

CBJ ASSESSOR OFFICE

2018 BOE CASES



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

II. Roll Call

III. Approval of Minutes

IV. Board Training / Refresher

V. Property Appeals (X3)

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 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

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA

Tuesday, May 29, 2018 at 5:30 PM
Municipal Building – Assembly Chambers

Appellant Name:	DURAN CONSTRUCTION COMPANY LLC			
Legal Description:	VISTA DEL SOL (MULTIPLE PARCELS)			
<i>Parcel #</i>	<i>Appeal #</i>	<i>Appellant's Estimated Value</i>	<i>Preliminary Assessed Value</i>	<i>Assessor's Office Recommendation</i>
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

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

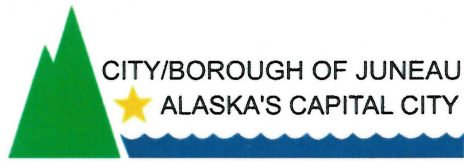
**BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA**

Tuesday, May 29, 2018 at 5:30 PM
Municipal Building – Assembly Chambers

VI. Late Filed Appeals (X1)

- Risley, Allen and Rose, Parcel #8B3501040030

IV. Adjournment



APPEAL #2018-0047

2018 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION May 29, 2018

Appellant: Morris

Location: 4557 Kanat'a Street

Parcel No.: 5B2402000150

Type: Residential

Appellant's basis for appeal: Property value excessive (Overvalued); My property value is unequal to similar properties; My property was valued improperly/ incorrectly;

Appellant's statement: "This lot was determined to be a sub-standard lot by the planning commission 11 years ago. This lot is appraised \$31,800 higher than the adjacent lot #16 which was just raised in value in 2017;

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	90,000	Site:	143,600	Site:	143,600
Buildings:	<u>288,200</u>	Buildings:	<u>288,200</u>	Buildings:	<u>286,300</u>
Total:	378,200	Total:	431,800	Total:	429,900

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Appendix (Board of Adjustment Notice of Decision and Building Permit Report)

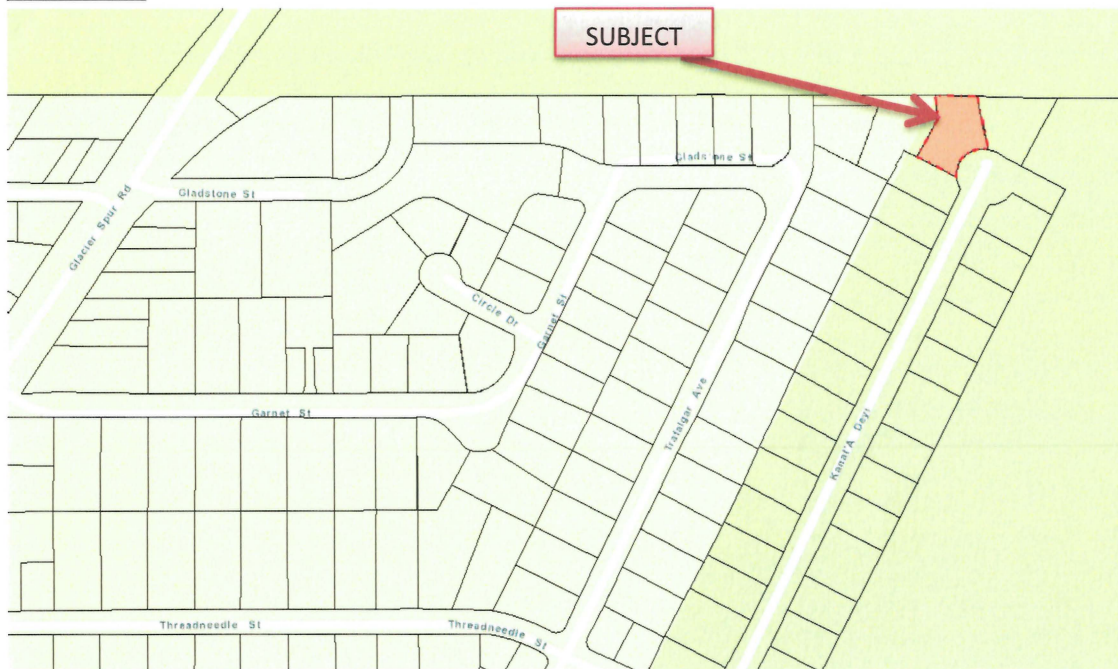
OVERVIEW

The subject is a 2,003 sf single family residence with a 624 sf attached garage. The subject is located on a 13,912 sf lot located at 4557 Kanat'a Street in the Northeast Valley neighborhood. The structure was built in 2007 according to the city records and appears to have had adequate maintenance. Based upon observation of the exterior, it appears to be in typical, average condition.

SUBJECT PHOTO



AREA MAP



AERIAL



	PCN	NGHD	Z	SVC	YEAR	LAND	UNIT	LEGAL	TYPE	OWNER	#	Street/Rd	2018 AV	SV	IV	SD	ADJ SP	ADJ A/S	BR	SCHED	Notes	LOC	SIZE	TOPO	ACCESS	WET	SHAPE	VAC	FLOOD	GLA	BSM	ATTC		
NORTHEAST RESIDENTIAL PROPERTIES																																		
1	5B2401340111	NEVLY R 1 5	D5	1	2018	3809.00 sf		GLACIER'S EDGE LT 1	1	MATTHEW WIL 8287	GARNET ST	274,000	107,100	166,900	03/29/16	310,200	0.8833	\$25.80	SITE	NO ADJ										1,024	-	-		
	5B2401340113	NEVLY R 1 5	D5	1	2018	3814.00 sf		GLACIER'S EDGE LT 1	1	SHAWN KANTC 8287	GARNET ST	274,000	107,100	167,500				\$25.77	SITE	NO ADJ									1,052	-	-			
	5B2401470160	NEVLY R 1 5	D5	1	2018	7380.00 sf		ERIN MANOR BLC 1	1	LYLE E KESSLER 8172	GRANT ST	412,900	126,000	286,900	05/31/16	432,800	0.9540	\$15.66	SITE	NO ADJ										2,140	-	-		
2	5B2401470030	NEVLY R 1 5	D5	1	2018	8000.00 sf		ERIN MANOR 2 BL 1	1	DEVIN S PETER 8193	THUNDER ST	361,600	127,100	234,500	07/18/16	430,700	0.8396	\$14.58	SITE	NO ADJ										1,836	-	-		
	5B2401070180	NEVLY R 1 5	D5	1	2018	9550.00 sf		GLACIER VILLAGE E 1	1	BRITA STEINBE 8498	VALLEY BLVD	405,100	133,000	272,100	12/14/17	415,400	0.9752	\$12.78	SITE	NO ADJ									2,116	-	-			
	5B2401590170	NEVLY R 1 5	D5	1	2018	12814.00 sf		SUNSET ACRES BL C 1	1	DENISE R MEEH 4041	MITCHELL WA\	346,100	139,000	207,100	07/10/09			\$9.95	SITE	NO ADJ									1,382	-	-			
3	5B2402000570	NEVLY R 1 5	D5	1	2018	12917.00 sf		S'IT' TUWAN LT 56 1	1	TLINGIT HAIDA 4499	KANATA ST	306,900	139,000	167,900	03/01/98			\$9.87	SITE	NO ADJ										1,240	-	-		
	5B2401370060	NEVLY R 1 5	D5	1	2018	13503.00 sf		GOLDEN NUGGET I 1	1	IRA W ROSEN E 4520	TRAFALGAR AV	254,000	128,200	125,800	06/01/07			\$9.68	SITE	LOC ADJ		90							796	-	-			
	5B2401370070	NEVLY R 1 5	D5	1	2018	13503.00 sf		GOLDEN NUGGET I 1	1	TROY A SCHUL 4518	TRAFALGAR AV	359,500	128,200	231,300	09/01/98			\$9.68	SITE	LOC ADJ		90							1,926	-	-			
	5B2401370100	NEVLY R 1 5	D5	1	2018	13503.00 sf		GOLDEN NUGGET I 1	1	CATHERINE E F 4510	TRAFALGAR AV	327,200	128,200	199,000	10/03/12			\$9.68	SITE	LOC ADJ		90							1,528	-	-			
	5B2401370110	NEVLY R 1 5	D5	1	2018	13503.00 sf		GOLDEN NUGGET I 1	1	ROBERT L BELT 4508	TRAFALGAR AV	352,800	128,200	224,600	09/14/09			\$9.68	SITE	LOC ADJ		90							1,900	-	-			
	5B2401370130	NEVLY R 1 5	D5	1	2018	13503.00 sf		GOLDEN NUGGET I 1	1	JOHN H CURTN 4504	TRAFALGAR AV	260,900	128,200	132,700	12/23/04			\$9.68	SITE	LOC ADJ		90							3,252	-	-			
	5B2401380010	NEVLY R 1 5	D5	1	2018	13503.00 sf		GOLDEN NUGGET I 1	1	THOMAS WILLI 4497	TRAFALGAR AV	301,200	128,200	173,000	05/13/09			\$9.68	SITE	LOC ADJ		90							1,334	-	-			
	5B2401380060	NEVLY R 1 5	D5	1	2018	13503.00 sf		GOLDEN NUGGET I 1	1	BRANDON K PE 4487	TRAFALGAR AV	358,400	128,200	230,200	03/01/97			\$9.68	SITE	LOC ADJ		90							1,440	-	-			
	5B2401380090	NEVLY R 1 5	D5	1	2018	13503.00 sf		GOLDEN NUGGET I 1	1	JEFFREY W WR 4481	TRAFALGAR AV	330,500	128,200	202,300	08/14/01			\$9.68	SITE	LOC ADJ		90							1,140	-	-			
	5B2401380110	NEVLY R 1 5	D5	1	2018	13504.00 sf		GOLDEN NUGGET I 1	1	MARK J MILLEF 4443	TRAFALGAR AV	329,400	128,200	201,200	03/31/00			\$9.68	SITE	LOC ADJ		90							1,008	-	-			
	5B2401420010	NEVLY R 1 5	D5	1	2018	13820.00 sf		PLEASANT GARDEN 1	1	THUNDER MOI 8201	THREADNEEDL	296,900	143,600	153,300	03/01/98			\$9.53	SITE	NO ADJ									1,223	-	-			
	5B2402000150	NEVLY R 1 5	D5	1	2018	13912.00 sf		S'IT' TUWAN LT 15 1	1	WILLIAM C MO 4557	KANATA ST	431,800	143,600	288,200	10/01/99			\$9.47	SITE	NO ADJ									2,003	-	-			
	5B2401390041	NEVLY R 1 5	D5	1	2018	13913.00 sf		MARLIN LT 2 1	1	MITCHELL S HA 4442	TRAFALGAR AV	409,400	129,300	280,100	08/24/06			\$9.47	SITE	LOC ADJ		90							2,302	-	-			
	5B2401350110	NEVLY R 1 5	D5	1	2018	13939.00 sf		GOLDEN NUGGET I 1	1	SHAWN M PHE 8265	GARNET ST	322,000	143,600	178,400	01/30/07			\$9.45	SITE	NO ADJ									1,513	-	-			
	5B2401010032	NEVLY R 1 5	D5	1	2018	13952.00 sf		GLACIER VILLAGE L 1	1	DANIEL R VAN 3820	KIOWA DR	374,700	119,300	255,400				\$9.28	SITE	FLOOD ADJ							20000		1,552	-	-			
	5B2401540020	NEVLY R 1 5	D5	1	2018	13995.00 sf		THUNDER MOUNT. 1	1	DEBORAH ANN 8495	THUNDER MOI	319,000	143,500	175,500	06/30/17	323,000	0.9876	\$9.41	SITE	NO ADJ									1,272	-	-			
	5B2401540030	NEVLY R 1 5	D5	1	2018	13995.00 sf		THUNDER MOUNT. 1	1	ALISHA SELL 8493	THUNDER MOI	312,000	143,500	168,500	03/21/14			\$9.41	SITE	NO ADJ									1,056	-	-			
	5B2401540060	NEVLY R 1 5	D5	1	2018	13995.00 sf		THUNDER MOUNT. 1	1	ANTONIO MEC 8489	THUNDER MOI	322,400	143,500	178,900	02/24/15			\$9.41	SITE	NO ADJ									1,056	-	-			
	5B2401560010	NEVLY R 12	D5	1	2018	13995.00 sf		THUNDER MOUNT. 12	12	THUNDER MOI 8476	THUNDER MOI	206,400	143,500	62,900				\$9.41		NO ADJ									647	-	-			
	5B2401560060	NEVLY R 1 5	D5	1	2018	13995.00 sf		THUNDER MOUNT. 1	1	BART C EDENS 8486	THUNDER MOI	301,700	143,500	158,200	05/12/11			\$9.41	SITE	NO ADJ									1,070	-	-			
	5B2401560070	NEVLY R 12	D5	1	2018	13995.00 sf		THUNDER MOUNT. 12	12	MARK A POPL 8488	THUNDER MOI	567,700	143,500	424,200	10/31/14			\$9.41	SITE	NO ADJ									1,952	-	-			
	5B2401070110	NEVLY R 1 5	D5	1	2018	14299.00 sf		GLACIER VILLAGE E 1	1	NELIA B FOSTE 8504	NUGGET PL	357,100	143,500	213,600	12/14/12			\$9.21	SITE	NO ADJ									2,010	-	-			
	5B2401370030	NEVLY R 1 5	D5	1	2018	14375.00 sf		GOLDEN NUGGET I 1	1	STEVEN D SCAI 4538	TRAFALGAR AV	340,800	129,300	211,500	11/01/96			\$9.17	SITE	LOC ADJ		90							1,442	-	-			
	5B2401080061	NEVLY R 1 5	D5	1	2018	15037.00 sf		GLACIER VILLAGE 2 1	1	JUNEAU AFFOF 4020	SLATE DR	371,200	144,700	226,500	07/29/02			\$8.83	SITE	NO ADJ									1,579	-	-			
	5B2401030040	NEVLY R 1 5	D5	1	2018	44817.00 sf		USS 2084 TR B1 FR 1	1	MICHAEL G AD 3732	BOULDER ST	482,000	122,600	359,400	09/24/08			\$3.74	SITE	FLOOD WET ADJ							85		30000		2,333	-	-	
	NORTHEAST VLY - RESIDENTIAL						9969 SF																	346,100	0.9974	\$12.46								
	324 PROPERTIES						28 SALES																											
	VACANT NEVLY LOTS																																	
	5B2401100020	NEVLY V 17	D5	1	2018	10012.00 sf		GLACIER VILLAGE 2 17	17	DJG DEVELOPMENT L	GRANITE DR	31,100	31,100	-	01/23/09			\$12.41		WET ADJ							25				-	-	-	
	5B2401390010	NEVLY V 17	D5	1	2018	12978.00 sf		MARLIN LT 1 17	17	MARK J MILLEF 4439	TRAFALGAR AV	114,700	114,700	-	03/31/00			\$9.82		SHAPE ADJ							90				-	-	-	
	5B2401350070	NEVLY V 17	D5	1	2018	13503.00 sf		GOLDEN NUGGET I 17	17	MICHAEL O RO 8110	CIRCLE DR	131,700	130,700	1,000	09/11/07			\$9.68		NO ADJ											-	-	-	
	5B2401380020	NEVLY V 17	D5	1	2018	13503.00 sf		GOLDEN NUGGET I 17	17	TERRY JOHN SO 4495	TRAFALGAR AV	117,600	117,600	-	08/01/98			\$9.68	SITE	LOC ADJ		90									-	-	-	
	5B2401380050	NEVLY V 17	D5	1	2018	13503.00 sf		GOLDEN NUGGET I 17	17	MARTIN CARABAJAL	TRAFALGAR AV	105,900	105,900	-	07/01/10			\$9.68	SITE	LOC WET ADJ		90						90				-	-	-
5B2401440100	NEVLY V 17	D5	1	2018	13590.00 sf		PLEASANT GARDEN 17	17	MATTHEW E BI 8300	GARNET ST	110,700	110,700	-	08/15/12			\$9.62		VACANT ADJ												-	-	-	
5B2401540090	NEVLY V 17	D5	1	2018	13995.00 sf		THUNDER MOUNT. 17	17	THUNDER MOI 8481	THUNDER MOI	111,700	111,700	-	10/01/93			\$9.41	SITE	2016 LAND REVIEW ADJ (20K) VACNT												-	-	-	
5B2402000160	NEVLY V 17	D5	1	2018	14722.00 sf		S'IT' TUWAN LT 16 17	17	WILLIAM C MO 4561	KANATA ST	111,800	111,800	-	12/01/99			\$8.95	SITE	2016 LAND REVIEW ADJ (20K) FOR VACNT									20000			-	-	-	
5B2401100010	NEVLY V 17	D5	1	2018	14937.00 sf		GLACIER VILLAGE 2 17	17	DJG DEVELOPMENT L	GRANITE DR	65,900	65,900	-	01/23/09			\$8.82		SEVERE WET ADJ								50				-	-	-	
5B2401410040	NEVLY_R_1_5	D5	1	2018	17990.00 sf		PLEASANT GARDEN 17	17	NATALIA GOLO 8184	THREADNEEDL	153,000	153,000	-	08/15/17	156,100	0.9801	\$8.67	SITE	NO ADJ											-	-	-		
5B2401360010	NEVLY_V_17	D5	1	2018	26572.00 sf		GOLDEN NUGGET I 17	17	BRADLEY S AUSTIN &	GLADSTONE ST	134,400	134,400	-	01/01/96			\$5.81		VACANT ADJ									20000			-	-	-	
5B2401340011	NEVLY_V_17	D5	1	2018	30750.00 sf		PLEASANT GARDEN 17	17	KRISTAN K STEPHENS	GLADSTONE ST	161,800	160,800	1,000	05/13/11			\$5.23	SITE	NO ADJ											-	-	-		
5B2401620012	NEVLY_V_17	D18	1	2018	121790.00 sf		USS 3752 LT 2 TR 1 17	17	DJG DEVELOP	8401 VALLEY BLVD	76,700	76,700	-	01/23/09			\$1.26	SITE	2016 LAND REVIEW ADJ F		50													

MARKET- There were 29 verified sales included in the study (listed in blue font above.)
28 sales were improved properties with a median sales price of 346,100 and a median sales ratio of 99%.
3 of the sales were similar to the Subject in GLA, however they were built prior to 1982 with more depreciation than the Subject.

SUMMARY- Northeast Valley neighborhood was canvassed (inspected) during 2016. The land for the entire neighborhood was modeled to reflect fair and equitable base and adjustment factors.
The Subject property petition cites the basis for the appeal was due to the lot being considered sub-standard in 2007, yet the property qualified for a building permit and was developed.
The owner also compares the improved lot assessment value of \$143,600 to his vacant lot assessment value next door of \$111,800.
Both lots are similar in location.
The improved lot is **13,912 SF** with a base rate of **\$9.47psf** and a market adjustment of **\$11,800**.
The vacant lot is larger **14,722 SF** with a base rate of **\$8.95psf** (no market adjustment) and includes a vacant adj of **(20,000)**.
The vacant lot is adjusted for lack of site improvements market for vacant land sales. For 2018 NEVLY improved parcels received a market adjustment. Vacant lots did not.

RECOMMENDATION The Subject property assessment value for 2018 is fair and equitable for the neighborhood. Both buildings and land are supported by market sales and base rates with adjustments if needed.
NO CHANGE TO THE BLDG VAL AT \$288,200
NO CHANGE TO THE SV AT \$143,600
NO CHANGE TO THE AV AT \$431,800

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 and there are no adjustments to the base rate other than the neighborhood market adjustment as determined by the market analysis of the subject neighborhood.

PCN	NGHD	YEAR	LAND	UNIT	LEGAL	TYPE #	Street/Rd	AV	SV	IV	Unit Price
5B2401430040	NEVLY_R_10	2018	13503.00	sf	GOLDEN NUGGET BL G LT 22	10'4509	TRAFALGAR AVE	324900	117600	207300	\$9.68
5B2401430040	NEVLY_R_10	2018	13503.00	sf	GOLDEN NUGGET BL G LT 22	10'4509	TRAFALGAR AVE	324900	117600	207300	\$9.68
5B2401430060	NEVLY_R_10	2018	13503.00	sf	GOLDEN NUGGET BL G LT 20	10'4513	TRAFALGAR AVE	171000	117600	53400	\$9.68
5B2401430070	NEVLY_R_10	2018	13503.00	sf	GOLDEN NUGGET BL G LT 19	10'4515	TRAFALGAR AVE	174800	117600	57200	\$9.68
5B2401430080	NEVLY_R_10	2018	13503.00	sf	GOLDEN NUGGET BL G LT 18	10'4517	TRAFALGAR AVE	149000	117600	31400	\$9.68
5B2401430090	NEVLY_R_10	2018	13503.00	sf	GOLDEN NUGGET BL G LT 17	10'4519	TRAFALGAR AVE	182100	117600	64500	\$9.68
5B2401430010	NEVLY_R_2_3	2018	13503.00	sf	GOLDEN NUGGET BL G LT 25	2'4501	TRAFALGAR AVE	423200	121200	302000	\$9.68
5B2401350070	NEVLY_V_17	2018	13503.00	sf	GOLDEN NUGGET BL F LT 4	17'8110	CIRCLE DR	131700	130700	1000	\$9.68
5B2401380020	NEVLY_V_17	2018	13503.00	sf	GOLDEN NUGGET BL B LT 10	17'4495	TRAFALGAR AVE	117600	117600	0	\$9.68
5B2401380050	NEVLY_V_17	2018	13503.00	sf	GOLDEN NUGGET BL B LT 7	17	TRAFALGAR AVE	105900	105900	0	\$9.68
5B2401430020	NEVLY_V_17	2018	13503.00	sf	GOLDEN NUGGET BL G LT 24	15'4505	TRAFALGAR AVE	105300	97600	7700	\$9.68
5B2401380110	NEVLY_R_1_5	2018	13504.00	sf	GOLDEN NUGGET BL B LT 1	1'4443	TRAFALGAR AVE	329400	128200	201200	\$9.68
5B2401440100	NEVLY_V_17	2018	13590.00	sf	PLEASANT GARDEN BL 2 LT 17	17'8300	GARNET ST	110700	110700	0	\$9.62
5B2401420010	NEVLY_R_1_5	2018	13820.00	sf	PLEASANT GARDEN BL 2 LT 8 T	1'8201	THREADNEEDLE ST	296900	143600	153300	\$9.53
5B2402000150	NEVLY_R_1_5	2018	13912.00	sf	STT TUWAN LT 15A	1'4557	KANATA ST	431800	143600	288200	\$9.47
5B2401390041	NEVLY_R_1_5	2018	13913.00	sf	MARLIN LT 2	1'4442	TRAFALGAR AVE	409400	129300	280100	\$9.47
5B2401350110	NEVLY_R_1_5	2018	13939.00	sf	GOLDEN NUGGET BL F LT 1	1'8265	GARNET ST	322000	143600	178400	\$9.45
5B2401540020	NEVLY_R_1_5	2018	13995.00	sf	THUNDER MOUNTAIN LT 3	1'8495	THUNDER MOUNTAIN RD	319000	143500	175500	\$9.41
5B2401540030	NEVLY_R_1_5	2018	13995.00	sf	THUNDER MOUNTAIN LT 4	1'8493	THUNDER MOUNTAIN RD	312000	143500	168500	\$9.41
5B2401540060	NEVLY_R_1_5	2018	13995.00	sf	THUNDER MOUNTAIN LT 6	1'8489	THUNDER MOUNTAIN RD	322400	143500	178900	\$9.41
5B2401560060	NEVLY_R_1_5	2018	13995.00	sf	THUNDER MOUNTAIN LT 17	1'8486	THUNDER MOUNTAIN RD	301700	143500	158200	\$9.41
5B2401560080	NEVLY_R_10	2018	13995.00	sf	THUNDER MOUNTAIN LT 19	10'8490	THUNDER MOUNTAIN RD	203800	131700	72100	\$9.41
5B2401560010	NEVLY_R_12	2018	13995.00	sf	THUNDER MOUNTAIN LT 12	12'8476	THUNDER MOUNTAIN RD	206400	143500	62900	\$9.41
5B2401560010	NEVLY_R_12	2018	13995.00	sf	THUNDER MOUNTAIN LT 12	12'8476	THUNDER MOUNTAIN RD	206400	143500	62900	\$9.41
5B2401560070	NEVLY_R_12	2018	13995.00	sf	THUNDER MOUNTAIN LT 18	12'8488	THUNDER MOUNTAIN RD	567700	143500	424200	\$9.41
5B2401560070	NEVLY_R_12	2018	13995.00	sf	THUNDER MOUNTAIN LT 18	12'8488	THUNDER MOUNTAIN RD	567700	143500	424200	\$9.41
5B2401540070	NEVLY_R_2_3	2018	13995.00	sf	THUNDER MOUNTAIN LT 7	2'8485	THUNDER MOUNTAIN RD	357100	135600	221500	\$9.41
5B2401560020	NEVLY_R_2_3	2018	13995.00	sf	THUNDER MOUNTAIN LT 13	2'8478	THUNDER MOUNTAIN RD	533800	135600	398200	\$9.41
5B2401560030	NEVLY_R_2_3	2018	13995.00	sf	THUNDER MOUNTAIN LT 14	2'8480	THUNDER MOUNTAIN RD	522600	135600	387000	\$9.41
5B2401560090	NEVLY_R_2_3	2018	13995.00	sf	THUNDER MOUNTAIN LT 20	2'8492	THUNDER MOUNTAIN RD	417600	135600	282000	\$9.41
5B2401540090	NEVLY_V_17	2018	13995.00	sf	THUNDER MOUNTAIN LT 9	17'8481	THUNDER MOUNTAIN RD	111700	111700	0	\$9.41

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 base 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

10993				Record	1		
Parcel Code Number	5B2402000150			Building Type	R- Single-family Residence		
Owner Name	MORRIS WILLIAM C			Quality	3		
Parcel Address	4557 KANAT'A ST			Construction	Stud Frame		
Effective Year Built	2013			Total Livable	2003		
Year Built	2007			Style	One Story		
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total	
Base							
Exterior	Frame, Siding, Vinyl		80.50	100%			
Roof	Composition Shingle		2.68	100%			
Heating	Baseboard, Hot Water		2.02	100%			
Adjusted Base Cost		2,003	85.20				170,656
Exterior Improvement(s)							
Other Garage	Attached Garage (SF)	624	23.25				14,508
Other Garage	Garage Finish, Attached (SF)	624	5.38				3,357
Porch	Slab Porch (SF) with Roof	84	20.65				1,735
Total							19,600
Additional Feature(s)							
Feature	Fixture	9					12,420
Total							12,420
Sub Total							202,675
Condition	Average						
Local Multiplier				1.28	[X]		259,424
Current Multiplier				1.04	[X]		269,801
Quality Adjustment					[X]		269,801
Neighborhood Multiplier					[X]		269,801
Depreciation - Physical			1.00 [X]	4.00	[-]		10,792
Depreciation - Functional					[-]		0
Depreciation - Economic					[-]		0
Percent Complete				100.00	[-]		259,009
Cost to Cure							
Neighborhood Adjustment							23,311
Replacement Cost less Depreciation							282,320
3/5/8ChgMailAddr/tluperownerrequest; 3/30/9AddNewSCfor2009/tlu; 03/01/13 F/I per area canvas, updated file, sketch, photo & cost data. dw cavass updated photo, sketch and revalued. removed OR. jack_albrecht - 8/4/2016 10:10:58 AM 4/12/2018 per appeal; no to site value; change fixture count from 10 to 9; AV site 143,600 imps 288,200 total 431,800 NV site 143,600 imps 286,300 total 429,900; MG Mary_grant - 5/23/2018 11:55:53 AM							
Miscellaneous Improvements							
Storage Shed Under 200SF	PU 3 sheds				[+]		4,000
Total Miscellaneous Improvements							4,000
Total Improvement Value				[Rounded]		\$286,300	

HISTORY REPORT

5B2402000150
WILLIAM C MORRIS
4557 KANAT'A ST
S'IT' TUWAN LT 15A

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2018	\$143,600.00	\$4,000.00	\$284,200.00	\$431,800.00
2017	\$143,600.00	\$4,000.00	\$278,600.00	\$426,200.00
2016	\$80,719.00		\$284,991.00	\$365,710.00
2015	\$76,875.00		\$271,420.00	\$348,295.00
2014	\$75,000.00		\$264,800.00	\$339,800.00
2013	\$119,700.00		\$258,100.00	\$377,800.00
2012	\$75,000.00	\$0.00	\$278,700.00	\$353,700.00
2011	\$75,000.00	\$0.00	\$258,300.00	\$333,300.00
2010	\$75,000.00	\$0.00	\$258,300.00	\$333,300.00
2009	\$75,000.00	\$0.00	\$258,300.00	\$333,300.00
2008	\$75,000.00	\$0.00	\$271,900.00	\$346,900.00
2007	\$65,000.00	\$0.00	\$0.00	\$65,000.00
2006	\$65,000.00	\$0.00	\$0.00	\$65,000.00
2005	\$62,500.00	\$0.00	\$0.00	\$62,500.00
2004	\$50,000.00	\$0.00	\$0.00	\$50,000.00
2003	\$45,000.00	\$0.00	\$0.00	\$45,000.00
2002	\$45,000.00	\$0.00	\$0.00	\$45,000.00
2001	\$45,000.00	\$0.00	\$0.00	\$45,000.00

SUMMARY

The land and buildings are valued using the same methods and standards as all other properties in the borough.

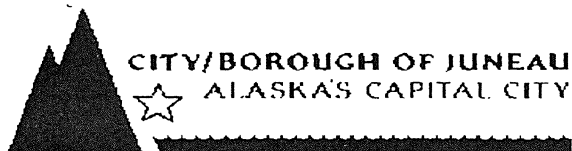
As to the owner's statement that his lot was determined to be sub-standard by the Planning Commission 11 years ago, city records indicate that a notice of decision dated October 25, 2006 granted a variance on October 24, 2006 and a 2005 building permit was approved with construction completed in 2007.

As to the owner's statement that the adjacent lot is appraised \$31,800 higher, this is true. The adjacent lot is vacant and did not receive the same market adjustment as lots in the subject neighborhood with single family residences on them. In addition, the adjacent lot received a vacant adjustment for \$20,000 which shall be removed for next year as most of the site prep has already been completed.

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 \$431,800.

APR 2018 - 0067 Mary



Office of the Assessor
155 S Seward Street
Juneau AK 99801

CBJ-Assessor's Office

MAR 20 2018

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	2018
Parcel ID Number	5B2402000150
Name of Applicant	Bill Morris
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	5B2402000150		
Owner Name	William C. Morris Made/line E. Morris		
Primary Phone #	907-321-4745	Email Address	billmors44@gei.net
Physical Address	4557 Kanata Deyi	Mailing Address	4557 Kanata Deyi Juneau, AK 99801

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

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

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

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

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

This lot was determined to be a sub-standard lot by the Planning Commission 11 years ago. This lot is appraised \$31,800 higher than the adjacent lot #16 which was just raised in value in 2017.

Have you attached additional information or documentation? ☐ Yes ☐ No ☒ X

Values on Assessment Notice

Site	\$143,600	Building	\$288,200	Total	\$431,800
------	-----------	----------	-----------	-------	-----------

Owner's Estimate of Value

Site	\$90,000	Building	\$288,200	Total	\$378,200
------	----------	----------	-----------	-------	-----------

Purchase Price of Property

Price	\$45,000	Purchase Date	1999 approx.
-------	----------	---------------	--------------

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
William C. Morris

Date
3/20/18

Contact Us: CBJ Assessors Office

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

This page is for Assessor Office use only

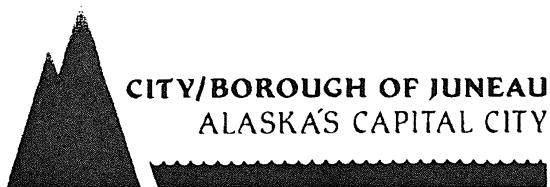
Parcel #	5B2402000150	Appeal #	2018-0047	Date Filed	3/20/18
----------	--------------	----------	-----------	------------	---------

Appraiser to fill out					
Appraiser	Macy Grant			Date of Review	4-27-18
Comments:	site - fair and equitable change fix of on structure				
Post Review Assessment					
Site	\$ 143,600	Building	\$ 286,300	Total	\$ 429,900
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 \$ <u>429,900</u>	
Appellant's Signature	<u>by phone</u> Date: <u>5-23-18</u>

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	\$
Exemptions	\$		
Total Taxable Value	\$		
Corrected Notice of Assessed Value Sent?	☐ Yes ☐ No		



**BOARD OF ADJUSTMENT
NOTICE OF DECISION**

Date: October 25, 2006

File No.: VAR2006-00041

William C. Morris
P.O. Box 240397
Douglas, AK 99824

Application For: Variance request to reduce the front yard setback requirement from 20 feet to 15 feet.

Legal Description: S'IT' Tuwan Lt 15A

Parcel Code No.: 5-B24-0-200-015-0

Hearing Date: October 24, 2006

The Board of Adjustment, at its regular public meeting, adopted the analysis and findings for Criteria 2, 3, and 4 listed in the attached memorandum dated October 19, 2006 and the findings for Criteria 1, 5, and 6 listed below and approved the Variance to be conducted as described in the project description and project drawing submitted with the application.

FINDINGS

Criterion 1. *That the relaxation applied for or a lesser relaxation specified by the Board of Adjustment would give substantial relief to the owner of the property involved and be more consistent with justice to other property owners.*

Yes. Criterion 1 is met. The relaxation applied for will give substantial relief to the owner, and the retention of a 20' rear yard setback provided by reducing the front yard setback will be more consistent with justice to owners of adjacent properties encumbered by the existing 30' no-build easement, which was removed from the applicant's property.

Criterion 5. *That compliance with the existing standards would:*

(C) Be unnecessarily burdensome because unique physical features of the property render compliance with the standards unreasonably expensive;

Yes. Sub-criterion 5(C) is met. Compliance with the existing standards would be unnecessarily burdensome because unique physical features, including the presence of glacial erratics on the property and the unique history of the survey of the lot, render compliance with the standards unreasonably expensive.

Yes. Criterion 5 is met in sub-criterion 5(C) as discussed above.

Criterion 6. *That a grant of the variance would result in more benefits than detriments to the neighborhood.*

Yes. Criterion 6 is met. By preserving a large rear setback a continuous greenbelt will be preserved; this continuous greenbelt will benefit the neighborhood.

Attachment: October 19, 2006 memorandum from Ben Lyman, Community Development to the CBJ Planning Commission regarding VAR2006-00041.

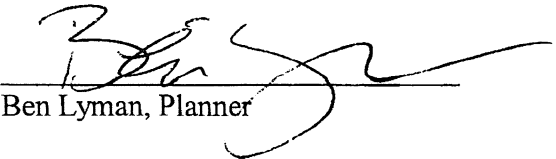
This Notice of Decision does not authorize any construction activity. Prior to starting any development project, it is the applicant's responsibility to obtain a building permit for any and all improvements requiring such.

This Notice of Decision constitutes a final decision of the CBJ Planning Commission. Appeals must be brought to the CBJ Assembly in accordance with CBJ §01.50.030. Appeals must be filed by 4:30 P.M. on the day twenty days from the date the decision is filed with the City Clerk, pursuant to CBJ §01.50.030 (c). Any action by the applicant in reliance on the decision of the Planning Commission shall be at the risk that the decision may be reversed on appeal (CBJ Sec. 49.20.120).

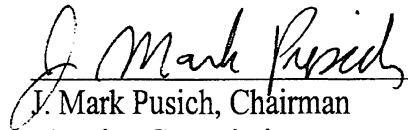
Effective Date: The variance is effective upon approval by the Commission.
October 24, 2006

Expiration Date: The permit will expire 18 months after the effective date or April 24, 2008, if no Building Permit has been issued and substantial construction progress has not been made in accordance with the plans for which the development permit was authorized. Application for permit extension must be submitted thirty days before the permit expires.

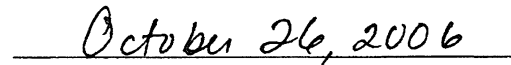
Project Planner:


Ben Lyman, Planner

William Morris
File No.: VAR2006-00041
October 25, 2006
Page 3 of 3


J. Mark Pusich, Chairman
Planning Commission

Filed With City Clerk

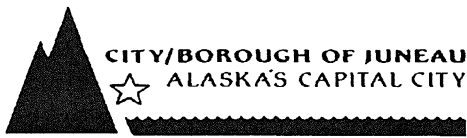



cc: Plan Review

NOTE: The Americans with Disabilities Act (ADA) is a federal civil rights law that may affect this development project. ADA regulations have access requirements above and beyond CBJ-adopted regulations. Owners and designers are responsible for compliance with ADA. Contact an ADA-trained architect or other ADA trained personnel with questions about the ADA: Department of Justice - 202-272-5434, or fax 202-272-5447, NW Disability Business Technical Center - 1-800-949-4232, or fax 360-438-3208.

Permits Issued for a Parcel from: to 5/23/2018

5B2402000150		4557 KANAT'A ST		<u>Application</u>	<u>Issued</u>	<u>Finaled</u>	
		<u>Value</u>	<u>Date</u>	<u>Date</u>	<u>Date</u>		
BLD2005-00522	Final	\$271,760.00	8/15/05	8/31/05	8/1/07		
New single family dwelling with attached garage.							



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

WILLIAM C MORRIS
MADELINE E MORRIS
4557 KANAT'A ST
JUNEAU AK 99801

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	May 29, 2018, Tuesday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	May 17, 2018
Parcel Identification	5B2402000150
Property Location	4557 KANAT'A ST
Appeal No.	APL20180047
Sent to Email Address:	BILLMORS44@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 **May 24, 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 **May 25, 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 **May 25, 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.

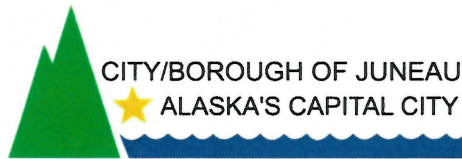
Attachment: CBJ Law Department Memorandum April 19, 2013.

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



APPEALS# 0220 - 0236

2018 REAL PROPERTY MULTI APPEAL PACKET

BOARD OF EQUALIZATION May 29, 2018

Appellant: Duran Construction

Location: Vista Del Sol 7500 Glacier Hwy

Parcel No.: 5B1401010207-224

Type: Vacant lots

Appellant's basis for appeal: Property value excessive. "CBJ assessed value is higher than appraisals for Lot 18 Sept 2017 and March 2018."

There are 9 lots included in this hearing packet.

Parcel	Appeal	Appellant Estimate of Value	Original Assessed Value			Recommended Value		
			Site	Bldgs	Total	Site	Bldgs	Total
5B1401010207	2018-0235	123,348	140,000	1,600	141,600	140,000	1,600	141,600
5B1401010208	2018-0236	128,280	145,600	-	145,600	145,600	-	145,600
5B1401010209	2018-0224	121,850	138,300	-	138,300	138,300	-	138,300
5B1401010210	2018-0225	123,348	140,000	-	140,000	140,000	-	140,000
5B1401010215	2018-0230	123,348	140,000	-	140,000	140,000	-	140,000
5B1401010217	2018-0232	125,726	142,700	-	142,700	142,700	-	142,700
5B1401010220	2018-0220	127,048	144,200	-	144,200	144,200	-	144,200
5B1401010223	2018-0222	118,414	134,400	-	134,400	134,400	-	134,400
5B1401010224	2018-0223	109,867	124,700	-	124,700	124,700	-	124,700

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The Appellant's concerns and support documents.....	8
Examples of Vacant adjustments to subdivision lots.....	10
Summary	12

OVERVIEW

The subject properties are 9 vacant lots within the Vista Del Sol subdivision located at 7500 North Glacier Highway. The lots are owned by Duran Construction and sold under contract to include the residential structure.

SUBJECT PHOTOS



PHOTOS TAKEN MAY 2, 2018 4:30 PM

Vista Del Sol II Lot 7 5B1401010207



Vista Del Sol II Lot 8 5B1401010208



Vista Del Sol II Lot 9 5B1401010209



Vista Del Sol II Lot 10 (part of 11)
5B1401010210



Vista Del Sol II Lot 15 5B1401010215



Vista Del Sol II Lot 17 5B1401010217



Vista Del Sol II Lot 20 5B1401010220



Vista Del Sol II Lots 23 & 24

5B1401010223

5B1401010224

AREA MAPS (2013)



Appeals 2018 – 0220 – 0236 Appellant: Duran Construction, Parcels 5B1401010207 - 0224

Land values for assessment are developed on a neighborhood basis. The base rate is calculated on typical location, zoning and lot size. Adjustments to the base rate may include location, size, shape, view, waterfront, wetness and flood zones. 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.

Appeals 2018 – 0220 – 0236 Appellant: Duran Construction, Parcels 5B1401010207 - 0224

There are a number of methodologies utilized to develop land values. Because vacant lot prices are seldom publicized or known within the community, calculating a land value based on vacant sales data can be a challenge if possible at all. The allocation method works well on newly constructed homes by estimating the cost of the improvements, dividing the costs by the sales price providing a percentage of the improvements to the purchase price. The extraction method is utilized in a similar manner of determining the site value being the difference between the sale price of an improved property and the contributory value of the improvements. This is known in the industry as Replacement Cost New Less Depreciation or RCNLD. By deducting the value of the improvements from the sale price, the remaining or residual amount is attributed to the site value.

Sales Information

Vista Del Sol subdivision by developer/builder Duran Construction was platted in 2012 as a build to suit neighborhood, comprised of 26 parcels. Currently 17 parcels are coded as vacant. The list below shows validated transactions with the sale dates and the sale prices time-adjusted to the date of assessment, January 1, 2018.

PCN	#	Street/Rd	LAND	UNIT	GLA	SV	IV	AV	SD	SP	ADJ SP	ADJ A/S
5B1401010202	7511	VISTA DEL SOL DR	7,024	sf	1,442	144,500	266,400	410,900	2/21/17	455,000	462,500	0.8884
5B1401010203	7515	VISTA DEL SOL DR	7,027	sf	1,604	144,500	260,300	404,800	4/1/16	400,000	413,500	0.9790
5B1401010100	7730	GLACIER HWY	7,350	sf	1,856	113,500	239,100	352,600	1/21/16	355,000	368,300	0.9574
5B1401010204	7519	VISTA DEL SOL DR	7,591	sf	1,831	146,000	283,400	429,400	2/3/14	-	-	-
5B1401010205	7523	VISTA DEL SOL DR	7,591	sf	2,677	140,100	433,100	573,200	2/12/16	-	-	-
5B1401010222	7514	CASA BONITA CT	7,762	sf	1,815	146,100	309,500	455,600	2/14/14	434,300	467,400	0.9748
5B1401010223	7510	VISTA DEL SOL DR	7,762	sf	-	134,400	-	134,400	9/1/96	315,000	-	-
5B1401010218	7522	VISTA DEL SOL DR	8,466	sf	2,057	147,600	323,400	471,000	4/11/18	549,000	546,200	0.8623
5B1401010221	7518	CASA BONITA CT	8,978	sf	-	138,300	-	138,300	9/4/12	-	-	-
5B1401010209	7539	VISTA DEL SOL DR	9,070	sf	-	138,300	-	138,300	9/1/96	315,000	-	-
5B1401010224	7506	VISTA DEL SOL DR	9,132	sf	-	124,700	-	124,700	9/1/96	315,000	-	-
5B1401010216	7530	VISTA DEL SOL DR	9,364	sf	-	139,400	-	139,400	9/1/96	315,000	-	-
5B1401010212	7546	VISTA DEL SOL DR	9,647	sf	-	94,400	-	140,100	9/4/12	-	-	-
5B1401010214	7538	VISTA DEL SOL DR	9,673	sf	-	94,300	-	140,000	7/24/13	-	-	-
5B1401010215	7534	VISTA DEL SOL DR	9,710	sf	-	140,000	-	140,000	9/1/96	315,000	-	-
5B1401010210	7543	VISTA DEL SOL DR	9,737	sf	-	140,000	-	140,000	9/4/12	-	-	-
5B1401010201	7507	VISTA DEL SOL DR	9,933	sf	1,481	141,700	295,500	437,200	11/24/15	425,135	442,400	0.9882
5B1401010206	7527	VISTA DEL SOL DR	10,083	sf	2,521	144,600	435,800	580,400	10/15/15	585,000	610,100	0.9513
5B1401010219	7513	CASA BONITA CT	10,145	sf	1,959	144,600	383,900	528,500	8/12/16	537,200	551,500	0.9583
5B1401010213	7542	VISTA DEL SOL DR	10,744	sf	-	95,800	-	142,700	7/24/13	-	-	-
5B1401010217	7526	VISTA DEL SOL DR	10,999	sf	-	142,700	-	142,700	9/1/96	315,000	-	-
5B1401010220	7517	CASA BONITA CT	11,409	sf	-	144,200	-	144,200	9/4/12	-	-	-
5B1401010208	7535	VISTA DEL SOL DR	12,077	sf	-	145,600	-	145,600	9/1/96	315,000	-	-
5B1401010207	7531	VISTA DEL SOL DR	12,194	sf	-	140,000	1,600	141,600	9/1/96	315,000	-	-
MEDIAN			9,506							551,500		0.9583

Neighborhood Ranges:

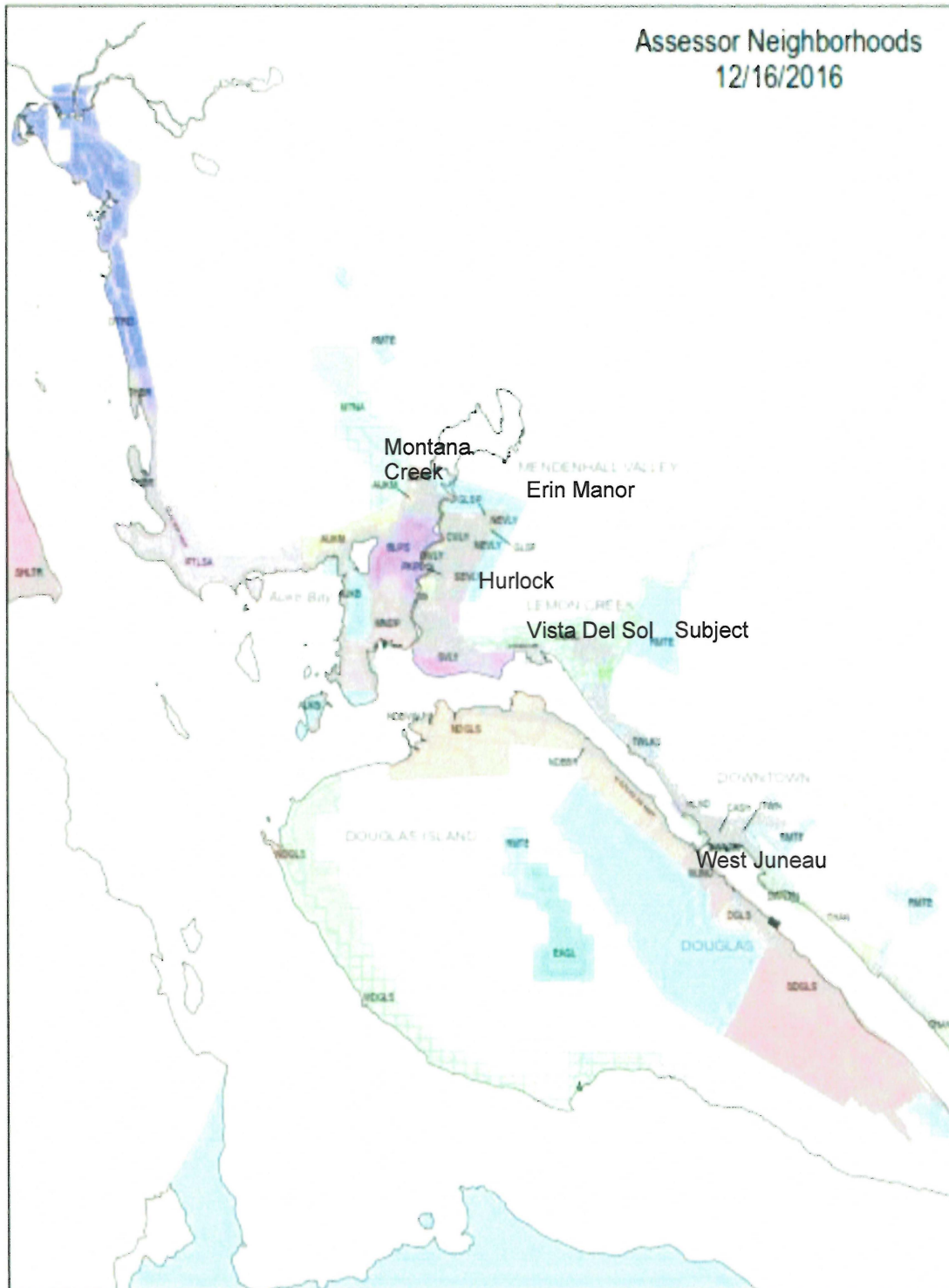
The Subject parcels are assessed less than 96% of the Vista Del Sol II market. Per state statute AS 29.45.110 Full and True value is considered to be 100% of assessment value to sales price.

Property Owner Concerns and Evidence:

The appellant 1) provided excerpts of two documents issued by fee appraisers which did not include valuation support for their opinions. 2) is in disagreement with the assessor on what constitutes site prep. My answers are below.

1) VACANT SUBDIVISION LOTS IN CBJ

MAP	PCN	NGHD	Z	LAND	UNIT	LEGAL	TYPE	#	Street/Rd	AV	SV	Unit Price	Notes
1 ERIN MANOR - GLACIER SPUR NGHD													
	5B2401640140	GLSP_V_17	D5	8,164	sf	ERIN MANOR 3 BLA LT 14	17	8163	EASY ST	121,000	121,000	\$14.82	NO ADJ
	5B2401640150	GLSP_V_17	D5	10,416	sf	ERIN MANOR 3 BLA LT 15	17	8167	EASY ST	127,100	127,100	\$12.20	NO ADJ
	5B2401660070	GLSP_V_17	D5	15,985	sf	ERIN MANOR 4 BLC LT 7	17	8126	KEEGAN ST	138,700	138,700	\$8.68	NO ADJ
	5B2401680010	GLSP_V_17	D10	20,148	sf	ERIN MANOR 3 BLE LT 1	17	4230	MENDENHALL LOOP	142,200	142,200	\$7.43	NO ADJ
2 HURLOCK - SE VALLEY NGHD													
	5B2101330160	SEVLY_V_17	D5	9,826	sf	HURLOCK BLB LT 5	17		SASHA AVE	86,500	86,500	\$12.87	FLOOD VACANT ADJ DUE TO \$\$\$ SITE PREP
	5B2101330040	SEVLY_V_17	D5	10,243	sf	HURLOCK BLA LT 2	17		SASHA AVE	126,500	126,500	\$12.35	VAC SITE IMPS TO PPTY. NO ADJ
	5B2101330170	SEVLY_V_17	D5	11,899	sf	HURLOCK BLB LT 4	17		SASHA AVE	88,700	88,700	\$10.82	FLOOD VACANT ADJ DUE TO \$\$ SITE PREP
	5B2101330070	SEVLY_V_17	D5	12,539	sf	HURLOCK BLC LT 3	17		SASHA AVE	86,800	86,800	\$10.35	WET VACANT ADJ DUE TO \$\$ FOR PREP.
	5B2101330100	SEVLY_V_17	D5	17,330	sf	HURLOCK BLC LT 4	17		SASHA AVE	113,000	113,000	\$8.25	VACANT ADJ DUE TO \$\$ SITE PREP
3 MONTANA CREEK - BACK LOOP NGHD													
	4B2901160412	BLPN_V_17	D3	6,300	sf	MONTANA CREEK WEST 2B LT	17		TIMBERWOLF LN	137,500	137,500	\$21.83	NO ADJ
	4B2901160413	BLPN_V_17	D3	6,300	sf	MONTANA CREEK WEST 2B LT	17	1068	TIMBERWOLF LN	137,500	137,500	\$21.83	NO ADJ
	4B2901160414	BLPN_V_17	D3	6,300	sf	MONTANA CREEK WEST 2B LT	17	1062	TIMBERWOLF LN	137,500	137,500	\$21.83	NO ADJ
	4B2901160403	BLPN_V_17	D3	6,300	sf	MONTANA CREEK WEST 2B LT	17	1067	TIMBERWOLF LN	137,500	137,500	\$21.83	NO ADJ
	4B2901160404	BLPN_V_17	D3	6,300	sf	MONTANA CREEK WEST 2B LT	17	1073	TIMBERWOLF LN	137,500	137,500	\$21.83	NO ADJ
	4B2901160418	BLPN_V_17	D3	6,790	sf	MONTANA CREEK WEST 2B LT	17		GLACIER BEAR BLVE	90,400	90,400	\$20.32	WET FLOOD ADJ
	4B2901160417	BLPN_V_17	D3	6,925	sf	MONTANA CREEK WEST 2B LT	17		GLACIER BEAR BLVE	90,400	90,400	\$19.93	WET FLOOD ADJ
	4B2901160419	BLPN_V_17	D3	6,944	sf	MONTANA CREEK WEST 2B LT	17		GLACIER BEAR BLVE	90,400	90,400	\$19.87	WET FLOOD ADJ
	4B2901160405	BLPN_V_17	D3	7,218	sf	MONTANA CREEK WEST 2B LT	17		TIMBERWOLF LN	138,000	138,000	\$19.12	NO ADJ
	4B2901160420	BLPN_V_17	D3	7,404	sf	MONTANA CREEK WEST 2B LT	17		GLACIER BEAR BLVE	90,700	90,700	\$18.69	WET FLOOD ADJ
	4B2901160411	BLPN_V_17	D3	8,306	sf	MONTANA CREEK WEST 2B LT	17		TIMBERWOLF LN	140,000	140,000	\$16.86	NO ADJ
SUBJECT VISTA DEL SOL - LEMON CREEK NGHD													
	5B1401010223	LMNC_V_17	D5	7,762	sf	VISTA DEL SOL II LT 23	17	7510	VISTA DEL SOL DR	134,400	134,400	\$12.11	LOC ADJ
	5B1401010221	LMNC_V_17	D5	8,978	sf	VISTA DEL SOL II LT 21	17	7518	CASA BONITA CT	138,300	138,300	\$10.69	LOC ADJ
	5B1401010209	LMNC_V_17	D5	9,070	sf	VISTA DEL SOL II LT 9	17	7539	VISTA DEL SOL DR	138,300	138,300	\$10.58	LOC ADJ
	5B1401010224	LMNC_V_17	D5	9,132	sf	VISTA DEL SOL II LT 24	17	7506	VISTA DEL SOL DR	124,700	124,700	\$10.51	LOC SLOPE ADJ
	5B1401010216	LMNC_V_17	D5	9,364	sf	VISTA DEL SOL II LT 16	17	7530	VISTA DEL SOL DR	139,400	139,400	\$10.25	LOC ADJ
	5B1401010212	LMNC_V_17	D5	9,647	sf	VISTA DEL SOL II LT 12	17	7546	VISTA DEL SOL DR	140,100	140,100	\$9.95	LOC ADJ
	5B1401010214	LMNC_V_17	D5	9,673	sf	VISTA DEL SOL II LT 14	17	7538	VISTA DEL SOL DR	140,000	140,000	\$9.92	LOC ADJ
	5B1401010215	LMNC_V_17	D5	9,710	sf	VISTA DEL SOL II LT 15	17	7534	VISTA DEL SOL DR	140,000	140,000	\$9.89	LOC ADJ
	5B1401010210	LMNC_V_17	D5	9,737	sf	VISTA DEL SOL II LT 10	17	7543	VISTA DEL SOL DR	140,000	140,000	\$9.86	LOC ADJ
	5B1401010213	LMNC_V_17	D5	10,744	sf	VISTA DEL SOL II LT 13	17	7542	VISTA DEL SOL DR	142,700	142,700	\$9.03	LOC ADJ
	5B1401010217	LMNC_V_17	D5	10,999	sf	VISTA DEL SOL II LT 17	17	7526	VISTA DEL SOL DR	142,700	142,700	\$8.82	LOC ADJ
	5B1401010220	LMNC_V_17	D5	11,409	sf	VISTA DEL SOL II LT 20	17	7517	CASA BONITA CT	144,200	144,200	\$9.03	LOC ADJ
	5B1401010208	LMNC_V_17	D5	12,077	sf	VISTA DEL SOL II LT 8	17	7535	VISTA DEL SOL DR	145,600	145,600	\$8.28	LOC ADJ
	5B1401010207	LMNC_V_17	D5	12,194	sf	VISTA DEL SOL II LT 7	17	7531	VISTA DEL SOL DR	141,600	140,000	\$8.20	LOC ADJ
	5B1401010211	LMNC_V_17	D5	19,715	sf	VISTA DEL SOL II LT 11	17	7550	VISTA DEL SOL DR	154,000	154,000	\$5.48	LOC ADJ
4 WEST JUNEAU - W JUNEAU NGHD													
	1D050L220110	WJNU_V_17	D5	7,077	sf	WEST JUNEAU BLG LTS 16 & 17	17		FOSTER AVE	150,100	150,100	\$16.31	VIEW ADJ
	1D060L030012	WJNU_V_17	D18	8,612	sf	WEST JUNEAU BLH LT 2A	17		CORDOVA ST	122,100	122,100	\$14.18	NO ADJ
	1D050L180030	WJNU_V_17	D5	9,000	sf	WEST JUNEAU BLB LT 3	17		DOUGLAS HWY	123,200	123,200	\$13.69	NO ADJ
	1D050L170180	WJNU_V_17	D5	11,125	sf	WEST JUNEAU BLA LT 18	17		NOWELL AVE	106,600	106,600	\$11.38	VACANT ADJ
	1D050L190210	WJNU_V_17	D5	13,626	sf	WEST JUNEAU BLC LT 25	17	3200	NOWELL AVE	131,600	131,600	\$9.66	NO ADJ
	1D050L170151	WJNU_V_17	D5	15,127	sf	WEST JUNEAU BLA LT 15A	17		NOWELL AVE	136,600	136,600	\$9.03	NO ADJ



- 2) **What is the vacant adjustment factor for?** In residential neighborhoods **where there is an absence of land improvements**, a vacancy adjustment may be utilized to adjust the base rate that prevails for both vacant and improved parcels. The adjustment does not reflect the actual cost for the work needed.

Land improvements are;

- **Utilities** - Water, sewage disposal and power available to the site.
- **Access** – Streets, curbs, walkways and lighting required by the City planners for approving the Plat plan.
- Vacant adjustments are typically not provided to platted subdivision developments where requirements by the planning department are in place. An exception is for **major topography issues** (timber, large boulders, streams or flooding) which may prohibit a reasonable site pad area on the property.

EXAMPLES OF VACANT ADJUSTMENT FOR A SUBDIVISION LOT



BRIGADOON ESTATES LOT 19A – SLIM
WILLIAMS WAY
VACANT ADJUSTMENT (30K)



BRIGADOON ESTATES LOT A1B – ARTIC
CIRCLE
VACANT ADJUSTMENT (30K)



VISTA DEL SOL LT 12
VACANT ADJUSTMENT (40K)

EXAMPLES OF VACANT ADJUSTMENT FOR A SUBDIVISION LOT



MONTANA CREEK WEST LTS 7A-10A
PONDAGE & FLOOD ADJ
NO VACANT ADJUSTMENT



MONTANA CREEK WEST LTS 4-5
NO VACANT ADJUSTMENT



VISTA DEL SOL LT 23
NO VACANT ADJUSTMENT

SUMMARY

The Vista Del Sol II lots are valued using the same methods and standards as all other similar 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 has provided changes to 4 of the lots with excessive tree trunk and grading. For the 9 lots included in this appeal the Assessor recommends **no change to the assessment for 2018**.



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

APL 2018-0235 *only Room*

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	2018
Parcel ID Number	5B14010102 <i>07</i>
Name of Applicant	Duran Construction Company, LLC
Email Address	duran@acsalaska.net

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

Please attach all supporting documentation

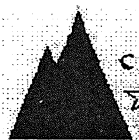
ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	5B14010102 <i>07</i>		
Owner Name	Duran Construction Company, LLC		
Primary Phone #	(907) 780-6161	Email Address	duran@acsalaska.net <i>acsalaska.net</i>
Physical Address	8279 Gamet Juneau, AK 99801	Mailing Address	P.O. Box 32634 Juneau, AK 99803
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 <u>NOT</u> 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 assessed site values in the Vista del Sol subdivision are excessive. For example, appraisals for Lot 18 in September 2017 and March 2018 valued Lot 18 Site at \$130,000. The 2018 CBJ assessed value of \$147,600 is approximately 13.5% higher than appraisal. <i>Building on this lot to be demo'd</i>			
Have you attached additional information or documentation?		☒ Yes ☐ No	
Values on Assessment Notice			
Site	\$ 140,000	Building	\$ 1,600
Total		\$ 141,600	
Owner's Estimate of Value			
Site	\$ 123,348	Building	\$ 0
Total		\$ 123,348	
Purchase Price of Property			
Price	\$ n/a	Purchase Date	
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	<i>Matthew Duran</i>		Date April 9, 2018

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

321-4663

APL2018-0236 Robin



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

**Petition for Review / Correction of Assessed Value
Real Property**

Assessment Year	2018
Parcel ID Number	5B14010102 <i>OX</i>
Name of Applicant	Duran Construction Company, LLC
Email Address	duran@acsalaska.net

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

Please attach all supporting documentation

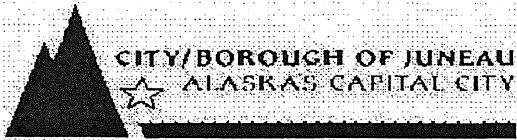
ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	5B14010102 <i>OX</i>		
Owner Name	Duran Construction Company, LLC		
Primary Phone #	(907) 780-6161	Email Address	duran@acsalaska.net <i>acsalaska.net</i>
Physical Address	8279 Gamet Juneau, AK 99801	Mailing Address	P.O. Box 32634 Juneau, AK 99803
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 <u>NOT</u> 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 assessed site values in the Vista del Sol subdivision are excessive. For example, appraisals for Lot 18 in September 2017 and March 2018 valued Lot 18 Site at \$130,000. The 2018 CBJ assessed value of \$147,600 is approximately 13.5% higher than appraisal.			
Have you attached additional information or documentation?		☒ Yes ☐ No	
Values on Assessment Notice			
Site	\$ 145,600	Building	\$ —
Total	\$ 145,600		
Owner's Estimate of Value			
Site	\$ 128,280	Building	\$ —
Total	\$ 128,280		
Purchase Price of Property			
Price	\$ n/a	Purchase Date	
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	<i>Scott Duran</i>		Date April 9, 2018

Contact Us: CBJ Assessors Office

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

APL 2018-0224 Robn



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	5B14010102 <u>09</u>
Name of Applicant	Duran Construction Company, LLC
Email Address	duran@acsalaska.net

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

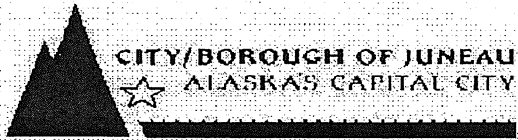
Please attach all supporting documentation

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

Parcel ID Number	5B14010102 <u>09</u>		
Owner Name	Duran Construction Company, LLC		
Primary Phone #	(907) 780-6161	Email Address	duran@ acsalaska.net <u>acsalaska.net</u>
Physical Address	8279 Gamet Juneau, AK 99801	Mailing Address	P.O. Box 32634 Juneau, AK 99803
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 <u>NOT</u> 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 assessed site values in the Vista del Sol subdivision are excessive. For example, appraisals for Lot 18 in September 2017 and March 2018 valued Lot 18 Site at \$130,000. The 2018 CBJ assessed value of \$147,600 is approximately 13.5% higher than appraisal.			
Have you attached additional information or documentation?		☒ Yes ☐ No	
Values on Assessment Notice			
Site	\$ 138,300	Building	\$ —
Total	\$ 138,300		
Owner's Estimate of Value			
Site	\$ 121,850	Building	\$ —
Total	\$ 121,850		
Purchase Price of Property			
Price	\$ n/a	Purchase Date	
Has the property been listed for sale? ☐ Yes ☐ No (if yes complete next line)			
Listing Price	\$	Days on Market	
Was the property appraised by a licensed appraiser within the last year? ☐ Yes ☒ No (if yes provide copy of appraisal)			
Certification: I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.			
Signature			Date April 9, 2018

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

APL 2018-0225 Robin



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	5B14010102 / 0
Name of Applicant	Duran Construction Company, LLC
Email Address	duran@acsalaska.net

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

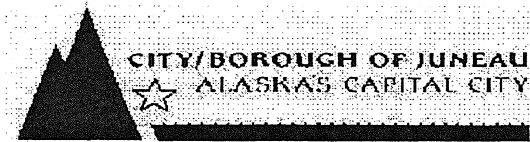
Please attach all supporting documentation

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

Parcel ID Number	5B14010102 <u>10</u>		
Owner Name	Duran Construction Company, LLC		
Primary Phone #	(907) 780-6161	Email Address	duran@asalaska.net <u>acsalaska.net</u>
Physical Address	8279 Gamet Juneau, AK 99801	Mailing Address	P.O. Box 32634 Juneau, AK 99803
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 <u>NOT</u> 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 assessed site values in the Vista del Sol subdivision are excessive. For example, appraisals for Lot 18 in September 2017 and March 2018 valued Lot 18 Site at \$130,000. The 2018 CBJ assessed value of \$147,600 is approximately 13.5% higher than appraisal.			
Have you attached additional information or documentation?		☒ Yes ☐ No	
Values on Assessment Notice			
Site	\$ <u>140,000</u>	Building	\$ <u>—</u>
Total	\$ <u>140,000</u>		
Owner's Estimate of Value			
Site	\$ <u>123,348</u>	Building	\$ <u>—</u>
Total	\$ <u>123,348</u>		
Purchase Price of Property			
Price	\$ <u>n/a</u>	Purchase Date	
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	<u>[Signature]</u>		Date <u>April 9, 2018</u>

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

APR 2018 CBJ Robin



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	5B14010102 <u>15</u>
Name of Applicant	Duran Construction Company, LLC
Email Address	duran@acsalaska.net

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

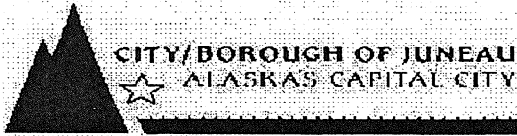
Please attach all supporting documentation

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

Parcel ID Number	5B14010102 <u>15</u>		
Owner Name	Duran Construction Company, LLC		
Primary Phone #	(907) 780-6161	Email Address	duran@asalaska.net <u>acsalaska.net</u>
Physical Address	8279 Gamet Juneau, AK 99801	Mailing Address	P.O. Box 32634 Juneau, AK 99803
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 <u>NOT</u> 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 assessed site values in the Vista del Sol subdivision are excessive. For example, appraisals for Lot 18 in September 2017 and March 2018 valued Lot 18 Site at \$130,000. The 2018 CBJ assessed value of \$147,600 is approximately 13.5% higher than appraisal.			
Have you attached additional information or documentation?		☒ Yes ☐ No	
Values on Assessment Notice			
Site	\$ <u>140,000</u>	Building	\$ <u>—</u>
Total	\$ <u>140,000</u>		
Owner's Estimate of Value			
Site	\$ <u>123,348</u>	Building	\$ <u>—</u>
Total	\$ <u>123,348</u>		
Purchase Price of Property			
Price	\$ <u>n/a</u>	Purchase Date	
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	<u>Jonathan Duran</u>		Date <u>April 9, 2018</u>

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

APL 2018-0232 Robin



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	5B14010102 <u>17</u>
Name of Applicant	Duran Construction Company, LLC
Email Address	duran@acsalaska.net

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

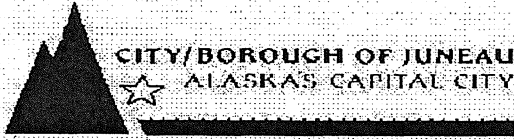
Please attach all supporting documentation

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

Parcel ID Number	5B14010102 <u>17</u>		
Owner Name	Duran Construction Company, LLC		
Primary Phone #	(907) 780-6161	Email Address	duran@asalaska.net <u>acsalaska.net</u>
Physical Address	8279 Gamet Juneau, AK 99801	Mailing Address	P.O. Box 32634 Juneau, AK 99803
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 <u>NOT</u> 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 assessed site values in the Vista del Sol subdivision are excessive. For example, appraisals for Lot 18 in September 2017 and March 2018 valued Lot 18 Site at \$130,000. The 2018 CBJ assessed value of \$147,600 is approximately 13.5% higher than appraisal.			
Have you attached additional information or documentation?		☒ Yes ☐ No	
Values on Assessment Notice			
Site	\$ <u>142,700</u>	Building	\$ <u>—</u>
Total		\$ <u>142,700</u>	
Owner's Estimate of Value <u>125,726</u>			
Site	\$ <u>142,700</u>	Building	\$ <u>—</u>
Total		\$ <u>125,726</u>	
Purchase Price of Property			
Price	\$ <u>n/a</u>		Purchase Date
Has the property been listed for sale? ☐ Yes ☐ No (if yes complete next line)			
Listing Price	\$ <u> </u>		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	<u>[Signature]</u>		Date <u>April 9, 2018</u>

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

APL2018-0220 Robin



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	5B1401010220
Name of Applicant	Duran Construction Company, LLC
Email Address	duran@acsalaska.net

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

Please attach all supporting documentation

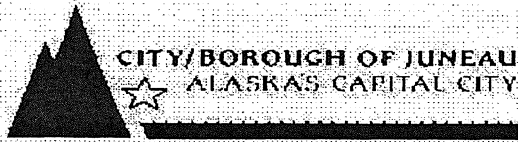
ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	5B14010102 <i>20</i>		
Owner Name	Duran Construction Company, LLC		
Primary Phone #	(907) 780-6161	Email Address	duran@asafaska.net <i>ALASKA.NET</i>
Physical Address	8279 Gamet Juneau, AK 99801	Mailing Address	P.O. Box 32634 Juneau, AK 99803
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 <u>NOT</u> 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 assessed site values in the Vista del Sol subdivision are excessive. For example, appraisals for Lot 18 in September 2017 and March 2018 valued Lot 18 Site at \$130,000. The 2018 CBJ assessed value of \$147,600 is approximately 13.5% higher than appraisal.			
Have you attached additional information or documentation?		☒ Yes ☐ No	
Values on Assessment Notice			
Site	\$ 144,200	Building	\$ —
Total	\$ 144,200		
Owner's Estimate of Value			
Site	\$ 127,048	Building	\$ —
Total	\$ 127,048		
Purchase Price of Property			
Price	\$ n/a	Purchase Date	
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	<i>[Signature]</i>		Date April 9, 2018

Contact Us: CBJ Assessors Office

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

APL 2018-0222 Robin



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	5B14010102 <u>23</u>
Name of Applicant	Duran Construction Company, LLC
Email Address	duran@acsalaska.net

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

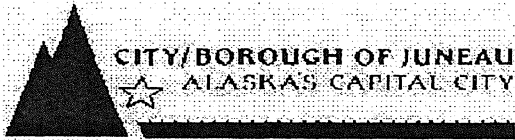
Please attach all supporting documentation

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

Parcel ID Number: <u>5B14010102 23</u>	
Owner Name: <u>Duran Construction Company, LLC</u>	
Primary Phone #: <u>(907) 780-6161</u>	Email Address: <u>duran@acsalaska.net acsalaska.net</u>
Physical Address: <u>8279 Gamet</u> <u>Juneau, AK 99801</u>	Mailing Address: <u>P.O. Box 32634</u> <u>Juneau, AK 99803</u>
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 <u>NOT</u> 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 assessed site values in the Vista del Sol subdivision are excessive. For example, appraisals for Lot 18 in September 2017 and March 2018 valued Lot 18 Site at \$130,000. The 2018 CBJ assessed value of \$147,600 is approximately 13.5% higher than appraisal.	
Have you attached additional information or documentation? ☒ Yes ☐ No	
Values on Assessment Notice	
Site \$ <u>134,400</u>	Building \$ <u>—</u> Total \$ <u>134,400</u>
Owner's Estimate of Value	
Site \$ <u>118,414</u>	Building \$ <u>—</u> Total \$ <u>118,414</u>
Purchase Price of Property	
Price \$ <u>n/a</u>	Purchase Date <u> </u>
Has the property been listed for sale? ☐ Yes ☐ No (if yes complete next line)	
Listing Price \$ <u> </u>	Days on Market <u> </u>
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 <u>[Signature]</u>	Date <u>April 9, 2018</u>

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

APR 2018-0023 Rob's



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	5B14010102 <u>B 24</u>
Name of Applicant	Duran Construction Company, LLC
Email Address	duran@acsalaska.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	5B14010102 <u>B 24</u>		
Owner Name	Duran Construction Company, LLC		
Primary Phone #	(907) 780-6161	Email Address	duran@asalaska.net <u>acsalaska.net</u>
Physical Address	8279 Gamet Juneau, AK 99801	Mailing Address	P.O. Box 32634 Juneau, AK 99803
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 <u>NOT</u> 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 assessed site values in the Vista del Sol subdivision are excessive. For example, appraisals for Lot 18 in September 2017 and March 2018 valued Lot 18 Site at \$130,000. The 2018 CBJ assessed value of \$147,600 is approximately 13.5% higher than appraisal.			
Have you attached additional information or documentation?		☒ Yes ☐ No	
Values on Assessment Notice <u>124,700</u>			
Site	\$ <u>145,700</u>	Building	\$ <u>—</u>
Total		\$ <u>145,700</u>	
Owner's Estimate of Value <u>109,867</u>			
Site	\$ <u>125,726</u>	Building	\$ <u>—</u>
Total		\$ <u>125,726</u>	
Purchase Price of Property			
Price	\$ <u>n/a</u>		Purchase Date
Has the property been listed for sale? ☐ Yes ☐ No (if yes complete next line)			
Listing Price	\$ <u>—</u>		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	<u>[Signature]</u>		Date <u>April 9, 2018</u>

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

Uniform Residential Appraisal Report

The purpose of this appraisal report is to provide the lender/client with an accurate, and adequately supported, opinion of the market value of the subject property.																																														
Property Address 7522 Vista Del Sol				City Juneau		State AK		Zip Code 99801																																						
Borrower Solomon-Gross, Rachael & Solomon-Gross, Rachael				Owner of Public Record Duran Construction Company LLC				County City & Borough of Juneau																																						
Legal Description Lot 18A, portion of Vista Del Sol Subdivision, Phase II, Plat 2012-18 Juneau Recording District, First Judicial District, State of Alaska																																														
Assessor's Parcel # 5B1401010218				Tax Year 2017		R.E. Taxes \$ 4,992																																								
Neighborhood Name Vista Del Sol				Map Reference APNSB1401010218		Census Tract 0004.00																																								
Occupant ☐ Owner ☐ Tenant ☒ Vacant				Special Assessments \$ 0		☐ PUD ☐ HOA \$ 0		☐ per year ☐ per month																																						
Property Rights Appraised ☒ Fee Simple ☐ Leasehold ☐ Other (describe)																																														
Assignment Type ☒ Purchase Transaction ☐ Refinance Transaction ☐ Other (describe)																																														
Lender/Client AmeriSave Mortgage Corporation				Address 3525 Piedmont Rd NE, 8 Piedmont Center Suite 600 Atlanta, GA 30305																																										
Is the subject property currently offered for sale or has it been offered for sale in the twelve months prior to the effective date of this appraisal? ☒ Yes ☐ No																																														
Report data source(s) used, offerings price(s), and date(s). DOM 463: Subject property was listed for sale by owner. Latest Price \$549,900; Latest Date 09/28/2017; Original Price \$556,900; Original Date 10/20/2016; Other Price 1 \$569,900; Other Date 1 03/21/2017; Other Price 2 \$559,900; Other Date 2 09/19/2017; SEAMLS#16108																																														
I ☒ did ☐ did not analyze the contract for sale for the subject purchase transaction. Explain the results of the analysis of the contract for sale or why the analysis was not performed. Arms length sale; Typical 8 page SE AK MLS sales contract with counter; sale contingent on appraisal at or above sales price. Appraiser was also provided with an Inspection Agreement Addendum.																																														
Contract Price Date of Contract 02/17/2018 Is the property seller the owner of public record? ☒ Yes ☐ No Data Source(s) Recorder																																														
Is there any financial assistance (loan charges, sale concessions, gift or down payment assistance, etc.) to be paid by any party on behalf of the borrower? ☐ Yes ☒ No																																														
If Yes, report the total dollar amount and describe the items to be paid. \$0;; Seller shall pay survey fee, Owner's Title Insurance & will split Recording, Escrow Closing, Document Prep & Tax Service fees. Buyer is responsible for all else. In addition, seller is responsible for the specified installation of a gas range, lot expansion (see proposed Lot 18A exhibit) & minor brush clearing.																																														
Note: Race and the racial composition of the neighborhood are not appraisal factors.																																														
<table border="1"> <thead> <tr> <th colspan="4">Neighborhood Characteristics</th> <th colspan="3">One-Unit Housing Trends</th> <th colspan="2">One-Unit Housing</th> <th colspan="2">Present Land Use %</th> </tr> <tr> <th>Location</th> <th>Urban</th> <th>☒ Suburban</th> <th>Rural</th> <th>Property Values</th> <th>Increasing</th> <th>☒ Stable</th> <th>Declining</th> <th>PRICE</th> <th>AGE</th> <th>One-Unit</th> <th>70 %</th> </tr> </thead> <tbody> <tr> <td>Built-Up</td> <td>Over 75%</td> <td>☒ 25-75%</td> <td>Under 25%</td> <td>Demand/Supply</td> <td>Shortage</td> <td>☒ In Balance</td> <td>Over Supply</td> <td>\$ (000)</td> <td>(yrs)</td> <td>2.4 Unit</td> <td>10 %</td> </tr> </tbody> </table>												Neighborhood Characteristics				One-Unit Housing Trends			One-Unit Housing		Present Land Use %		Location	Urban	☒ Suburban	Rural	Property Values	Increasing	☒ Stable	Declining	PRICE	AGE	One-Unit	70 %	Built-Up	Over 75%	☒ 25-75%	Under 25%	Demand/Supply	Shortage	☒ In Balance	Over Supply	\$ (000)	(yrs)	2.4 Unit	10 %
Neighborhood Characteristics				One-Unit Housing Trends			One-Unit Housing		Present Land Use %																																					
Location	Urban	☒ Suburban	Rural	Property Values	Increasing	☒ Stable	Declining	PRICE	AGE	One-Unit	70 %																																			
Built-Up	Over 75%	☒ 25-75%	Under 25%	Demand/Supply	Shortage	☒ In Balance	Over Supply	\$ (000)	(yrs)	2.4 Unit	10 %																																			

COST APPROACH TO VALUE (not required by Fannie Mae)																	
Provide adequate information for the lender/client to replicate your cost figures and calculations.																	
Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value)																	
The area considered is a fully developed area with very limited current vacant land sales. Values are determined by an analysis of improvement values, extractions from recent sales, assessor's data and correlation with vacant land sales where available.																	
<table border="1"> <tr> <td>ESTIMATED</td> <td>REPRODUCTION OR</td> <td>☒ REPLACEMENT COST NEW</td> <td>OPINION OF SITE VALUE</td> <td>= \$</td> <td>130,000</td> </tr> </table>												ESTIMATED	REPRODUCTION OR	☒ REPLACEMENT COST NEW	OPINION OF SITE VALUE	= \$	130,000
ESTIMATED	REPRODUCTION OR	☒ REPLACEMENT COST NEW	OPINION OF SITE VALUE	= \$	130,000												
Source of cost data Marshall & Swift Cost Estimator; Local Contractors																	
Quality rating from cost service NA Effective date of cost data 03/21/2018																	
Comments on Cost Approach (gross living area calculations, depreciation, etc.)																	
The Cost Approach is based on actual bid amounts from local contractors for homes of similar quality. Cross referencing with Marshall's Cost Estimator was done as a check to the local indicators.																	
Estimated Remaining Economic Life (HUD and VA only) 70 Years																	
INCOME APPROACH TO VALUE (not required by Fannie Mae)																	

From: Kasberg Appraisal Services [mailto:kasbergappraisal@gci.net]
Sent: Saturday, April 07, 2018 12:41 PM
To: 'Josette Duran' <durand@acsalaska.net>
Subject: RE: 7522 Vista Del Sol

Hi Josette,

Sorry for the slow reply. I have been out of town all week.

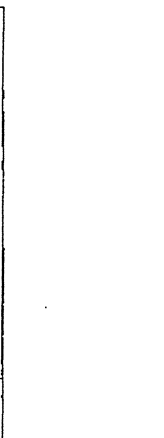
I found the notes in the work file and the estimated opinion of site value in the cost approach was based upon a very limited number of comparable sales over the prior 24 months. Former prices of vacant lots in the competing Erin Manor IV subdivision, varied from \$105,000 to \$122,000. However, more recently, the developer of the subdivision has sold some remaining D-5 zoned lots for \$130,000 (single family) to \$140,000 (duplex lots). While, the location of Vista Del Sol may be slightly superior, the topography is inferior. Considering offsetting factors, the estimated opinion of the subject's site value in the cost approach was \$130,000 on September 7, 2017, the effective date of the short form appraisal report.

Have a good day.

Jane Kasberg
Residential Real Estate Appraiser
Coastal Appraisals, LLC
P. O. Box 33514
Juneau, AK 99803
907-500-9010 Phone
907-500-9020 Fax

Kasberg Appraisal Services have changed their business name to Coastal Appraisals, LLC. Appraisers Jane Kasberg, Mark Kasberg and Deborah Reid can all be reached at the new email address of appraisals907@gmail.com.

Please update your address book and business information to reflect our new business name and email address. The mailing address remains the same at P. O. Box 33514, Juneau, AK 99803. The business phone number also remains the same at 907-500-9010.



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Scale in feet
0 100

See below for the “accept” or “reject” of the remaining, unaddressed lots in Vista del Sol.

Do you have an idea of when the BOE meeting will be scheduled?

Thank you.

From: Robin Potter
Sent: Thursday, May 03, 2018 1:30 PM
To: 'duran@acsalaska.net'
Subject: Review of 16 Vista Del Sol lot assessments for 2018

Hello Josette,

I managed to get out to the subdivision to take photos of the 14 lots you petitioned for a review on the value. Per our discussion on whether or not the lots were site improved which can trigger a vacant adjustment. What I discovered is 10 of the 14 lots are site prepped and either ready for or have stem walls in place. I have attached a spreadsheet to this email you can review for both sales, base land rates and breakout of values. I tried to explain so it would be easier to understand, but if you need more information or have questions, please do not hesitate to contact me directly. The summary is on the attachment plus I have provided it below for you. Rather than provide a separate recommendation for each parcel, I have them grouped as a multi parcel summary.(In the future, if you need to petition again, you may feel free to attach a list to one main application to file).

The parcels and recommendations are below.

PARCEL	AV	ADJ	LEGAL DESCRIPTION	NOTES
5B1401010207 ACCEPT _____	140,000 REJECT ___x___	No Change	VISTA DEL SOL II LT 7	SITE PREPPED
5B1401010208 ACCEPT _____	145,600 REJECT ___x___	No Change	VISTA DEL SOL II LT 8	SITE PREPPED
5B1401010209 ACCEPT _____	138,300 REJECT ___x___	No Change	VISTA DEL SOL II LT 9	SITE PREPPED
5B1401010210 ACCEPT _____	140,000 REJECT ___x___	No Change	VISTA DEL SOL II LT 10	SITE PREPPED
5B1401010215 ACCEPT _____	140,000 REJECT ___x___	No Change	VISTA DEL SOL II LT 15	SITE PREPPED
5B1401010216 ACCEPT ___x___	139,400 REJECT _____	No Change	VISTA DEL SOL II LT 16	SITE PREPPED +STEM WALL

5B1401010217 ACCEPT _____	142,700 No Change REJECT ___X___	VISTA DEL SOL II LT 17	SITE PREPPED
5B1401010218 ACCEPT _____	147,600 No Change REJECT ___X___	VISTA DEL SOL II LT 18	STRUCTURE
5B1401010220 ACCEPT _____	144,200 No Change REJECT ___X___	VISTA DEL SOL II LT 20	SITE PREPPED
5B1401010221 ACCEPT ___X___	138,300 No Change REJECT _____	VISTA DEL SOL II LT 21	SITE PREPPED +STEM WALL
5B1401010223 ACCEPT _____	134,400 No Change REJECT ___X___	VISTA DEL SOL II LT 23	SITE PREPPED
5B1401010224 ACCEPT _____	124,700 No Change REJECT ___X___	VISTA DEL SOL II LT 24	SITE PREPPED

You may respond to this email and note your acceptance or rejection for the 14 parcels. If you accept, the record will be updated and considered settled. If you reject the recommendation, you will be scheduled for the next Board of Equalization Hearing and notified of the date, time and location.

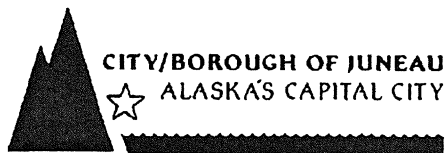
Thank you for your consideration and patience.
Robin

Robin Potter ACAA V

Assessor, Finance Department
City & Borough of Juneau
155 S. Seward Street
Juneau, AK 99801
907.586.0333

http://www.juneau.org/financeftp/assessor_main.php





**Office of the Assessor
155 South Seward Street
Juneau, AK 99801**

**DURAN CONSTRUCTION COMPANY
LLC
PO BOX 32634
JUNEAU AK 99803-2634**

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	May 29, 2018, Tuesday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	May 17, 2018
Parcel Identification	5B1401010207, 5B1401010208, 5B1401010209, 5B1401010210, 5B1401010215, 5B1401010217, 5B1401010220, 5B1401010223, 5B1401010224
Property Location	VISTA DEL SOL DR.
Appeal No.	2018-0235, 2018-0236, 2018-0224, 2018-0225, 2018-0230, 2018-0232, 2018-0220, 2018-0222, 2018-0223
Sent to Email Address	DURAN@ACSalaska.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 **May 24, 2018**, will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing. You may also present documents at the hearing.

Your Board of Equalization packet will be delivered by courier by **May 25, 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 **May 25, 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	ADDRESS
Phone (907) 586-5220 Fax (907) 586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 S. Seward St. Rm. 114 Juneau, AK 99801



APPEAL #2018-0234

2018 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION May 29, 2018

Appellant: Duran

Location: 7523 Vista Del Sol Dr.

Parcel No.: 5B1401010205

Type: Residential

Appellant's basis for appeal: Property value excessive (Overvalued);

"The assessed site values in the Vista del Sol subdivision are excessive. For example, appraisals for Lot 18 in September 2017 and March 2018 valued Lot 18 Site at \$130,000. The 2018 CBJ assessed value of \$147,600 is approximately 13.5% higher than appraisal and Assessor square footage of 2,677 is wrong. Home is 2,369 sf."

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	130,000	Site:	140,100	Site:	140,100
Buildings:	<u>425,000</u>	Buildings:	<u>433,100</u>	Buildings:	<u>408,300</u>
Total:	555,000	Total:	573,200	Total:	548,400

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Building Valuation.....7

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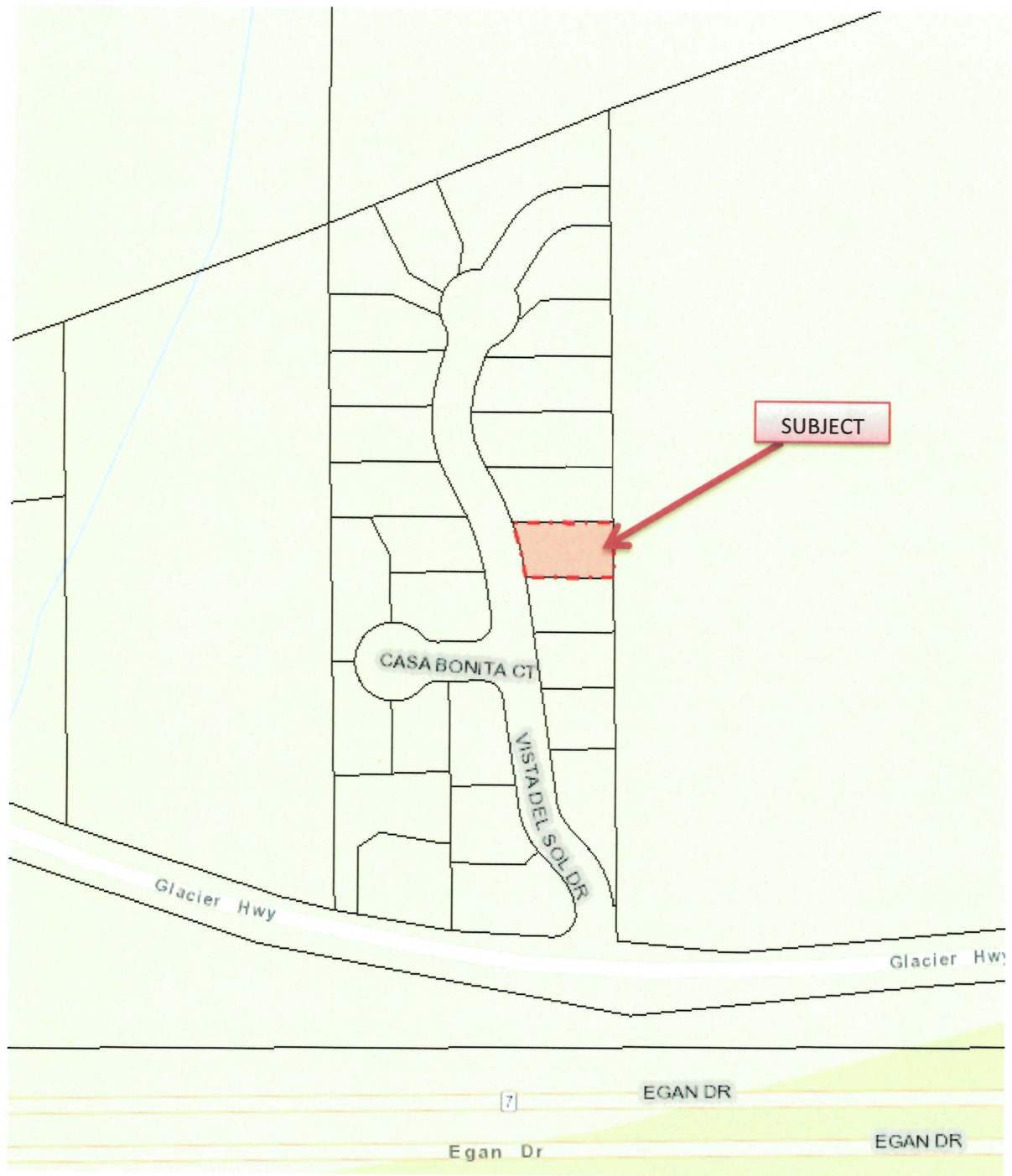
OVERVIEW

The subject is a 2,369 sf single family residence with a 666 sf built-in garage. The subject is located on a 7,591 sf lot located at 7523 Vista del Sol Drive in the Vista del Sol subdivision within the Lemon Creek neighborhood. The structure was built in 2014 according to the city records and appears to have had adequate maintenance. Based upon observation of the exterior, it appears to be in typical, average condition.

SUBJECT PHOTO



AREA MAP



PCN	NGHD	Z	LAND	UNIT	LEGAL	NOTES	TYPE	#	Street/Rd	AV	SV	IV	SD	ADJ SP	ADJ A/S	Unit Price	Notes	GLA	BSM	ATTC	
5B1401010100	LMNC_R_1_5	D5	7,350	sf	AIRPORT VIEW LT 1B TR A		1	7730	GLACIER HWY	352,600	113,500	239,100	01/21/16	368,300	0.9574	\$12.65	LOC ADJ	1,856	-	-	
5B1401010031	LMNC_R_1_5	D5	12,658	sf	CARRILLO LT 1A		5	7520	GLACIER HWY	484,000	122,100	361,900				\$7.90	LOC ADJ	2,420	-	-	
5B1401010022	LMNC_R_1_5	D5	13,292	sf	VISTA DEL SOL LT 2		1	7502	VISTA DEL SOL DR	461,600	134,600	327,000	08/31/11			\$7.60	LOC ADJ	-	-	-	
5B1401010032	LMNC_V_17	D5	15,146	sf	CARRILLO LT 2A		15		GLACIER HWY	106,700	104,700	2,000	10/01/99			\$6.80	LOC ADJ	-	-	-	
5B1401010120	LMNC_R_HV	D5	17,943	sf	AIRPORT VIEW LT 1D		1	7790	GLACIER HWY	688,700	124,200	564,500	06/01/79			\$5.91	LOC ADJ	3,985	-	-	
5B1401010080	LMNC_R_HV	D5	18,805	sf	AIRPORT VIEW LT 1A TR A		5	7704	GLACIER HWY	549,300	124,200	425,100	07/07/10			\$5.64	LOC ADJ	3,000	-	-	
5B1401010061	LMNC_R_1_5	D5	20,253	sf	USS 1568 TR B LT C		1	7640	GLACIER HWY	296,600	134,300	162,300	11/24/04			\$5.43	LOC ADJ	1,148	670	-	
5B1401010190	LMNC_R_1_5	D5	20,368	sf	WALPOLE ACRES LT 1		1	7890	GLACIER HWY	348,400	122,100	226,300	08/31/12			\$5.43	SLOPE ADJ	1,510	-	-	
5B1401010180	LMNC_R_1_5	D5	20,950	sf	WALPOLE ACRES LT 2		1	7880	GLACIER HWY	342,100	123,500	216,500	01/09/17	340,200	1.0056	\$5.37	SLOPE ADJ	1,381	703	-	
5B1401010070	LMNC_R_1_5	D5	21,919	sf	AIRPORT VIEW LT 1A TR B		5	7642	GLACIER HWY	504,000	136,800	367,200	12/01/99			\$5.11	LOC ADJ	3,052	-	-	
5B1401010170	LMNC_R_1_5	D5	22,243	sf	WALPOLE ACRES LT 3		1	7870	GLACIER HWY	392,300	120,700	271,600	07/01/80			\$5.75	SLOPE ADJ	2,686	-	-	
5B1401010110	LMNC_R_1_5	D5	24,027	sf	AIRPORT VIEW LT 1C		1	7760	GLACIER HWY	413,400	141,700	271,700	02/16/18	391,100	1.0570	\$4.83	LOC ADJ	1,640	723	-	
5B1401010090	LMNC_R_HV	D5	25,017	sf	AIRPORT VIEW LT 1B TR B		5	7722	GLACIER HWY	708,400	138,300	570,100	05/15/17	703,400	1.0071	\$4.72	LOC ADJ	4,086	-	-	
5B1401010160	LMNC_R_1_5	D5	32,245	sf	WALPOLE ACRES LT 4		1	7860	GLACIER HWY	384,100	127,500	256,600				\$4.19	SLOPE ADJ	2,473	-	-	
5B1401010150	LMNC_R_1_5	D5	33,270	sf	WALPOLE ACRES LT 5A		1	7850	GLACIER HWY	414,500	128,400	286,100	04/30/09			\$4.09	SLOPE ADJ	1,890	-	-	
5B1401010140	LMNC_V_17	D5	37,024	sf	WALPOLE ACRES LT 5B		17	7840	GLACIER HWY	121,500	121,500	-	12/01/99			\$3.86	SLOPE ADJ	-	-	-	
5B1401010050	LMNC_R_1_5	D5	38,246	sf	USS 1568 TR B LT 2B		1	7630	GLACIER HWY	472,600	158,400	314,200	09/26/05			\$3.77	SIZE LOC ADJ	2,326	-	-	
5B1401010062	LMNC_V_17	D5	71,677	sf	USS 1568 TR B LT D		17		GLACIER HWY	110,500	110,500	-				\$2.20	VAC LOC ACCE	-	-	-	
5B1401010202	LMNC_R_1_5	D5	7,024	sf	VISTA DEL SOL II LT 2		1	7511	VISTA DEL SOL DR	410,900	144,500	266,400	2/21/17	462,500	0.8884	\$13.24	LOC ADJ	1,442	-	-	
5B1401010203	LMNC_R_1_5	D5	7,027	sf	VISTA DEL SOL II LT 3		1	7515	VISTA DEL SOL DR	404,800	144,500	260,300	4/1/16	413,500	0.9790	\$13.23	LOC ADJ	1,604	-	-	
5B1401010204	LMNC_R_1_5	D5	7,591	sf	VISTA DEL SOL II LT 4		1	7519	VISTA DEL SOL DR	429,400	146,000	283,400	2/3/14			\$12.38	LOC ADJ	1,831	-	-	
5B1401010205	LMNC_R_HV	D5	7,591	sf	VISTA DEL SOL II LT 5		1	7523	VISTA DEL SOL DR	573,200	140,100	433,100	2/12/16			\$12.38	LOC ADJ	2,677	-	-	
5B1401010222	LMNC_R_1_5	D5	7,762	sf	VISTA DEL SOL II LT 22		1	7514	CASA BONITA CT	455,600	146,100	309,500	2/14/14	467,400	0.9748	\$12.11	LOC ADJ	1,815	-	-	
5B1401010223	LMNC_V_17	D5	7,762	sf	VISTA DEL SOL II LT 23	SITE PREPPED	17	7510	VISTA DEL SOL DR	134,400	134,400	-	9/1/96			\$12.11	LOC ADJ	-	-	-	
5B1401010218	LMNC_R_1_5	D5	8,466	sf	VISTA DEL SOL II LT 18	STRUCTURE	1	7522	VISTA DEL SOL DR	471,000	147,600	323,400	4/11/18	546,200	0.8623	\$11.22	LOC ADJ	2,057	-	-	
5B1401010221	LMNC_V_17	D5	8,978	sf	VISTA DEL SOL II LT 21	ITE PREPPED +STEM WAL	17	7518	CASA BONITA CT	138,300	138,300	-	9/4/12			\$10.69	LOC ADJ	-	-	-	
5B1401010209	LMNC_V_17	D5	9,070	sf	VISTA DEL SOL II LT 9	SITE PREPPED	17	7539	VISTA DEL SOL DR	138,300	138,300	-	9/1/96			\$10.58	LOC ADJ	-	-	-	
5B1401010224	LMNC_V_17	D5	9,132	sf	VISTA DEL SOL II LT 24	SITE PREPPED	17	7506	VISTA DEL SOL DR	124,700	124,700	-	9/1/96			\$10.51	LOC SLOPE ADJ	-	-	-	
5B1401010216	LMNC_V_17	D5	9,364	sf	VISTA DEL SOL II LT 16	ITE PREPPED +STEM WAL	17	7530	VISTA DEL SOL DR	139,400	139,400	-	9/1/96			\$10.25	LOC ADJ	-	-	-	
5B1401010212	LMNC_V_17	D5	9,647	sf	VISTA DEL SOL II LT 12	NO SITE PREP	17	7546	VISTA DEL SOL DR	140,100	94,400	-	9/4/12			\$9.95	LOC ADJ VACAN	-	-	-	
5B1401010214	LMNC_V_17	D5	9,673	sf	VISTA DEL SOL II LT 14	NO SITE PREP	17	7538	VISTA DEL SOL DR	140,000	94,300	-	7/24/13			\$9.92	LOC ADJ VACAN	-	-	-	
5B1401010215	LMNC_V_17	D5	9,710	sf	VISTA DEL SOL II LT 15	SITE PREPPED	17	7534	VISTA DEL SOL DR	140,000	140,000	-	9/1/96			\$9.89	LOC ADJ	-	-	-	
5B1401010210	LMNC_V_17	D5	9,737	sf	VISTA DEL SOL II LT 10	SITE PREPPED	17	7543	VISTA DEL SOL DR	140,000	140,000	-	9/4/12			\$9.86	LOC ADJ	-	-	-	
5B1401010201	LMNC_R_1_5	D5	9,933	sf	VISTA DEL SOL II LT 1		1	7507	VISTA DEL SOL DR	437,200	141,700	295,500	11/24/15	442,400	0.9882	\$9.66	LOC SHAPE ADJ	1,481	-	-	
5B1401010206	LMNC_R_HV	D5	10,083	sf	VISTA DEL SOL II LT 6		5	7527	VISTA DEL SOL DR	580,400	144,600	435,800	10/15/15	610,100	0.9513	\$9.62	LOC ADJ	2,521	-	-	
5B1401010219	LMNC_R_HV	D5	10,145	sf	VISTA DEL SOL II LT 19		1	7513	CASA BONITA CT	528,500	144,600	383,900	8/12/16	551,500	0.9583	\$9.56	LOC ADJ	1,959	-	-	
5B1401010213	LMNC_V_17	D5	10,744	sf	VISTA DEL SOL II LT 13	NO SITE PREP	17	7542	VISTA DEL SOL DR	142,700	95,800	-	7/24/13			\$9.03	LOC ADJ VACAN	-	-	-	
5B1401010217	LMNC_V_17	D5	10,999	sf	VISTA DEL SOL II LT 17	SITE PREPPED	17	7526	VISTA DEL SOL DR	142,700	142,700	-	9/1/96			\$8.82	LOC ADJ	-	-	-	
5B1401010220	LMNC_V_17	D5	11,409	sf	VISTA DEL SOL II LT 20	SITE PREPPED	17	7517	CASA BONITA CT	144,200	144,200	-	9/4/12			\$9.03	LOC ADJ	-	-	-	
5B1401010208	LMNC_V_17	D5	12,077	sf	VISTA DEL SOL II LT 8	SITE PREPPED	17	7535	VISTA DEL SOL DR	145,600	145,600	-	9/1/96			\$8.28	LOC ADJ	-	-	-	
5B1401010207	LMNC_V_17	D5	12,194	sf	VISTA DEL SOL II LT 7	SITE PREPPED	17	7531	VISTA DEL SOL DR	141,600	140,000	1,600	9/1/96			\$8.20	LOC ADJ	-	-	-	
5B1401010211	LMNC_V_17	D5	19,715	sf	VISTA DEL SOL II LT 11	NO SITE PREP	17	7550	VISTA DEL SOL DR	154,000	111,300	-	9/4/12			\$5.48	LOC ADJ VACAN	-	-	-	
MEDIAN			11,204												467,400	0.9583	\$9.94				
PARCEL SIZE RANGE			7024 SF TO 71,677 SF																		
MEDIAN SIZE			10,999 SF																		
BASE RATE RANGE			\$13.24 TO \$2.20 PSF																		
MEDIAN BASE RATE			\$9.03 PSF																		

ASSESSOR SUMMARY - Vista Del Sol subdivision by developer Duran Construction was platted in 2012 as a build to suit neighborhood, comprised of 26 taxable parcels. 17 of the parcels are vacant. It is typical to find vacant lots for sale that lack site prep and are construction ready. much prep is needed for a site pad. Those parcels typically receive a vacant adjustment from 20k to 60K depending on site prep costs to begin construction. **Vista Del Sol lots are sold as improved lots by the owner/builder.**

LAND BASE RATE - Is calculated for the entire neighborhood as 1) what is typical for the neighborhood, 2) zoning and 3) lot size. A review of the Vista Del Sol lots indicate the base rates are fair and **ADJUSTMENTS** - Adjustments to the base value may be for atypical location, size, topography, access, wetness, view, waterfront, shape and floodzone. **Vista Del Sol is an upscale 2013 development in the Lemon Creek neighborhood. Sales have supported the location being superior to the overall neighborhood designated as Lemon**

MARKET SALES ANALYSIS - There are 10 verified sales. 6 are in Vista Del Sol. As indicated above, those 6 sales range from 88% to 99% sales ratio comparing the assessed value to the trended sale price. Due to the low number of developed vacant lot sales, lot values are derived utilizing the extraction method on residential sales within a subdivision. By extracting the improvement value, the residual value is applied to the land to determine the land value. Per the sales information, all of the lots in Vista Del Sol are within full and

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 etcetera, 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 within the neighborhood to establish assessed site values.

The base rate for the subject parcel is within range of similarly sized parcels; the final value of this parcel is the result of increases for a location adjustment and a neighborhood market adjustment as determined by the market analysis of the subject neighborhood.

Base Rate Comparison

PCN	NGHD	YEAR	LAND	UNIT	LEGAL	TYPE #	Street/Rd	AV	SV	IV	Unit Price	I
5B1201240100	LMNC_R_2_3	2018	6600.00 sf	GLACIERVIEW BL A LT 11	2	5899	CHURCHILL WAY	255200	75800	179400	\$13.94	:
5B1201240050	LMNC_R_2_3	2018	6600.00 sf	GLACIERVIEW BL A LT 6	2	5851	CHURCHILL WAY	278500	75800	202700	\$13.94	:
5B1201240030	LMNC_R_4	2018	6600.00 sf	GLACIERVIEW BL A LT 4	4	5831	CHURCHILL WAY	402800	75100	327700	\$13.94	:
5B1201210190	LMNC_R_6_7	2018	7006.00 sf	PINEWOOD PARK 2 BL 1 LT 1A	6	1827	MARK ALAN ST	264500	115300	149200	\$13.27	:
5B1201200050	LMNC_R_1_5	2018	7011.00 sf	PINEWOOD PARK 2 BL S LT 6B	1	5843	NORTH ST	324500	103200	221300	\$13.26	:
5B1401010202	LMNC_R_1_5	2018	7024.00 sf	VISTA DEL SOL II LT 2	1	7511	VISTA DEL SOL DR	410900	144500	266400	\$13.24	:
5B1401010203	LMNC_R_1_5	2018	7027.00 sf	VISTA DEL SOL II LT 3	1	7515	VISTA DEL SOL DR	404800	144500	260300	\$13.23	:
5B1201200032	LMNC_R_6_7	2018	7110.00 sf	PINEWOOD PARK 2 BL S LT 3B	6	5850	LEMON ST	280100	115300	164800	\$13.08	:
5B1201200031	LMNC_R_6_7	2018	7153.00 sf	PINEWOOD PARK 2 BL S LT 3A	6	5852	LEMON ST	271900	115300	156600	\$13.00	:
5B1201250070	LMNC_R_1_5	2018	7200.00 sf	GLACIERVIEW BL C LT 17	1	1931	LEMON CREEK RD	143400	92900	50500	\$12.92	:
5B1201080050	LMNC_R_6_7	2018	7201.00 sf	PINEWOOD PARK 2 BL B LT 9A	6	5847	MONTGOMERY ST	275900	115300	160600	\$12.91	:
5B1201190012	LMNC_R_1_5	2018	7297.00 sf	PINEWOOD PARK 2 BL R LT 1B	1	6008	LEMON ST	311900	103200	208700	\$12.74	:
5B1201260010	LMNC_R_1_5	2018	7349.00 sf	GLACIERVIEW BL D LT 15A	1	1999	LEMON CREEK RD	323000	92900	230100	\$12.65	:
5B1401010100	LMNC_R_1_5	2018	7350.00 sf	AIRPORT VIEW LT 1B TR A	1	7730	GLACIER HWY	352600	113500	239100	\$12.65	:
5B1201120050	LMNC_R_6_7	2018	7358.00 sf	PINEWOOD PARK 2 BL J LT 5A	6	5847	SUNSET ST	258700	115300	143400	\$12.64	:
5B1501000071	LMNC_R_1_5	2018	7463.00 sf	BENSON 3 LT 6D1	1	8180	GLACIER HWY	344100	98100	246000	\$12.46	:
5B1201110031	LMNC_R_1_5	2018	7477.00 sf	PINEWOOD PARK 2 BL I LT 3A	1	5954	PINE ST	282900	103200	179700	\$12.44	:
5B1401010204	LMNC_R_1_5	2018	7591.00 sf	VISTA DEL SOL II LT 4	1	7519	VISTA DEL SOL DR	429400	146000	283400	\$12.38	:
5B1401010205	LMNC_R_HV	2018	7591.00 sf	VISTA DEL SOL II LT 5	1	7523	VISTA DEL SOL DR	573200	140100	433100	\$12.38	:
5B1401010222	LMNC_R_1_5	2018	7752.00 sf	VISTA DEL SOL II LT 22	1	7514	CASA BONITA CT	455600	145100	309500	\$12.11	:
5B1201260080	LMNC_R_1_5	2018	7800.00 sf	GLACIERVIEW BL D LT 23	1	1954	LEMON CREEK RD	239700	104300	135400	\$12.05	:
5B1201260100	LMNC_R_1_5	2018	7800.00 sf	GLACIERVIEW BL D LT 25	1	1942	LEMON CREEK RD	242000	104300	137700	\$12.05	:
5B1201260110	LMNC_R_1_5	2018	7800.00 sf	GLACIERVIEW BL D LT 26	1	1936	LEMON CREEK RD	296400	104300	192100	\$12.05	:
5B1201260070	LMNC_R_4	2018	7800.00 sf	GLACIERVIEW BL D LT 22	4	1960	LEMON CREEK RD	543000	95900	447100	\$12.05	:
5B1201250040	LMNC_R_1_5	2018	7840.00 sf	GLACIERVIEW BL C LT 13	1	1907	LEMON CREEK RD	217300	93900	123400	\$11.99	:
5B1201260150	LMNC_R_2_3	2018	7841.00 sf	GLACIERVIEW BL D LT 32	3	5812	CHURCHILL WAY	405300	96800	308500	\$11.99	:
5B1201240010	LMNC_R_1_5	2018	8407.00 sf	GLACIERVIEW BL A LT 1	1	1860	DAVIS AVE	300100	100200	199900	\$11.30	:
5B1201250010	LMNC_R_1_5	2018	8450.00 sf	GLACIERVIEW BL B LT 7	1	1915	CHURCHILL CT	214400	94900	119500	\$11.24	:

Adjustments Comparison

PCN	NGHD	YEAR	LAND	UNIT	LEGAL	TYPE #	Street/Rd	AV	SV	IV	Unit Price	RATE SCHED	Notes	LOC SHAPE
5B1401010202	LMNC_R_1_5	2018	7024.00 sf	VISTA DEL SOL II LT 2	1	7511	VISTA DEL SOL DR	410900	144500	266400	\$13.24	SITE	LOC ADJ	140
5B1401010203	LMNC_R_1_5	2018	7027.00 sf	VISTA DEL SOL II LT 3	1	7515	VISTA DEL SOL DR	404800	144500	260300	\$13.23	SITE	LOC ADJ	140
5B1401010204	LMNC_R_1_5	2018	7591.00 sf	VISTA DEL SOL II LT 4	1	7519	VISTA DEL SOL DR	429400	146000	283400	\$12.38	SITE	LOC ADJ	140
5B1401010205	LMNC_R_HV	2018	7591.00 sf	VISTA DEL SOL II LT 5	1	7523	VISTA DEL SOL DR	573200	140100	433100	\$12.38	SITE	LOC ADJ	140
5B1401010222	LMNC_R_1_5	2018	7752.00 sf	VISTA DEL SOL II LT 22	1	7514	CASA BONITA CT	455600	145100	309500	\$12.11	SITE	LOC ADJ	140
5B1401010218	LMNC_R_1_5	2018	8466.00 sf	VISTA DEL SOL II LT 18	1	7522	VISTA DEL SOL DR	471000	147600	323400	\$11.22	SITE	LOC ADJ	140
5B1401010201	LMNC_R_1_5	2018	9933.00 sf	VISTA DEL SOL II LT 1	1	7507	VISTA DEL SOL DR	437200	141700	295500	\$9.66	SITE	LOC SHAPE ADJ	140
5B1401010206	LMNC_R_HV	2018	10083.00 sf	VISTA DEL SOL II LT 6	5	7527	VISTA DEL SOL DR	580400	144600	435800	\$9.62	SITE	LOC ADJ	140
5B1401010219	LMNC_R_HV	2018	10145.00 sf	VISTA DEL SOL II LT 19	1	7513	CASA BONITA CT	528500	144600	383900	\$9.56	SITE	LOC ADJ	140
5B1401010202	LMNC_R_1_5	2018	13292.00 sf	VISTA DEL SOL LT 2	1	7502	VISTA DEL SOL DR	451600	134600	327000	\$7.60	SITE	LOC ADJ	120

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 base 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

43923		Record		1		
Parcel Code Number	5B1401010205	Building Type	R- Single-family Residence			
Owner Name	DURAN MARCIANO G	Quality	4			
Parcel Address	7523 VISTA DEL SOL DR	Construction	Stud Frame			
Effective Year Built	2017	Total Livable	2369			
Year Built	2014	Style	Two Story			
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Vinyl		95.00			
Roof	Composition Shingle		1.47			
Heating	Baseboard, Hot Water		2.00			
Adjusted Base Cost		2,369	98.47			233,275
Exterior Improvement(s)						
Other Garage	Built-in Garage (SF)	666	26.00			17,316
Other Garage	Garage Finish, Built-in (SF)	666	1.96			1,305
Porch	Wood Deck (SF)	324	15.00			4,860
Porch	Wood Deck (SF) with Roof	156	38.50			6,006
Total						29,487
Additional Feature(s)						
Feature	Fixture	12				26,400
Total						26,400
Sub Total						289,163
Condition	Good					
Local Multiplier				1.28	[X]	370,128
Current Multiplier				1.04	[X]	384,933
Quality Adjustment					[X]	384,933
Neighborhood Multiplier					[X]	384,933
Depreciation - Physical			0.90 [X]	1.00	[-]	3,464
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	381,469
Cost to Cure						
Neighborhood Adjustment						24,795
Replacement Cost less Depreciation						406,264
08/30/11 SPLIT per PLAT 2011-16 on 8/23/2011. Frm PCN 5B1401010021 to 0022 & 0023. Imp. on 0022. Revalue for 2012. dw 11/16/11 Chg. use code from 35 to 17. Activate new splits. DW 10/03/12 - SPLIT per PLAT 2012-18 ON 07/03/12. Frm PCN 5B1401010023 to 5B1401010201 - 0224. Vista Del Sol 11 Subdivision consists of 24 new Parcel/Lots. Exterior inspection, photos, Revalue for 2013. dw 01/23/13 - Changed use code from Inactive to VAC to activate split. dw FI per BP #20140448, est 25% for 1/1/15, re-insp 2015. Updated CAMA, photo and sketch. Valued. dora_prince - 11/17/2014 10:55:35 AM 12/26/14 Pad and foundation/slab only. Change use from Vacant to Resi. Removed overrides. Removed "no site prep" site reduction. Revalued. Functional and Econ Depr used to reduce foundation value to equal the other "Foundation only" valuations for 2015. Remove these depreciation amounts for 2016. John_Sahnaw - 12/26/2014 12:47:52 PM FI per BP, consider 100% for 2016. Int insp to correct 2nd lvl layout for sketch. Remove MAS override. Valued. dora_prince - 10/5/2015 2:49:51 PM 5/3/2018 per appeal; correct GLA; n/c to site value; AV site 140,100 imps 433,100 total 573,200 NV site 140,100 imps 408,300 total 548,400; MG Mary_Grant - 5/16/2018 9:55:42 AM						
Miscellaneous Improvements						
Solid Fuel Heater	REMOVE DEPRECIATION				[+]	2,000
Total Miscellaneous Improvements						2,000
Total Improvement Value				[Rounded]		\$408,300

HISTORY REPORT

5B1401010205
MARCIANO G DURAN
7523 VISTA DEL SOL DR
VISTA DEL SOL II LT 5

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2018	\$140,100.00	\$2,200.00	\$430,900.00	\$573,200.00
2017	\$107,161.00		\$451,672.00	\$558,833.00
2016	\$106,100.00	\$2,200.00	\$445,000.00	\$553,300.00
2015	\$93,900.00	\$500.00	\$12,200.00	\$106,600.00
2014	\$53,900.00			\$53,900.00
2013	\$53,900.00			\$53,900.00

The subject parcel was created in 2012 and became taxable for the first time in 2013.

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 gross living area has been corrected from 2,677 square feet to 2,369 square feet.

The recommended assessed value is fair and equitable. The Assessor recommends a change to the assessment for 2018 at \$548,400.



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

**Petition for Review / Correction of Assessed Value
Real Property**

Assessment Year	2018
Parcel ID Number	5B14010102 <u>05</u>
Name of Applicant	Duran Construction Company, LLC
Email Address	duran@acsalaska.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	5B14010102 <u>05</u>		
Owner Name	Marciano G. Duran and Josette M. Duran		
Primary Phone #	(907) 780-6161	Email Address	duran@asalaska.net
Physical Address	7523 Vista del Sol Drive Juneau, AK 99801	Mailing Address	P.O. Box 32634 Juneau, AK 99803
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 assessed site values in the Vista del Sol subdivision are excessive. For example, appraisals for Lot 18 in September 2017 and March 2018 valued Lot 18 Site at \$130,000. The 2018 CBJ assessed value of \$147,600 is approximately 13.5% higher than appraisal. <u>and Assesses square footage of 2,677 is wrong. Home is 2,369 sq ft.</u>			
Have you attached additional information or documentation?		☒ Yes ☐ No	
Values on Assessment Notice			
Site	\$ 140,100	Building	\$ 433,100
Total		\$ 573,200	
Owner's Estimate of Value			
Site	\$ 130,000	Building	\$ 425,000
Total		\$ 555,000	
Purchase Price of Property			
Price	\$ n/a	Purchase Date	
Has the property been listed for sale? ☐ Yes ☐ No (if yes complete next line)			
Listing Price	\$	Days on Market	
Was the property appraised by a licensed appraiser within the last year? ☐ Yes ☒ No (if yes provide copy of appraisal)			
Certification: I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.			
Signature			Date April 9, 2018

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Address
Phone: (907)586-0333 Fax: (907)586-4520	Assessor.office@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 #	581401010205	Appeal #	2018-0234	Date Filed	4-9-18
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Appraiser to fill out

Appraiser	Mary Grant	Date of Review	5-10-18
Comments: correct GLA NIC to site value			
Post Review Assessment			
Site	\$ 140,100	Building	\$ 408,300
Total	\$ 548,400		
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 \$ 548,400

Appellant's Signature by email Date: 5-16-18

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		

Uniform Residential Appraisal Report

The purpose of this appraisal report is to provide the lender/client with an accurate, and adequately supported, opinion of the market value of the subject property.

SUBJECT	Property Address	7522 Vista Del Sol		City	Juneau	State	AK	Zip Code	99801			
	Borrower	Solomon-Gross, Raquel & Solomon-Gross, Raquel		Owner of Public Record	Duran Construction Company LLC	County	City & Borough of Juneau					
	Legal Description	Lot 18A, portion of Vista Del Sol Subdivision, Phase II, Plat 2012-18 Juneau Recording District, First Judicial District, State of Alaska										
	Assessor's Parcel #	5B1401010218		Tax Year	2017	R.E. Taxes \$	4,992					
	Neighborhood Name	Vista Del Sol		Map Reference	APN5B1401010218	Census Tract	0004.00					
	Occupant	☐ Owner	☐ Tenant	☒ Vacant	Special Assessments \$	0	PUD	HOA \$	0			
	Property Rights Appraised	☒ Fee Simple	☐ Leasehold	☐ Other (describe)								
	Assignment Type	☒ Purchase Transaction	☐ Refinance Transaction	☐ Other (describe)								
	Lender/Client	AmeriSave Mortgage Corporation		Address	3525 Piedmont Rd NE, 8 Piedmont Center Suite 600 Atlanta, GA 30305							
	Is the subject property currently offered for sale or has it been offered for sale in the twelve months prior to the effective date of this appraisal?	☒ Yes ☐ No										
CONTRACT	Report data source(s) used, offerings price(s), and date(s).	DOM 463; Subject property was listed for sale by owner. Latest Price \$549,900; Latest Date 09/28/2017; Original Price \$556,900; Original Date 10/20/2016; Other Price 1 \$569,900; Other Date 1 03/21/2017; Other Price 2 \$559,900; Other Date 2 09/19/2017; SEAMLS#16108										
	I ☒ did ☐ did not analyze the contract for sale for the subject purchase transaction. Explain the results of the analysis of the contract for sale or why the analysis was not performed.	Arms length sale; Typical 8 page SE AK MLS sales contract with counter; sale contingent on appraisal at or above sales price. Appraiser was also provided with an Inspection Agreement Addendum.										
	Contract Price	Date of Contract 02/17/2018		Is the property seller the owner of public record?	☒ Yes ☐ No Data Source(s) Recorder							
	Is there any financial assistance (loan charges, sale concessions, gift or down payment assistance, etc.) to be paid by any party on behalf of the borrower?	☐ Yes ☒ No										
	If Yes, report the total dollar amount and describe the items to be paid.	\$0;; Seller shall pay survey fee, Owner's Title Insurance & will split Recording, Escrow Closing, Document Prep & Tax Service fees. Buyer is responsible for all else. In addition, seller is responsible for the specified installation of a gas range, lot expansion (see proposed Lot 18A exhibit) & minor brush clearing.										
	Note: Race and the racial composition of the neighborhood are not appraisal factors.											
	Neighborhood Characteristics	Urban		☒ Suburban	☐ Rural	Property Values	Increasing	☒ Stable	☐ Declining	One-Unit Housing	Present Land Use %	
	Location	Urban	☒ Suburban	☐ Rural	Property Values	Increasing	☒ Stable	☐ Declining	PRICE	AGE	One-Unit	70 %
	Built-Up	Over 75%	☒ 25-75%	☐ Under 25%	Demand/Supply	Shortage	☒ In Balance	☐ Over Supply	\$ (000)	(yrs)	2.4 Unit	10 %

COST APPROACH	COST APPROACH TO VALUE (not required by Fannie Mae.)	
	Provide adequate information for the lender/client to replicate your cost figures and calculations.	
	Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value)	
	The area considered is a fully developed area with very limited current vacant land sales. Values are determined by an analysis of improvement values, extractions from recent sales, assessor's data and correlation with vacant land sales where available.	
	ESTIMATED ☐ REPRODUCTION OR ☒ REPLACEMENT COST NEW	OPINION OF SITE VALUE = \$ 130,000
	Source of cost data Marshall & Swift Cost Estimator; Local Contractors	
	Quality rating from cost service NA Effective date of cost data 03/21/2018	
	Comments on Cost Approach (gross living area calculations, depreciation, etc.)	
	The Cost Approach is based on actual bid amounts from local contractors for homes of similar quality. Cross referencing with Marshall's Cost Estimator was done as a check to the local indicators.	
	Estimated Remaining Economic Life (HUD and VA only) 70 Years	
VE	INCOME APPROACH TO VALUE (not required by Fannie Mae.)	

From: Kasberg Appraisal Services [mailto:kasbergappraisal@gci.net]
Sent: Saturday, April 07, 2018 12:41 PM
To: 'Josette Duran' <durand@acsalaska.net>
Subject: RE: 7522 Vista Del Sol

Hi Josette,

Sorry for the slow reply. I have been out of town all week.

I found the notes in the work file and the estimated opinion of site value in the cost approach was based upon a very limited number of comparable sales over the prior 24 months. Former prices of vacant lots in the competing Erin Manor IV subdivision, varied from \$105,000 to \$122,000. However, more recently, the developer of the subdivision has sold some remaining D-5 zoned lots for \$130,000 (single family) to \$140,000 (duplex lots). While, the location of Vista Del Sol may be slightly superior, the topography is inferior. Considering offsetting factors, the estimated opinion of the subject's site value in the cost approach was \$130,000 on September 7, 2017, the effective date of the short form appraisal report.

Have a good day.

Jane Kasberg
Residential Real Estate Appraiser
Coastal Appraisals, LLC
P. O. Box 33514
Juneau, AK 99803
907-500-9010 Phone
907-500-9020 Fax

Kasberg Appraisal Services have changed their business name to Coastal Appraisals, LLC. Appraisers Jane Kasberg, Mark Kasberg and Deborah Reid can all be reached at the new email address of appraisals907@gmail.com.

Please update your address book and business information to reflect our new business name and email address. The mailing address remains the same at P. O. Box 33514, Juneau, AK 99803. The business phone number also remains the same at 907-500-9010.

Mary Grant

From: Josette Duran <duran@acsalaska.net>
Sent: Wednesday, May 16, 2018 10:35 AM
To: Mary Grant
Subject: RE: 5B1401010205 Appeal 2018-0234

Hi Mary, please add to the others that are scheduled for BOE. And do we have a date for that yet? Hoping after the 29th ...

From: Mary Grant [<mailto:Mary.Grant@juneau.org>]
Sent: Wednesday, May 16, 2018 9:29 AM
To: 'Josette Duran' <duran@acsalaska.net>
Cc: 'Marciano Duran' <mduran@acsalaska.net>
Subject: RE: 5B1401010205 Appeal 2018-0234

Hi Josette,

Thank you for your email. We will not be able to agree on the site value of \$130,000. The site value of \$140,100 will be the final opinion of value for the assessor's office. Would you like me to include this parcel with the others that are being scheduled for the Board of Equalization?

Mary Grant
Property Appraiser III/ Deputy Assessor
(907)586-0334

From: Josette Duran [<mailto:duran@acsalaska.net>]
Sent: Wednesday, May 16, 2018 9:13 AM
To: Mary Grant
Cc: 'Marciano Duran'
Subject: RE: 5B1401010205 Appeal 2018-0234

Hello Mary,

just wanted to revisit the site value. Attached to our appeal was an appraisal and email from appraiser for a recent home sale directly across the street from us, with a site value of \$130,000 (which is also a bigger lot than ours). If you are in agreement on the site value of \$130,000 we can accept and wrap this one up.

Thanks.

From: Mary Grant [<mailto:Mary.Grant@juneau.org>]
Sent: Thursday, May 10, 2018 1:07 PM
To: Josette Duran (duran@acsalaska.net) <duran@acsalaska.net>
Subject: 5B1401010205 Appeal 2018-0234

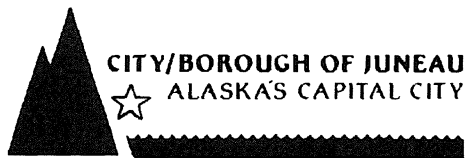
I propose to change the 2018 assessed value as follows:

Site: 140,100 Improvements: 408,300 Total: 548,400

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 a letter of correction would be 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.

Mary Grant
Property Appraiser III/ Deputy Assessor
(907)586-0334



**Office of the Assessor
155 South Seward Street
Juneau, AK 99801**

MARCIANO G DURAN
JOSETTE M DURAN
PO BOX 32634
JUNEAU AK 99803-2634

Meeting of Board of Equalization (BOE) and Presentation of Real Property Appeal	
Date of BOE	May 29, 2018, Tuesday
Location of BOE	155 S Seward St (City Hall) Juneau, AK 99801
Time of BOE	5:30 pm
Mailing Date of Notice	May 17, 2018
Parcel Identification	5B1401010205
Property Location	7523 VISTA DEL SOL DR
Appeal No.	2018-0234
Sent to Email Address	DURAN@ACSalaska.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 **May 24, 2018**, will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing. You may also present documents at the hearing.

Your Board of Equalization packet will be delivered by courier by **May 25, 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 **May 25, 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	ADDRESS
Phone (907) 586-5220 Fax (907) 586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 S. Seward St. Rm. 114 Juneau, AK 99801

April 11, 2018

Allen H Risley & Rose L Risley

18045 Point Stephens Road

Juneau, AK 99801

CBJ-Assessor's Office

APR 17 2018

Parcel ID# 8B3501040030

Dear CBJ Assessor,

We are requesting an appeal and review of our 2018 Property Assessment. We are outside the Juneau area at present, we **have not** received our 2018 Assessment as yet. We were recently notified of the mailing by a neighbor. I've researched the CBJ Assessors 'Forms' page for 'Petition for Review' form to appeal our 2018 Assessment, and cannot find the proper form listed. Upon reviewing information on the website, we find we are a few days past the 30 day time frame for appealing our 2018 assessment. We request you will consider and accept this letter, although a few days late, as our appeal of our 2018 Property Assessment.

We do feel our property is now excessive/over valued.

The majority of land values of neighboring properties, reduced 6% to 13%, for 2018 (See Attached). CBJ increased our land value by 27%, for 2018. Just **eight months** ago (7/14/2017), during our 2017 appeal, we agreed with CBJ Assessor's office on their proposed assessed value of our property (See Attached).

CBJ Deputy Assessor valued our property at:

Site: \$268,500

Improvements: \$208,900

Total: \$477,400

Our wish is to retain the CBJ Assessors 2017 agreed upon value, for 2018.

There have been no changes since this value was agreed upon.

Thank you for your consideration.

Sincerely,



Allen & Rose Risley

(907)957-3385 -Cell

(907)789-0544 -Home

Allen H and Rose L Risley
 PARCEL # 8B3501040030
 USS 3058LT 15

2018 Prop. Assessment Appeal

our
Property

Neighboring Properties
 2017 CBJ ASSESSMENTS

DESC:	LOT	NAME	2017 PROP VALUE	2017 LAND	2017 Bldg
USS3058	15	Risley	477,400	268,500	208,900
USS3058	16	Cowan	704,400	343,900	360,500
"	18	Baelho	562,000	387,000	175,000
"	19	Rigby	668,609	243,262	425,347
"	14	White	488,400	249,000	239,400
"	11A	Bursell	1,643,472	401,677	1,291,795
"	10	Mitchell	714,200	384,200	330,000
"	9A	Demaster	679,900	395,400	284,500
"	8A	Simonsen	600,700	386,700	214,000
"	7	Hildre	942,000	386,800	559,200
"	6	Belardi	812,500	378,400	434,100

our
Property

Neighboring Properties
 2018 CBJ ASSESSMENTS

NAME	LOT	TOTAL (+18%)	LAND (+21%)	Bldg (+7%)
Risley	15	561,900	339,600	222,300
Cowan	16	738,900	387,200	381,700
Baelho	18	506,100 ✓	359,200 ✓	146,900 ✓
Rigby	19	693,900	313,000	380,600 ✓
White	14	582,700	328,700	254,000
Bursell	11A	1,609,100 ✓	348,200 ✓	1,240,900
Mitchell	10	705,000 ✓	386,800 ✓	348,200
Demaster	9A	668,000 ✓	365,600 ✓	302,400
Simonsen	8A	546,900 ✓	361,500 ✓	185,400 ✓
Hildre	7	951,400	359,000 ✓	572,400
Belardi	6	814,300	352,200 ✓	461,600

Reduced from 2017 Assessed Values (✓)

Subject: RE: 8B3501040030 Risley (final value)

From: arrisley@yahoo.com

To: Mary.Grant@juneau.org

Date: Friday, July 14, 2017 03:25:41 PM

We accept the final proposal of \$477,400 for our 2017 Property Assessment.

Thanks,

Rose & Al Risley

Sent from Mail for Windows 10

From: Mary Grant

Sent: Friday, July 14, 2017 2:11 PM

To: arrisley@yahoo.com

Subject: 8B3501040030 Risley (final value)

I propose to change the 2017 assessed value as follows:

Site: 268,500 Improvements: 208,900 Total: 477,400

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 a letter of correction would be 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.

Mary Grant

Property Appraiser III/ Deputy Assessor

Parcel #	Street Address	Legal Description 1
8B3501040030	PT STEPHENS RD 18045	USS 3058 LT 15

Owner's Name and Address

ALLEN H RISLEY & ROSE L RISLEY
18045 PT STEPHENS RD
JUNEAU AK
99801

Previous Owner	Site Value	Building PV	Total PV
	\$ 339600.00	\$ 222300.00	\$ 561900.00

Use Code	Exempt	Zoning	Tax Year
Residential	Senior Citizen	-Single Family and Duplex -36,000 sq.ft minimum lot size -1 unit per acre	2018

Number of Units	Year Built	Gross Living Area
001	1943	001344 sq.ft.

Garage	Garage Area	Lot Size	Last Trans
No	N/A	16117.00 sq. ft.	8902

City Water Available	City Sewer Available
Yes	No

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

Back