4051	DEBORAH DR	353,400	135,400	218,000	08/25/17	324,200	1.0901	1	$12.42	SITE	NO ADJ							1,344	-	-
5B2401590150	10,028	sf	4045	MITCHELL WAY	348,000	135,400	212,600	09/07/16	352,700	0.9867	1	$12.39	SITE	NO ADJ							1,427	-	-
5B2401020100	10,375	sf	8403	NUGGET DR	267,500	135,400	132,100	07/19/16	297,100	0.9004	1	$11.97	SITE	NO ADJ							947	-	-
5B2401600040	11,647	sf	3998	DIANE RD	346,700	137,100	209,600	09/23/16	347,300	0.9983	1	$10.80	SITE	NO ADJ							1,406	-	-
5B2401360040	11,761	sf	7949	GLADSTONE ST	321,000	137,700	183,300	06/13/17	308,200	1.0415	1	$10.74	SITE	NO ADJ							1,296	-	-
5B2402000500	12,099	sf	4471	KANAT'A ST	355,700	138,300	217,400	07/29/16	338,000	1.0524	1	$10.49	SITE	NO ADJ							1,618	-	-
5B2401540020	13,995	sf	8495	THUNDER MOU	319,000	143,500	175,500	06/30/17	323,000	0.9876	1	$9.41	SITE	NO ADJ							1,272	-	-
5B2401010021	18,428	sf	3824	KIOWA DR	269,700	131,100	138,600	10/03/17	291,300	0.9258	1	$7.61	SITE	FLOOD ADJ						20000	960	-	-
5B2401330020	19,166	sf	8001	GLADSTONE ST	360,600	154,200	206,400				1	$7.38	SITE	NO ADJ							1,331	-	-
5B2401420140	20,037	sf	8175	THREADNEEDLI	578,200	157,700	420,500	03/10/05			1	$7.22	SITE	NO ADJ							1,972	-	-
5B2401560130	20,037	sf	8498	THUNDER MOU	351,100	157,700	193,400	05/26/05			1	$7.22	SITE	NO ADJ							574	-	-
5B2401420050	20,516	sf	8193	THREADNEEDLI	345,700	160,100	185,600				1	$7.16	SITE	NO ADJ							1,416	-	-
5B2401420060	20,516	sf	8191	THREADNEEDLI	441,700	160,100	281,600	09/30/11			1	$7.16	SITE	NO ADJ							1,320	-	-
5B2401420070	20,516	sf	8189	THREADNEEDLI	333,900	160,100	173,800				1	$7.16	SITE	NO ADJ							1,320	-	-
5B2401420080	20,516	sf	8187	THREADNEEDLI	364,500	160,100	204,400	07/17/13			1	$7.16	SITE	NO ADJ							1,320	-	-
5B2401440050	20,516	sf	8288	GARNET ST	469,900	160,100	309,800				1	$7.16	SITE	NO ADJ							2,611	-	-
5B2401440060	20,516	sf	8290	GARNET ST	444,700	160,100	284,600				1	$7.16	SITE	NO ADJ							1,900	-	-
5B2401440070	20,516	sf	8292	GARNET ST	402,800	160,100	242,700	10/31/16			1	$7.16	SITE	NO ADJ							1,918	-	-
5B2401440080	20,516	sf	8294	GARNET ST	319,700	160,100	159,600	08/24/00			1	$7.16	SITE	NO ADJ							960	-	-
5B2401440090	20,516	sf	8298	GARNET ST	451,600	160,100	291,500	08/15/12			1	$7.16	SITE	NO ADJ							2,386	-	-

PCN	LAND	UNIT	#	Street/Rd	AV	SV	IV	SD	ADJ SP	ADJ A/S	LUC	BR	SCHED	Notes	LOC	TOPO	WET	SHAPE	VAC	FLOOD	GLA	BSM	ATTC
5B2401440110	**20,516**	sf	4502	GLACIER SPUR	418,200	**160,100**	258,100	09/06/02			1	**$7.16**	SITE	NO ADJ							1,717	-	-
5B2401340090	**20,517**	sf	8291	GARNET ST	372,700	**160,100**	212,600				1	**$7.16**	SITE	NO ADJ							1,674	-	-
5B2401340100	**20,517**	sf	8289	GARNET ST	287,100	**160,100**	127,000				1	**$7.16**	SITE	NO ADJ							1,104	-	-
5B2401420100	**20,517**	sf	8183	THREADNEEDLI	443,400	**160,100**	283,300				1	**$7.16**	SITE	NO ADJ							1,788	-	-
5B2401420090	**20,561**	sf	8185	THREADNEEDLI	342,400	**160,000**	182,400	04/28/06			1	**$7.14**	SITE	NO ADJ							1,320	-	-
5B2401340082	**21,518**	sf	8293	GARNET ST	517,100	**162,500**	354,600	02/03/92			1	**$6.93**	SITE	NO ADJ							2,907	-	-
5B2401400080	**23,522**	sf	8120	HAMSTEAD LN	372,800	**147,200**	225,600	03/13/09			1	**$6.38**	SITE	LOC ADJ	90						1,749	-	-
5B2401340072	**23,784**	sf	8295	GARNET ST	405,300	**163,600**	241,700	10/07/04			1	**$6.31**	SITE	NO ADJ							1,600	-	-
5B2401030020	**24,125**	sf	8424	DOLOMITE AVE	385,000	**143,100**	241,900	01/01/95			1	**$6.27**	SITE	FLOOD ADJ						20000	1,854	-	-
5B2401030010	**28,000**	**sf**	**8399**	**NUGGET DR**	**389,600**	**170,600**	**219,000**	**12/20/11**			**1**	**$5.59**	**SITE**	**NO ADJ**							**1,632**	**-**	**-**
5B2401340031	**30,750**	sf	8012	GLADSTONE ST	531,700	**175,300**	356,400	06/26/12			1	**$5.23**	SITE	NO ADJ							1,829	-	-
5B2401350060	**37,102**	sf	8111	CIRCLE DR	521,300	**182,400**	338,900	05/19/16	**487,700**	**1.0689**	1	**$4.51**	SITE	NO ADJ							2,125	143	-
5B2401030040	**44,817**	sf	3732	BOULDER ST	482,000	**122,600**	359,400	09/24/08			1	**$3.74**	SITE	FLOOD WET ADJ			85			30000	2,333	-	-
NORTHEAST VLY	**9,944**									**0.9569**		**$12.49**											

324 PROPERTIES

SUBJECT A 2 story Single family residence 1632 SF built in 1985 and a single wide manufactured home 240 SF built in 2014.
The lot is 28,000 SF zoned D5 (5 residences per acre) with a base rate of $5.59 PSF and no adjustments.
Note: The base rate is determined utilizing neighborhood, zoning and size with analysis of market data.

LOT SIZE RANGE **BASE RATE RANGE** **$25.80 PSF TO $3.74 PSF**
LOT SIZE MEDIAN **BASE RATE MEDIAN** **$12.46 PSF**
The parcels are arrayed by land size to affirm the base rates are fair and equitable to the neighborhood.

MARKET There were 28 qualifying sales (blue font) in the neighborhood 2015-2017 reviewed to determine the assessed value to sales ratio.
The median A/S is 95.7% which is well below AS 29.45.0110 Full and True Market.

RECOMMENDATION
No Change to the 2018 AV of $389,600

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. s.

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

The base rate for the subject parcel is within range of similarly sized parcels and there are no adjustments to the base rate as this parcel has been identified as non-conforming due to the prolonged non-typical construction timeline and was not subject to a market adjustment.

PCN	LandA	$/Unit	Base$	SV$	Loc%	Size%	Topo%	Accs%	Wet%	View%	Wtrft%	Svc2%	Shpe%	NetAdj%	Vac$	Fld$
5B2401340082	21,518	6.93	149,100	162,500	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401370010	22,057	6.76	149,100	138,200	90%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401400030	23,086	6.46	149,100	134,200	90%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5D2402000440	23,400	6.37	149,100	153,500	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401010200	23,479	6.35	149,100	149,100	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401400080	23,522	6.38	150,100	147,200	90%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401340072	23,784	6.31	150,100	163,600	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401030020	24,125	6.27	151,300	143,100	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		20,000
5B2401370081	27,006	5.76	155,600	129,700	90%	0%	35%	0%	0%	0%	0%	0%	0%	0%		
5B2401380040	27,006	5.76	155,600	152,600	90%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401420130	27,007	5.76	155,600	155,600	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401030010	28,000	5.59	156,500	156,500	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401400071	29,256	5.39	157,700	141,900	90%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5D2401340031	30,750	5.23	160,000	175,300	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401400061	32,573	5.07	165,100	162,000	90%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401350060	37,102	4.51	167,300	182,400	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
5B2401030030	44,520	3.76	167,400	105,600	0%	0%	0%	0%	90%	0%	0%	0%	90%	0%		30,000
5B2401030040	44,817	3.74	167,600	122,600	0%	0%	0%	0%	85%	0%	0%	0%	0%	0%		30,000

BUILDING VALUATION

Buildings are valued using a cost approach to value by: (1) calculating the current cost to reproduce or replace improvements such as buildings and (2) subtracting out physical, functional, or economic depreciation evident in the structures. This provides a uniform basis for the valuation of all buildings in the Borough.

For any given parcel, the buildings are valued by the Cost Approach and the land value is determined by the neighborhood model. These two values combined produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values. Due to the prolonged, non-typical construction timeline for this structure this parcel has been classified as non-conforming and was not subject to a market adjustment.

For buildings which are under construction, a completion percentage is approximated based upon the typical. A site visit estimated the total completion percentage of the main house to be 85%.

At the time of site review (04/02/18), the manufactured home was connected to electrical through a temporary power connection that was issued in 2015 and finally closed on 06/20/18 per city records. A

subsequent review of the interior of the manufactured home was performed on 05/18/18 indicated that the unit was currently being lived in. At the time of the initial review in April the appellant had stated that the unit was only utilized for storage.

State statute clearly articulates that the manufactured home unit is classified as real property for the purposes of taxation if it is connected to utilities.

Alaska Statutes.
Title 29. Municipal Government
Chapter 45. Municipal Taxation
Section 70. Mobile Homes.

previous: Section 65. Assessment of Private Airports Open For Public Use.
next: Section 80. Tax On Oil and Gas Production and Pipeline Property.

AS 29.45.070. Mobile Homes.

Mobile homes, trailers, house trailers, trailer coaches, and similar property used or intended to be used for residential, office, or commercial purposes and attached to the land or connected to water, gas, electric, or sewage facilities are classified as real property for tax purposes unless expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes that are unoccupied and held for sale by persons engaged in the business of selling mobile homes.

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

Cost Report - Residential

10050		Record	1
Parcel Code Number	**5B2401030010**	**Building Type**	R- Single-family Residence
Owner Name	**KUNAT DAVID M**	**Quality**	3
Parcel Address	**8399 NUGGET DR**	**Construction**	Stud Frame
Effective Year Built	2008	**Total Livable**	1632
Year Built	1985	**Style**	Two Story

10050		Record	2
Parcel Code Number	**5B2401030010**	**Building Type**	R- Manufactured Housing
Owner Name	**KUNAT DAVID M**	**Quality**	2
Parcel Address	**8399 NUGGET DR**	**Construction**	
Effective Year Built	2016	**Total Livable**	400
Year Built	2014	**Style**	Singlewide

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Wood		78.50	100%		
Roof	Composition Shingle		1.28	100%		
Heating	Electric Baseboard		-0.41	100%		
Adjusted Base Cost		1,632	79.37			129,532
Other Garage	Detached Garage (SF)	432	30.75			13,284
Total						**13,284**
Additional Feature(s)						
Feature	Fixture	9				12,420
Total						**12,420**
Sub Total						**155,236**
Condition	Average					
Local Multiplier				1.28	[X]	198,702
Current Multiplier				1.04	[X]	206,650
Quality Adjustment					[X]	206,650
Neighborhood Multiplier					[X]	206,650
Depreciation - Physical			1.00 [X]	9.00	[-]	18,599
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				90.00	[-]	169,246
Cost to Cure						
Neighborhood Adjustment						
Replacement Cost less Depreciation						**169,246**

LOT A

9/19/11 Canvass. House vacant. Extr insp only. Fair condition. Functional depr for lack of some floor coverings. Deck rotted, no value given. Det gar roof at end of useful life. Garage valued at $25PSFw/50% depr. Updated sketch, photos, cost. jcs
12/26/11 - Parcel #5B2401030010 - Special Limited Warranty Deed 2011-007798-0 REC 12/20/2011 from The Secretary of Housing and Urban Development (Grantor), to David M. Kunat, single (Grantee) / pplumb;
FI per BP for roof repl & temp power connect. PU 2nd flr add to SFR & MH. Temp power for MH on site. SW Guy @ CDD, he is investigating add w/o permit. Updated CAMA, photo & sketch. Chg Use Code/Prpty Type from Resi to Multi Imps, chg SFR from 1.5 stry to 2 stry. Chg EYB from 1999 to 2006, chg % comp from 100% to 85%. DID NOT chg fix/room count until plans for add are filed. Revalued and set for re-insp for 2017.
Dora_Prince - 1/6/2016 10:15:54 AM
FI per BP, NC to % comp. Updated CAMA, sketch and revalued.
Dora_Prince - 2/2/2017 9:03:45 AM
04/05/18 per appeal, site visit 03/30/18, photos, sketch, update BP% completion N/C@85% upstairs bed/bathroom incomplete, EYB 2013->2008, revalue. Review for 2019 completion %\ al
Aaron_Landvik - 4/5/2018 11:33:26 AM

Cost Report - Residential

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Hardboard Sheet		52.50			
Roof	Metal, Ribbed		2.30			
Heating	Forced Air Furnace					
Adjusted Base Cost		400	54.80			21,920
Additional Feature(s)						
Feature	Fixture	5				3,125
Total						**3,125**
Sub Total						**25,045**
Condition	Average					
Local Multiplier				1.28	[X]	32,058
Current Multiplier				1.06	[X]	33,981
Quality Adjustment					[X]	33,981
Neighborhood Multiplier					[X]	33,981
Depreciation - Physical			1.00 [X]	6.00	[-]	2,039
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	31,942
Cost to Cure						
Neighborhood Adjustment						
Replacement Cost less Depreciation						**31,942**

FI per BP for roof repl & temp power connect. PU 2nd flr add to SFR & MH. Temp power for MH on site. SW Guy @ CDD, he is investigating add w/o permit.
Updated CAMA, photo & sketch. Chg Use Code/Prpty Type from Resi to Multi Imps, chg SFR from 1.5 stry to 2 stry.
Dora_Prince - 1/6/2016 10:09:19 AM
04/05/18 per appeal site visit 03/30/18 photos, sketch, 30-day temp electical still in place, chg size of MH, FlexGreen "The Supper Club" 10'x40' park model, fixture 6->5, revalue\ al
Aaron_Landvik - 4/5/2018 11:33:10 AM

Total Improvement Value	**[Rounded]**	**$201,200**

History Report

City and Borough of Juneau
Assessment History Report

5B2401030010
DAVID M KUNAT
8399 NUGGET DR
USS 2084 LT 5 LT A

YEAR_ID	LAND_VALUE	MISC_VALUE	BLDG_VALUE	CAMA_VALUE
2018	$156,500.00		$201,100.00	$357,600.00
2017	$170,600.00		$215,500.00	$386,100.00
2016	$145,100.00		$192,700.00	$337,800.00
2015	$151,700.00		$137,452.00	$289,152.00
2014	$148,000.00		$134,100.00	$282,100.00
2013	$148,000.00		$128,600.00	$276,600.00
2012	$75,000.00	$3,600.00	$138,800.00	$217,400.00
2011	$75,000.00	$0.00	$141,200.00	$216,200.00
2010	$75,000.00	$0.00	$141,200.00	$216,200.00
2009	$75,000.00	$0.00	$141,200.00	$216,200.00
2008	$75,000.00	$0.00	$148,600.00	$223,600.00
2007	$75,000.00	$0.00	$148,600.00	$223,600.00
2006	$75,000.00	$0.00	$148,600.00	$223,600.00
2005	$75,000.00	$0.00	$123,800.00	$198,800.00
2004	$60,000.00	$0.00	$111,500.00	$171,500.00
2003	$60,000.00	$0.00	$104,200.00	$164,200.00
2002	$50,000.00	$0.00	$121,400.00	$171,400.00
2001	$45,000.00	$0.00	$115,600.00	$160,600.00

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 valuation for 2018 at $357,600.

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

CBJ Assessor's Office

Office of the Assessor
155 S Seward Street
Juneau AK 99801

MAR 15 2018

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	
Parcel ID Number	5B3401080010
Name of Applicant	
Email Address	

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			
Owner Name	DAVID KUNAT (JANUSZ KUNAT Personal representative)		
Primary Phone #	907-209-8162	Email Address	jekunat@gmail
Physical Address	8399 NUGGET DR JUNEAU, ALASKA	Mailing Address	P.O. Box 338 GUSTAVUS, AK 99826

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:

He bought the property for $150.000 four years ago, even with improvements, this house cannot be sold for assessed value.

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

Values on Assessment Notice

Site	$	Building	$	Total	$

Owner's Estimate of Value

Site	$	Building	$	Total	$ 220-250000

Purchase Price of Property

Price	$ 150.000	Purchase Date	12-2011

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

Listing Price	$	Days on Market	

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

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

Signature	Date
	03-15-2018

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

This page is for Assessor Office use only

Parcel #	5B2402a010	Appeal #	2018-0013	Date Filed	3/15/18

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				

Property Record Card - Residential for Parcel 5B2401030010

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

PARCEL #	STREET ADDRESS	LEGAL DESCRIPTION
5B2401030010	8399 NUGGET DR	USS 2084 LT 5 LT A

PROPERTY INFORMATION

OWNER NAME & ADDRESS	PREVIOUS OWNER	LAST TRANS	RECORDING INFO
DAVID M KUNAT PO BOX 335 GUSTAVUS AK 99826	SECRETARY OF HOUSING AND URBAN DEVEL	12/20/2011	

ASSESSMENT INFORMATION

	YEAR	LAND	BUILDINGS	TOTAL	EXEMPTION TYPE
APPRAISED VALUE	2019	170 600	219 000	389 600	
TAXABLE VALUE	2019			389 600	

SITE INFORMATION

SERVICE AREA	Roaded	WATER AVAILABILITY	Yes
PROPERTY USE CODE	R- Single-family Residence, R- Manufactured Housing	WATER SOURCE	City
ZONING DESCRIPTION	(D 5) Single family/duplex	SEWER AVAILABILITY	Yes
LOT SIZE	28000 SF (0.64 AC)	SEWER SOURCE	City

BUILDING INFORMATION

SECTION 1 - BLDG_ID 10817 - SECTION 0

LIVABLE UNITS	1	STYLE	Two Story	EXT WALLS	Frame, Siding, Wood
YEAR BUILT	1985	GRADE	Average	EFF YEAR	2013
TOTAL ROOMS	5	BEDROOMS	2	BATHROOMS	1
HEAT TYPE	Electric Baseboard			DVH	
BASEMENT		FIN/BSMT		BSMNT GAR	
LIVABLE AREA	1632	CONDITION	Average	EXT FEATURES	09

SECTION 2 - BLDG_ID 10817 - SECTION 1

LIVABLE UNITS		STYLE	Singlewide	EXT WALLS	
YEAR BUILT	2014	GRADE	Fair	EFF YEAR	2016
TOTAL ROOMS		BEDROOMS		BATHROOMS	
HEAT TYPE	Forced Air Furnace			DVH	
BASEMENT		FIN/BSMT		BSMNT GAR	
LIVABLE AREA	240	CONDITION	Average	EXT FEATURES	06

STATE OF ALASKA

CERTIFICATION OF VITAL RECORD

ALASKA DEPARTMENT OF HEALTH AND SOCIAL SERVICES - BUREAU OF VITAL STATISTICS
P.O. Box 110675, Juneau, AK 99811-0675

CERTIFICATE OF DEATH

DATE FILED 06/05/2017 — STATE FILE NO. 2017001558

To be Completed/Verified By: FUNERAL DIRECTOR

1. DECEDENT'S LEGAL NAME (Include AKA's if any) (First, Middle, Last): DAVID KUNAT				2. SEX: Male	3. SOCIAL SECURITY NUMBER: 443-90-6570
4a. AGE-Last Birthday (Years): 29	4b. UNDER 1 YEAR: Months	Days	4c. UNDER 1 DAY: Hours	Minutes	5. DATE OF BIRTH (MM/DD/YY): 08/09/1987
6. BIRTHPLACE (City and State or Foreign Country): Bad Soden, Germany					
7a. RESIDENCE-STATE: Alaska	7b. COUNTY: Juneau		7c. CITY OR TOWN: Juneau		
7d. STREET AND NUMBER: 10785 Glacier Hwy		7e. APT No.	7f. ZIP CODE: 99801	7g. INSIDE CITY LIMITS? ☒ Yes ☐ No	

8. EVER IN US ARMED FORCES? ☐ Yes ☒ No ☐ Unknown

9. MARITAL STATUS AT TIME OF DEATH: ☐ Married ☐ Married, but separated ☐ Widowed ☐ Divorced ☒ Never Married ☐ Unknown

10. SURVIVING SPOUSE'S NAME (If wife, give name prior to first marriage):

11. FATHER'S NAME (First, Middle, Last): JANSUZ MAREK KUNAT

12. MOTHER'S NAME PRIOR TO FIRST MARRIAGE (First, Middle Last): ELZBIETA LIDIA MUSIATCZYK

13a. INFORMANT'S NAME: ELZBIETA LIDIA KUNAT

13b. RELATIONSHIP TO DECEDENT: Mother

13c. MAILING ADDRESS (Street and Number, City, State, Zip Code): P.O. Box 335 Gustavus, Alaska 99826

14. DECEDENT'S EDUCATION-Check the box that best describes the highest degree or level of school completed at the time of death.
- ☐ 8th grade or less
- ☐ 9th - 12th grade, no diploma
- ☐ High school graduate or GED
- ☒ Some college credit, but no degree
- ☐ Associate degree (e.g., AA, AS)
- ☐ Bachelor's degree (e.g., BA, AB, BS)
- ☐ Master's degree (e.g., MA, MS, MEng, MEd, MSW, MBA)
- ☐ Doctorate (e.g., PhD, EdD) or Professional degree (e.g., MD, DDS, DVM, LLB, JD)

15. DECEDENT OF HISPANIC ORIGIN? Check the box that best describes whether the decedent is Spanish/Hispanic/Latino(a). Check the 'No' box if the Decedent is not Spanish / Hispanic / Latino(a).
- ☒ No, not Spanish/Hispanic/Latino(a)
- ☐ Yes, Mexican, Mexican American, Chicano(a)
- ☐ Yes, Puerto Rican
- ☐ Yes, Cuban
- ☐ Yes, other Spanish/Hispanic/Latino
Specify:

16. DECEDENT'S RACE (Check one or more races to indicate what the decedent considered himself or herself to be)
- ☒ White
- ☐ Black or African American
- ☐ American Indian or Alaskan Native (Name of the enrolled or principal tribe):
- ☐ Asian Indian
- ☐ Chinese
- ☐ Filipino
- ☐ Japanese
- ☐ Korean
- ☐ Vietnamese
- ☐ Other Asian (Specify):
- ☐ Native Hawaiian
- ☐ Guamanian or Chamorro(a)
- ☐ Samoan
- ☐ Other Pacific Islander (Specify):
- ☐ Other (Specify):

17. DECEDENT'S USUAL OCCUPATION (Indicate type of work done during most of working life. DO NOT USE RETIRED): Information Technology Businessman

18. KIND OF BUSINESS OR INDUSTRY: Information Technology

19. PLACE OF DEATH (Check only one.)

IF DEATH OCCURRED IN A HOSPITAL: ☐ Inpatient ☐ Emergency Room/Outpatient ☐ Dead on Arrival

IF DEATH OCCURRED SOMEWHERE OTHER THAN A HOSPITAL: ☐ Nursing home/long term care facility ☐ Decedent's home ☒ Other (Specify): OUTDOORS ☐ Hospice Facility

20. FACILITY NAME (If not institution, give street & number)	21. CITY OR TOWN, STATE AND ZIP CODE	22. COUNTY OF DEATH
Glacier Point	Glacier Point, Alaska 99999	Haines

23. METHOD OF DISPOSITION: ☒ Burial ☐ Cremation ☐ Donation ☐ Entombment ☐ Removal from State ☐ Other (Specify)

24. PLACE OF DISPOSITION (Name of cemetery, crematory, other place): Unknown

25. LOCATION - CITY,TOWN AND STATE: Gustavus, AK

26. NAME AND COMPLETE ADDRESS OF FUNERAL FACILITY:

27. NAME OF FUNERAL SERVICE LICENSEE OR OTHER AGENT (ELECTRONICALLY SIGNED):

28. LICENSE NUMBER (Of Licensee):

To Be Completed By: MEDICAL CERTIFIER

ITEMS 29-33 MUST BE COMPLETED BY PERSON WHO PRONOUNCES OR CERTIFIES DEATH

29. DATE PRONOUNCED DEAD (MM/DD/YY)	30. TIME PRONOUNCED DEAD	31. SIGNATURE OF PERSON PRONOUNCING DEATH (Only when applicable)	32. LICENSE NUMBER	33. DATE SIGNED (MM/DD/YY)
05/27/2017	11:01			

34. ACTUAL OR PRESUMED DATE OF DEATH (MM/DD/YY)	35. ACTUAL OR PRESUMED TIME OF DEATH	36. WAS MEDICAL EXAMINER OR CORONER CONTACTED? ☒ Yes ☐ No
05/27/2017	11:00	

CAUSE OF DEATH (See instructions and examples)

37. PART I. Enter the chain of events - diseases, injuries, or complications-that directly caused the death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest, or ventricular fibrillation without showing the etiology. DO NOT ABBREVIATE. Enter only one cause on a line. Add additional lines if necessary.

Approximate Interval: Onset to death

IMMEDIATE CAUSE (Final disease or condition ⟶ resulting in death) Sequentially list conditions, if any, leading to the cause listed on line a Enter the UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST

a. BLUNT IMPACTS OF HEAD, TRUNK AND EXTREMITIES WITH MULTIPLE SKELETAL AND VISCERAL INJURIES — Due to (or as a consequence of): — Minutes
b. — Due to (or as a consequence of):
c. — Due to (or as a consequence of):
d. —

PART II. Enter other significant conditions contributing to death but not resulting in the underlying cause given in PART I.

38. WAS AN AUTOPSY PERFORMED? ☒ Yes ☐ No

39. WERE AUTOPSY FINDINGS AVAILABLE TO COMPLETE THE CAUSE OF DEATH? ☒ Yes ☐ No

40. DID TOBACCO USE CONTRIBUTE TO DEATH? ☐ Yes ☐ Probably ☒ No ☐ Unknown

41. IF FEMALE: ☐ Not pregnant within past year ☐ Not pregnant, but pregnant within 42 days of death ☐ Pregnant at time of death ☐ Not pregnant, but pregnant 43 days to 1 year before death ☐ Unknown if pregnant within past year

42. MANNER OF DEATH: ☐ Natural ☐ Homicide ☒ Accident ☐ Pending Investigation ☐ Suicide ☐ Could not be determined

43. DATE OF INJURY (MM/DD/YY)	44. TIME OF INJURY	45. PLACE OF INJURY (e.g., Decedent's home; construction site; restaurant; wooded area)	46. INJURY AT WORK?
05/27/2017	11:00	OUTDOORS	☐ Yes ☒ No

47. LOCATION OF INJURY: (Street & Number, Apt. No., City or Town, State, Zipcode): N. 59.05.27.13, W. 135.22.39.00 Glacier Point, Alaska 99999

48. DESCRIBE HOW INJURY OCCURRED: PLANE CRASH INTO WATER OF INLET/OCCUPANT

49. IF TRANSPORTATION INJURY, SPECIFY: ☐ Driver/Operator ☒ Passenger ☐ Pedestrian ☐ Unknown ☐ Other (Specify)

50a. CERTIFIER (Check only one):
- ☐ Certifying physician - to the best of my knowledge, death occurred due to the cause(s) and manner stated.
- ☐ Pronouncing & Certifying physician - To the best of my knowledge, death occurred at the time, date and place, and due to the cause(s) and manner stated.
- ☒ Medical Examiner/Coroner - On the basis of examination, and/or investigation, in my opinion, death occurred at the time, date, and place, and due to the cause(s) and manner stated.

50b. NAME OF CERTIFIER (ELECTRONICALLY SIGNED)	ADDRESS, AND ZIP CODE OF PERSON COMPLETING CAUSE OF DEATH (Item 37)	
CRISTIN M. ROLF	5455 Dr. Martin Luther King Jr. Avenue Anchorage AK 99507	
52. LICENSE NUMBER: 8262	ORIGINAL - STATE COPY	53. DATE CERTIFIED (MM/DD/YY): 06/02/2017

00154737

I CERTIFY THAT THIS IS A TRUE, FULL AND CORRECT COPY OF THE ORIGINAL CERTIFICATE ON FILE IN THE BUREAU OF VITAL STATISTICS, DEPARTMENT OF HEALTH AND SOCIAL SERVICES, JUNEAU, ALASKA.

DATE ISSUED JUNE 06, 2017

State Registrar

This copy not valid unless prepared on engraved border displaying the date, seal and signature of the Alaska State Registrar.

PBNCO (REV) 02/16

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU

IN THE MATTER OF THE ESTATE OF
DAVID MARIA KUNAT,

Deceased.

1JU-17- 227 PR

STATEMENT OF INFORMAL APPOINTMENT OF PERSONAL REPRESENTATIVE IN INTESTACY

The Registrar makes the following findings based upon the application of Janusz Kunat for informal appointment of a Personal Representative in intestacy:

1. The application appears to be complete and contains the applicant's oath or affirmation that the statements contained therein are true to the best of the applicant's knowledge and belief.

2. The applicant is an interested person.

3. Decedent, David Maria Kunat, died on May 27, 2017, and at least 120 hours have elapsed since decedent's death.

4. Decedent was domiciled in Juneau, Alaska, at the time of death.

5. Venue is proper because the decedent was domiciled in this judicial district at the time of death.

6. The time for probate has not expired.

7. A personal representative has not been appointed in this or any other judicial district of the state. No will of the decedent has been the subject of a previous probate order.

8420 Airport Blvd. Suite 101 ◆ Juneau, Alaska 99801-6924
Phone: (907) 586-2210 ◆ Fax: (907) 586-8090

LODGED 06/02/17 DATE BY AC INITIALS

8. After the exercise of reasonable diligence, the applicant is unaware of any unrevoked testamentary instrument executed by decedent relating to property having a situs in this state.

9. The person whose appointment is sought has priority for appointment as personal representative.

10. No bond is required because the heirs of the estate have waived the requirement for bond.

11. Any notice required by Alaska law has been given.

THEREFORE, it is ordered that informal administration be allowed and that Janusz Kunat be appointed as personal representative of decedent's estate. Letters of Administration will be issued upon qualification.

DATED this 8 day of June, 2017.

Sharon Henderson
Registrar\~~Judge~~

CERTIFICATION
Copies Distributed
Date 6/8/17
To 3 certified copies
to: J. Kunat - USPS
B. Chapman - Court Box
By KSB

Faulkner Banfield, P.C.
8420 Airport Blvd. Suite 101 ◆ Juneau, Alaska 99801-6924
Phone: (907) 586-2210 ◆ Fax: (907) 586-8090