

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA

Wednesday, July 20, 2016 at 5:30 PM
Municipal Building – Assembly Chambers

I. Call to Order

II. Roll Call

III. Approval of Minutes

- o June 22, 2016 Board of Equalization Meeting

IV. CBJ Attorney Memos/Board Questions

- o Procedural guidelines for conducting a Board of Equalization hearing
- o Late file introduction (sample)

V. Late Filed Appeals

- o Volunteers of America
Juneau I LLC
Petition for review/appeal – Request for approval of late file

VI. Property Appeals

Attached are the 2016 property appeals being brought before the Board of Equalization for a final value determination. The appellant and the Assessor were unable to reach a value agreement for the parcel values. You will find for each parcel the following –

- o Appellant's Appeal
- o Appellant's Documentation at the time of Appeal
- o Board of Equalization Presentation

CBJ Appeal Tracking #	2016-0528		
Subject Property			
CBJ Parcel #	1B0201070060		
Physical Location	5775 THANE RD		
Appellant Name	Martha Palicka		
2016 Preliminary Assessed Value			
Land	\$ 208,626	Improvements	\$ 155,799
Exemptions	\$ -		
TOTAL TAXABLE			\$ 364,425
Owner's Estimated Value			
Land	\$ 131,000	Improvements	\$ 108,458
Exemptions	\$ -		
TOTAL TAXABLE			\$ 239,458
CBJ Assessors Office Recommendation			
Land	\$ 184,200	Improvements	\$ 134,900
Exemptions	\$ -		
TOTAL TAXABLE			\$ 319,100

CBJ Appeal Tracking #	2016-0451		
Subject Property			
CBJ Parcel #	1C040A190080		
Physical Location	715 FIFTH ST		
Appellant Name	Mathew Mulligan		
2016 Preliminary Assessed Value			
Land	\$ 127,517	Improvements	\$ 118,601
Exemptions	\$ -		
TOTAL TAXABLE			\$ 246,118
Owner's Estimated Value			
Land	\$ 75,000	Improvements	\$ 110,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 185,000
CBJ Assessors Office Recommendation			
Land	\$ 127,500	Improvements	\$ 116,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 243,500

CBJ Appeal Tracking #	2016-0263		
Subject Property			
CBJ Parcel #	4B1801010150		
Physical Location	10475 ANN COLEMAN RD		
Appellant Name	William Collier		
2016 Preliminary Assessed Value			
Land	\$ 692,800	Improvements	\$ 461,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 1,153,800
Owner's Estimated Value			
Land	\$ -	Improvements	\$ -
Exemptions	\$ -		
TOTAL TAXABLE			\$ 598,000
CBJ Assessors Office Recommendation			
Land	\$ 445,200	Improvements	\$ 404,800
Exemptions	\$ -		
TOTAL TAXABLE			\$ 850,000

CBJ Appeal Tracking #	2016-0087		
Subject Property			
CBJ Parcel #	5B1201000020		
Physical Location	5150 GLACIER HWY		
Appellant Name	James Baumgartner		
2016 Preliminary Assessed Value			
Land	\$ 401,200	Improvements	\$ 266,200
Exemptions	\$ 150,000		
TOTAL TAXABLE			\$ 517,400
Owner's Estimated Value			
Land	\$ 190,000	Improvements	\$ 250,000
Exemptions	\$ 150,000		
TOTAL TAXABLE			\$ 290,000
CBJ Assessors Office Recommendation			
Land	\$ 355,000	Improvements	\$ 236,100
Exemptions	\$ 150,000		
TOTAL TAXABLE			\$ 441,100

CBJ Appeal Tracking #	2016-0311		
Subject Property			
CBJ Parcel #	5B2101210050		
Physical Location	3445 MEANDER WAY		
Appellant Name	Norman Staton		
2016 Preliminary Assessed Value			
Land	\$ 136,000	Improvements	\$ 306,700
Exemptions	\$ -		
TOTAL TAXABLE			\$ 442,700
Owner's Estimated Value			
Land	\$ 180,200	Improvements	\$ -
Exemptions	\$ -		
TOTAL TAXABLE			\$ 180,200
CBJ Assessors Office Recommendation			
Land	\$ 81,700	Improvements	\$ 143,700
Exemptions	\$ -		
TOTAL TAXABLE			\$ 225,400

CBJ Appeal Tracking #	2016-0544		
Subject Property			
CBJ Parcel #	5B2401370040		
Physical Location	4532 TRAFALGAR AVE		
Appellant Name	Thunder Mountain LLC		
2016 Preliminary Assessed Value			
Land	\$ 94,600	Improvements	\$ 127,600
Exemptions	\$ -		
TOTAL TAXABLE			\$ 222,200
Owner's Estimated Value			
Land	\$ 100,867	Improvements	\$ 172,347
Exemptions	\$ -		
TOTAL TAXABLE			\$ 273,214
CBJ Assessors Office Recommendation			
Land	\$ 123,600	Improvements	\$ 98,900
Exemptions	\$ -		
TOTAL TAXABLE			\$ 222,500

CBJ Appeal Tracking #	2016-0546		
Subject Property			
CBJ Parcel #	5B2401400040		
Physical Location	4452 TRAFALGAR AVE		
Appellant Name	Thunder Mountain LLC		
2016 Preliminary Assessed Value			
Land	\$ 90,000	Improvements	\$ 24,800
Exemptions	\$ -		
TOTAL TAXABLE			\$ 114,800
Owner's Estimated Value			
Land	\$ 100,000	Improvements	\$ 21,400
Exemptions	\$ -		
TOTAL TAXABLE			\$ 121,400
CBJ Assessors Office Recommendation			
Land	\$ 116,500	Improvements	\$ 47,900
Exemptions	\$ -		
TOTAL TAXABLE			\$ 164,400

IV. Adjournment

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BOARD OF EQUALIZATION THE CITY AND BOROUGH OF JUNEAU, ALASKA

Wednesday, June 22, 2016 at 5:30 PM
Municipal Building – Assembly Chambers

Minutes

I. Call to Order

Chair Boyer called the meeting to order at 5:50 p.m.

II. Roll Call

Board of Equalization Panelists Present: Mike Boyer, David Epstein, Paul Nowlin.

Staff Present: Jane Sebens, Deputy Attorney; Laurie Sica, Municipal Clerk; Robin Potter, Assessor; Dora Prince, Appraiser II; Jack Albrecht, Appraiser I.

III. Approval of Minutes

Hearing no objection, the minutes of the June 15, 2016 Board of Equalization Meeting – Panel 2 were approved as presented.

IV. CBJ Attorney Memos/Board Questions

Chair Boyer reviewed the Board's procedures as outlined in the packet provided to the Board, staff and the appellants.

V. Property Appeals

In the following 2016 property appeals, the appellant and the Assessor were unable to reach a value agreement for the parcel values.

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CBJ Appeal Tracking #	2016-0036		
Subject Property			
CBJ Parcel #	1B0201000121		
Physical Location	5282 THANE RD		
Appellant Name	Else Living Trust (Laura Else as Trustee)		
2016 Preliminary Assessed Value			
Land	\$ 202,740	Improvements	\$ 242,307
Exemptions	\$ -		
TOTAL TAXABLE			\$ 445,047
Owner's Estimated Value			
Land	\$ 80,000	Improvements	\$ 242,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 322,000
CBJ Assessors Office Recommendation			
Land	\$ 202,700	Improvements	\$ 225,200
Exemptions	\$ -		
TOTAL TAXABLE			\$ 427,900

Laura Else spoke on behalf of the appellant. She asked to correct her application form to add the check box “unequal to similar properties” in addition to the “property was valued improperly.” She wanted to clarify that the specific reasons for her appeal are steep grade, no waterfront access, no city water or sewer or bus and they catch rainwater. There were a few small things that were not accurate about the home, but her focus was the property itself as valued too high. Of the comparables, their lot was the only one to have a landslide. After the landslide, we repaired, but what is there now is unstable and unbuildable on that portion of the property – even stairways to go down to the water, so there is zero waterfront access on the lot. She referred to photos she submitted. They have stabilized the area with landscape fabric, but it is moist and the problem could occur again. She doesn’t believe that any other properties have had that problem and therefore thought the \$202,700 value was too high.

The building is close to what we think it should be. We do not have an enclosed porch or three full bathrooms as noted, but those are the discrepancies. Our concern is the instability of the property and what we can do with it in the future. Other properties do have wells, but there is none on our property, and given the slope we can’t drill. Rainwater catchment is the method for water.

The adjusted sale price of the comparables were \$429,800, \$427,900 and \$427,900. Mr. Boyer asked questions about the property used on the comparable sales analysis and discussed that the other lots were non-waterfront – the subject lot is waterfront. She said that due to the slide there is zero beach access. She said the other unique thing about the property is that it had a former address. When they first bought the property they were advised that CBJ had classified it as unbuildable and had it at a lower tax rate in the 1990’s. The owner of the property had an engineer do a soil test and they purchased it knowing about the instability and built the house according to an engineered plan.

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Mr. Boyer said that many of the items cited in the appeal were common to Thane. She believed that the entire neighborhood should have an adjustment for lack of or limited city services, including lack of city water, sewer, bus service, sparse school bus service, no city fire hydrant near property, only state road maintenance.

Mr. Nowlin said that an adjustment to the property value was not the way to address the lack of services in the values that adjustment would be made on the taxation rate side through the Assembly.

Ms. Else said her main point was that she did not believe any of the comparables had the same lot instability issue and that a large portion of the lot was unbuildable.

Dora Prince represented the Assessor. She said that all lots in Thane were treated the same in that they all have no city services as noted. The subject is a single family home of 1,820 sf on a 30,708 sf waterfront site. She visited the site but there was limited access due to a gated driveway.

The structure was valued by the cost approach as are all other single family homes in the borough – what it would cost to build today minus the depreciation. The depreciation is the age and condition of the building. On the comparable sales analysis, on comps 2 & 3 they made a \$30,000 adjustment on each of those to address the non-waterfront and inferior view to the subject property. Ms. Prince addressed how the differences in gross living area (GLA) were valued between the comparables. Characteristics adjusted for include size, slope, view, water frontage, significant wetlands, and any hazardous materials on site.

Robin Potter said that the Assessors recently canvassed the Thane area. They recently received access to a GIS system that gives FEMA overlays for contour, slope, flood maps and wetlands. When developing a base rate for land values, they take an area and determine what is typical. Although Thane is near downtown, it is very rural due to a lack of city services and the property is all steep on both sides of the road. We make adjustments off what is typical for an area. She spoke about typical steepness in the area. All of the properties have a few unless they have trees that haven't been cut down. There is an additional adjustment for having beach front. She felt the adjustments were conservative. This particular lot has road access to the house, which is built at the top of the lot. The lots are typically steep down to the beach. Unless it was something distinctly negative she keeps her adjustments within a certain range. Wells do not impact a site value and properties have services or they don't in valuation. There are very few sales in the area so the area has seen minimal market changes. Thane did receive a market change this year because everywhere in the borough was increased.

Mr. Epstein asked Ms. Potter about the landslide and the inability to build on a large portion of a lot. Ms. Potter said that it is typical in Thane to be steep with erosion. Mr. Epstein asked if the land could be built on with piling. Ms. Potter said it would likely be very expensive, similar to any other properties. Mr. Epstein asked if there was any adjustment due to the landslide. Ms. Potter said only for steepness in excess of what would be typical.

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Mr. Nowlin said that if they were able to access the beach before and then there was a landslide, it seems the value would go down. Ms. Potter said that it appears repairs have been made. She could not say that no other properties have not had erosion, so she can't say that other properties were not similar.

Mr. Nowlin asked Ms. Else if the property was repaired. Ms. Else said yes, however the cement path is not weight bearing for vehicles and some of the dirt underneath the cement had eroded away and referred the board to the photos provided. She said they had not filed an appeal before because the values had remained stable. She was not aware of homes in the area on pilings. Most homes were on flat cement pads. Their home was built on cement footings. The vehicles were stored on the side of the road.

Mr. Boyer asked about any adjustments for the enclosed porch or bathrooms. Ms. Potter said there were no adjustments made for the porch, enclosed or not. The Assessor does not assess for driveways, they adjust for access – whether a lot has access or not.

Mr. Nowlin asked if there was any cause for adjustment regarding the bathrooms. Ms. Potter explained how bathrooms are calculated under the cost approach, and our final adjustment is market.

Ms. Potter said if the appellant has an engineer's report, they would take that into consideration for next year's value.

MOTION, by Epstein, to grant the appeal, and he asked for a no vote for the reasons provided by the Assessor.

Mr. Epstein said the bar is set high for unequal, excessive and improper. He believed that the assessor had treated Thane values similarly, excessive must be grossly disproportionate, and improper means they have committed fraud and that was his rationale.

Mr. Boyer said that the property clearly has issues, but those seem similar in the area, and it also has positive values such as waterfront.

All members voted no, the appeal was denied. The value was established at \$427,900.

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CBJ Appeal Tracking #	2016-0422		
Subject Property			
CBJ Parcel #	3R0101150020		
Physical Location	TAKU RIVER		
Appellant Name	Martin Holmberg		
2016 Preliminary Assessed Value			
Land	\$ 35,000	Improvements	\$ 22,500
Exemptions	\$ -		
TOTAL TAXABLE			\$ 57,500
Owner's Estimated Value			
Land	\$ -	Improvements	\$ -
Exemptions	\$ -		
TOTAL TAXABLE			\$ -
CBJ Assessors Office Recommendation			
Land	\$ 35,000	Improvements	\$ 22,500
Exemptions	\$ -		
TOTAL TAXABLE			\$ 57,500

The appellant was not present or represented. In the appeal application, the appellant stated the “property value is excessive” and the “property was valued improperly.” Specific reasons given were “the assessed value is over similar sold properties” and “other similar properties have lower assessments.”

Jack Albrecht represented the Assessor and reviewed materials in the packet. The subject property is a remote cabin on the south west side of Canyon Island near the confluence of the Taku River and Fish Creek. Last year during an appeal it was discovered that there is a cabin on the subject parcel that had not been previously disclosed. The cabin was identified by Google maps. After the packet was mailed, the Assessor found, through the GIS mapping program, a second structure in existence on the property. Mr. Albrecht distributed photos of the property from that program and an email he sent to the appellant referring to the discovery of other structures on the property. The remote nature of the parcels focuses on a broad equity.

Mr. Boyer asked if it was possible to look at the other properties with the new mapping software. Ms. Potter said that they received guidance from the state assessor allowing them to work from aerials. CBJ GIS flew to the area in November 2014 and took photos. The CBJ cartographer platted the parcel overlay for the photos and this new information showed the second structure on the property. Ms. Potter said that last year the appellant was going to appeal because we had found the one structure, and he withdrew when he found we had a photograph. When we told him we had information on the second structure, he stopped communication with us.

Mr. Albrecht said he emailed back and forth with the appellant several times, I was told by the appellant that he was traveling, we set up a time to meet by phone. At that time we discussed the information at great length and he was interested in coming to the BOE hearing. I sent him the email about the schedule, the packet, and he was aware of scheduling for this meeting and received the 10 day notice. Mr. Holmberg was delivered a packet for this meeting by courier. On

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Friday, June 17, after the packet was distributed, Mr. Albrecht found the second structure and emailed Mr. Holmberg, at which point there was no further communication.

Ms. Sebens said that state law allows a Board of Equalization to raise an assessment if it is found to be too low. She said the appellant had received notice. The Board could act in the absence of an appellant. She said that the second house on the property was considered an “escaped” property and the procedure would require that the assessor send out a notice of the correction and the 30 day appeal period would begin. She recommended that the board not move to make an adjustment due to the requirement of notice.

Mr. Epstein said it is not clear what the status of the improvement is on the property and raising an assessment based on an assumption was not correct.

MOTION, by Epstein, to grant the appeal, and asked for a no vote for the reasons provided by the assessor, establishing the value at \$57,500 for total assessment.

Mr. Boyer noted the difficulty of assessing remote properties and said it would be prudent to allow the Assessor and the property owner additional time to determine the nature of the improvements on the property and include those in next year’s assessment.

All members voted no, the appeal was denied. The value was established at \$57,500.

VI. Late Filed Appeals – None.

VII. Adjournment - 7:00 p.m.

Submitted by Laurie Sica, MMC, Municipal Clerk

BOARD OF EQUALIZATION ORIENTATION

LEGAL RESPONSIBILITIES, STANDARDS & PROCESS

A. Quasi-Judicial Role & Responsibilities - CBJ 15.05.185

1. Hear/decide appeals consistent w/ general rules of administrative procedure
2. Afford both parties due process - fair notice and opportunity to be heard
3. Serve as fair & impartial tribunal - no bias/preconceived ideas; no ex parte contact
4. Check for conflicts of interest - raise early to allow substitute; call CBJ Law
 - a. Board member may not deliberate or vote on any matter in which he/she has a personal or financial interest (defined in CBJ 01.45.360)
 - b. Violation is a Class B misd/90 days \$1K (immunity if legal advice followed)
5. Create record of proceeding that clearly and accurately reflects:
 - a. Basis of Appellant's claim and factual evidence offered to support it
 - b. Assessor's process/position and factual evidence offered to support both
 - c. That each party had adequate opportunity to present evidence & review & rebut other party's evidence
 - d. BOE's thorough deliberation & consideration of relevant evidence
 - e. BOE's findings & conclusions of law that form basis of its decision

[Record must sufficiently reflect rationale & evidentiary basis of BOE's decision to enable meaningful review by the Superior Court in the event of an appeal]

B. Jurisdictional Authority to hear only *timely-filed appeals* that allege error in valuation

1. Appeal must be filed w/in 30 days from date assessment notice is mailed
2. If 30 day deadline missed, right to appeal CEASES and BOE **cannot accept or hear** appeal, **unless taxpayer proves "inability to comply"**
 - a. **Single threshold decision: whether to "accept"** late-filed appeal (Do not review, hear or consider merits of appeal--whether a valuation error occurred is irrelevant to the timeliness determination.)
 - b. To '**accept**' a late-filed appeal BOE must find that:
Taxpayer was **unable to comply** with filing deadline due to situation beyond taxpayer's control (See Hartle memo) otherwise, BOE has no jurisdictional authority to accept or hear appeal
 - c. Burden to prove inability to comply is on Taxpayer
3. Only "accepted" late-filed appeals may proceed to a hearing on the merits.

C. Legal Standard for Granting Appeal on Merits for *Error in Valuation*

1. **Burden of proof on Appellant**
2. Appellant must prove **error - unequal, excessive, improper, or under valuation based on facts** that are stated in a valid written appeal or proven at the appeal hearing
3. If Appellant meets burden, burden shifts to Assessor to rebut Appellant's evidence of error

4. Law does not bind Assessor to follow a particular formulas, rules or methods of valuation, but grants broad discretion in selecting valuation methods-as long as reasonable basis
5. Technical evidentiary rules don't apply
Relevant evidence admissible if sort relied on by responsible persons
May exclude irrelevant, repetitious evidence
6. **Only grounds for adjustment** of assessment are **proof of unequal, excessive, improper, or under valuation based on facts**
7. Relief:

If Appellant proves error in valuation, with factual evidence:

- 1) Grant appeal & adjust assessment *as requested by Appellant*. (if valuation evidence supports Appellant's proposed assessment value)
- 2) Grant appeal & *adjust (lower or raise) assessment differently*. (**if and only if supported by sufficient evidence of value in record.**)
- 3) Grant appeal & *remand* to Assessor for reconsideration of value (remand is mandatory if error found, **but insufficient evidence of value in record.**)

If Appellant fails to prove error in valuation, with factual evidence: Deny appeal

D. Procedural Tips for Conducting Orderly BOE Hearings

1. Chair - maintains proper decorum (Mr. X, Ms. Y, etc), keeps hearings on track, and ensures clear record of proceedings is made
2. Chair - provides **overview of informal hearing process** *before every case (unless the clerk confirms that all parties for all cases on the agenda are present at the beginning of the meeting, in which the presiding officer can confirm at the start of each case, that the party heard & understands the process!)*

E. MOTIONS stated in positive and ask for (yea or nay) vote

TO REJECT LATE-FILE APPEAL:

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

TO ACCEPT LATE-FILED APPEAL

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

TO GRANT APPEAL ON THE MERITS

I MOVE **THAT THE BOARD GRANT THE APPEAL** AND I ASK FOR A **YES VOTE** FOR THE REASONS PROVIDED BY THE APPELLANT;

I MOVE **THAT THE BOARD GRANT THE APPEAL** AND I ASK FOR A **YES VOTE** TO ADJUST THE ASSESSMENT TO \$___ FOR THE FOLLOWING REASONS . . .

TO DENY APPEAL ON THE MERITS

I MOVE THAT THE BOARD GRANT THE APPEAL AND I ASK FOR A **NO VOTE** FOR THE REASONS PROVIDED BY THE ASSESSOR;

NOTE: The attached April 19, 2013 Memorandum prepared by former City Attorney John Hartle, should be reviewed for further helpful guidance on these issues.

Questions? Please do not hesitate to call or email:
Jane Sebens, CBJ Law Dept.
jane.sebens@juneau.org (907) 586-0275

Procedural Guidelines for Conducting a Board of Equalization Hearing

- I. CALL TO ORDER by Chair/Presiding Officer
- II. ROLL CALL - Chair asks clerk to call the roll
- III. INTRO/Agenda Changes? Will hear Appeals first, then Requests to Accept Late-Filed Appeals
- IV. CALL FIRST CASE - Suggested Introduction before each case
 - A. "We're on the record with respect to (Petition for Review of Assessed Value/Request for Approval of Late-Filed Appeal filed by _____ with respect to Parcel Id. No. _____
 - B. Review hearing procedure
 1. Presentations: Appellant, then Assessor (& Appellant rebuttal, if Appellant reserves time)
 2. ____ minutes each side (including BOE questions);
 3. BOE questions throughout and/or end of each presentation
 4. BOE member makes motion, restated by Chair
 5. BOE debates/deliberates on the motion
 6. BOE votes/takes action on motion
 7. Chair announces whether motion carries/fails
 - a. Whether appeal granted/denied
 - b. Whether late-filed appeal will be heard (at future hearing date)
 8. Notice of Decision to be mailed
 - C. Review applicable legal standard
 1. Appellant has burden of proof; once met, burden on Assessor to rebut
 2. **To accept a late-filed appeal**, BOE must find that:
Taxpayer was **unable to comply** with filing deadline. (ie, disability or other situation beyond taxpayer's control - see Hartle 4/19/2013 memo); AS 29.45.190(b); CBJ 15.05.160(a).
 3. **To grant an appeal on the merits**, BOE must find that:
Taxpayer proves **unequal, excessive, improper or under valuation** based on factual evidence in written appeal or proven at hearing. See Hartle 4/19/2013 memo; AS 29.45.210(b); CBJ 15.05.180(d).
- V. Conduct Appeal Hearings
- VI. Consideration of Late-filed Appeals
- VII. Adjournment

SAMPLE/MODEL MOTION LANGUAGE

TO REJECT Late-Filed Appeal:

I move that the Board **ACCEPT and HEAR THE LATE-FILED APPEAL and I ASK FOR A NO VOTE** for the reason that Appellant has not proven he/she could not comply with the filing deadline;

TO ACCEPT Late-Filed Appeal

I move that the Board **ACCEPT and HEAR THE LATE-FILED APPEAL and I ASK FOR A YES VOTE** for the reason(s) . . . provided by the Appellant.

TO GRANT APPEAL ON THE MERITS

I move that the Board **GRANT THE APPEAL and I ASK FOR A YES VOTE** for the reason(s) . . . provided by the Appellant;

I move that the Board **GRANT THE APPEAL and I ASK FOR A YES VOTE to adjust the assessment to \$____** for the following reasons . . .

TO DENY APPEAL ON THE MERITS

I move that the Board **GRANT THE APPEAL and I ASK FOR A NO VOTE** for the reason(s) . . . provided by the Assessor;

LATE-FILED APPEAL PROCEEDING
SAMPLE/MODEL INTRODUCTION

We are on the record with respect to a Request for Approval of Late-Filed Appeal filed by _____ with respect to Parcel Id. No. _____

Mr./Ms. "X", thank you for coming here to participate in the Board of Equalization proceeding that will determine whether or not your late-filed tax assessment appeal will be heard. That will be the only matter we will consider this evening. Evidence on the assessment itself or the merit of your appeal are not relevant at this juncture and will not be heard today. If the panel decides to accept your late-filed appeal, your assessment appeal will be heard at a future Board meeting.

The sole issue to be considered here is whether or not you were unable to comply with the 30-day filing requirement. As the taxpayer/taxpayer's agent the burden of proof is on you. In this context, the word "unable" does not include situations in which you forgot about, or overlooked, the assessment notice, were out of town during the period for filing an appeal, or similar situations. Rather, it covers situations that are beyond your control and prevent you from recognizing what is at stake and dealing with it. Examples of this would include physical or mental disability serious enough to prevent you from dealing rationally with your private affairs.

Disagreeing with the amount of your assessment does not constitute inability to submit a timely appeal, nor would a notice of assessment being sent to a wrong address. The property owner is responsible for keeping a current, correct address on file with the assessor's office.

We have your written Request for Approval of Late File on hand. As this is your opportunity to present evidence, do you have any additional information you want us to hear that is germane to your ability to comply with the 30 day filing deadline?



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

June 9, 2016

City/Borough of Juneau
Alaska Capital City
City Hall
155 S. Seward St.
Room 114
Juneau, AK 99801

Subject: Juneau I LLC
Petition for review/appeal – Request for approval of late file

Dear City Official:

Please find attached a form petition for review/appeal for Juneau I LLC.

Should you have any questions or require additional information, please contact me at 703-341-5082 or via email address jesquivel@voa.org.

Respectfully,

Jesus Esquivel

Jesus Esquivel
Senior Asset Manager

CITY AND BOROUGH OF JUNEAU
ASSESSOR'S OFFICE
PETITION FOR REVIEW/APPEAL – REQUEST FOR APPROVAL OF LATE FILE

Statutory and Policy Guidelines (attached):

Alaska Statute Sec 29.45.190. Appeal.

CBJ Code 15.05.160 – Time for appeal and service of notice.

CBJ Law Department Memorandum, dated June 30, 2009, Board of Equalization:

Standards and Procedures, see page 2 for discussion about “unable to appeal”

Summary:

When a person submits a late appeal after the 30 day appeal period, the Board of Equalization (BOE) must decide whether the appellant was “unable” to comply. If the BOE decides that the appellant was “unable” to comply, the appeal can then be reviewed by the CBJ Assessor’s Office. The steps are as follows:

____ 1. Apply for late file by submitting, in writing, the reason the Petition For Review/Appeal was submitted after the 30-day deadline.

____ Submit *Reason for Late File*

____ Submit Appeal application. Supporting documentation may be supplied after the BOE makes their decision.

____ 2. *Reason for Late File* will go to the BOE. The applicant will receive a letter advising the time and place of the meeting at least 10 days in advance.

____ 3, If the BOE agrees to allow the appeal to be reviewed by the CBJ Assessor’s Office, then that will begin. If the BOE does not agree to allow the appeal to be reviewed by the CBJ Assessor’s Office, then the case will be closed. The appellant will have the right to appeal the BOE’s decision IAW established policy.

Name: Jesus Esquivel	
Date: June 9, 2016	Assessment Year: <u>2016</u>
The following shows the reason(s) I was unable to submit the Petition For Review/Appeal by the established 30 day deadline: Juneau VOA LLC was developed and recently completed by Volunteers of America. The property was developed to provide affordable housing to qualified low income applicants in the Juneau area. FRONTCONTINUE ON REVERSE	

The property has a total of 40 units. There are 24 affordable housing units, 15 workforce housing units, and 8 units set aside for fully mobility/sensory homeless preference.

In the last few months, we have been overseeing the finishing details of construction and everything related to that. We were also processing tenant application as we strived to fully lease the property and being that VOA is new to owning properties in the area, we were not fully familiar with the different cycles of business we found ourselves against a deadline that was not met.

We are respectfully asking the CBJ Assembly to please consider our application. Volunteers of America remains committed to pursuing its non-profit endeavours. A big part of serving the most vulnerable, is to develop housing in areas of most need across the country.

Our thanks are extended to the CBJ Assembly for your kind consideration on this matter. We are grateful for granting us the opportunity to submit this form for your consideration.

Please contact me with any questions at 703-341-5082 or via email at jesquivel@voa.org.

Respectfully yours,

Jesus Esquivel
Senior Asset Manager
jesquivel@voa.org
(o) 703-341-5082 (c) 571-331-8437

APR 19 2016

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITYOffice of the Assessor
155 S Seward Street
Juneau AK 99801

Assessor's Office

APR 19 2016

Petition for Review / Correction of Assessed Value

Real Property

Assessment Year	☒ 2016	☐ Other _____
Parcel ID Number	1B0201070060	
Name of Applicant	Martha Palicka	
Email Address	danpalicka@hotmail.com	

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

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY

Parcel ID Number:	1B0201070060			
Owner Name:	Martha Palicka			
Primary Phone #	(907)-789-3438	Secondary Phone #	(907)-209-4865	
Address of Property Being Appealed	5775 Thane Rd. Juneau, AK 99801	Mailing Address	Same	
Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.				
☒ 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 value of our home is excessive for the following reasons: The house is located on the uphill side of Thane Road and has no driveway; the only access is by over 50 stairs. The house has no well and is dependent on a catchment system for water. The property has an aging septic system. Although we are making improvements, the house is still in need of extensive repairs.				
Have you attached additional information or documentation?		☐ Yes ☒ No		
Values on Assessment Notice:				
Site	\$ 208,626	Building	\$ 155,799	
Total	\$ 364,425			
Owner's Estimate of Value				
Site	\$ 131,000	Building	\$ 108,458	
Total	\$ 239,458			
Purchase Price of Property				
Price	\$ 179,000	Purchase Date	June 10, 2013	
Has the property been listed for sale?		☐ Yes ☒ No (if yes complete next line)		
Listing Price	\$	Days on Market		
Has the property been appraised by a licensed appraiser within the last year?		☐ Yes ☒ No (if yes provide a copy)		
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	04/18/2016

ASSESSOR OFFICE USE ONLY

Appeal No.	2016-0528	Date Filed	04/19/16	BOE Case No.	
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THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION

Following is for Assessor's Office Use Only			
Appraiser	Mary Grant	Date of Review	5-24-16
Comments: site adj for slope - update depreciation on improvement.			
Post Review Assessment			
Site	\$ 184,200	Building	\$ 134,900
Total	\$ 319,100		
Exemptions:			
Total Taxable Value:	\$		

APPELLANT RESPONSE TO ACTION BY ASSESSOR	
If rejected, the appellant will be scheduled before the Board of Equalization and will be advised of the date and time to appear.	
I hereby ☐ Accept ☐ Reject the following assessment valuation in the amount of \$ _____	
Appellant's Signature _____	Date: _____

Assessor Approval / Initials _____ (Robin Potter / RP)

Assessor's Office Use Only	
Appellant Accept Value?	☐ Yes ☐ No (if no skip to Board of Equalization)
Corrected Notice of Assessed Value Sent	☐ Yes ☐ No
CAMA Updated	☐ Yes ☐ No
Spreadsheet Updated	☐ 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.			
Site	\$	Building	\$
Total	\$		
Exemptions:			
Total Taxable Value	\$		
Notes:			
Corrected Notice of Assessed Value Sent? ☐ Yes ☐ No			

Contact Us: CBJ Assessor's Office			
Phone:	Email:	Website:	Physical Location
Phone # (907) 586-0333	Assessor.Office@juneau.org	http://www.juneau.org/finance	155 South Seward St Rm. 114
Fax # (907) 586-4520			Juneau AK 99801



APPEAL #0528

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 20, 2016

Appellant: Palicka, Martha

Location: 5775 Thane Rd

Parcel No.: 1B0201070060

Type: Single Family

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

"The assessed value of our home is excessive for the following reasons: The house is located on the uphill side of Thane Road and has no driveway; the only access is by over 50 stairs. The house has no well and is dependent on a catchment system for water. The property has an aging septic system. Although we are making improvements, the house is still in need of extensive repairs?"

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	131,000	Site:	208,626	Site:	184,200
Buildings:	<u>108,458</u>	Buildings:	<u>155,799</u>	Buildings:	<u>134,900</u>
Total:	239,458	Total:	364,425	Total:	319,100

Table of Contents

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Building Valuation	5
Sales	6
Summary	6

OVERVIEW

The subject is a three story single family home with 2,124 square feet of living space on a 3.48 acre lot on the upland side of Thane Road. An appraiser from the Assessor's Office visited the site, and viewed the buildings from the exterior. No interior inspection was permitted. The original construction of the home took place in 1960 with an addition in 1978, according to city records. Signs of wear on the exterior and the age of the home have been considered. The size of this parcel is typical for the neighborhood but consideration has been given to access issues which currently allow only stair access to the home. It is typical for properties in this area to depend on a catchment system for water and no adjustment to value was warranted for this.

AREA MAP



LAND ASSESSMENT

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

PHOTOS





BUILDING VALUATION

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

For any given parcel, the buildings are valued by the Cost Approach and the land value is determined by the neighborhood model. These two values combined produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

SALES

Sales highlighted in blue are within the subject neighborhood. The other sales are included to represent sales of single family homes on larger parcels.

Parcel ID	Nghd	Legal	St/Rd #	Street/Rd	Sale Date	Sale Price	TRENDED SALE PRICE	Area Unit	Year Blt	GLA	BsmtSq Ft	
1B0201000101	THAN_R_1_5	USS 3209 LT 14 TR A1	5200	THANE RD	6/3/13	660,000	\$ 721,600	0.66 a	2000	2361	168	waterfront
1B0201010050	THAN_R_1_5	USS 3145 LT 3	5105	THANE RD	7/31/14	350,000	\$ 367,600	0.94 a	1983	1536	0	
3B4001020100	OTRD_R_1_5	USS 3288 LT 0	25120	AMALGA HARBO	4/30/14	354,000	\$ 375,100	1.49 a	1979	1381	0	
1B0201070052	THAN_R_1_5	KENAMIT 25R	5735	THANE RD	3/29/13	325,000	\$ 357,600	1.87 a	1960	1536	0	
6D0701010120	NDGLS_R_1_5	USS 2960 LT 10 FR	5275	N DOUGLAS HWY	9/23/15	479,000	\$ 483,600	1.92 a	1975	2641	0	
8B3401070020	THDR_R_1_5	USS 3267 LT 42 TR A1	17216	ANDREANOFF DR	8/4/15	410,000	\$ 415,900	2.00 a	1982	2260	0	
6D0801130010	NDGLS_R_1_5	USS 471 FR	7055	N DOUGLAS HWY	9/16/13	350,000	\$ 378,000	3.12 a	2010	1156	0	
6D0701010040	NDGLS_R_1_5	USS 2960 LT 14 TR 2	5065	N DOUGLAS HWY	7/3/14	499,000	\$ 525,500	3.20 a	1977	2782	1000	
4B2501020150	BLPS_R_12	MAIER TR G3A	4650	RIVER RD	5/22/15	545,000	\$ 556,700	3.50 a	1995	1288	0	
3B4101010071	OTRD_R_1_5	STRAWBERRY ACRES LT 1	24901	GLACIER HWY	3/28/14	345,000	\$ 366,700	3.72 a	2007	1008	0	
4B2201050110	MINDR_R_1_5	USS 2386 LT B	10620	GLACIER HWY	8/21/15	687,000	\$ 695,700	4.64 a	1995	3644	0	

SUMMARY

The land and building have been valued using the same methods and standards as all other properties in the borough. The recommended assessed value of the subject parcel, \$319,100 falls within the range of sales for similar properties in the neighborhood.

The recommended assessed value is fair and equitable.



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor

Office of the Assessor
155 S Seward Street
Juneau AK 99801

APR 19 2016

Petition for Review / Correction of Assessed Value
Real Property

Assessment Year	☐ 2016	☐ Other
Parcel ID Number		
Name of Applicant		
Email Address		

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

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY

Parcel ID Number:	1C 040A 190080		
Owner Name:	Mulligan, Matthew & Dobbys, Paula		
Primary Phone #	723-0725	Secondary Phone #	723-0724
Address of Property Being Appealed	719 5th St Juneau, AK	Mailing Address	

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

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

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

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

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

See Attached.

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

Values on Assessment Notice:

Site \$ 127,517 Building \$ 118,601 Total \$ 246,118

Owner's Estimate of Value

Site \$ 75,000 Building \$ 110,000 Total \$ 185,000

Purchase Price of Property

Price \$ Purchase Date

Has the property been listed for sale? ☐ Yes ☒ No (if yes complete next line)

Listing Price \$ But evaluated Days on Market

Has the property been appraised by a licensed appraiser within the last year? ☐ Yes ☒ No (if yes provide a copy)

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 Paul Mulligan Date 4-18-16

ASSESSOR OFFICE USE ONLY

Appeal No. 2016-0451 Date Filed 04/19/16 BOE Case No.



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	☐ 2016	☐ Other
Parcel ID Number		
Name of Applicant		
Email Address		

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

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY			
Parcel ID Number:	1C040A190080		
Owner Name:	mulligan, mathew & Dobbyn, Paula		
Primary Phone #	723-0725912	Secondary Phone #	723-0724
Address of Property Being Appealed	719 5th St Juneau, AK	Mailing Address	

Why are you appealing your value? Check box and provide a detailed explanation below:

- ☒ My property value is excessive. (C
☐ My property value is unequal to s
☐ My property was valued improper
☐ My property has been undervalued
☐ My exemption(s) was not applied



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

PRESORTED
FIRST CLASS MAIL
U.S. POSTAGE PAID
PERMIT NO. 98
JUNEAU, ALASKA

Provide specific reasons and provide

See Attached.

IDENTIFICATION #		Real Property Value	
1C040A190080		\$127,517.00	\$118,601.00
PROPERTY TAX YEAR	2016	Total Real Property Value \$246,118.00	
MAILING DATE	3/21/2016	Business Personal Property Value	
BOARD OF EQUALIZATION FILING DEADLINE	4/19/2016	TOTAL EXEMPT \$0.00	
BOARD OF EQUALIZATION MEETING DATE	5/12/2016	TOTAL TAXABLE \$246,118.00	
*** IMPORTANT ***		JUNEAU TOWNSITE BL 119 LT 7 FR (NE) *****SCH 5-DIGIT 99801 MATHEW L MULLIGAN & PAULA DOBBYN 1208 2nd St Douglas, AK 99824-5309	
Please review the back of this notice for information regarding your valuation and the appeal procedure. Make sure you keep this notice for your records. Please contact us if your mailing address is incorrect. *** THIS IS NOT A TAX BILL ***			
Have you attached additional information? Values on Assessment Notice: Site \$ 127,517 Owner's Estimate of Value Site \$ 75,000 Purchase Price of Property Price \$ Has the property been listed for sale? Listing Price \$ But not Has the property been appraised by a licensed appraiser? Certification: I hereby affirm that the foregoing information must provide evidence supporting my appeal as described above.		Signature of authorized agent of the property Signature: <u>Paul Mulligan</u> Date: <u>4-18-16</u>	

ASSESSOR OFFICE USE ONLY		
Appeal No.	Date Filed	BOE Case No.

Provide the specific reasons why the assessment is not valid:

The house value is excessive.

The lot is only 25 ft X 64 ft = 1,600 sq feet. The back yard of the house directly adjacent to my lot is completely junked up and I have discussed this with CBJ with no action – see photos attached.

A lot at 820 6th Street is 4,416 sq feet and is priced at \$100,000. This lot has been for sale for over 2 years.

The house is not up to code and was not when purchased. I recently had realtor Kim Mungle review the house for listing and she estimated a value at < \$185,000.00.

I would love to receive \$246,118.00 for the house and if CBJ wants to purchase it for this amount, please feel free.

I do not know how you make these evaluations. We recently sold a property at 1208 2nd Street for \$340,000 and let the borough know. The property is valued at

\$332,900.00 in your assessors database. This property has a 7,000 sq foot yard with an unobstructed view of the channel. Even with the very nice house included in the evaluation, the sq foot dollar value is \$47.55.

My property, without inclusion of the value of the house is \$80.00 per sq foot - \$127,517.00 divided by 1600 sq feet.

Assessed Value: \$246,118

Owners estimate: \$200,000

Purchased: 1995

Neighbor's
Back yard









APPEAL #0451

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 20, 2016

Appellant: Mulligan/ Dobbyn

Location: 719 5th Street

Parcel No.: 1C040A190080

Type: Single Family

Appellant's basis for appeal: Property value is excessive. (Overvalued) "see attached"

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	75,000	Site:	127,517	Site:	127,500
Buildings:	<u>110,000</u>	Buildings:	<u>118,601</u>	Buildings:	<u>116,000</u>
Total:	185,000	Total:	246,118	Total:	243,500

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OVERVIEW

The subject is a one and a half story single family home with 1,023 square feet of living space and a 406 square foot unfinished basement. The home was built in 1934, according to city records, and appears to have had adequate maintenance and typical updating. It appears to be in typical, average condition for a home of its age. It is located in the Juneau Townsite, a Downtown Juneau residential neighborhood. An appraiser from the Assessor's Office visited the site and viewed the house from the interior and exterior.

AREA MAP



PHOTOS



LAND ASSESSMENT

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

The parcels are arrayed by size. The subject, is the smallest parcel and has the lowest site value.

Parcel ID	Tax Year	Neighborhood	House #	Street	Legal Description	Area	Area Un	Site Value
1C040A190080	2017	JTWN_R_1_5	719	FIFTH ST	JUNEAU TOWNSITE BL 119 LT 7 FR (NE)	1822.00	sf	127517.00
1C070A170060	2017	JTWN_R_1_5	339	FIFTH ST	JUNEAU TOWNSITE BL 17 LT 5 FR	1944.00	sf	129236.00
1C040A070060	2017	JTWN_R_1_5	503	FIFTH ST	JUNEAU TOWNSITE BL 107 LT 8 FR	2638.00	sf	137615.00
1C040A070040	2017	JTWN_R_1_5	531	FIFTH ST	JUNEAU TOWNSITE BL 107 LT 5 FR	3481.00	sf	145672.00
1C040A070050	2017	JTWN_R_1_5	517	FIFTH ST	JUNEAU TOWNSITE BL 107 LTS 5 FR & 8 FR	3667.00	sf	147283.00
1C040A080020	2017	JTWN_R_1_5	512	FIFTH ST	JUNEAU TOWNSITE BL 108 LT 2	4093.00	sf	145400.00
1C040A080030	2017	JTWN_R_1_5	526	FIFTH ST	JUNEAU TOWNSITE BL 108 LT 3	4893.00	sf	156201.00
1C040A080040	2017	JTWN_R_1_5	534	FIFTH ST	JUNEAU TOWNSITE BL 108 LT 4	4893.00	sf	156201.00
1C040A190050	2017	JTWN_R_1_5	739	FIFTH ST	JUNEAU TOWNSITE BL 119 LT 5	4893.00	sf	156201.00
1C040A190060	2017	JTWN_R_1_5	725	FIFTH ST	JUNEAU TOWNSITE BL 119 LT 6	4893.00	sf	156201.00
1C070A180060	2017	JTWN_R_1_5	229	FIFTH ST	JUNEAU TOWNSITE BL 18 LT 6	4893.00	sf	156201.00
1C040A130020	2017	JTWN_R_1_5	604	FIFTH ST	JUNEAU TOWNSITE BL 113 LT 1 2 FR	5384.00	sf	159316.00
1C040A130030	2017	JTWN_R_1_5	626	FIFTH ST	JUNEAU TOWNSITE BL 113 LT 3 4 FR	5420.00	sf	155900.00
1C040A200050	2017	JTWN_R_1_5	740	FIFTH ST	JUNEAU TOWNSITE BL 120 LT 3 FR 4	6238.00	sf	164258.00
1C040A200040	2017	JTWN_R_1_5	718	FIFTH ST	JUNEAU TOWNSITE BL 120 LTS 2 & 3 FR	7730.00	sf	171670.00

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. The subject's building was valued using the same standards and method as all other buildings in the Borough.

For any given parcel, the buildings are valued by the Cost Approach and the land value is determined by the neighborhood model. These two values combined produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

SALES

The list below shows sales in the Juneau Townsite Neighborhood of single-family houses.

Parcel ID	Legal	St/Rd #	Street/Rd	Sale Date	Sale Price	Land Area	Year Blt	GLA	BsmtSq Ft
1C020J010230	HIGHLANDS BL C LT 23	217	BEHREND'S AVE	8/5/13	300,000	4012.00	1950	827	816
1C070B000020	GASTINEAU LT 8	175	GASTINEAU AVE	10/6/15	215,000	7090.00	1937	835	0
1C030D030070	SEATER ADDITION BL 1 LTS 20 &	546	HEMLOCK ST	3/28/14	354,000	4675.00	1936	879	859
1C040A200040	JUNEAU TOWNSITE BL 120 LTS 2	718	FIFTH ST	4/30/15	333,500	7730.00	1936	882	294
1C040A200080	JUNEAU TOWNSITE BL 120 LT 6	723	SIXTH ST	4/17/13	295,200	4893.00	1935	956	576
1C070B000010	GASTINEAU LT 5	143	GASTINEAU AVE	12/19/14	305,000	2740.00	1979	1028	624
1C030C030010	MCKELVEY LT A	305	W TENTH ST	5/17/13	275,000	6302.00	1917	1059	945
1C030DEV0040	EVERGREEN HEIGHTS LT 5	1707	WILLOW DR	10/31/13	416,000	7442.00	1961	1103	1103
1C030J070190	HIGHLANDS BL G LTS 20 & 21 FR	135	TROY AVE	5/10/13	460,000	5600.00	1958	1138	1424
1C030A420020	JUNEAU TOWNSITE BL 42 LT 1 FR	815	DIXON ST	12/2/15	337,000	2500.00	1981	1184	0
1C040A210030	JUNEAU TOWNSITE BL 121 LT 2 FR	720	SIXTH ST	1/26/13	310,000	2455.00	1917	1197	430
1C030J100030	HIGHLANDS BL L LT 3 FR & 4	315	HIGHLAND DR	11/25/15	412,000	5600.00	1953	1205	603
1C030A430050	JUNEAU TOWNSITE BL 43 LT 6 FR	825	CALHOUN AVE	2/6/14	269,000	2192.00	1929	1217	0
1C030J040050	HIGHLANDS BL A LT 7	112	BEHREND'S AVE	10/23/15	314,000	5925.00	1933	1225	0

SUMMARY

The land and building have been valued using the same methods and standards as all other properties in the borough. The recommended assessed value of the subject parcel, \$ 243,500, falls within the range of sales of similar properties in the greater neighborhood.

The recommended assessed value is fair and equitable.



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

CBJ-Assessor's Office

APR 11 2016

Petition for Review / Correction of Assessed Value

Real Property

Assessment Year	☒ 2016 ☐ Other _____
Parcel ID Number	4B1801010150
Name of Applicant	William Collier
Email Address	

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

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY

Parcel ID Number:	4B1801010150		
Owner Name:	William Collier		
Primary Phone #	907-723-2930	Secondary Phone #	
Address of Property Being Appealed	10475 Ann Coleman Rd Juneau, AK 99801	Mailing Address	PO Box 210042 Auke Bay, AK 99821

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

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

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

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

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

The property's market value is far below city assessed value.

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

Values on Assessment Notice:

Site	\$ 692800	Building	\$ 461000	Total	\$ 1153800
------	-----------	----------	-----------	-------	------------

Owner's Estimate of Value

Site	\$	Building	\$	Total	\$ 598000
------	----	----------	----	-------	-----------

~~Estimated Price of Property~~

Price	\$ 2	Assessed Date	1983
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Has the property been listed for sale? ☐ Yes ☒ No (if yes complete next line)

Listing Price	\$	Days on Market	
---------------	----	----------------	--

Has the property been appraised by a licensed appraiser within the last year? ☐ Yes ☐ No (if yes provide a copy)

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	4/7/16
-----------	--	------	--------

ASSESSOR OFFICE USE ONLY

Appeal No.	2016-0263	Date Filed	04/11/16	BOE Case No.	
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THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION

Following is for Assessor's Office Use Only

Appraiser:	JOHN SAHNOU	Date of Review	5/24/16
Comments: LAND REVALUED. DET GARAGE NOW VALUED ON THIS PARCEL, PREPARED A SALES COMPARISON ANALYSIS AND RECONSIDERED COST APPROACH WITH THE COMP SALES.			
Post Review Assessment			
Site	\$ 445,200	Building	\$ 404,800
Total	\$ 850,000		
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 \$ 850,000
 Appellant's Signature _____ Date: _____

Assessor Approval / Initials _____ **(Robin Potter / RP)**

Assessor's Office Use Only

Appellant Accept Value?	☐ Yes ☐ No (if no skip to Board of Equalization)
Corrected Notice of Assessed Value Sent	☐ Yes ☐ No
CAMA Updated	☐ Yes ☐ No
Spreadsheet Updated	☐ Yes ☐ No

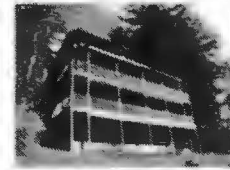
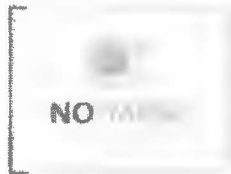
BOARD OF EQUALIZATION

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.			
Site	\$	Building	\$
Total	\$		
Exemptions:			
Total Taxable Value	\$		
Notes:			
Corrected Notice of Assessed Value Sent?	☐ Yes ☐ No		

Contact Us: CBJ Assessor's Office

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

COMPARABLE REPORT



MLS #	Subj Prop Temp-7666	13752	13928	15279
Area	AUKE BAY	WEST JUNEAU	OUT THE ROAD	AUKE BAY
Price		\$525,000	\$575,500	\$678,500
Address	10475 Ann Coleman Road	3320 Douglas Highway	17815 Pt. Stephens Spur Rd	1220 Fritz Cove Road
Status	Subject Property	Sold & Closed	Sold & Closed	Active
# of Bedrooms	4	3	4	3
Baths	3	3.5	3	3
Approx. Lot SQFT	49,077	28,312	23,958	12,955
Approx. Garage SQFT	780	441	576	984
Approx. SQFT	3,593	3,390	3,164	3,256
Assessed Value: Buildings		\$346,000	\$345,700	\$388,400
Assessed Value: Land		\$235,400	\$229,000	\$242,900
Closing Date		3/6/2015	1/9/2015	
Year Built	1991	1951	1967	1979

Adjustments:

# of Bedrooms	\$0	\$5,000	\$0	\$5,000
Approx. Lot SQFT	\$0	\$15,000	\$15,000	\$15,000
Approx. Garage SQFT	\$0	\$10,000	\$10,000	(\$5,000)
Year Built	\$0	\$45,000	\$0	\$0
Unsold, Overlisted	\$0	\$0	\$0	(\$95,000)

Adjusted Price	\$0	\$600,000	\$600,500	\$598,500
-----------------------	-----	-----------	-----------	-----------

RESIDENTIAL Summary Statistics

	HIGH	LOW	AVERAGE	MEDIAN
LP:	\$678,500	\$538,000	\$605,496	\$599,990
SP:	\$575,500	\$525,000	\$550,250	\$550,250

FINAL COMMENTS

Physical review of the property located at 10475 Ann Coleman Rd:

Waterfront parcel accessed by gravel driveway with 4 bedroom single family home with detached garage.

Detached garage is listed as being on the neighboring parcel but visual inspection indicated otherwise.

It is my determination that the property has a market value of \$598,000. Properties of this size have limited added value due to the zoning allowing only one residence without the possibility of subdivision, vs. a larger parcel that could be subdivided. This fact limits the properties value to that of a single family parcel. This properties value is also limited by some portion of the property being inaccessible during hightide. The home is an unupdated home built in 1991 and would be considered an average waterfront home in the immediate vicinity.

Valuation above this cannot be supported by any known sales at this time. Valuation is subject to market conditions and changes. Valuation was made with available information and is subject to change with additional data.

This valuation was made by:

Mara T Jennings, REALTOR®

Platinum Real Estate Group

8420 Airport Blvd., Suite 200

Juneau, Alaska 99801

Office: 907-523-2774

Cell: 907-518-9140

MaraTJennings@gmail.com

www.PlatinumRealEstateAK.com

"Honesty, Integrity, Commitment.... Delivering The Highest Level of **Service**"



APPEAL #0263

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION JULY 20, 2016

Appellant: William Collier

Location: 10475 Ann Coleman Rd

Parcel No.: 4B1801010150

Type: Residential

Appellant's basis for appeal: Property Value Excessive. Specific reasons given; "The property's market value is far below city assessed value".

Appellant's Estimate of Value		Original Assessed Value	Recommended Value
Site:	N/G	Site: 692,800	Site: 445,200
Buildings:	N/G	Buildings: <u>461,000</u>	Buildings: <u>404,800</u>
Total:	598,000	Total: 1,153,800	Total: 850,000

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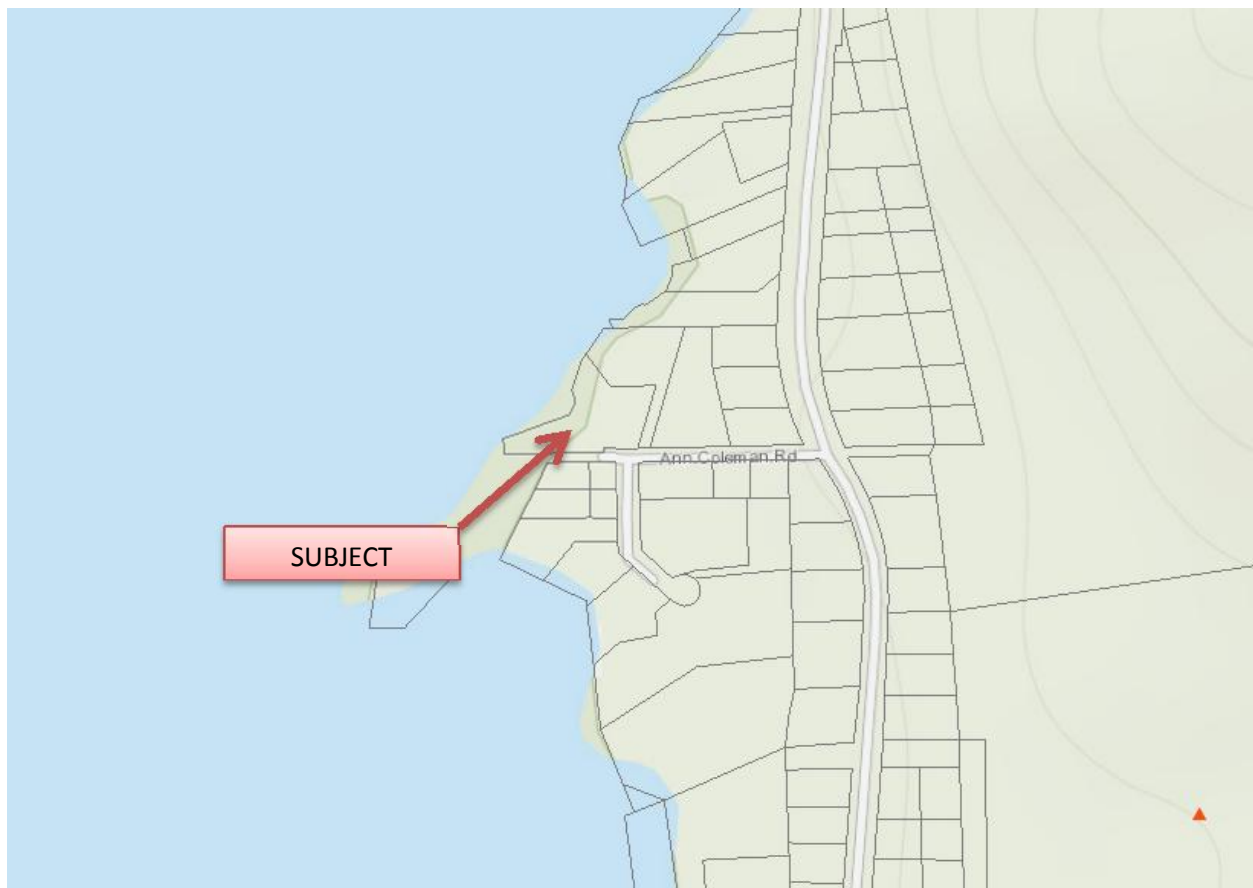
OVERVIEW

The subject is a single family home of 3,594 square feet on a 49,077 square foot waterfront site. This site is located at the end of Ann Coleman Rd roughly in the middle of Fritz Cove.

Appraiser John Sahnaw reviewed the site and residence closely. The structure was built in 1991 according to city records and appears to have had adequate maintenance. Based upon observation of the exterior, it appears to be in typical, average condition. Aerial imagery, mapping and topographic overlays were also reviewed.

The structure is valued by the same method as all other single family homes in the Borough of Juneau. The Cost Approach to Value is developed by estimating a replacement cost new and then applying appropriate physical depreciation. The physical depreciation applied takes into account the age and condition of the building.

AREA MAP, SUBJECT LOCATION



AERIAL MAP

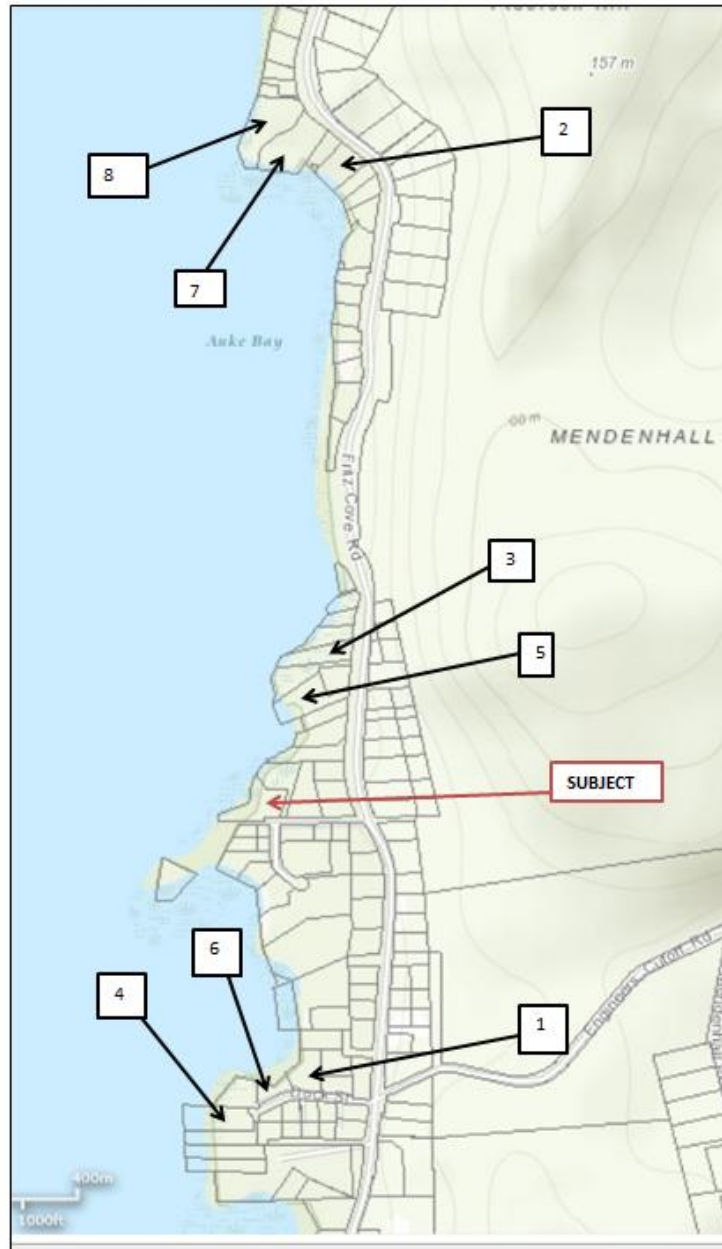


LAND ASSESSMENT

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

The land was reviewed and was found to be out of equity. As a result of this study, the subject site was revalued at a significantly lower amount.

4B1801010150 LAND VALUE EQUITY COMPARABLES



COMPS	Parcel ID	Lot Size Land	St/Rd #	Street/Rd	Assess Value	Site Value	Sale Date	Sale Price	Land Use Code	Land Rate/SF
1	4B1801020260	42,274	10410	DOCK ST	926,192	445,441	1/18/12	\$ -	3	10.54
2	4B1801000070	43,995	2770	FRITZ COVE RD	832,614	434,209	7/1/92	\$ -	3	9.87
SUBJECT	4B1801010150	49,077	10475	ANN COLEMAN RD	850,000	445,200	10/1/89	\$ -	3	9.07
3	4B1801010050	51,836	2260	FRITZ COVE RD	691,567	396,235		\$ -	3	7.64
4	4B1801030011	51,922	10475	DOCK ST	1,191,500	568,100	9/13/06	\$ 950,000	3	10.94
5	4B1801010080	53,187	2180	FRITZ COVE RD	1,132,700	435,300	8/1/97	\$ 795,000	3	8.18
6	4B1801020270	62,319	10455	DOCK ST	687,878	444,842	8/3/95	\$ 380,000	3	7.14
7	4B1801000040	75,358	2790	FRITZ COVE RD	769,902	594,135	5/18/12	\$ -	3	7.88
8	4B1801000030	81,021	2810	FRITZ COVE RD	1,075,649	727,045	8/30/04	\$ 748,000	3	8.97

SUBJECT PHOTOS



Residence and driveway



Detached Garage with "Rec Room" space above

BUILDING VALUE-COST APPROACH

All buildings in the Borough are valued by a Cost Approach method, with the exception of those such as hotels and apartment buildings which are valued based on income. Based upon the type of building, an estimate is made of the cost to replace the building today. This cost is then depreciated to a current value reflecting the subject buildings characteristics including age, condition utility and appeal.

Review of GIS imagery showed the detached garage associated with the adjoining parcel 4B1801010151 since 1992, is actually on this parcel. The detached garage was added to this parcel and the value of the adjoining parcel was adjusted as the subject of a separate appeal.

The valuation of the building on this parcel was reviewed and current standards were applied.

COMPARABLE SALES ANALYSIS

	SUBJECT	COMPARABLE #1		COMPARABLE #2		COMPARABLE #3		COMPARABLE #4	
PCN	4B1801010150	4B3101030070		8B3701050094		4B1801000090		8B3501010261	
ADDRESS	10475 ANN COLEMAN RD	14275 OTTER WAY		19400 BEARDSLEY WAY		2730 FRITZ COVE ROAD		17725 PT LENA LOOP RD	
PROXIMITY TO SUBJECT		2.5 MILES		6.5 MILES		0.7 MILES		5 MILES	
SALE PRICE		745,000		665,000		600,000		875,000	
DATA SOURCE		MLS		APPRAISER		RECORDER, REALTOR		AHFC LIST	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	ADJUSTMENT	DESCRIPTION	ADJUSTMENT	DESCRIPTION	ADJUSTMENT	DESCRIPTION	ADJUSTMENT
DATE OF SALE		9/15/2015	0	1/16/2015	0	11/22/2013	0	10/28/2013	0
SITE	49,077 SF WTRFRNT	15,246 SF WTRFRNT	75,000	42,002 SF TIDE FLAT/OUT THE ROAD	150,000	27,747 SF WTRFRNT	75,000	38,080 SF WTRFRNT	0
QUALITY OF CONSTRUCTION	AVG TO AVG(+)	EQUAL		SUPERIOR	-25,000	INFERIOR	25,000	EQUAL	0
AGE	1991	1964	0	1999	-10,000	1966	25,000	1955/REMOD '13	0
CONDITION	AVG TO AVG(+)	EQUAL	0	EQUAL		EQUAL	0	SUPERIOR	-10,000
GLA	3,594	2,285	65,500	3,140	20,400	1,874	86,000	3,872	-12,500
# FIXTURES	13	13	0	13	0	8	7,500	13	0
BASEMENT	NONE	1086 FIN	-38,000	NONE	13,900	408 SF UNF	-8,200	NONE	0
FUNC UTILITY	AVERAGE	EQUAL	0	INFERIOR	20,000	EQUAL	0	EQUAL	0
GARAGE	3 CAR DET 780 SF W/ FIN AREA ABOVE	2 CAR 702 SF W/ SHOP AREA BELOW	0	2 CAR 820 SF	15,000	2 CAR 696 SF	16,000	2 CAR 702 SF	15,000
OUTBLDG	CRPT/GAR	NONE	5,000	STG BLDGS	4,000	NONE	5,000	CARPORT	0
DECKS ETC	SEVERAL DECKS	EXTNSV DECKS	-5,000	LG DECK	0	DECK/INFR	2,500	EXTNSV DECKS	-5,000
NET ADJ TOTAL			102,500		188,300		233,800		-12,500
NET ADJ %		NET ADJ %	14%	NET ADJ %	28%	NET ADJ %	39%	NET ADJ %	-1%
GROSS ADJ %		GROSS ADJ %	25%	GROSS ADJ %	39%	GROSS ADJ %	42%	GROSS ADJ %	5%
ADJ SALE PRICE OF COMPS			847,500		853,300		833,800		862,500
						MEDIAN ADJUSTED SALE PRICE			850,400

COMPARABLE SALES ANALYSIS CONTINUED

Note that for the purposes of this analysis, no adjustment was made to the comparable sales for change over time since the date of sale. This is in consideration of the possibility that residential properties at values at \$600,000 or above may not have seen the same rate of price appreciation as the more typical market in Juneau.

Significant differences in GLA were equated at the rate of \$50 per square foot (PSF).

Finished basement of quality similar to the upper floor was valued at \$35 PSF; unfinished at \$20 PSF.

The "Rec Room" style finished area above the subject's detached garage is valued at \$20 PSF.

Greatest weight is given to Sale 1 for recentness of sale. Secondary weight is given to Sale 4 for lowest gross adjustments.

PHOTOS OF THE COMPARABLE SALES

COMPARABLE #1



COMPARABLE #2



COMPARABLE #3



COMPARABLE #4



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 revised recommended assessed value is fair and equitable. The Assessor recommends a change to the assessment for 2016 at **\$850,000**.



Office of the Assessor
155 S Seward Street
Juneau AK 99801

MAR 29 2016

Petition for Review / Correction of Assessed Value
Real Property

Assessment Year	☒ 2016	☐ Other _____
Parcel ID Number	5B1201000020	
Name of Applicant	James and Patricia Baumgartner	
Email Address	bearsprings@msn.com	

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

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY

Parcel ID Number:	5B1201000020		
Owner Name:	James and Patricia Baumgartner		
Primary Phone #	907-780-6640	Secondary Phone #	907-209-3258
Address of Property Being Appealed	5150 Glacier Highway	Mailing Address	P. O. Box 21491 Juneau, AK 99802

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

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

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

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

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

See attached. The electronic form box does not wrap text.

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

Values on Assessment Notice:

Site	\$ 401200	Building	\$ 266200	Total	\$ 667400
------	-----------	----------	-----------	-------	-----------

Owner's Estimate of Value

Site	\$ 190000	Building	\$ 250000	Total	\$ 440000
------	-----------	----------	-----------	-------	-----------

Purchase Price of Property

Price	\$ 85000	Purchase Date	March 1992
-------	----------	---------------	------------

Has the property been listed for sale? ☐ Yes ☒ No (if yes complete next line)

Listing Price	\$	Days on Market	
---------------	----	----------------	--

Has the property been appraised by a licensed appraiser within the last year? ☐ Yes ☒ No (if yes provide a copy)

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	3/26/2016
-----------	--	------	-----------

ASSESSOR OFFICE USE ONLY

Appeal No.	2016-0087	Date Filed	03/29/16	BOE Case No.	
------------	-----------	------------	----------	--------------	--

THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION**Following is for Assessor's Office Use Only**

Appraiser		Date of Review			
Comments:					
Post Review Assessment					
Site	\$	Building	\$	Total	\$
Exemptions:					
Total Taxable Value:		\$			

APPELLANT RESPONSE TO ACTION BY ASSESSOR

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

I hereby ☐ **Accept** ☐ **Reject** the following assessment valuation in the amount of \$_____

Appellant's Signature _____ Date: _____

Assessor Approval / Initials _____ **(Robin Potter / RP)**

Assessor's Office Use Only

Appellant Accept Value?	☐ Yes ☐ No (if no skip to Board of Equalization)
Corrected Notice of Assessed Value Sent	☐ Yes ☐ No
CAMA Updated	☐ Yes ☐ No
Spreadsheet Updated	☐ 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.					
Site	\$	Building	\$	Total	\$
Exemptions:					
Total Taxable Value		\$			
Notes:					
Corrected Notice of Assessed Value Sent? ☐ Yes ☐ No					

Contact Us: CBJ Assessor's Office

Phone:	Email:	Website:	Physical Location
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

2016 property tax assessment appeal

City and Borough of Juneau parcel 5B12010000020

The Site value increased from \$180,162 to 401,200, an increase of 122% in a single year. I am unaware of comparable property sales to justify such an increase. As noted and provided in a past appeal, this property contains high value wetlands which increase the expense and risk of development. Also portions within the commercial zoned portion of this tract are now shown within a floodplain per CBJ 2014 updated FIRM maps (Available on line at CBJ's community planning website).

Were comparable properties used for adjusting site values truly comparable? If not, please retain site value consistent w/ trends of the past several years.



APPEAL #0087

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 20, 2016

Appellant: Baumgartner, James & Patricia

Location: 5150 Glacier Hwy

Parcel No.: 5B1201000020

Type: Single Family on 17.75 acres Zoned GC/D18

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

"The site value increased from \$180,162 to \$401,200 (122%) in one year. I am unaware of comparable sales to justify such an increase. This property contains high value wetlands. Also a portion of the commercial zoned area of this tract is now shown within floodplain." The increase in land value is the primary concern of the appellant.

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	190,000	Site:	401,200	Site:	355,000
Buildings:	<u>250,000</u>	Buildings:	<u>266,200</u>	Buildings:	<u>236,100</u>
Total:	440,000	Total:	667,400	Total:	591,100

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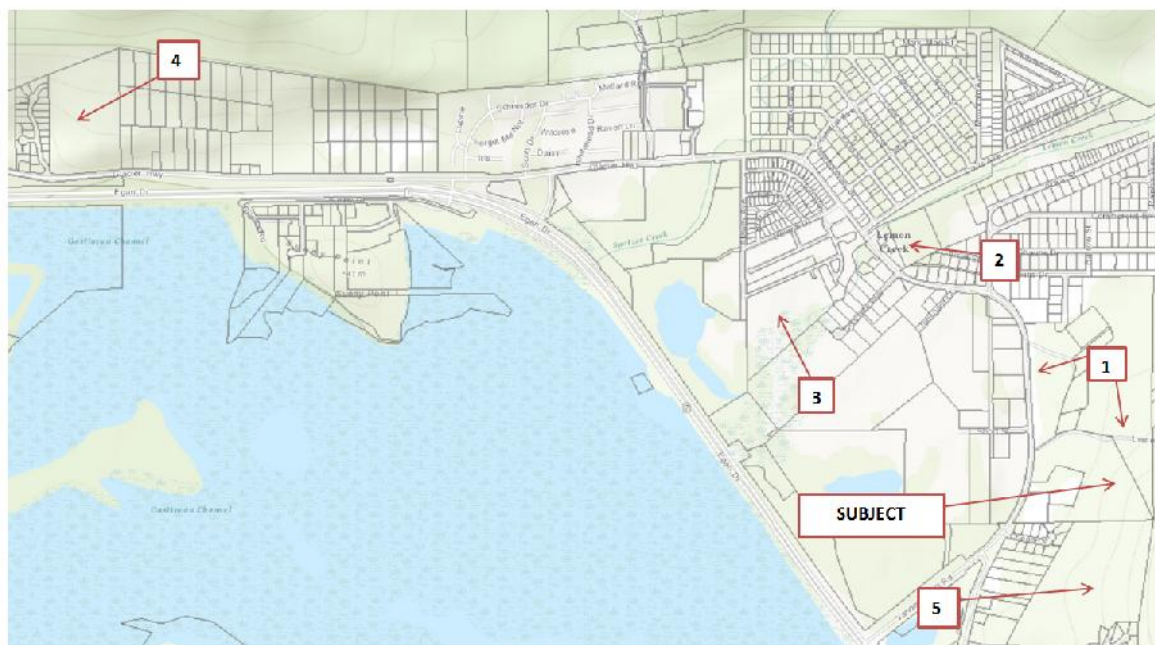
OVERVIEW

The subject is a two story single family home built in 1992 with 2,400 square feet of living space located on a 17.75 acre lot at 5150 Glacier Highway. The property is zoned General Commercial along the frontage with the rest zoned as Multi Family. Approximately 15% is in floodplain. There are a number of acreage size parcels in the neighborhood. Many contain up to 100% floodplain and/or floodway. Consideration has been given for floodplain areas in this neighborhood. To satisfy the appellant, reviews of area comparable assessment values and land sales is provided.

LAND ASSESSMENT

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics in the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and others and are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all of the land in the neighborhood to establish assessed site values. Subject parcel value was revalued in 2015 to correct the inequity of value between the Subject and similar acreage properties in the area.

AREA EQUITY COMPARABLES MAP



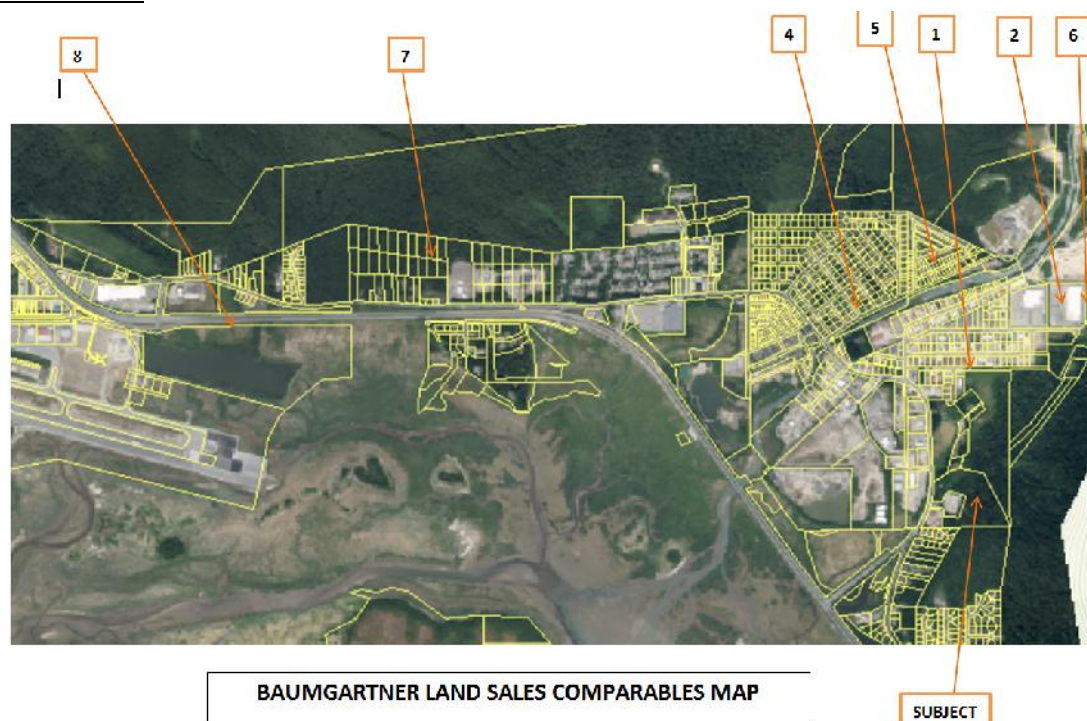
BAUMGARTNER NEIGHBORHOOD LAND EQUITY COMPARABLES

2016 LAND REVIEW EQUITY SUMMARY FOR 5B120111120

	PARCEL NUMBER	STREET #	STREET	ZONING	AREA	2016 ASSESSED VALUE	INDICATED PER ACRE RATE	
SUBJECT	5B1201000020	5150	GLACIER HIGHWAY	GC/D-18	17.75	\$ 355,000	\$ 20,000	APPRX 15% IN FLOODPLAIN ZONE AE, NONE IN FLOODWAY BACK PORTION 23% GRADE
1	5B1201000120	5370	GLACIER HIGHWAY	GC & D-18	39.62	\$ 733,100	\$ 18,503	TWICE AS LARGE W/ SIMILAR WETNESS, BISECTED BY PARCELS UNDER OTHER OWNERSHIP
2	5B1201040060	5617	AISEK ST	GC	5.02	\$ 481,700	\$ 95,956	VACANT, 50% WETLANDS, 15% FLOODPLAIN 20% IN FLOODWAY
3	5B1301190000	6260	ALAWAY AVE	GC & RR	16.57	\$ 635,600	\$ 38,358	APPRX 25% DEVELOPED, 33% IN FLOODPLAIN 20% IN FLOODWAY
4	5B1401010010	7400	GLACIER HIGHWAY	D-18	19.71	\$ 750,000	\$ 38,052	VACANT, WOODED, WET, NO FLOOD HAZARD ZONE BACK PORTION 17% GRADE
5	7B1001160010	4506	HILLCREST AVE	D-15	30.67	\$ 510,732	\$ 16,652	ACCESS RESTRICTED BACK PORTION 25% GRADE

An equity review of the Subject to area comparable properties indicated an adjustment was warranted. The site value was decreased from \$22,600 per acre to \$20,000 per acre. \$401,200 to \$355,000.

AREA SALES



2016 LAND REVIEW SALES SUMMARY FOR 5B120111120

Sales	Parcel ID	#	Street/Rd	Zoning	Assess Value	Site Value	Bldg Value	Site Val /Acre	Legal	Use	Area	Unit	Sale Date	Sale Price	\$/acre
SUBJECT	5B1201000020	5150	GLACIER HWY	GC/D18	591,100	355,000	236,100	\$ 20,000	DESERET LT 2	SFR	17.75	a	2/26/91		
1	5B1201000130	5360	GLACIER HWY	GC	292,900	228,500	64,400	\$ 67,800	USS 668 FR	Vltpl Bldg	3.37	a	10/30/91	\$ 112,000	\$ 33,200
2	5B1201030030	5220	COMMERCIAL BLV	I	982,900	982,900	-	\$ 544,500	SSG IV TR B	Vacant	1.81	a	9/3/14	\$ 991,650	\$ 549,300
3	5B1201040051	1725	ANIKI ST	I	601,200	601,200	-	\$ 522,700	HORN 2 LT 4	Vacant	1.15	a	5/1/98	\$ 244,745	\$ 212,800
4	5B1201040060	5617	AISEK ST	GC	484,700	481,700	3,000	\$ 96,300	HORN LT 1	Misc Bldg	5.00	a	12/31/12	\$ 1,000,000	\$ 200,000
5	5B1201310041	2025	ANIKI ST	I	416,000	416,000	-	\$ 43,600	MENDOTA PARK PARC	Vacant	9.55	a	2/28/08	\$ 600,933	\$ 62,900
6	5B1201380051	5200	COMMERCIAL BLV	I	518,400	518,400	-	\$ 261,400	HDK LT 2A	Vacant	1.98	a	10/14/14	\$ 500,000	\$ 252,100
7	5B1401000031	7170	GLACIER HWY	D18	444,500	444,500	-	\$ 110,300	SEVEN MILE LT 4	Vacant	4.08	a	4/16/13	\$ 295,000	\$ 73,200
8	5B1401020070		GLACIER HWY	RR	1,500,000	1,500,000	-	\$ 18,300	USS 1588 TR B	Vacant	82.00	a	11/3/11	\$ 1,550,000	\$ 18,700

Sales data report Included 14 sales of acreage land within the area. .

Most are vacant parcels ranging in size from just over 1 acre to 82 acres.

Comps 1 thru 6 are closest in location to the Subject.

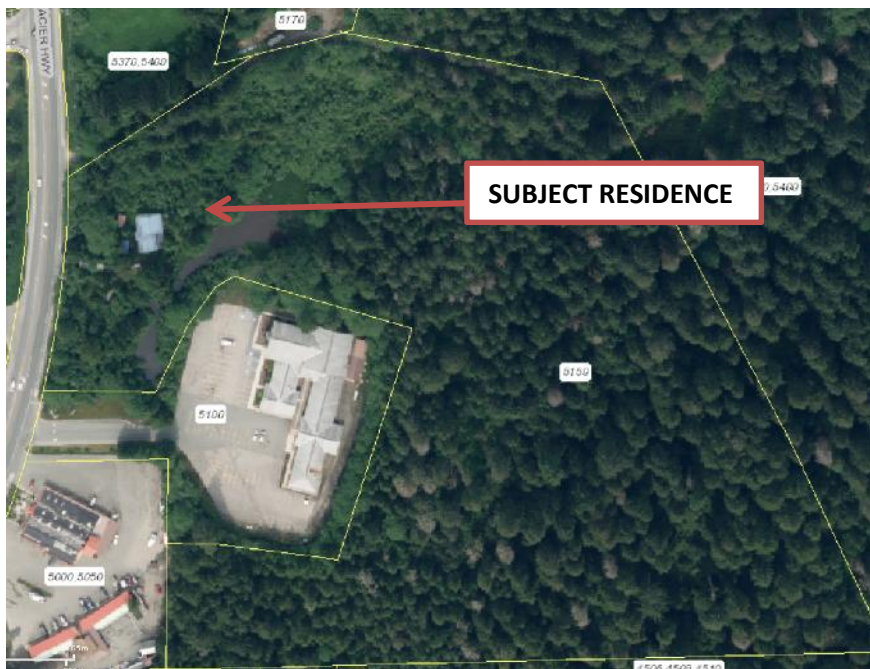
Comp 3 borders Lemon Creek streambed.

Comp 4 at 5 acres is 20% floodway and 20% floodplain.

Comp 5 at 9.55 acres is closest to the Subject in size, however encompasses Lemon Creek streambed which is 90% floodway.

Comp 8 - the only parcel sold at a lower price per acre than the Subject is considerable larger at 82 acres and 100% in floodplain.

PHOTOS



BUILDING VALUATION

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

For any given parcel, the buildings are valued by the Cost Approach and the land value is determined by the neighborhood model. These two values combined produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values. The Subject residence building value was revalued to reflect depreciation during the 2015 canvass of Lemon Creek neighborhood.

SUMMARY

The land and building have been valued using the same methods and standards as all other properties in the borough. The assessed value of the subject parcel, \$591,900 falls within the range of sales for similar properties in the neighborhood.

The recommended assessed value is fair and equitable.



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

CBJ-Assessor's Office

APR 12 2016

Petition for Review / Correction of Assessed Value

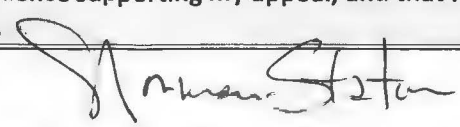
Real Property

Assessment Year	☒ 2016	☐ Other
Parcel ID Number	5B2101210050	
Name of Applicant	NORMAN & DONNA STATION	
Email Address	kstan@gei.net	

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

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY			
Parcel ID Number:	5B2101210050		
Owner Name:	NORMAN AND DONNA STATION		
Primary Phone #	781-2656	Secondary Phone #	321-4233
Address of Property Being Appealed	3445 meander way	Mailing Address	3445 meander way
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: PLS see attachment			
Have you attached additional information or documentation? ☒ Yes ☐ No			
Values on Assessment Notice:			
Site	\$ 136,000	Building	\$ 306,700
Total	\$ 442,700		
Owner's Estimate of Value			
Site	\$	Building	\$
Total	\$ 180,200		
Purchase Price of Property			
Price	\$	Purchase Date	
Has the property been listed for sale?		☐ Yes ☒ No (if yes complete next line)	
Listing Price	\$	Days on Market	
Has the property been appraised by a licensed appraiser within the last year?		☐ Yes ☒ No (if yes provide a copy)	
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
4/12/16			

ASSESSOR OFFICE USE ONLY

Appeal No.	2016-0311	Date Filed	04/12/16	BOE Case No.	
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THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION**Following is for Assessor's Office Use Only**

Appraiser	JOHN SAMPSON	Date of Review	6/2/16		
Comments: SITE DAMAGE FROM "EXTREME" EROSION. ONE OF 8 PARCELS IDENTIFIED AS POTENTIALLY INCLUDED IN A RIVERBANK PROTECTION PROJECT. SITE VALUE REDUCED BY 50%					
Post Review Assessment					
Site	\$ 81,700	Building	\$ 306,700	Total	\$ 388,500
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 \$ 388,500

Appellant's Signature _____ Date: _____

Assessor Approval / Initials _____ (Robin Potter / RP)

Assessor's Office Use Only	
Appellant Accept Value?	☐ Yes ☐ No (if no skip to Board of Equalization)
Corrected Notice of Assessed Value Sent	☐ Yes ☐ No
CAMA Updated	☐ Yes ☐ No
Spreadsheet Updated	☐ 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.					
Site	\$	Building	\$	Total	\$
Exemptions:					
Total Taxable Value		\$			
Notes:					
Corrected Notice of Assessed Value Sent?		☐ Yes ☐ No			

Contact Us: CBJ Assessor's Office

Phone:	Email:	Website:	Physical Location
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

April 8, 2016

City and Borough of Juneau

Office of Assessor

155 South Seward St.

Juneau, Ak. 99801

Re: Petition challenging estimate value of (5B2101210050) and requesting review
~~and requesting the senior citizen exemption.~~ M

Sir:

Last year we negotiated a \$100,000 reduction of my property tax based upon an estimate of \$100,000 to \$150,000 to stabilize the riverbank due to the loss of most of my riverbank protection and property due to glacier flood outbursts. My riverbank is now gone and our property loss continues and the city is working with the affected property owners to address stabilization.

The Federal Natural Resources Conservation Service has done a preliminary design and along with the City, we are moving towards a \$2.1 million river bank stabilization project for the eight houses on the bend of the river. That is \$262,500 for each of the eight properties (including mine). Please contact Tom Mattice, City Emergency Manager to verify.

As a result, we request our real property value (site \$136,000 and bldg. \$306,700) totaling \$442,700 be reduced by \$262,500 (which it will cost to make property worth the \$442,700) to a new total real property value of \$180,200.

~~In addition, we request the senior citizen exemption and provide a copy of the card #20204.~~

Thank you, 

Norman and Donna Staton (907) 321-4233



APPEAL #0311

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 20, 2016

Appellant: Staton, Norman & Donna

Location: 3445 Meander Way

Parcel No.: 5B2101210050

Type: Single Family

Appellant's basis for appeal: My property value is excessive and was improperly valued.

"Last year we negotiated a \$100,000 reduction of my property assessment based upon an estimate of \$100,000 to \$150,000 to stabilize the riverbank from erosion due to glacier flood outbursts. Erosion continues and the city is working with the eight affected property owners to address stabilization. The Federal Natural Resources Conservation Service completed a preliminary design report and along with the CBJ is moving toward a \$2.1M stabilization project for the bend in the river (\$262,500 per each property). We request our property value be reduced by this amount.

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	55,500	Site:	163,400	Site:	81,700
Buildings:	<u>124,700</u>	Buildings:	<u>306,700</u>	Buildings:	<u>143,700</u>
Total:	180,200	Total:	442,700	Total:	225,400

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OVERVIEW

The subject is a 1981 better than average two story single family home with 2,006 square feet of living space on a 12,472 SF lot located along the Mendenhall River at 3445 Meander Way. An appraiser from the Assessor's Office visited the site on February 17, 2016 and viewed the structure and land from the exterior. The primary issue is with the bank erosion occurring after glacier outburst flooding the past several years. Currently there has been no damage to the structure; however the erosion has begun to encroach across the lot line. The cost to repair will be major. If the Owner chooses to sell this property, the erosion problem will affect the market value and limit potential purchasers. The bank erosion repairs will affect eight parcels; 3429 thru 3459 Meander Way. 3441, 3445 and 3451 have visible erosion damage.

AREA MAP



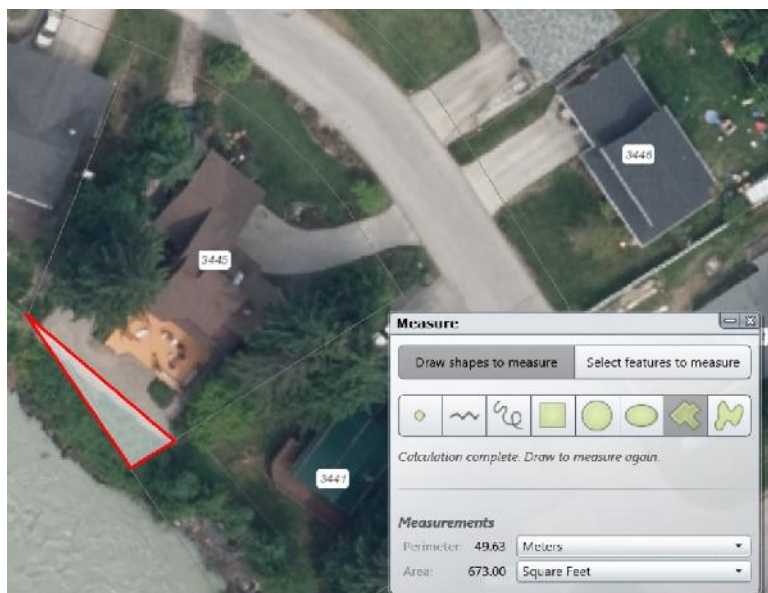
LAND ASSESSMENT

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

Prior to the erosion issue, the Subject parcel value was equitable with comparable properties in the neighborhood.

PHOTOS

Aerial View of Subject



Property line looking southeast



Neighboring property looking toward Subject



Subject Residence



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 are combined 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 building value prior to the erosion was equitable with the neighborhood.

ASSESSOR NARRATIVE AND RECOMMENDATION (Response mailed to all eight property owners)

Property loss due to sudden, extreme river erosion is unexpected, stressful and potentially very expensive. It is not the intent of the Assessor's office to add to the stress and I apologize for not being able to make this process smoother and easier. We are basically reacting to information as it is made available to us through the appeal process and have been learning as we go.

There are challenges to making a reasoned, reasonable and equitable adjustment to the assessments of the properties affected by the erosion and the proposed repair project:

1. Support for an assessed value is essentially "backward looking" in the sense that appraisal, whether for assessment purposes or for mortgage lending, is based on analysis of sales in the recent past. It is not prospective; it does not consider what might happen in the future.
2. There is little to no reliable information available regarding the market effect of the visible damage, the market effect of the perceived risk of additional cost related to future erosion and possible costs of repair or mitigation.

3. The available information the Assessor has reviewed consists of proposed solutions, estimated costs, predictions of how the cost might be apportioned among the property owners and speculation about possible participation in the costs by governmental agencies.
4. The effective date of assessment is January 1, 2016. The valuation does not consider changes to the parcel subsequent to that date.
5. Notices of Assessed Value were mailed March 21, 2016. There is an appeal filing period of 30 days following the mail-out. Changes to the assessed value can be made to the parcels that were subject to appeals. State statute does not allow changes to values of parcels that were not appealed. It is however necessary to treat parcels in an equitable manner. Therefore, any adjustment regime applied to the appealed parcels would need to be applied to other similarly affected parcels in the following tax year, 2017.

The Assessor has ongoing discussions with the State Assessor and private appraisers. Information has been requested from other Alaskan jurisdictions that have similar issues. Juneau office staff has done a substantial amount of research online, but solid valuation guidance is not readily available. One possibility is for the owners of the affected properties to contract with a fee appraiser to make a determination of market value. Unfortunately, this is not likely an economically reasonable option because of the scale and difficulty of such an appraisal assignment.

As a result of the discussions with appraisers, the Assessor proposes the following adjustments to the parcels. The values of the three parcels that had apparent visible soil loss to the back yard, as opposed to loss below the meander line, will be reduced by 50%. This includes both land and buildings. The other five parcels included in the proposed project will be reduced by 25%, also including both land and buildings. Those parcels that have appeals will be adjusted for 2016. Those that did not appeal will be adjusted in 2017.

The following table shows the proposed adjusted assessed values, highlighted in blue.

MEANDER BEND PROPOSED ADJUSTMENTS TO SITE, BUILDING AND TOTAL VALUES										
Parcel ID	House Number	Street	Area SF	Original Unadjusted Site Value	Original Bldg Value	2016 Unadjusted Assessed Value	% Reduction	Adjusted Site Value	Adjusted Bldg Value	Adjusted Assessed Value
5B2101210010	3429	MEANDER WAY	10,531	159,900	359,700	519,600	25%	\$ 119,900	\$ 269,800	\$ 389,700
5B2101210020	3433	MEANDER WAY	9,868	157,900	289,700	447,600	25%	\$ 118,400	\$ 217,300	\$ 335,700
5B2101210030	3437	MEANDER WAY	10,200	159,000	247,000	406,000	25%	\$ 119,300	\$ 185,300	\$ 304,600
5B2101210040	3441	MEANDER WAY	10,200	159,000	240,300	399,300	50%	\$ 79,500	\$ 120,200	\$ 199,700
5B2101210050	3445	MEANDER WAY	12,472	163,400	287,400	450,800	50%	\$ 81,700	\$ 143,700	\$ 225,400
5B2101210060	3451	MEANDER WAY	9,926	158,000	257,394	415,394	50%	\$ 79,000	\$ 128,700	\$ 207,700
5B2101210070	3455	MEANDER WAY	9,926	158,000	205,323	363,323	25%	\$ 118,500	\$ 154,000	\$ 272,500
5B2101210080	3459	MEANDER WAY	9,926	158,000	246,469	404,469	25%	\$ 118,500	\$ 184,900	\$ 303,400

ATTACHMENTS AND REFERENCES

- Design Study for Stream bank and Shoreline Protection for the Meander Way Bend of the Mendenhall River. Prepared by NRCS US Department of Agriculture, Palmer, AK
- Status update response from Tom Mattice, CBJ Emergency Manager (907) 586-0419

**Design Concept
for
Streambank and Shoreline Protection
for the Meander Way bend of the
Mendenhall River
near
Juneau, Alaska**

Prepared by the
Natural Resources Conservation Service
US Department of Agriculture
Palmer, Alaska

July 2015



Helping People Help the Land

An Equal Opportunity Provider and Employer



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UNITED STATES DEPARTMENT OF AGRICULTURE
NATURAL RESOURCES CONSERVATION SERVICE
Palmer, Alaska
July 2015

CONCEPTUAL DESIGN REPORT

Job: Juneau Streambank and Shoreline Protection
Location: Juneau, Alaska
Phase: Conceptual Design

Introduction

In the winter of 2015, the City and Borough of Juneau contacted NRCS regarding flooding and streambank erosion on the Mendenhall River caused by high flows during the past few years. At the current rate of erosion, at least several homes will be at imminent risk with only a few more flood events. A site investigation and survey was conducted in early March 2015, as soon as winter conditions thawed enough to allow adequate inspection and surveying. The city requested that NRCS provide assistance with a conceptual design, cost estimates, and potential funding opportunities. This report attempts to evaluate alternatives for remedies to streambank erosion. It does not address flooding concerns.

History

In 2011, significant glacial outburst flooding (or Jökulhlaup) began to impact the Mendenhall River and Juneau residents. Glacier retreat has progressed to the point where glacial meltwater from Suicide Glacier is continually dammed up behind the Mendenhall Glacier (see Figure 1). When adequate head is developed in Suicide Basin, meltwater is forced under and through the Mendenhall Glacier, and released into Mendenhall Lake and the Mendenhall River. Agencies including the University of Alaska, National Weather Service, and US Geological Survey have cooperated with the City and Borough to install instrumentation to monitor Suicide Basin water levels, in order to provide warning of impending flooding once lake levels begin to drop. Glacial outbursts since 2011 have typically occurred in July. Stream gauging has shown that outburst flows can increase river flows from a July monthly mean of approximately 3,000 cfs, to flows exceeding 16,000 cfs. These flow increases occur in a matter of hours, with a duration of several days. Such magnitude of flows, combined with their rapid rate of rise and fall, have caused significant bank erosion in some areas.



Figure 1: Mendenhall River Overview (Google Earth Image)

Field Investigation

Field activities were conducted from March 3-4, 2015. City and Borough employees, as well as some affected residents, showed NRCS personnel the sites where significant erosion occurred, as well as areas of past inundation. High water lines were noted, at flooding areas as well as streambank erosion sites.

Some streambank stabilization measures have been constructed in the past on the Mendenhall River. A riprap revetment has been installed at a sharp river bend near Postal Way and Riverbend Elementary School (see Figure 2 and Figure 3). This measure appears to have been effective in protecting the streambank from significant erosion. There is a possibility that streambank incision (downcutting of the stream bottom) has or will jeopardize the toe of this rock revetment, but no surveying or investigation was performed to evaluate the rock toe integrity.



Figure 2: Existing streambank protection and area of concern near Postal Way and Clinton Drive

Figure 3 shows the existing riprap revetment on the Postal Way river bend. Other, similar riprap revetments have also been constructed at other sites on the river.



Figure 3: Existing riprap near Postal Way

Also shown in Figure 2 is a narrow area vulnerable to breaching. This area is as narrow as 12' wide at one location, and is expected to breach in the very near future. Such breach could allow river flows to bypass the river bend adjacent to Postal Way, creating a new flow path with a steeper grade. Such breach would likely also cause river flows to then be directed toward the streambank adjacent to Clinton Drive. This could potentially result in bank erosion near Clinton Drive, and also initiate further incision of the river bed due to the loss of stream length. Over time, the incision would travel upstream, with the potential to jeopardize upstream sites.

However, this erosion has progressed to the point where it may be difficult to prevent the eventual meander breach. At this point in time, the only real option may be to address the effects of the breach after it occurs. There is a possibility that, with quick action, sheet pile and riprap could be installed at the point of impending breach to prevent or forestall the breach. Such action would be best suited for a design-build situation, in order to facilitate the required timeframe. It may prove to be far less costly to prevent the meander breach than it would be to address upstream and downstream erosion that could result from the breach. However, with shrinking budgets at all levels of government, it can be difficult to convince budget managers to allocate funds to prevent future problems, when even immediate needs cannot be met.

Upstream, the river bend near Meander Way has suffered significant erosion. Some limited areas of riprap protection have been constructed at this location (see Figure 4). This riprap has slowed erosion, but as it is installed in very limited sections to provide protection for a specific home or homes, the rock riprap has been subject to some

degradation/dislodging near the beginning and end of the riprap extents. Streambank protection measures can prove difficult to maintain on such a small scale, and projects typically need to span at least several hundred feet to be effective. Still, the localized treatment appears to have provided a good degree of streambank protection for specific homes. Nevertheless, a significant section of the river bend streambank has been eroded, and the majority of the Meander Way bend is extremely vulnerable to further erosion.

After evaluating damage and threatened infrastructure, NRCS immediately assessed how the situation fit with existing NRCS programs and funding opportunities. While many sites have legitimate flooding and erosion concerns, there are nevertheless limitations to what NRCS has the authority and programs to address. One site, namely the outer bank of the Mendenhall River adjacent to Meander Way, was determined to be potentially eligible for NRCS assistance, based on the proximity to homes, erosion rate, and funding criteria. While there is no guarantee of funds availability, the City and NRCS are taking prudent steps to seek solutions to the erosion, before streambank loss has progressed to the point where homes, infrastructure, and properties are considered a total loss.



Figure 4: Streambank erosion of the Meander Way bend of the Mendenhall River, March 2015

NRCS conducted a topographic survey of the Meander Way bend of the Mendenhall River (Figure 5). The site was surveyed using survey-grade GPS equipment. Survey points were collected of the eroded bank, river bottom, and structure locations. Using this data, topography was determined for use in evaluating alternatives. Two samples of bank materials were collected for potential analysis of geotechnical/engineering properties, in determining slope stability, compaction, unit weights, etc.



Figure 5: Plan view of Meander Way bend of the Mendenhall River streambank erosion site

Conditions affecting design alternatives

From the site investigation and review of applicable literature, the following points were important considerations affecting design alternatives:

1. Comparing past aerial photography to current photos, the planform or lateral stability of the river appears to be relatively static. This is a positive trend from an erosion treatment standpoint. However, this trend may not continue with further changes in glacier conditions and peak flows, incision, and the potential of meander cutoff near Postal Way.
2. Channel incision on the Mendenhall River is occurring, as a result of land surface uplift due to deglaciation and/or tectonics, as well as the removal of sediment from flows by Mendenhall Lake (Neal 2009). Incision rates of 0.1 feet per year have been estimated (Neal 2007). In addition, the recent hydrologic changes brought about by glacial outbursts is likely accelerating the channel incision.
3. A mat of peat with roots and tree trunks is present near the stream bottom (see Figure 6). This layer has been eroded downstream of the Meander Way bend, but is still mostly intact upstream, covered with alluvial gravels and boulders. In the Meander Way area, this peat layer is exposed, and is decomposing and eroding, resulting in channel incision. A significant 6.5' head cut exists where this mat is

exposed, as shown in Figure 6. This head cut is likely to continue upstream as the peat degrades and erodes.



Figure 6: Peat mat at Meander Way bend of Mendenhall River

4. As the channel incision progresses, from uplift, moss mat deterioration, glacial outbursts, or other causes, erosion at the toe of the streambank will continue. Without the implementation of some type of streambank protection measures, property and infrastructure near specific portions of the river will eventually be threatened or destroyed. The Meander Way bend appears to be the area with the most immediate need of attention.
5. There is a practical limit to the amount of overall channel incision that will occur, as the base level of the river, which is sea level, limits the elevation to which the river may incise. Nevertheless, the limit of incision, as well as vertical channel stability, has apparently not yet been reached.
6. Further incision combined with surrounding uplift will serve to further disconnect the river from its floodplain, likely exacerbating streambank erosion.
7. Topographic survey and assessment of 800 feet of streambank near Meander Way was completed. Approximately 300 feet of streambank was badly eroded and in need of immediate protection. In order to effectively install measures that would address the erosion, at least an additional 350 feet of streambank would likely need to be included, for a total of 650 feet of treatment. These are preliminary estimates, and would likely need to be adjusted as additional data collection and design work is completed.
8. There are up to 8 homes that could be affected by the erosion on the outer streambank of the Meander Way bend of the Mendenhall River. A cursory review of Borough assessment records show that individual residential property values along Meander Way likely exceed \$300,000. Therefore, there is conservatively \$2.4 million worth of property at risk, not including the

infrastructure beyond the homes that could eventually be compromised, such as streets, water, sewer, etc.

The recent glacial outbursts, and the likelihood of further changes to Mendenhall River hydrology have created a very dynamic situation in the river. This supports the adoption of a “do-nothing” alternative. Until some equilibrium and stability is observed in the system, there are many unknowns. Treatment designs will require estimations regarding flow rates, flood levels, incision, etc. Design and construction based on unpredicted or under-predicted changes in stream conditions could result in inadequate treatment or failure of installed practices.

Nevertheless, a number of homes, and if left untreated, other critical infrastructure and businesses, are currently threatened. As such, a do-nothing alternative, while possibly a prudent option, will not be a “no cost” alternative. Therefore, information shown below attempts to explain some erosion treatment alternatives, and analyze the merits, shortcomings, and cost of each.

Design Alternatives

The following design concepts were considered as alternatives to address the erosion at the Meander Way site:

1. Bioengineered streambank
2. Sheet pile wall
3. Riprap revetment
4. Sheet pile wall/riprap revetment combination
5. No action

Each alternative is discussed below.

1. Bioengineered streambank – log crib

A log cribs typically uses a rock toe, overlain with logs or timbers, and infilled with soil, gravel, cobbles, etc. (see Figure 7). Willows and other water-loving vegetation are established in the log crib. A significant rock toe would be imperative to the success of such an installation on the Mendenhall River.

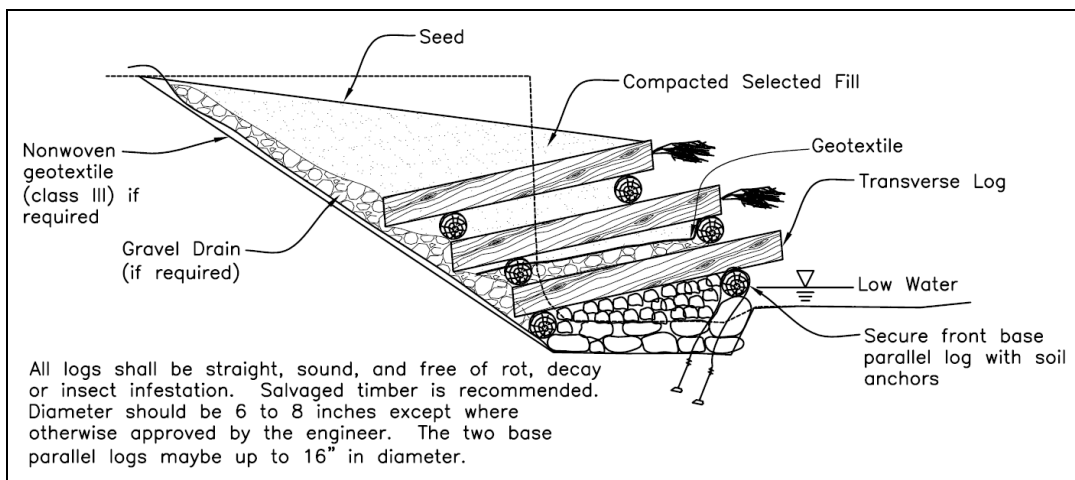


Figure 7: Cross-section of log crib streambank treatment concept (NRCS)

Advantages:

- habitat provided is usually fish-friendly
- treatment can be more natural-like in appearance and aesthetically pleasing

Disadvantages:

- treatment is not as resistant to high flow velocities as other treatment techniques
- practice lifespan can be relatively short when timber or woody debris or rootwads are incorporated

Recommendation: This option is not recommended, as the nearly annual occurrence of extreme flows due to glacial outbursts since 2011 would subject the treatment to high velocities and shears. Such treatment would not likely survive recurrence of such conditions on an annual basis. This treatment approach is also not commonly used with bank heights of 25' or more that exist in the Meander Way bend. The treatment method typically require flatter bank slopes than could be tolerated, given the limited distance between the eroded streambank and the existing homes. This treatment option, however, may have merit at other sites on the Mendenhall River.

Cost Estimate: Costs can vary widely depending on the exact type of bioengineered treatment installed. Material would be relatively inexpensive, but labor costs would be significant. As the treatment option is not recommended, no cost estimate for this option was developed.

2. Bioengineered streambank – mechanically stabilized earth (MSE) wall

This alternative would consist of layers of polyethylene geogrid overlain with compacted soil backfill. Each layer is wrapped at the slope edge to retain the soil. A wall face of hard material such as rock is required to protect the soil and geogrid from damage and erosion by debris impact and river flow. Due to their short lifespan in flowing water, gabions is not recommended as a facing material.

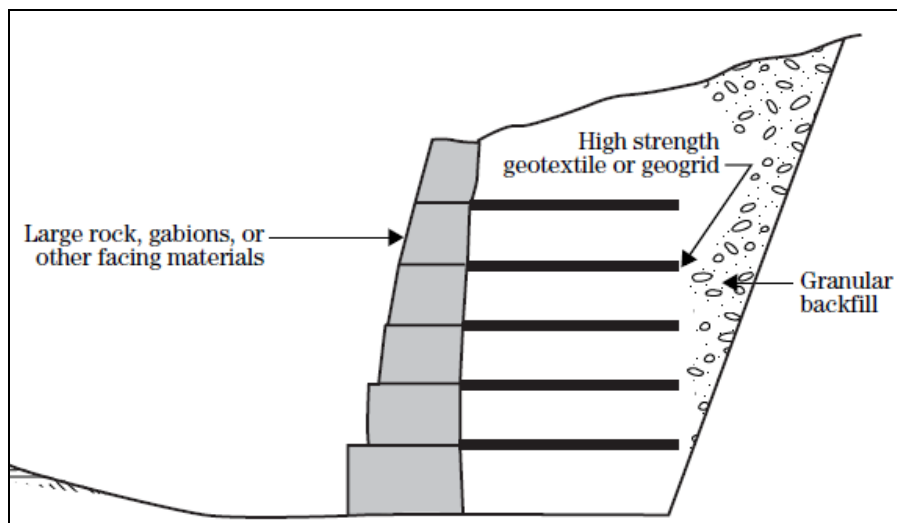


Figure 8: Cross-section of MSE streambank treatment concept (NRCS)

Advantages:

- Treatment is resistant to high flow velocities
- Steep streambank slopes are possible, conserving lot space
- Life-span of practice is usually significant, and can be prolonged with proper maintenance

Disadvantages:

- Though stability of the bank is achieved with stabilized earthfill, some type of hard facing would be necessary to protect the soil from debris and erosion. Such facing alone can be as expensive as other treatment methods, even without considering the cost of installing the mechanically stabilized earthfill.
- Installation of the mechanically stabilized earthfill could prove difficult near the toe, as river levels and saturated conditions could be problematic. Scheduling and completion of work would be critical. Though these challenges can also exist with other alternatives, they are somewhat more critical with this alternative.
- Treatment is often not viewed as aesthetically pleasing, due to the hard facing
- The hard facing typically has a lower habitat value for desired species such as salmon

Recommendation: This option is not recommended, due to its high relative cost. The annual high water levels experienced since glacial outbursts began would require the facing of the MSE wall to be extended to nearly the top of the streambank. This would likely increase costs above other acceptable alternatives.

Cost Estimate: As the treatment option is not recommended, no cost estimate for this option was developed.

3. Sheet pile wall

This alternative consists of driving steel sheet pile at the bank toe. Piles would be driven to a depth well below the stream bottom, and would act as a cantilever retaining wall. Due to the relatively high stream bank, two offset cantilever sheet pile walls would likely be necessary, with considerable distance between the walls (see Figure 9). Riprap would be placed on the portion of streambank between the two walls to prevent erosion. With proper placement and sheet pile selection, tie-back anchors could possibly be avoided, to achieve lower costs. Further investigation of subsurface conditions would be necessary in order to determine the potential presence of large rocks and boulders that could prevent or hinder pile driving. In addition, some existing rock on the stream bank and/or stream bed would likely need to be removed and/or relocated to allow pile driving.

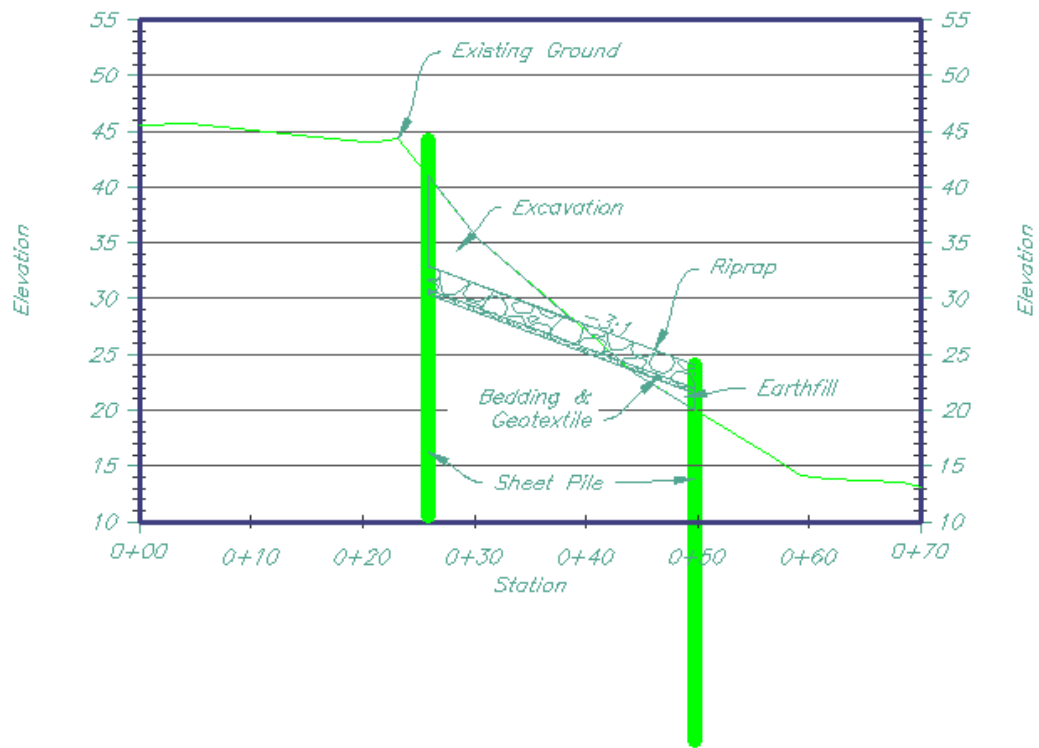


Figure 9: Cross-section of sheet pile wall streambank treatment concept

Advantages:

- Treatment is resistant to high flow velocities
- Vertical walls conserve lot/property space
- Life-span of practice is usually significant, and can be prolonged with proper maintenance

Disadvantages:

- Vibration or driving of piles can be a nuisance to neighboring properties
- Treatment is often not viewed as aesthetically pleasing
- The sheet pile typically has a lower habitat value for desired species such as salmon
- Two sheet pile walls plus riprap would be quite costly, in comparison to other alternatives.

Recommendation: This option is not recommended, due to its high relative cost.

Cost Estimate: This treatment option, though not recommended, is estimated to cost \$3.0 million.

4. Riprap Revetment

This alternative would consist of grading the streambank to a stable slope, and placing geotextile, bedding, and rock riprap on the bank. The lower extents of the rock placement would need to be to at least the stream bottom, and likely lower to account for potential scour (see Figure 10). This is a proven method of streambank protection, and has been used in many instances in Alaska, as well as on the Mendenhall River both upstream and downstream of the Meander Way site.

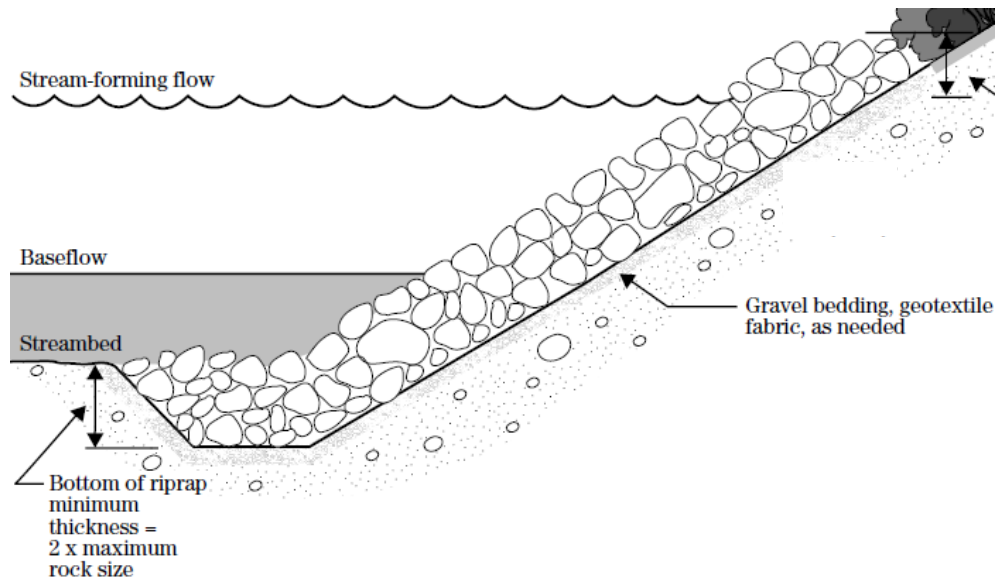


Figure 10: Cross-section of riprap streambank treatment concept (NRCS)

Advantages:

- Proven, effective method for addressing streambank erosion, and has been utilized on other reaches of the Mendenhall River
- With proper rock sizing, riprap can withstand extreme flow velocities and high shear stress
- Life-span of rock riprap is usually significant, and can be prolonged with proper maintenance

Disadvantages:

- High cost of hauling and placing rock, considering the bank geometry and scour hole present
- In order to achieve a stable slope on which to place rock, additional property will be impacted (loss of portions of back yards), which will likely be viewed as a negative by property owners. Near the deepest scour hole, the top of riprap placement will likely be extremely close to a few homes.
- Treatment is often not viewed as aesthetically pleasing
- Riprap typically has a lower habitat value for desired species such as salmon

Cost Estimate: Assuming there are local quarries that can provide adequately sized rock, a total project cost of \$1.5 million could be expected.

Recommendation: Due to the steepness of the eroded bank, close proximity to existing homes, and significant scour at the streambank toe, a considerable volume of rock will be required with this option. The volume of rock placed in the streambed, to protect from scour and provide a launchable toe, may be problematic regarding fish habitat permitting. Several homes in the treatment area would have rock riprap placed very near to their foundations. While the option is potentially feasible, a riprap/sheet pile combination as discussed below

may be a better alternative, though at a somewhat higher cost. Nevertheless, the riprap alternative appears to be a viable option.

5. Sheet pile wall/riprap revetment combination

This alternative could consist of a combination of the riprap and sheet pile alternatives. A steel sheet pile wall would be placed at the toe of the bank, followed by placing rock riprap protection on the slope. This option requires significantly less rock than the riprap-only option, and possibly avoids the use of a costly tie-back system in the sheet pile wall.

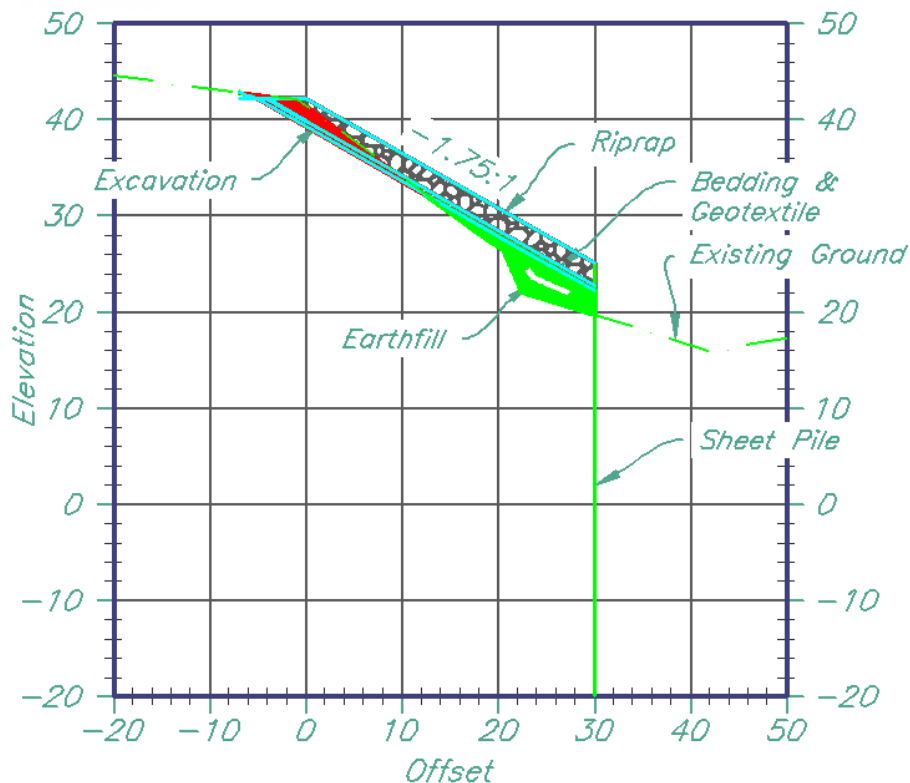


Figure 11: Cross-section of sheet pile/riprap combination treatment concept

Advantages:

- Proven, effective method for addressing streambank erosion
- With proper rock sizing, sheet pile and riprap can withstand extreme flow velocities and high shear stress
- Life-span of treatment is usually significant, and can be prolonged with proper maintenance
- Somewhat less property is likely impacted with this method versus using riprap alone

Disadvantages:

- High cost of driving piles and hauling and placing rock
- Vibration or driving of piles can be a nuisance to neighboring properties
- Treatment is often not viewed as aesthetically pleasing
- Riprap typically has a lower habitat value for desired species such as salmon

Cost Estimate: This treatment option is estimated to cost \$2.1 million.

Recommendation: This option appears to be one of the most promising treatment methods to address the erosion on the Meander Way river bend of the Mendenhall River. The cost would be somewhat higher than the riprap-only option, but by placing sheet pile rather than riprap at the toe, there may be less chance of erosion and maintenance needs at the toe. In addition, there is less impact to the adjacent homes, with respect to placement of riprap near house foundations.

6. No action

This alternative would leave the streambank in its current condition, with no additional treatment installed. Continued erosion would almost certainly occur. Eventually, erosion would progress to the point where at least some homes on Meander Way would become unsafe for occupancy, and would need to be moved or condemned. While the rate of erosion is uncertain, it is conceivable that erosion could progress to such a point within 5 years. Given the nature of sharp outside river bends, the hydraulic energy present in glacial outburst flows, and the erodible insitu materials present in the streambank, the erosion in the Meander Way bend could progress to the point where even the street and municipal utilities are in jeopardy.

Conclusions

To protect homes and infrastructure near Meander Way, a combination system of sheet pile and rock riprap are suggested to address streambank erosion. There is admittedly some degree of risk associated with applying any type treatment to the streambank, given the apparent instability and continued evolution of the river. Such risk can be somewhat reduced by applying more conservative design assumptions. Conservative design assumptions typically result in increased project costs.

While fish-friendly alternatives were considered, the high shear stress that is likely experienced on this river bend warrants the installation of more traditional hardened treatment methods. Softer treatments could be considered and incorporated in other areas of the river with lower shear stresses, in order to continue to provide adequate habitat for important aquatic species. The occurrence of glacial outbursts since 2011 has subjected the river banks to an unprecedented frequency of high water levels, to the extent that at least the historic 50-year flood flow has been experienced on nearly an annual basis since 2011. Many soft bank treatments can withstand short intervals of high water if they are of low frequency, say five or ten years apart. However, given the recent hydrologic changes, the increased flood frequency is likely to be too severe to allow soft treatments to be effective against erosion, especially for high bank stress areas such as outer river bends.

Habitat permitting will be an important part of any proposed on the Mendenhall River, and buy-in from the Alaska Department of Fish and Game will be important to pursue during the planning stages of any project. Input from ADF&G regarding the permitting of any selected alternative should be sought before significant effort and expense is incurred developing proposals and designs. Should the city choose to pursue streambank stabilization suggested herein, this report could be provided to ADF&G to begin a dialogue regarding allowable approaches to addressing the erosion.

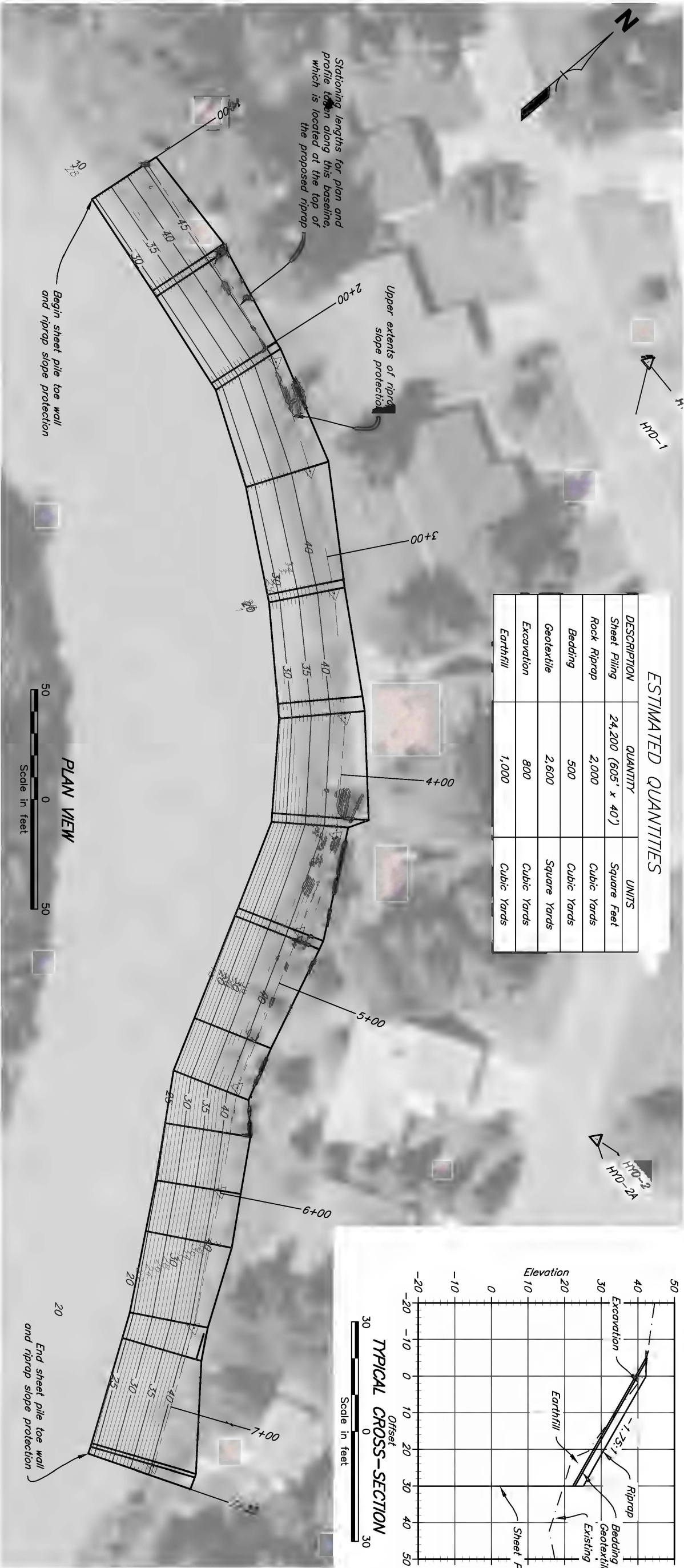
Cost estimates and values of affected infrastructure presented herein are admittedly of very preliminary nature, and were not analyzed in great detail. Nevertheless, at first glance, installation of streambank protection for a small group of homes appears to be only marginally justifiable from an economic standpoint. However, if left untreated, continued migration of the erosion, both laterally and longitudinally, could have much larger long-term economic impacts that could justify pursuit of the suggested alternative. Through leveraging of potential funding sources for the project, the City and Borough could potentially implement a project that would provide adequate protection to homes and infrastructure along Meander Way.

The Emergency Watershed Protection (EWP) program, which is a federal program managed by NRCS, is potentially applicable to the Meander Way erosion. The program provides both financial and technical assistance in design and construction of projects that reduce watershed impairment. There are a number of criteria that must be met in order to be eligible for the EWP program, but the information gathered in preparation of this report shows that the Meander Way site would likely fit the program. Funding is not guaranteed, and is typically more common for Presidentially-declared disasters. Nevertheless, projects similar in nature have been implemented in the past using the EWP program. Should the City and Borough of Juneau wish to pursue EWP funding in addressing the erosion problem, a request of that nature should be submitted in writing to NRCS, within 60 days after the next significant flood event or glacial outburst.

References

1. U.S. Department of Agriculture-Natural Resources Conservation Service, August 2007, Stream Restoration Design Handbook, National Engineering Handbook, Part 654, Washington, DC
2. U.S. Department of Agriculture-Natural Resources Conservation Service, April 2009, Stream Restoration Planning and Design, Fluvial System Stabilization and Restoration – Field Guide, Washington, D.C.
3. Neal, Edward G, 2009, Channel Incision and Water-Table Decline Along a Recently Formed Proglacial Stream, Mendenhall Valley, Southeastern Alaska, Studies by the US Geological Survey in Alaska, 2007: US Department of Interior-US Geological Survey, Professional Paper 1760-E
4. Neal, Edward G and Host, Randy H, Hydrology, 1999, Geomorphology, and Flood Profiles of the Mendenhall River, Juneau, Alaska, US Department of Interior-US Geological Survey, Water-Resources Investigations Report 99-4150, Anchorage, AK
5. Alaska Department of Fish and Game – Habitat and Restoration Division, September 1999, Guidelines for Bank Stabilization on the Mendenhall River, Technical Report No. 99-3, Douglas, AK

ATTACHMENT A – Conceptual Design Drawing and Cost Estimates



Juneau/Mendenhall River Meander Way Streambank Protection Cost Estimates (from conceptual design)											
Bid Item	Description	Units	Stepped Sheet Piling with Riprap			Riprap			Sheet Piling/Riprap Combination		
			Quantity	Unit Cost	Total Cost	Quantity	Unit Cost	Total Cost	Quantity	Unit Cost	Total Cost
1	Mobilization/Demobilization	each	1.0	\$ 100,000.00	\$ 100,000	1.0	\$ 100,000.00	\$ 100,000	1.0	\$ 100,000.00	\$ 100,000
2	Pollution Control	lump sum	1.0	\$ 30,000.00	\$ 30,000	1.0	\$ 30,000.00	\$ 30,000	1.0	\$ 30,000.00	\$ 30,000
3	Critical Path Scheduling	lump sum	1.0	\$ 10,000.00	\$ 10,000	1.0	\$ 10,000.00	\$ 10,000	1.0	\$ 10,000.00	\$ 10,000
4	Contractor Quality Control	lump sum	1.0	\$ 15,000.00	\$ 15,000	1.0	\$ 15,000.00	\$ 15,000	1.0	\$ 15,000.00	\$ 15,000
5	Construction Surveys	lump sum	1.0	\$ 50,000.00	\$ 50,000	1.0	\$ 50,000.00	\$ 50,000	1.0	\$ 50,000.00	\$ 50,000
6	Clearing (existing rock and vegetation)	lump sum	1.0	\$ 25,000.00	\$ 25,000	1.0	\$ 25,000.00	\$ 25,000	1.0	\$ 25,000.00	\$ 25,000
7	Excavation, Unclassified	cubic yards	2,000.0	\$ 30.00	\$ 60,000	1,200.0	\$ 30.00	\$ 36,000	800.0	\$ 30.00	\$ 24,000
8	Earthfill, compacted	cubic yards	500.0	\$ 50.00	\$ 25,000	500.0	\$ 50.00	\$ 25,000	1,000.0	\$ 50.00	\$ 50,000
9	Sheet Piling	square feet	40,414.0	\$ 50.00	\$ 2,020,700	0.0	\$ -	\$ -	24,200.0	\$ 50.00	\$ 1,210,000
10	Riprap with Bedding and Geotextile	cubic yards	1,750.0	\$ 200.00	\$ 350,000	5,000.0	\$ 200.00	\$ 1,000,000	2,000.0	\$ 200.00	\$ 400,000
11	Testing, Rock Riprap and Bedding	each	4.0	\$ 4,000.00	\$ 16,000	8.0	\$ 4,000.00	\$ 32,000	4.0	\$ 4,000.00	\$ 16,000
12	Seeding	lump sum	1.0	\$ 10,000.00	\$ 10,000	1.0	\$ 10,000.00	\$ 10,000	1.0	\$ 10,000.00	\$ 10,000
					\$ -			\$ -			\$ -
				Subtotal:	\$ 2,711,700					Subtotal:	\$ 1,940,000
				Contingency:	\$ 271,170					Contingency:	\$ 194,000
				Grand Total:	\$ 2,982,870					Grand Total:	\$ 2,134,000

Robin Potter

From: Tom Mattice
Sent: Wednesday, July 13, 2016 2:56 PM
To: Robin Potter
Subject: RE: Status update request on the Meander Way River bank erosion problem
Attachments: DSC_0006.JPG; DSC_0007.JPG; DSC_0110.JPG

Hi Robin,

The neighborhood group has come together to express interest to accessing the NRCS Grant. There are many details left to work through. If the grant is to be applied for by CBJ, it is a competitive grant with no current funding available. So even an application does not equate directly to funding. The cost share for this project needs to be formally addressed. As well as what the level of city involvement will be. Lifetime maintenance of the project, and liability are also big concerns in a river corridor that is seeing 100 year floods nearly annually. We hope to work through many of these details as soon as possible but at this point there is nothing in stone or process for this grant or timeline.

Mr Statons home and the home just downstream experienced significant bank loss once again. Here are a few pictures for you for perspective.

Please let me know if I may answer any more questions for you.

Thank you,
Tom Mattice
Emergency Programs
209-9207

From: Robin Potter
Sent: Tuesday, July 12, 2016 12:12 PM
To: Tom Mattice
Subject: Status update request on the Meander Way River bank erosion problem

Hello Tom,

Per my telephone conversation with you today, I am requesting a brief status update on the Mendenhall river bank erosion affecting eight property owners on Meander Way.

For 2016, four of the eight property owners appealed their assessment values as a result of further damage from the erosion. It is my understanding none of the structures have been affected, but several have lost portions of their back yards and the most recent glacial outburst two weeks ago has exacerbated the situation.

If you could provide me any information regarding where the property owners stand in obtaining financial assistance for the needed repairs and their options, it would be highly appreciated.

Thank you for your time and assistance.

Robin

Robin Potter ACAA III
Assessor, Finance Department
City & Borough of Juneau
155 S. Seward Street

Photos attached to Tom Mattice email received 7/13/2016



Staton residence riverbank looking upriver 2016



Staton residence riverbank looking upriver post July 2016 glacial outburst



Staton residence riverbank looking downriver post July 2016 glacial outburst



#2 Staton residence riverbank looking upriver post July 2016 glacial outburst



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

APR 19 2016

Petition for Review / Correction of Assessed Value
Real Property

Assessment Year	☒ 2016	☐ Other _____
Parcel ID Number	5B2401370040	
Name of Applicant	TRACI WAUPER	
Email Address	thundermtn@gcs.net	

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

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY			
Parcel ID Number:	5B2401370040		
Owner Name:	Thunder Mtn LLC		
Primary Phone #	989 7555	Secondary Phone #	
Address of Property Being Appealed	4532 7th Belgar Juneau AK 99801	Mailing Address	8479 Thunder Mtn Rd 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 home has been permanently affixed to a foundation w/ 32" footings & ALL STATE AFFIXATION FORMS COMPLETED, FILED & THE TITLE HAS BEEN ELIMINATED. See State & Recorded documents.			
Have you attached additional information or documentation? ☐ Yes ☐ No			
Values on Assessment Notice:			
Site \$	94,600	Building \$	127,600
Total \$		222,200	
Owner's Estimate of Value			
Site \$	100,867	Building \$	172,347
Total \$		273,214	
Purchase Price of Property			
Price \$		Purchase Date	
Has the property been listed for sale?		☒ Yes ☐ No (if yes complete next line)	
Listing Price \$		Days on Market	
Has the property been appraised by a licensed appraiser within the last year?		☐ Yes ☒ No (if yes provide a copy)	
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	
		4/18/2016	
ASSESSOR OFFICE USE ONLY			
Appeal No.	2016-0544	Date Filed	04/19/16
BOE Case No.			

THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION**Following is for Assessor's Office Use Only**

Appraiser	Mary Grant	Date of Review	6-13-16		
Comments: site/2016 study - imp to equity					
Post Review Assessment					
Site	\$ 123,600	Building	\$ 98,900	Total	\$ 222,500
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 \$ 222,500

Appellant's Signature by email Date: 6-21-16

Assessor Approval / Initials _____ (Robin Potter / RP)

Assessor's Office Use Only	
Appellant Accept Value?	☐ Yes ☐ No (if no skip to Board of Equalization)
Corrected Notice of Assessed Value Sent	☐ Yes ☐ No
CAMA Updated	☐ Yes ☐ No
Spreadsheet Updated	☐ 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.					
Site	\$	Building	\$	Total	\$
Exemptions:					
Total Taxable Value		\$			
Notes:					
Corrected Notice of Assessed Value Sent?		☐ Yes ☐ No			

Contact Us: CBJ Assessor's Office

Phone:	Email:	Website:	Physical Location
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



APPEAL #0544

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 20, 2016

Appellant: Thunder Mountain LLC

Location: 4532 Trafalgar

Parcel No.: 5B2401370040

Type: MH on Lot

Appellant's basis for appeal: Property value has been undervalued:

"This home has been permanently affixed to the foundation w/ 32" footings & all state affixation forms completed, filed & the title has been eliminated. See Statutes & Recorded documents. Use codes should be residential."

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	100,867	Site:	94,600	Site:	123,600
Buildings:	<u>172,347</u>	Buildings:	<u>127,600</u>	Buildings:	<u>98,900</u>
Total:	273,214	Total:	222,200	Total:	222,500

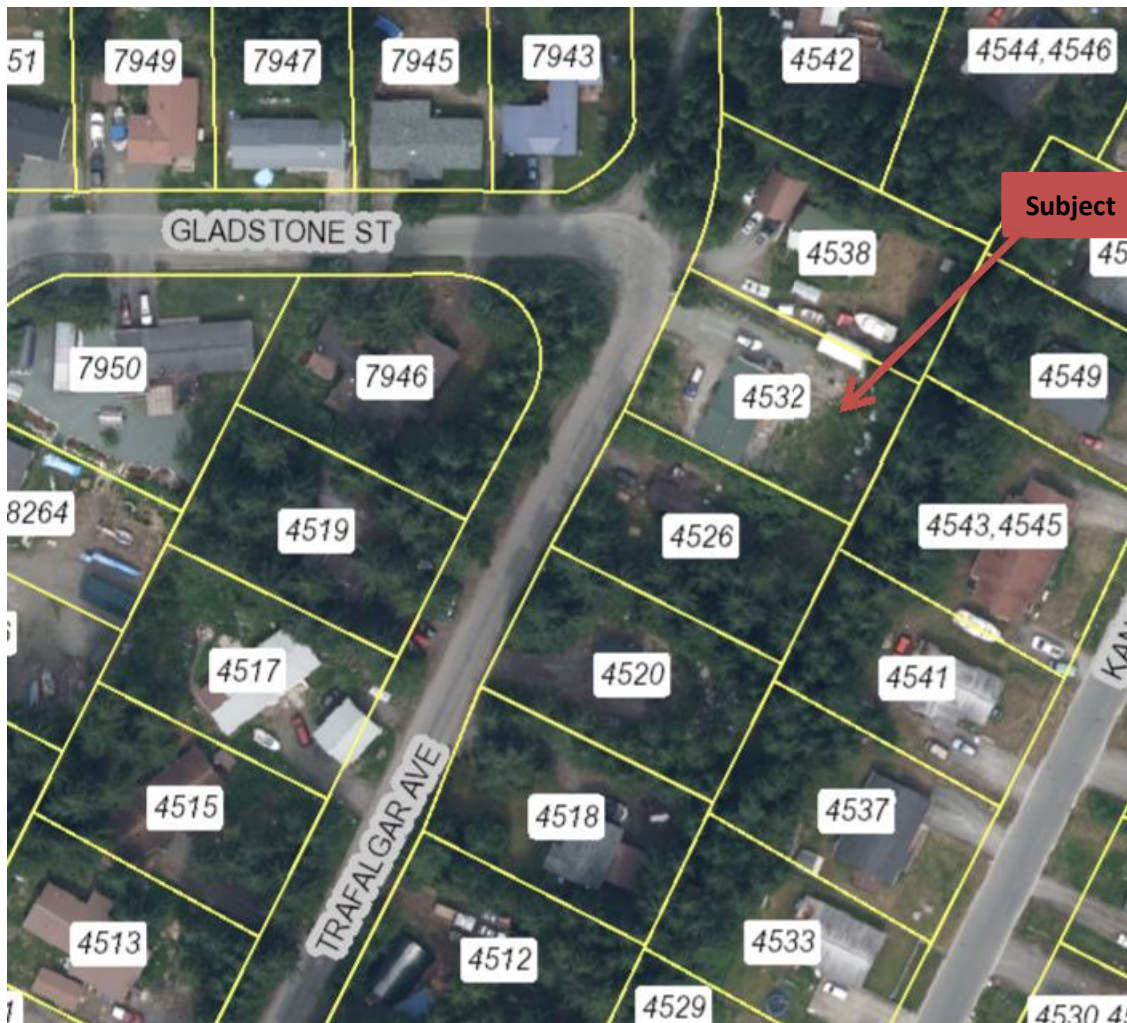
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OVERVIEW

The subject is a 1484 square foot double wide manufactured home. The home was built in 2010, according to city records. It appears to be in typical, average condition for a home of its age in the Mendenhall Valley on a 13,503 square foot lot. An appraiser from the Assessor's Office visited the site and viewed the home from the exterior.

AREA MAP



PHOTO



SALES

The list below shows sales borough wide for manufactured homes on land.

Parcel ID	Legal	St/Rd #	Street/Rd	Sale Date	Sale Price	TRENDED SALE PRICE	Land Area	Area Unit	Year Blt	GLA
5B1301140050	EAGLES EDGE BL A LT 5	6034	GULL WAY	4/9/15	205,000	\$ 210,200	4753.00	sf	1990	1497
5B1301140220	EAGLES EDGE BL A LT 22	6000	GULL WAY	11/20/13	158,000	\$ 160,900	4758.00	sf	1990	1310
5B1301150120	EAGLES EDGE BL B LT 12	6004	CHATHAM DR	5/1/15	192,500	\$ 197,000	4700.00	sf	1990	1889
5B1301150130	EAGLES EDGE BL B LT 13	6006	CHATHAM DR	3/27/15	188,500	\$ 193,600	4700.00	sf	1986	1094
5B1301160060	EAGLES EDGE BL C LT 6	1302	BRITTANY PL	12/18/15	196,000	\$ 196,300	5548.00	sf	1985	1086
5B1301160070	EAGLES EDGE BL C LT 7	1304	BRITTANY PL	6/4/15	225,000	\$ 220,500	5530.00	sf	1985	1626
5B1301160080	EAGLES EDGE BL C LT 8	1306	BRITTANY PL	8/7/15	125,000	\$ 126,800	5550.00	sf	1985	930
5B1301170090	EAGLES EDGE BL D LT 9	6029	CHATHAM DR	3/23/15	145,000	\$ 149,000	4896.00	sf	1989	1085
5B1301180010	EAGLES EDGE BL E LT 1	6030	CHATHAM DR	5/22/13	159,000	\$ 174,000	5142.00	sf	1985	1474
5B2401370050	GOLDEN NUGGET BL C LT 11	4526	TRAFALGAR AVE	6/24/14	115,000	\$ 121,200	13503.00	sf	1984	934
5B2401430090	GOLDEN NUGGET BL G LT 17	4519	TRAFALGAR AVE	10/1/14	162,000	\$ 169,200	13503.00	sf	1977	1335
5B2401620030	DEI TA ACRES ADDITION 1 LT 4	4050	DEI TA DR	7/27/15	185,000	\$ 187,800	16504.00	sf	1980	720
6D0901010032	USS 3272 LT 92 & 93 TR B	7379	N DOUGLAS HWY	2/13/15	117,000	\$ 120,600	69391.00	sf	1982	560

LAND ASSESSMENT

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

The land values in the subject's neighborhood were reviewed. It was discovered that there are several parcels with values that were not correctly updated for 2016. As a result they are out of equity with the remainder of the neighborhood. Because of this inequity, the subject's site value will be increased.

The below parcels are all the same size and have been assigned the same value. The subject parcel is highlighted in blue.

Parcel ID	NGHD	USE	Legal	#	Street/Rd	2016 SVAL	Area	Area Unit	ADJ PSF
5B2401370040	NEVLY_R_10	10	GOLDEN NUGGET BL C LT 12	4532	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370050	NEVLY_R_10	10	GOLDEN NUGGET BL C LT 11	4526	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370060	NEVLY_R_1	1	GOLDEN NUGGET BL C LT 10	4520	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370070	NEVLY_R_1	1	GOLDEN NUGGET BL C LT 9	4518	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370100	NEVLY_R_1	1	GOLDEN NUGGET BL C LT 6	4510	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370110	NEVLY_R_1	1	GOLDEN NUGGET BL C LT 5	4508	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370120	NEVLY_R_10	10	GOLDEN NUGGET BL C LT 4	4506	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370130	NEVLY_R_1	1	GOLDEN NUGGET BL C LT 3	4504	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370140	NEVLY_R_10	10	GOLDEN NUGGET BL C LT 2	4502	TRAFALGAR	123,500	13,503	sf	9.15
5B2401380010	NEVLY_R_1	1	GOLDEN NUGGET BL B LT 11	4497	TRAFALGAR	123,500	13,503	sf	9.15
5B2401380020	NEVLY_R_10	10	GOLDEN NUGGET BL B LT 10	4495	TRAFALGAR	123,500	13,503	sf	9.15
5B2401380030	NEVLY_R_10	10	GOLDEN NUGGET BL B LT 9	4493	TRAFALGAR	123,500	13,503	sf	9.15
5B2401380060	NEVLY_R_1	1	GOLDEN NUGGET BL B LT 6	4487	TRAFALGAR	123,500	13,503	sf	9.15
5B2401380070	NEVLY_R_10	10	GOLDEN NUGGET BL B LT 5	4485	TRAFALGAR	123,500	13,503	sf	9.15
5B2401380080	NEVLY_R_10	10	GOLDEN NUGGET BL B LT 4	4483	TRAFALGAR	123,500	13,503	sf	9.15
5B2401380090	NEVLY_R_1	1	GOLDEN NUGGET BL B LT 3	4481	TRAFALGAR	123,500	13,503	sf	9.15
5B2401430010	NEVLY_R_2	2	GOLDEN NUGGET BL G LT 25	4501	TRAFALGAR	123,500	13,503	sf	9.15
5B2401430030	NEVLY_R_10	10	GOLDEN NUGGET BL G LT 23	4507	TRAFALGAR	123,500	13,503	sf	9.15
5B2401430040	NEVLY_R_12	12	GOLDEN NUGGET BL G LT 22	4509	TRAFALGAR	123,500	13,503	sf	9.15
5B2401430050	NEVLY_R_10	10	GOLDEN NUGGET BL G LT 21	4511	TRAFALGAR	123,500	13,503	sf	9.15
5B2401430060	NEVLY_R_10	10	GOLDEN NUGGET BL G LT 20	4513	TRAFALGAR	123,500	13,503	sf	9.15
5B2401430070	NEVLY_R_10	10	GOLDEN NUGGET BL G LT 19	4515	TRAFALGAR	123,500	13,503	sf	9.15
5B2401430080	NEVLY_R_10	10	GOLDEN NUGGET BL G LT 18	4517	TRAFALGAR	123,500	13,503	sf	9.15
5B2401430090	NEVLY_R_10	10	GOLDEN NUGGET BL G LT 17	4519	TRAFALGAR	123,500	13,503	sf	9.15

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. The subject's building was valued using the same standards and method as all other buildings in the Borough.

SUMMARY

Although the subject property has been affixed per an Affixation Affidavit recorded with the State of Alaska, the construction remains that of a manufactured home. The replacement cost and rate of depreciation have been determined based on the standards which are used to value all manufactured homes in the City and Borough of Juneau.

The land and buildings are valued using the same methods and standards as all other properties in the borough. The recommended assessed value of the subject parcel, \$ 222,500, is at the high end of the range for this property type but the home is newer than those represented by the sales information available to the assessor's office.

The recommended assessed value is fair and equitable.



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

CBJ A-154

APR 19 2016

Petition for Review / Correction of Assessed Value
Real Property

Assessment Year	☒ 2016	☐ Other
Parcel ID Number	5B2400030 & 5B2400040	
Name of Applicant	TRACEY ALKER	
Email Address	thundermtn@gci.net	

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

This application must be returned or postmarked no later than April 19, 2016.

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY			
Parcel ID Number:	5B2400030 & 5B2400040		
Owner Name:	Thunder Mtn LLC		
Primary Phone #	907-789-7555	Secondary Phone #	
Address of Property Being Appealed	4450 & 4452 TRAFALGAR JUNEAU AK 99801	Mailing Address	8479 Thunder Mtn Rd 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:			
these properties are sold by side - one priced at 3.70\$ per sq. ft for land & the other at 7.94 per sq. ft. and when you average the two remaining properties land rate it is over 9.00 per sq. ft. ???			
Have you attached additional information or documentation? ☐ Yes ☐ No <i>per C.B.S Assessor Data</i>			
Values on Assessment Notice: "30"			
Site	\$ 85,000	Building	\$ 21,400
Total		\$ 107,000	
Owner's Estimate of Value: <i>Should be at least</i>			
Site	\$ 100,000	Building	\$ 21,400
Total		\$ 121,400	
Purchase Price of Property			
Price	\$	Purchase Date	<i>on file</i>
Has the property been listed for sale?		☐ Yes ☒ No (if yes complete next line)	
Listing Price	\$	Days on Market	
Has the property been appraised by a licensed appraiser within the last year?		☐ Yes ☐ No (if yes provide a copy)	
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
		4/18/2016	

ASSESSOR OFFICE USE ONLY			
Appeal No.	2016-0546	Date Filed	04/19/16
BOE Case No.			

THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION**Following is for Assessor's Office Use Only**

Appraiser	Mary Grant	Date of Review	6-13-16		
Comments: site / 2016 study - Imp to equity					
Post Review Assessment					
Site	\$ 116,500	Building	\$ 47,900	Total	\$ 164,400
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 \$ 164,400

Appellant's Signature by email Date: 6-21-16

Assessor Approval / Initials _____ (Robin Potter / RP)

Assessor's Office Use Only	
Appellant Accept Value?	☐ Yes ☐ No (if no skip to Board of Equalization)
Corrected Notice of Assessed Value Sent	☐ Yes ☐ No
CAMA Updated	☐ Yes ☐ No
Spreadsheet Updated	☐ 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.					
Site	\$	Building	\$	Total	\$
Exemptions:					
Total Taxable Value		\$			
Notes:					
Corrected Notice of Assessed Value Sent?		☐ Yes ☐ No			

Contact Us: CBJ Assessor's Office

Phone:	Email:	Website:	Physical Location
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



APPEAL #0546

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 20, 2016

Appellant: Thunder Mountain LLC

Location: 4452 Trafalgar

Parcel No.: 5B2401400040

Type: MH on Lot

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

"These properties are side by side – one priced at 3.70 per ft for land the other at 7.94 per sq ft and when you average the surrounding properties land rate it is over 9.00 per square foot???"

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	100,000	Site:	90,000	Site:	116,500
Buildings:	<u>21,400</u>	Buildings:	<u>24,800</u>	Buildings:	<u>47,900</u>
Total:	121,400	Total:	114,800	Total:	164,400

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OVERVIEW

The subject is a 840 square foot single wide manufactured home with an 84 square foot addition and a 444 square foot garage. The home was built in 1972, according to city records. It appears to be in typical, average condition for a home of its age and construction. It is located in the Mendenhall Valley on an 11,325 square foot lot. An appraiser from the Assessor's Office visited the site and viewed the home from the exterior.

AREA MAP



PHOTO



SALES

The list below shows sales borough wide for manufactured homes on land.

Parcel ID	Legal	St/Rd #	Street/Rd	Sale Date	Sale Price	TRENDED SALE PRICE	Land Area	Area Unit	Year Blt	GLA
5B1301140050	EAGLES EDGE BL A LT 5	6034	GULL WAY	4/9/15	205,000	\$ 210,200	4753.00	sf	1990	1497
5B1301140220	EAGLES EDGE BL A LT 22	6000	GULL WAY	11/29/13	158,000	\$ 169,800	4758.00	sf	1990	1310
5B1301150120	EAGLES EDGE BL B LT 12	6004	CHATHAM DR	5/1/15	192,500	\$ 197,000	4700.00	sf	1990	1889
5B1301150130	EAGLES EDGE BL B LT 13	6006	CHATHAM DR	3/27/15	188,500	\$ 193,500	4700.00	sf	1986	1094
5B1301160060	EAGLES EDGE BL C LT 6	1302	BRITTANY PL	12/18/15	196,000	\$ 196,300	5548.00	sf	1985	1086
5B1301160070	EAGLES EDGE BL C LT 7	1304	BRITTANY PL	6/4/15	225,000	\$ 229,500	5530.00	sf	1985	1626
5B1301160080	EAGLES EDGE BL C LT 8	1306	BRITTANY PL	8/7/15	125,000	\$ 125,800	5550.00	sf	1985	930
5B1301170090	EAGLES EDGE BL D LT 9	6029	CHATHAM DR	3/23/15	145,000	\$ 140,000	4896.00	sf	1980	1085
5B1301180010	EAGLES EDGE BL E LT 1	6030	CHATHAM DR	5/22/13	159,000	\$ 174,000	5142.00	sf	1985	1474
5B2401370050	GOLDEN NUGGET BL C LT 11	4526	TRAFALGAR AVE	6/24/14	115,000	\$ 121,200	13503.00	sf	1984	934
5B2401430090	GOLDEN NUGGET BL G LT 17	4519	TRAFALGAR AVE	10/1/14	162,000	\$ 169,200	13503.00	sf	1977	1335
5B2401620030	DFITA ACRES ADDITION 1 LT 4	4050	DFITA DR	7/27/15	185,000	\$ 187,800	16504.00	sf	1980	720
6D0901010032	USS 32/2 LT 92 & 93 TR B	7379	N DOUGLAS HWY	2/13/15	117,000	\$ 120,600	69391.00	sf	1982	560

LAND ASSESSMENT

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

The land values in the subject's neighborhood were reviewed. It was discovered that there are several parcels with values that were not correctly updated for 2016. As a result they are out of equity with the remainder of the neighborhood. Because of this inequity, the subject's site value will be increased.

The parcels are arrayed by size. The subject, in light blue, and the low site value are highlighted in yellow.

Parcel ID	NGHD	USE	Legal	#	Street/Rd	2016 SVAL	Area	Area Unit	ADJ PSF
5B2401390032	NEVLY_R_6_	6	MARLIN LT 3A	4440	TRAFALGAR	87,000	4,500	sf	19.33
5B2401390033	NEVLY_R_6_	6	MARLIN LT 3B	4438	TRAFALGAR	87,000	4,511	sf	19.29
5B2401390022	NEVLY_R_6_	6	MARLIN LT 4A	4436	TRAFALGAR	90,000	4,909	sf	18.33
5B2401390023	NEVLY_R_6_	6	MARLIN LT 4B	4434	TRAFALGAR	92,000	5,160	sf	17.83
5B2401380101	NEVLY_R_6_	6	GOLDEN NUGGET BL B LT 2A	4477	TRAFALGAR	100,000	6,750	sf	14.81
5B2401380102	NEVLY_R_6_	6	GOLDEN NUGGET BL B LT 2B	4479	TRAFALGAR	100,000	6,750	sf	14.81
5B2401400011	NEVLY_R_10	10	GOLDEN NUGGET BL H LT 1B	4444	TRAFALGAR	101,000	7,080	sf	14.27
5B2401400012	NEVLY_R_10	10	GOLDEN NUGGET BL H LT 1A	4446	TRAFALGAR	103,000	7,476	sf	13.78
5B2401400110	NEVLY_R_10	10	GOLDEN NUGGET BL H LT 13	4494	TRAFALGAR	116,500	11,250	sf	10.36
5B2401400040	NEVLY_R_10	10	GOLDEN NUGGET BL H LT 17	4452	TRAFALGAR	116,500	11,325	sf	10.29
5B2401400100	NEVLY_R_10	10	GOLDEN NUGGET BL H LT 14	4492	TRAFALGAR	116,500	11,325	sf	10.29
5B2401370020	NEVLY_R_10	10	GOLDEN NUGGET BL C LT 13A PAR A	4542	TRAFALGAR	123,000	13,461	sf	9.14
5B2401370040	NEVLY_R_10	10	GOLDEN NUGGET BL C LT 12	4532	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370050	NEVLY_R_10	10	GOLDEN NUGGET BL C LT 11	4526	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370060	NEVLY_R_1_	1	GOLDEN NUGGET BL C LT 10	4520	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370070	NEVLY_R_1_	1	GOLDEN NUGGET BL C LT 9	4518	TRAFALGAR	123,500	13,503	sf	9.15
5B2401370100	NEVLY_R_1_	1	GOLDEN NUGGET BL C LT 6	4510	TRAFALGAR	123,500	13,503	sf	9.15

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. The subject's building was valued using the same standards and method as all other buildings in the Borough.

SUMMARY

The replacement cost and rate of depreciation for this property have been determined based on the standards which are used to value all manufactured homes in the City and Borough of Juneau.

The land and buildings are valued using the same methods and standards as all other properties in the borough. The recommended assessed value of the subject parcel, \$ 164,400, falls within the range of sales of similar properties in the borough.

The recommended assessed value is fair and equitable.