

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Wednesday, June 22, 2016 at 5:30 PM
Municipal Building – Assembly Chambers

I. Call to Order

II. Roll Call

III. Approval of Minutes

- o June 13, 2016 Board of Equalization - Panel 2

IV. CBJ Attorney Memos/Board Questions

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

V. 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 #	2016-0036		
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

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
 Wednesday, June 22, 2016 at 5:30 PM
 Municipal Building – Assembly Chambers

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

VI. Late Filed Appeals

IV. Adjournment

DRAFT

**BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA**
Wednesday, June 15, 2016 at 5:30 PM
Municipal Building – Assembly Chambers

Minutes

I. Call to Order

Chair Boyer called the meeting to order at 5:30 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; John Sahnou, Appraiser III; Dora Prince, Appraiser II; Jack Albrecht, Appraiser I.

III. Approval of Minutes

Hearing no objection, the minutes of the May 17, 2016 Board of Equalization Meeting – Panel 1 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.

DRAFT

CBJ Appeal Tracking #	2016-0050		
Subject Property			
CBJ Parcel #	5B2101200090		
Physical Location	3335 MEANDER WAY		
Appellant Name	Bjorn Wolter		
2016 Preliminary Assessed Value			
Land	\$ 160,400	Improvements	\$ 277,600
Exemptions	\$ -		
TOTAL TAXABLE			\$ 438,000
Owner's Estimated Value			
Land	\$ 144,000	Improvements	\$ 258,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 402,000
CBJ Assessors Office Recommendation			
Land	\$ 160,400	Improvements	\$ 269,700
Exemptions	\$ -		
TOTAL TAXABLE			\$ 430,100

Stephanie Wolter, was present to represent the appellant. She believed the estimated market value was assessed too high. She referred to the minutes of the previous BOE meeting and Ms. Prince's comment that the borough wide sales analysis over the last year showed a rate of change of 3.41% increase. She said if this rate was applied to their home, the value would be \$416,520, which was \$21,480 less than the \$438,000 initial assessment. Ms. Prince and Ms. Sahnou had lowered the value to \$430,100, but that was still higher than the 3.41% rate. This is a rise of 6.35% rate, almost double the borough rise estimate. She said the comparables used by the assessor had larger lots and larger homes than their property. Her husband researched comparables of similar homes on Meander Way that had similar size lots and square footage and were assessed lower than their property, on the river in their neighborhood. She provided the Assessor's database print outs of 3141 Meander Way, 3437 Meander Way and 3451 Meander Way. She said the Assessor had been very helpful, but she felt there was not a lot of transparency on the assessment process. She would like to understand the algorithm and data used for assessment and why the values provided on websites such as Zillow was not acceptable data. She asked what the Assessor's use for weighting the assessment, such as property characteristics such as riverfront, two-story, etc. She said based upon her comments she believed the value should be established at \$402,000.

Mr. Sahnou said there is an area called the "meander bend" on Meander Way near Northland that have significant damage due to the river flooding and there is a large project involving eight parcels in that area. The Assessor's office was informed about this by Tom Mattice, CBJ Emergency Programs Manager. The Assessor has spoken with those owners about the visible damage and the costs to repair that they will bear, so there was a reduction to three –four of those properties, and they stand out – they are not equitable with the rest of the neighborhood, and are the reason why those don't match up. The rest of the properties are in equity with the appellant's parcel.

DRAFT

We value the buildings based on a cost approach and the land on a statistical model based on a typical size and variations to that in the neighborhood and combined to arrive at a basis, then they use an analysis of sales and to determine what adjust is made to all parcels in the area to bring them to a market value. In the May 17 we discussed the confusion of the 3.41%. It was not the market change, but it had to do with how older sales are used in a sales analysis.

Ms. Wolter said Zillow said the assessed value showed \$402,000 and would like to know the difference. Mr. Epstein said Zillow is a commercial market system that we have no idea what they base their values on. The Assessor looks at sites on a neighborhood basis and evaluates each property based on that neighborhood.

Ms. Potter said the State Assessors Office provides the CBJ Assessor with a software program to determine trended sales. That is what is required in the annual state taxable report. If using one year of sales, including all valid sales for the entire borough, there is a formula in the program that can calibrate by the month and year, a monthly rate and an annual rate, based on how old the sales are. She has found that if just one year of sales are used, there will be a higher rate, so if she adds more years, it adjusts that factor. We need to have a sufficient number of sales to make a median rate of change. If using only one year of sales the rate would have been about 5%, so she added more years to temper the rate of change.

Ms. Wolter asked Ms. Potter about how a recent sale of her neighbors' home affected her assessment. Ms. Potter explained that she would use information of all of the available sales if information was provided. She said Alaska is one of the few non-disclosure states in which providing the sales price on a property transaction was voluntary.

Ms. Wolter asked if she had an appraisal done, if that would meet the burden of proof for the Board to make an adjustment. Mr. Boyer said that information could be given to the Assessor for any adjustment before an appeal reached the board.

Mr. Nowlin said she would have to prove inequitable treatment in the assessment.

Mr. Epstein said the basis was unequal, improper or excessive – it is a fairly high bar – it must be unequivocal, and there must be proof of error.

MOTION, by Epstein, to grant the appeal, requesting a “no” vote based upon the analysis of value provided by the Assessor. All members voted no, the appeal was denied. The value was established at \$430,100.

DRAFT

CBJ Appeal Tracking #	2016-0191		
Subject Property			
CBJ Parcel #	3B4101030142		
Physical Location	24540 GLACIER HWY		
Appellant Name	Doug Drexel		
2016 Preliminary Assessed Value			
Land	\$ 100,358	Improvements	\$ 176,630
Exemptions	\$ -		
TOTAL TAXABLE			\$ 276,988
Owner's Estimated Value			
Land	\$ 78,000	Improvements	\$ 160,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 238,000
CBJ Assessors Office Recommendation			
Land	\$ 100,000	Improvements	\$ 161,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 261,000

Mr. Doug Drexel was present to represent the appeal and brought some photos to show the board of the subject property and the comparables used in the appeal. He said he has over 50,000 square feet, and showed an aerial photograph – Strawberry Creek is on the east side of the property, which is anadromous and there is a 50’ no build setback. He has a corps permit for the building pad area and the property contains 28,000 square feet that is undevelopable. The cost per square footage of the other lots not under the same wetlands restriction is lower, for example the lowest is \$1.48, the highest comparable is \$1.79 and his property is \$1.99 per square foot. He showed a list of 20 comparable properties and of those, only one parcel is paying the same rate as his. He thanked the board for its consideration. The estimated value submitted in the appeal was \$238,000.

Mr. Boyer asked if Mr. Drexel agreed with the assessment of the improvements and Mr. Drexel said yes.

Ms. Prince said she walked the site and on page 5 of the packet there are pictures that she took. On page 4 there is a description about how land is developed. She discussed the wetlands with the Assessor and the property has been provided an adjustment for the wetlands. A neighboring site was also adjusted down for wetlands influence. She said the land and buildings were valued using the same methods and standards as all other properties in the borough.

Ms. Potter said the assessors reviewed all the lots in the area – property can have different rates from one area to another so the values are area specific and most of the land in this specific area have some wetlands influence. The size and shape of the property can influence the adjustment – the rate per square foot becomes less the larger the parcel.

DRAFT

Mr. Boyer asked for the reason that it is higher. Ms. Potter said that site improvements such as a brick driveway would make no difference to the rate, the value is specific to the site itself.

Mr. Drexel said that the list of properties he provided were from Amalga Harbor to Eagle Beach and he believed that was his neighborhood. Ms. Potter provided the Board with the spreadsheets that they used to review the properties. Mr. Sahnaw said there were many variables out the road for properties including shape, size, type of wetlands. Ms. Potter said that in this area wetlands are typical – the house has a building on it so it has a sufficient site, and we have made an adjustment on it and that is all we can do – you will not find a lot in that area that has 100% buildable land.

Mr. Sahnaw said the lots are not valued on a square foot basis. He said that they are developed on the basis of having a buildable lot and the rest is excess to that purpose and not useful for comparison. The assessor captures the market effect of being “wet” - having wetlands is typical. We go a little further with Mr. Drexel’s lot because there is a 50 ft. setback from the anadromous stream.

There was discussion about an incorrect size and the Assessor takes the information from Community Development regarding lot size and if there is a question about the actual lot size, there is a process to go through CDD.

Mr. Epstein said he felt there was not enough information. Ms. Potter said the total was the assessment and the rules did not allow for a valuation of the parts but required an assessment as a whole. She said that in prior years all lots were valued the same, regardless of the size/condition of the lot, however she makes adjustments.

Mr. Drexel said that looking at the neighborhood, he said he may have done the math wrong, but his lot was still higher, almost \$10,000 more, and that seemed substantial.

Ms. Potter said she had information she should have given to him and he said that he lives and works out the road and he did not have time to bring in the information to the assessor until tonight.

MOTION, by Epstein, to remand the case to the assessor office for further analysis and with a recommendation that a meeting be held between the assessor and the appellant.

Yes: Epstein, Boyer

No: Nowlin

Motion passed 2 yes-1 no. The case was remanded to the Assessor’s Office.

DRAFT

CBJ Appeal Tracking #	2016-0008		
Subject Property			
CBJ Parcel #	5B2501830050		
Physical Location	4137 BIRCH LANE		
Appellant Name	Jason Hart		
2016 Preliminary Assessed Value			
Land	\$ 111,100	Improvements	\$ 220,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 331,100
Owner's Estimated Value			
Land	\$ 111,100	Improvements	\$ 200,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 311,100
CBJ Assessors Office Recommendation			
Land	\$ 108,972	Improvements	\$ 220,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 328,972

Mr. Hart was not present. The appellant did not provide any written reason for the appeal other than checking the boxes as “excessive” and “improper.”

Mr. Sahnaw said the house and lot is typical for the valley. He met with Mr. Hart on site and did discover that one or two houses were out of equity (reference page 5 in the parcel’s packet information) and the appellants site was reduced in value due to that inequity. The house was re-roofed recently – that is considered normal upkeep, and the sales data used were of houses in the 1970’s range, rather than those of the 1980’s. He did not see any reason to reduce the original assessment of the improvements.

MOTION, by Epstein, to grant the appeal and he asked for a no vote, based on the analysis provided by the assessor. All voted no. The appeal was denied and the value was established at \$328,972.

DRAFT

CBJ Appeal Tracking #	2016-0078		
Subject Property			
CBJ Parcel #	7B0801003030		
Physical Location	1890 GLACIER AVE UNIT 303		
Appellant Name	Sara Howlett Willson		
2016 Preliminary Assessed Value			
Land	\$	5,000	Improvements \$ 152,000
Exemptions	\$	150,000	
TOTAL TAXABLE			\$ 7,000
Owner's Estimated Value			
Land	\$	-	Improvements \$ -
Exemptions	\$	-	
TOTAL TAXABLE			\$ -
CBJ Assessors Office Recommendation			
Land	\$	5,000	Improvements \$ 152,000
Exemptions	\$	150,000	
TOTAL TAXABLE			\$ 7,000

Sarah “Sally” Willson was present to represent the appeal and said she has learned it is up to the appellant to prove the case and she checked the box that said she felt the property was assessed “excessively” and said the most proper value for her condo was based on the value last year and the end of 2014 - \$149,500 and using the rate of .034% increase value rate, she felt a fair assessed value was \$154,700. She said there has been no improvements to her condo since 2001, and other units have been improved.

Mr. Boyer noted that the Assessor’s value was \$157,000. Mr. Sahnaw said condos are valued for assessment using a method different than all other residential since condos as a legal concept have an undivided legal common interest, so they only use sales within the subject property. There were two relatively recent sales and both were of similar size to the subject. They time adjust sales to the effective date January 1, 2016 – the original sales price of \$152,000 and 159,000 –and we assume they have some improvements with an eye to sale. The assessor does not take every unit in the project to the highest sales price. The value of \$157,000 is not the top of the range but is the assessed value for all the units of that size. We had good information on the sales we had – the information was verified, the process that was used was the same for all condos. If there were no sales we would have no basis for a change.

Mr. Boyer asked about the view. Mr. Sahnaw said all units in the project had the same view, but they did not have enough sales to differentiate a value for a top vs. a bottom level unit, so that is why they did not go to the highest value.

Mr. Epstein asked if the approach to the market value was a recognized method. Mr. Sahnaw said yes, we use historic sales information – the smaller units sell for less than the larger units and that remains constant over time so the variation on unit size is consistent.

DRAFT

Mr. Epstein said the bar is high to prove an improper or excessive assessment and based upon what he had heard, did not believe the assessment was either.

MOTION, by Epstein, to grant the appeal, requesting a no vote, based upon the analysis provided by the Assessor. All members voted no, the appeal was denied. The value was established at \$157,000.

VI. Late Filed Appeals

Fanning, Luke and Christine - Late Filed Appeal Request

Mr. Boyer explained the nature of the proceeding.

Mr. Fanning was present to speak about the request and said he works with tax assessments in his profession and appreciated the work of the Assessor. He bought a new house, got keys on March 19, and the assessment notice was not mailed to him, it was mailed to the previous owner. The previous owner delivered the notice to him personally after the time to file an appeal was past. They did not have 30 days notice to file an appeal.

Mr. Nowlin asked if this was the first property they had owned in Juneau and he said it was not. Mr. Nowlin asked when the assessments were mailed and the Assessor said March 21, when the assessments were also updated on the CBJ website.

Mr. Sahnaw explained that the Assessor pulls the warranty deed transactions from the State Recorder's office for information on property ownership.

Ms. Potter explained the media campaign to alert the public to the assessment notices. When a title company closes a transaction, the title company has to pro-rate the taxes, the title company will use an estimate. For March 21 we would look for closes as of mid-April and typically our administrative assistant will send out letter.

Mr. Fanning said that the records online were not updated with his name as owner until at least 6 weeks after the sale.

Mr. Epstein said it is the owners responsibility to notice the assessor of the change of address. Mr. Fanning said they did not change their address – the change of ownership was changed. He said it was a failure to get the right information to the right owner.

Ms. Potter explained that the assessor's office is required to mail the notice to the most recent owner and the website is updated on the date of mailing the notices. She said that there were a number of ways to file an appeal, including making a phone call.

Mr. Fanning said he had a picture of the assessor's website that showed the increased value but the previous owner's name, but it was after the deadline for appeal. He said he could have gone on-line to see the valuation earlier but did not do that.

DRAFT

Mr. Epstein said that Mr. Fanning had received cards in the past, the process was the same every year, and with diligence he could have contacted the Assessor's office.

MOTION, by Epstein, to accept and hear the late file, and asked for a no vote because the appellant had not proved that he was unable to file a timely appeal. All voted no, the motion failed and the request to hear a late filed appeal was denied.

McDowell, Chris - Late Filed Appeal Request

Mr. McDowell was not present. His written appeal stated that he was out of town fishing and his spouse was busy with children and a lack of transportation contributed to being unable to file an appeal timely.

Mr. Nowlin said that based on the information from the Assessor that the Assessor would take information about a potential appeal over the phone and had driven an appeal form to an appellant, that he did not see a reason in this case that an appeal could not be filed timely.

MOTION, by Epstein, to grant the appeal, and he requested a no vote for lack of evidence that an appeal could not be made in a timely manner. All voted no, the motion failed and the request to hear a late filed appeal was denied.

IV. Adjournment -7:20 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?

MAR 24 2016

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITYOffice 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	1B0201000121	
Name of Applicant	ELSE LIVING TRUST	
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:	1B0201000121		
Owner Name:	ELSE LIVING TRUST		
Primary Phone #	723 7297	Secondary Phone #	
Address of Property Being Appealed	5282 THANE RD	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:

STEEP GRADE / NO WATERFRONT ACCESS / NO CITY WATER OR SEWER, BUT WE CATCH RAINWATER

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

Values on Assessment Notice:

Site	\$ 202,740.00	Building	\$ 242,307.00	Total	\$ 445,047.00
------	---------------	----------	---------------	-------	---------------

Owner's Estimate of Value

Site	\$ 80,000	Building	\$ 242,000.00	Total	\$ 322,000.00
------	-----------	----------	---------------	-------	---------------

Purchase Price of Property

Price	\$ 40,000.00	Purchase Date	1997
-------	--------------	---------------	------

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	Else Trustee	Date	3/23/16
-----------	--------------	------	---------

ASSESSOR OFFICE USE ONLY

Appeal No.	2016-0036	Date Filed	03/24/16	BOE Case No.	
------------	-----------	------------	----------	--------------	--

THIS PAGE IS TO BE COMPLETED AFTER ASSESSOR OFFICE REVIEW OF PETITION

Following is for Assessor's Office Use Only

Appraiser	D. Prince		Date of Review	4/5/2016	
Comments: Review of residence, updated sketch, effective year built and picked-up shed. Review land, discuss with JCS. No adjustment to land, conforms with neighborhood. Reviewed sales data, property is in range with other sales for area.					
Post Review Assessment					
Site	\$ 202,700	Building	\$ 225,200	Total	\$ 427,900
Exemptions: n/a					
Total Taxable Value: \$ 427,900					

Sales comp analysis performed by JCS. Offered the 427,900 per analysis. Appellant did not agree to comparisons requested Board of Equalization. 4/16/16

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 [Signature] Date: 4/7/16

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

Comparable Sales Analysis

	SUBJECT	COMPARABLE #1	COMPARABLE #2	COMPARABLE #3
PARCEL NUMBER	1B0201000121	1B0201000050	1B0201010050	1B0201070052
ADDRESS	5282 THANE ROAD	5100 THANE ROAD	5105 THANE ROAD	5735 THANE ROAD
PROXIMITY TO SUBJECT	(FORMERLY 5279) PER CBJ	0.15 MILE	0.17 MILE	0.41 MILE
SALE PRICE		495,000	350,000	325,000
DATA SOURCE		MLS, RECORDER	MLS, RECORDER	APPRAISAL
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION ADJUSTMENT	DESCRIPTION ADJUSTMENT	DESCRIPTION ADJUSTMENT
DATE OF SALE		6/11/2015	7/31/2014	3/29/2013
SITE	30,708 SF WATERFRONT, STEEP, DIFFICULT BEACH ACCESS	20,869 SF NON-WATERFRONT, SAME SIDE OF ROAD, EQUAL VIEW	40,946 SF NON-WATERFRONT INFERIOR VIEW	81,499 SF NON-WATERFRONT STEEP DRIVE, INFERIOR VIEW
QUALITY OF CONSTRUCTION	AVERAGE	EQUAL	EQUAL	EQUAL
AGE	1995	1978/RECENT RENOVATION	1983	1960
CONDITION	AVERAGE	SUPERIOR	EQUAL	EQUAL
GLA SF	1,820	2,245	1,536	1,536
BATHROOMS	5	2.5	2	2
BASEMENT	NONE	745 FIN	NONE	NONE
FUNC UTILITY	AVERAGE	EQUAL	EQUAL	EQUAL
GARAGE	NONE	2 CAR ATTACHED	NONE	NONE
OUTBLDG	SHED	NONE	SIMILAR	SIMILAR
DECKS ETC	ENCL PCH/LG DECK	EQUAL	MINIMAL	OPEN DECKS
NET ADJ TOTAL		-65,200	77,900	102,900
NET ADJ %		-13%	22%	32%
GROSS ADJ %		18%	22%	32%
ADJ SALE PRICE OF COMPS		429,800	427,900	427,900
	RAIN CATCH WATER	WELL WATER	MEDIAN ADJUSTED SALE PRICE	
			427,900	

• Significant differences in GLA were equated at the rate of \$45 per square foot (PSF). \$50 PSF was used for Comp 1 because of its significantly larger living area.
 • Basement area that is finished similarly to the upper floors was valued at \$35 PSF.
 • Equal weight is given to all three Comps because of their diverse characteristics and the lack of more recent sales.

THIS COMPARABLE SALES ANALYSIS IS PREPARED FOR THE ASSESSOR, FOR THE PURPOSE OF ASSESSMENT AND IS PART OF THE APPRAISER'S WORKFILE. NO OTHER USE OR USER IS INTENDED. THIS INFORMATION MAY NOT BE FULLY UNDERSTOOD AND SHOULD NOT BE RELIED UPON WITHOUT THE SUPPORTING INFORMATION CONTAINED IN THE WORKFILE.

- NO WELL ON PROPERTY (ROOF-CATCH RAIN) - NO CITY WATER AVAILABLE
- NO SEWER IN THANE
- NO CITY BUS SERVICE
- NO CITY FIRE HYDRANT NEAR PROPERTY
- ZERO CITY ROAD MAINTENANCE (STATE DOT)
- ZERO WATERFRONT ACCESS DUE TO LANDSLIDE (SEE PHOTOS)

CBJ-Assessor's Office

JUN 15 2016

Prepared for CBJ Board of Equalization Property Appeal, June 2016 - Parcel ID 1B0201000121

LANDSLIDE 2012 PHOTOS

**5282 THANE RD (FORMERLY 5270 PER CBJ), JUNEAU, AK
ZERO WATERFRONT ACCESS, NO ENCLOSED PORCH**





APPEAL #0036

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION JUNE 22, 2016

Appellant: Else Living Trust

Location: 5282 Thane Rd

Parcel No.: 1B0201000121

Type: Residential

Appellant's basis for appeal: "Steep grade/No waterfront access/No city water or sewer, plus we catch rainwater."

Appellant's Estimate of Value		Original Assessed Value	Recommended Value	
Site:	80,000	Site:	202,700	Site: 202,700
Buildings:	242,000	Buildings:	<u>242,307</u>	Buildings: <u>225,200</u>
Total:	322,000	Total:	445,047	Total: 427,900

Table of Contents

Appellants Basis for Review	1
Overview	3
Area Map, Subject Location	3
Subject Photos	4 and 5
Building Value, Cost Approach	6
Land Assessment	6
Comparable Sales Analysis	7 and 8
Comparable Sales Map	9
Pictures of the Comparable Sales	10 and 11
Summary	12

OVERVIEW

The subject is a single family home of 1,820 square feet on a 30,708 square foot waterfront site. This site lies between the Gastineau Channel and Thane Road.

Appraiser Dora Prince reviewed the site and residence as closely as possible due to the driveway being gated. 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



SUBJECT PHOTOS



Residence and driveway



Residence North Side View

SUBJECT PHOTOS



Residence South Side View

BUILDING VALUE-COST APPROACH

All buildings in the Borough are valued by a Replacement Cost New Less Depreciation 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.

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 terrain in the Thane neighborhood is generally steep to very steep. There is no city water, sewer utility or bus service. Many sites are not wide enough to construct a switchback driveway capable of supporting auto access. On street parking with stair access is common. Of those sites with water frontage, steep beach access is common. These characteristics are taken into account in the neighborhood land model used to determine the land values in the area. The land model was reviewed and refined during the appeal process. The subject's site is fairly and equitably valued.

COMPARABLE SALES ANALYSIS

	SUBJECT	COMPARABLE #1		COMPARABLE #2		COMPARABLE #3	
PARCEL NUMBER	1B0201000121	1B0201000050		1B0201010050		1B0201070052	
ADDRESS	5282 THANE ROAD	5100 THANE ROAD		5105 THANE ROAD		5735 THANE ROAD	
PROXIMITY TO SUBJECT		0.15 MILE		0.17 MILE		0.41 MILE	
SALE PRICE		495,000		350,000		325,000	
DATA SOURCE		MLS, RECORDER		MLS, RECORDER		APPRAISAL	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	ADJUSTMENT	DESCRIPTION	ADJUSTMENT	DESCRIPTION	ADJUSTMENT
DATE OF SALE		6/11/2015	9,700	7/31/2014	17,600	3/29/2013	32,600
SITE	30,708 SF WATERFRONT, STEEP, DIFFICULT BEACH ACCESS	20,869 SF NON-WATERFRONT, SAME SIDE OF ROAD, EQUAL VIEW	0	40,946 SF NON-WATERFRONT INFERIOR VIEW	30,000	81,499 SF NON-WATERFRONT STEEP DRIVE, INFERIOR VIEW	30,000
QUALITY OF CONSTRUCTION	AVERAGE	EQUAL	0	EQUAL	0	EQUAL	0
AGE	1995	1978/RECENT RENOVATION	0	1983	5,000	1960	20,000
CONDITION	AVERAGE	SUPERIOR	-10,000	EQUAL		EQUAL	0
GLA SF	1,820	2,245	-21,300	1,536	12,800	1,536	12,800
BATHROOMS	3	2.5	1,500	2	5,000	2	5,000
BASEMENT	NONE	745 FIN	-26,100	NONE	0	NONE	0
FUNC UTILITY	AVERAGE	EQUAL	0	EQUAL	0	EQUAL	0
GARAGE	NONE	2 CAR ATTACHED	-20,000	NONE	0	NONE	0
OUTBLDG	SHED	NONE	1,000	SIMILAR	0	SIMILAR	0
DECKS ETC	ENCL PCH, LG DECK	EQUAL	0	MINIMAL	7,500	OPEN DECKS	2,500
NET ADJ TOTAL			-65,200		77,900		102,900
NET ADJ %		NET ADJ %	-13%	NET ADJ %	22%	NET ADJ %	32%
GROSS ADJ %		GROSS ADJ %	18%	GROSS ADJ %	22%	GROSS ADJ %	32%
ADJ SALE PRICE OF COMPS			429,800		427,900		427,900

- Significant differences in GLA were equated at the rate of \$45 per square foot (PSF). \$50 PSF was used for Comp 1 because of its significantly larger living area.
- Basement area that is finished similarly to the upper floors was valued at \$35 PSF.
- Equal weight is given to all three Comps because of their diverse characteristics and the lack of more recent sales.

COMPARABLE SALES ANALYSIS CONTINUED

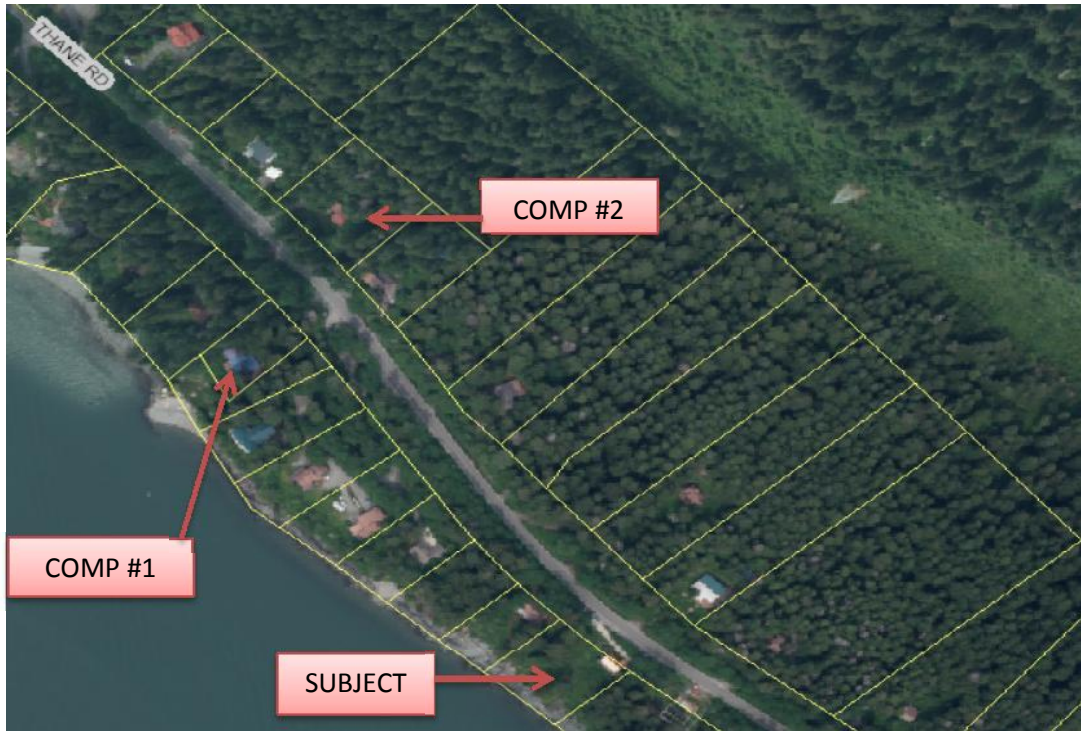
Comparable 1 is located nearby. The site has similar slope and view but does not have any water frontage. This sale addresses the appellant's assertion that their lack of developed beach access should factor into a reduction in value. In an effort to be conservative in this comparative valuation, no positive adjustment was made this comparable for its lack of beach access.

Comparable 2 is included to bracket the subject's gross living area and for its lack of a garage. The non-waterfront site is significantly larger, but because of topography, the additional size is essentially excess land of lesser value.

Comparable 3 has a very large site with a steep access drive.

These three sales are the best, most recent sales known in the neighborhood and form a sufficient basis for estimating the market value of the subject. The market value is \$ 427,900.

COMPARABLE SALES MAPS



View of Subject, Comparable #1 and Comparable #2



View of Subject and Comp #3

PICTURES OF THE COMPARABLE SALES

COMPARABLE #1



COMPARABLE #2



COMPARABLE #3



SUMMARY

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 change determined by analysis of sales. Values have risen in Juneau; the current valuation reflects this increase.

Using the same standards and methods applied to other parcels in the Borough. The recommended assessed value is fair and equitable. The Assessor’s office recommends the assessment for 2016 at \$427,900.



CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

CDJ-Assessor's Office

APR 18 2016

Petition for Review / Correction of Assessed Value
Real Property

Assessment Year	☒ 2016	☐ Other _____
Parcel ID Number	3R0101150020	
Name of Applicant	Martin Holmberg	
Email Address	mholm1@yahoo.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:	3R0101150020				
Owner Name:	Martin Holmberg				
Primary Phone #	907-723-7003	Secondary Phone #	907-586-3927		
Address of Property Being Appealed	Taku River BL 5 lot 2	Mailing Address	7833 N. Douglas Hwy.		
	Juneau, Alaska 99801		Juneau, Alaska 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: the assessed valued is over similar sold properties. other similar properties have lower assessments.					
Have you attached additional information or documentation? ☐ Yes ☒ No					
Values on Assessment Notice:					
Site	\$ 35000	Building	\$ 22500	Total	\$ 57500
Owner's Estimate of Value					
Site	\$	Building	\$	Total	\$
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	4-15-16	
ASSESSOR OFFICE USE ONLY					
Appeal No.	2016-0422	Date Filed	04/18/16	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



APPEAL #0422

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 22, 2016

Appellant: Holmberg

Location: Taku River Block 5 Lot 2

Parcel No.: 3R0101150020

Type: Remote Cabin

Appellant's basis for appeal: Property value excessive and Property valued improperly. Specific reasons given "the assessed valued is over similar sold properties" and " other similar properties have lower assessments."

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	N/A	Site:	35,000	Site:	35,000
Buildings:	<u>N/A</u>	Buildings:	<u>22,500</u>	Buildings:	<u>22,500</u>
Total:	N/A	Total:	57,500	Total:	57,500

Table of Contents

Overview	3
Area Map.....	3
Satellite/aerial images.....	4
Land Assessment.....	5
Sales Information	5
Neighborhood Range.....	6
Improvement Valuation.....	7
Summary	7

OVERVIEW

The subject is a remote cabin on the south west side of Canyon Island near the confluence of the Taku River and Fish Creek.

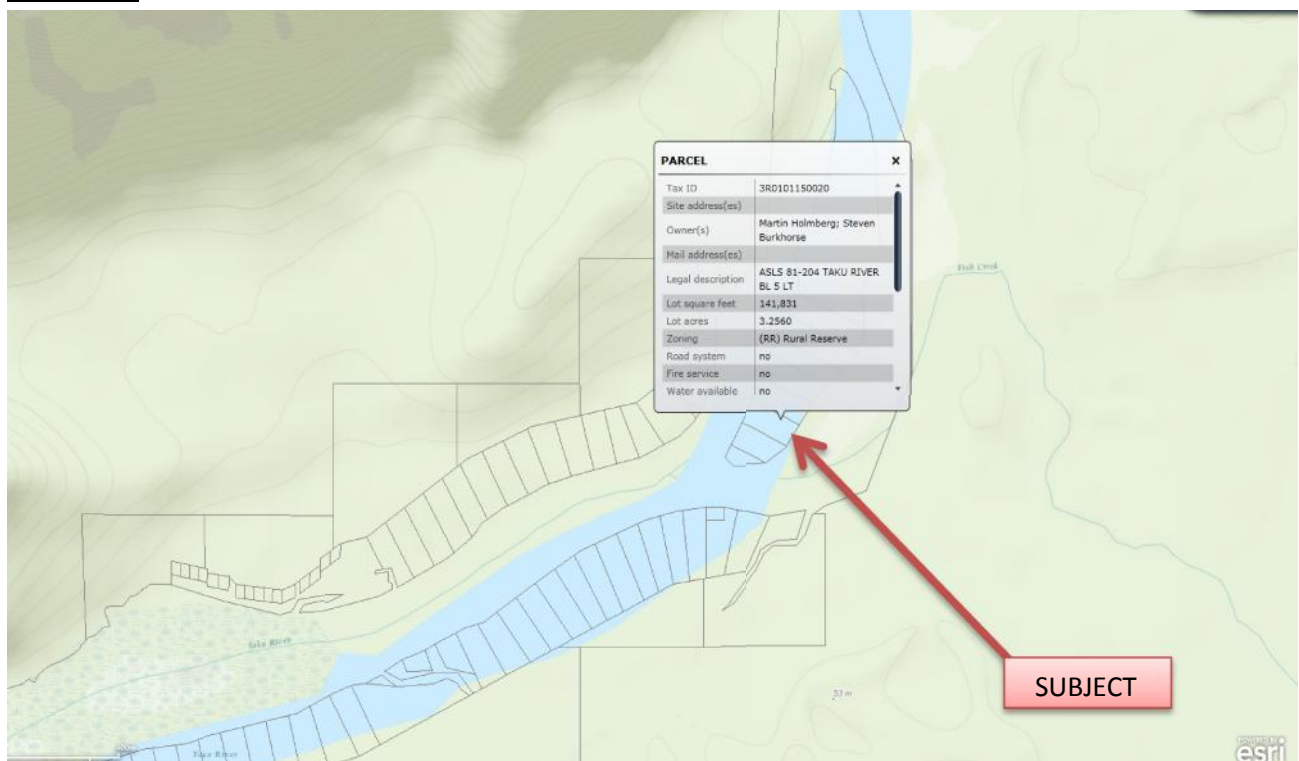
Last year during an appeal it was discovered that there is a cabin on the subject parcel that had not previously been disclosed. It is the appellants view that the assessment is unfair or inequitable to similar parcels that have cabins due to lack of discovery for those parcels.

AS 29.45.180. Corrections.

(a) A person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's property. The assessor may correct errors or omissions in the roll before the board of equalization hearing.

(b) If errors found in the preparation of the assessment roll are adjusted, the assessor shall mail a corrected notice allowing 30 days for appeal to the board of equalization.

AREA MAP





Subject



LAND ASSESSMENT

Lots on the Taku River are assessed in grouped size ranges. Lots that are between 0.29 acre to 0.59 acre are assessed at \$20,000 per lot and lots between 0.60 acre to 4.51 acre are \$35,000 per lot.

Parcel ID	Legal Description	Area	Site Value	
3R0101110070	ASLS 81-204 TAKU RIVER BL 3 LT 7	0.29	\$ 20,000	
3R0101110030	ASLS 81-204 TAKU RIVER BL 3 LT 3	0.30	\$ 20,000	
3R0101110010	ASLS 81-204 TAKU RIVER BL 3 LT 1	0.30	\$ 20,000	
3R0101110020	ASLS 81-204 TAKU RIVER BL 3 LT 2	0.30	\$ 20,000	
3R0101110100	ASLS 81-204 TAKU RIVER BL 3 LT 10	0.30	\$ 20,000	
3R0101110080	ASLS 81-204 TAKU RIVER BL 3 LT 8	0.31	\$ 20,000	
3R0101110110	ASLS 81-204 TAKU RIVER BL 3 LT 11	0.31	\$ 20,000	
3R0101110090	ASLS 81-204 TAKU RIVER BL 3 LT 9	0.31	\$ 20,000	
3R0101110140	ASLS 81-204 TAKU RIVER BL 3 LT 14	0.33	\$ 20,000	
3R0101110130	ASLS 81-204 TAKU RIVER BL 3 LT 13	0.33	\$ 20,000	
3R0101110060	ASLS 81-204 TAKU RIVER BL 3 LT 6	0.35	\$ 20,000	
3R0101110050	ASLS 81-204 TAKU RIVER BL 3 LT 5	0.36	\$ 20,000	
3R0101110120	ASLS 81-204 TAKU RIVER BL 3 LT 12	0.42	\$ 20,000	
3R0101140320	ASLS 81-204 TAKU RIVER BL 4 LT 32	0.60	\$ 35,000	
3R0201120040	ASLS 81-204 TAKU RIVER BL 1 LT 4	0.63	\$ 35,000	
3R0101140180	ASLS 81-204 TAKU RIVER BL 4 LT 18	1.05	\$ 35,000	
3R0101140190	ASLS 81-204 TAKU RIVER BL 4 LT 19	2.10	\$ 35,000	
3R0201120120	ASLS 81-204 TAKU RIVER BL 1 LT 12	2.37	\$ 35,000	
3R0201120100	ASLS 81-204 TAKU RIVER BL 1 LT 10	2.44	\$ 35,000	
3R0201120050	ASLS 81-204 TAKU RIVER BL 1 LT 5	3.09	\$ 35,000	
3R0201120090	ASLS 81-204 TAKU RIVER BL 1 LT 9	3.14	\$ 35,000	
3R0101110170	ASLS 81-204 TAKU RIVER BL 3 LT 17	3.18	\$ 35,000	
3R0101150020	ASLS 81-204 TAKU RIVER BL 5 LT 2	3.26	\$ 35,000	Subject
3R0201120030	ASLS 81-204 TAKU RIVER BL 1 LT 3	3.33	\$ 35,000	
3R0201120070	ASLS 81-204 TAKU RIVER BL 1 LT 7	3.40	\$ 35,000	
3R0101110210	ASLS 81-204 TAKU RIVER BL 3 LT 21	3.42	\$ 35,000	
3R0101140300	ASLS 81-204 TAKU RIVER BL 4 LT 30	3.45	\$ 35,000	
3R0101110260	ASLS 81-204 TAKU RIVER BL 3 LT 26	3.54	\$ 35,000	
3R0101140130	ASLS 81-204 TAKU RIVER BL 4 LT 13	3.54	\$ 35,000	
3R0101140280	ASLS 81-204 TAKU RIVER BL 4 LT 28	3.55	\$ 35,000	
3R0101140120	ASLS 81-204 TAKU RIVER BL 4 LT 12	3.61	\$ 35,000	
3R0201120060	ASLS 81-204 TAKU RIVER BL 1 LT 6	3.65	\$ 35,000	
3R0101140250	ASLS 81-204 TAKU RIVER BL 4 LT 25	3.67	\$ 35,000	
3R0101110220	ASLS 81-204 TAKU RIVER BL 3 LT 22	3.69	\$ 35,000	
3R0101140110	ASLS 81-204 TAKU RIVER BL 4 LT 11	3.69	\$ 35,000	
3R0101140210	ASLS 81-204 TAKU RIVER BL 4 LT 21	3.70	\$ 35,000	
3R0101110180	ASLS 81-204 TAKU RIVER BL 3 LT 18	3.73	\$ 35,000	
3R0101140100	ASLS 81-204 TAKU RIVER BL 4 LT 10	3.74	\$ 35,000	
3R0101140070	ASLS 81-204 TAKU RIVER BL 4 LT 7	3.80	\$ 35,000	
3R0101140200	ASLS 81-204 TAKU RIVER BL 4 LT 20	3.81	\$ 35,000	
3R0101110190	ASLS 81-204 TAKU RIVER BL 3 LT 19	3.83	\$ 35,000	
3R0101110200	ASLS 81-204 TAKU RIVER BL 3 LT 20	3.85	\$ 35,000	
3R0101140080	ASLS 81-204 TAKU RIVER BL 4 LT 8	3.92	\$ 35,000	
3R0101150050	ASLS 81-204 TAKU RIVER BL 5 LT 5	4.02	\$ 35,000	
3R0101140150	ASLS 81-204 TAKU RIVER BL 4 LT 15	4.26	\$ 35,000	
3R0101150060	ASLS 81-204 TAKU RIVER BL 5 LT 6	4.43	\$ 35,000	
3R0101150070	ASLS 81-204 TAKU RIVER BL 5 LT 7	4.51	\$ 35,000	

Sales Information

Below is a list of the only 2 recent sales that reported. Median Sale is \$ 71,300.

Parcel ID	Legal	2016 Site Value	2016 Improve Value	2016 Assess Value	Sale Date	TRENDED SALE PRICE	Land Area	Area Unit	GLA SF
3R0101110050	ASLS 81-204 TAKU RIVER BL 3 LT 5	20,000	18,600	38,600	7/9/15	\$ 55,900	0.36	acre	520
3R0201120070	ASLS 81-204 TAKU RIVER BL 1 LT 7	35,000	25,000	60,000	6/2/15	\$ 86,700	3.4	acre	768
Subject Parcel									
3R0101150020	ASLS 81-204 TAKU RIVER BL 5 LT2	35,000	22,500	57,500			3.26	acre	500

Neighborhood Ranges:

Subject is below median assessed values.

Parcel ID	Legal	Owner Name	Site Value	Improv Value	Assess Value
3R0101110130	ASLS 81-204 TAKU RIVER BL 3 LT 13	SUSAN B WINCHELL BYPAS	\$ 20,000	\$ 10,500	\$ 30,500
3R0101110110	ASLS 81-204 TAKU RIVER BL 3 LT 11	ROBERT JOHNSON & JANE J	\$ 20,000	\$ 12,800	\$ 32,800
3R0101110010	ASLS 81-204 TAKU RIVER BL 3 LT 1	MARC L WALKER & LUANN J	\$ 20,000	\$ 12,900	\$ 32,900
3R0101110190	ASLS 81-204 TAKU RIVER BL 3 LT 19	RANDAL J GREGG & DINA I G	\$ 35,000	\$ 900	\$ 35,900
3R0101110070	ASLS 81-204 TAKU RIVER BL 3 LT 7	LAWRENCE L SCHUTT	\$ 20,000	\$ 17,800	\$ 37,800
3R0101110030	ASLS 81-204 TAKU RIVER BL 3 LT 3	DONALD PETERSON & NORM	\$ 20,000	\$ 17,900	\$ 37,900
3R0101140100	ASLS 81-204 TAKU RIVER BL 4 LT 10	TIMOTHY R DIMOND	\$ 35,000	\$ 3,500	\$ 38,500
3R0101110050	ASLS 81-204 TAKU RIVER BL 3 LT 5	MICHAEL STURROCK	\$ 20,000	\$ 18,600	\$ 38,600
3R0101110060	ASLS 81-204 TAKU RIVER BL 3 LT 6	ROBERT W SHOREY	\$ 20,000	\$ 18,900	\$ 38,900
3R0101110210	ASLS 81-204 TAKU RIVER BL 3 LT 21	TAKU RIVER CO-OP	\$ 35,000	\$ 6,400	\$ 41,400
3R0101110120	ASLS 81-204 TAKU RIVER BL 3 LT 12	BETTY LOUISE HALLUM REV	\$ 20,000	\$ 21,500	\$ 41,500
3R0101140130	ASLS 81-204 TAKU RIVER BL 4 LT 13	DONALD S THOMAS & CHRIS	\$ 35,000	\$ 8,900	\$ 43,900
3R0201120050	ASLS 81-204 TAKU RIVER BL 1 LT 5	KARL P LEIS	\$ 35,000	\$ 9,600	\$ 44,600
3R0101110100	ASLS 81-204 TAKU RIVER BL 3 LT 10	JAMES L BARRON REVOCAB	\$ 20,000	\$ 25,200	\$ 45,200
3R0101110020	ASLS 81-204 TAKU RIVER BL 3 LT 2	ERIK CLARK & JACQUELYN C	\$ 20,000	\$ 25,500	\$ 45,500
3R0201120040	ASLS 81-204 TAKU RIVER BL 1 LT 4	GEORGE L BAKER	\$ 35,000	\$ 10,800	\$ 45,800
3R0101150050	ASLS 81-204 TAKU RIVER BL 5 LT 5	DAYTON W CANADAY JR	\$ 35,000	\$ 11,100	\$ 46,100
3R0101110260	ASLS 81-204 TAKU RIVER BL 3 LT 26	RON J HAFFNER	\$ 35,000	\$ 12,700	\$ 47,700
3R0101140190	ASLS 81-204 TAKU RIVER BL 4 LT 19	BETH A SLITER & GREGORY	\$ 35,000	\$ 13,000	\$ 48,000
3R0101140150	ASLS 81-204 TAKU RIVER BL 4 LT 15	DAVID F CONWAY & MARLA	\$ 35,000	\$ 13,300	\$ 48,300
3R0101110300	ASLS 81-204 TAKU RIVER BL 3 LT 30	RICHARD WILLIAM BOEHL	\$ 20,000	\$ 28,900	\$ 48,900
3R0101140110	ASLS 81-204 TAKU RIVER BL 4 LT 11	BRIAN A KING & MICHELLE L	\$ 35,000	\$ 14,400	\$ 49,400
3R0101110090	ASLS 81-204 TAKU RIVER BL 3 LT 9	DONALD D ZENGER & RAYM	\$ 20,000	\$ 34,600	\$ 54,600
3R0101150020	ASLS 81-204 TAKU RIVER BL 5 LT 2	MARTIN HOLMBERG	\$ 35,000	\$ 22,500	\$ 57,500
3R0101140320	ASLS 81-204 TAKU RIVER BL 4 LT 32	ERIC NEIL MACKINNON	\$ 35,000	\$ 23,000	\$ 58,000
3R0101110080	ASLS 81-204 TAKU RIVER BL 3 LT 8	RICHARD E ISAAK	\$ 20,000	\$ 38,700	\$ 58,700
3R0101140120	ASLS 81-204 TAKU RIVER BL 4 LT 12	DONALD S THOMAS & CHRIS	\$ 35,000	\$ 24,200	\$ 59,200
3R0201120070	ASLS 81-204 TAKU RIVER BL 1 LT 7	JAMES SINCLAIR BROWN & I	\$ 35,000	\$ 25,000	\$ 60,000
3R0101150070	ASLS 81-204 TAKU RIVER BL 5 LT 7	PATRICK CONROY SHANLEY	\$ 35,000	\$ 25,500	\$ 60,500
3R0201120030	ASLS 81-204 TAKU RIVER BL 1 LT 3	FRANK MICHALSKY & ROSE	\$ 35,000	\$ 25,500	\$ 60,500
3R0101110140	ASLS 81-204 TAKU RIVER BL 3 LT 14	KARL J VANDOR & GALE VA	\$ 20,000	\$ 41,300	\$ 61,300
3R0101140250	ASLS 81-204 TAKU RIVER BL 4 LT 25	JOHN I REAR	\$ 35,000	\$ 27,000	\$ 62,000
3R0201120060	ASLS 81-204 TAKU RIVER BL 1 LT 6	JIM HARPER	\$ 35,000	\$ 30,400	\$ 65,400
3R0101110200	ASLS 81-204 TAKU RIVER BL 3 LT 20	RAND E THATCHER	\$ 35,000	\$ 31,800	\$ 66,800
3R0101110170	ASLS 81-204 TAKU RIVER BL 3 LT 17	JOSH ANDERSON	\$ 35,000	\$ 32,400	\$ 67,400
3R0101140080	ASLS 81-204 TAKU RIVER BL 4 LT 8	STEVEN GILBERTSON & JOA	\$ 35,000	\$ 35,900	\$ 70,900
3R0101110180	ASLS 81-204 TAKU RIVER BL 3 LT 18	RANDAL JAMES GREGG & D	\$ 35,000	\$ 38,900	\$ 73,900
3R0201120100	ASLS 81-204 TAKU RIVER BL 1 LT 10	NEIL L ATKINSON	\$ 35,000	\$ 39,200	\$ 74,200
3R0101140180	ASLS 81-204 TAKU RIVER BL 4 LT 18	GUS DAVID ADAMS	\$ 35,000	\$ 45,100	\$ 80,100
3R0101140280	ASLS 81-204 TAKU RIVER BL 4 LT 28	KENNETH F RUDOLPH & CHE	\$ 35,000	\$ 45,300	\$ 80,300
3R0201120120	ASLS 81-204 TAKU RIVER BL 1 LT 12	LARRY B MILLER & PENNY L	\$ 35,000	\$ 47,000	\$ 82,000
3R0101140070	ASLS 81-204 TAKU RIVER BL 4 LT 7	DAVID G GELOTTE	\$ 35,000	\$ 51,200	\$ 86,200
3R0101140210	ASLS 81-204 TAKU RIVER BL 4 LT 21	MICHAEL ADAMS	\$ 35,000	\$ 55,500	\$ 90,500
3R0101110220	ASLS 81-204 TAKU RIVER BL 3 LT 22	JAQULYN M LEE	\$ 35,000	\$ 56,800	\$ 91,800
3R0201130010	ASLS 81-204 TAKU RIVER BL 6 LT 1	GARY R PAUL	\$ 37,500	\$ 55,100	\$ 92,600
3R0101140200	ASLS 81-204 TAKU RIVER BL 4 LT 20	MARTIN MCKEOWN & MARJC	\$ 35,000	\$ 59,200	\$ 94,200
3R0101150060	ASLS 81-204 TAKU RIVER BL 5 LT 6	JERRY L OWENS	\$ 35,000	\$ 65,100	\$ 100,100
3R0201120090	ASLS 81-204 TAKU RIVER BL 1 LT 9	JAMES SINCLAIR BROWN	\$ 35,000	\$ 65,800	\$ 100,800
3R0101140300	ASLS 81-204 TAKU RIVER BL 4 LT 30	DANIEL G REAR	\$ 35,000	\$ 67,500	\$ 102,500
			Median Assessed Value		\$ 58,000

Improvement Valuation

The cabin improvement was given a contributory value based on average square footage and value for the Taku River rather than a replacement cost less depreciation. The structural inventory and measurements are not able to be obtained due to the remote nature of the property.

SUMMARY

Due to the remoteness of the subject neighborhood and the expense involved in regular canvassing, the factors used in the assessment have been simplified to focus on a broad equity. The land has been valued using broad range blocks and the building has been given an average value for its neighborhood. The subject has been treated as all others in the neighborhood and is fair and equitable.