BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Tuesday, May 17, 2016 at 5:30 PM
Municipal Building – Assembly Chambers

I. Call to Order

II. Roll Call

III. Approval of Minutes

IV. CBJ Attorney Memos/Board Questions
- Legal Responsibilities, Standards & Process
- Procedural guidelines for conducting a Board of Equalization hearing
- 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 –

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

CBJ Appeal Tracking #	**2016-0040**		
Subject Property			
CBJ Parcel #	4B2901300030		
Physical Location	1000 MINK CIR		
Appellant Name	Todd Styrwold		
2016 Preliminary Assessed Value			
Land	$ 164,200	Improvements	$ 293,700
Exemptions	$ -		
TOTAL TAXABLE			**$ 457,900**
Owner's Estimated Value			
Land	$ 154,000	Improvements	$ 286,000
Exemptions	$ -		
TOTAL TAXABLE			**$ 440,000**
CBJ Assessors Office Recommendation			
Land	$ 164,200	Improvements	$ 293,700
Exemptions	$ -		
TOTAL TAXABLE			**$ 457,900**

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Tuesday, May 17, 2016 at 5:30 PM
Municipal Building – Assembly Chambers

CBJ Appeal Tracking #	**2016-0216**		
Subject Property			
CBJ Parcel #	5B1401000110		
Physical Location	7340 GLACIER HWY		
Appellant Name	Roger Sams		
2016 Preliminary Assessed Value			
Land	$ 170,200	Improvements	$ 220,400
Exemptions	$ 150,000		
TOTAL TAXABLE			**$ 240,600**
Owner's Estimated Value			
Land	$ 120,000	Improvements	$ 190,000
Exemptions	$ 150,000		
TOTAL TAXABLE			**$ 160,000**
CBJ Assessors Office Recommendation			
Land	$ 170,200	Improvements	$ 220,400
Exemptions	$ 150,000		
TOTAL TAXABLE			**$ 240,600**

VI. Late Filed Appeals
- Dvorak, Jonathan
- Schutt, Beverly and Lawrence
- Gilbert, Teresa
- Hamrick, Kevin

IV. Adjournment

DRAFT

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA

Wednesday, July 29, 2015 at 5 PM
Municipal Building – Assembly Chambers

I. Call to Order

David Epstein called the meeting to order at 5 p.m.

II. Roll Call

BOE Panel Present: David Epstein, Ed Kalwara, Barbara Sheinberg.

Other BOE Members Present: Steve Moseley.

Staff Present: Jane Sebens, Deputy Attorney; Laurie Sica, Municipal Clerk; Bob Bartholomew, Finance Director; Robin Potter, Assessor; John Sahnow, Deputy Assessor.

III. Approval of Minutes

MOTION by Sheinberg, seconded by Kalwara, to approve the minutes of the BOE meeting on June 16, 2015. Hearing no objection, the minutes were adopted.

IV. Property Appeals

CBJ Appeal Tracking #	**2015-0088**		
Subject Property			
CBJ Parcel #	4B1801070063		
Physical Location	1505 Mendenhall Peninsula Rd		
Appellant Name	Southeast Alaska Land Trust		
2015 Preliminary Assessed Value			
Land	$ 87,000	Improvements	$ -
Exemptions	$ -		
TOTAL TAXABLE			**$ 87,000**
Owner's Estimated Value			
Land		Improvements	
Exemptions			
TOTAL TAXABLE			**$ -**
CBJ Assessors Office Recommendation			
Land	$ 87,000	Improvements	$ -
Exemptions	$ -		
TOTAL TAXABLE			**$ 87,000**

Chair Epstein outlined the order of business and noted that the burden of proof was upon the Appellant was to prove that the assessment was unequal, excessive, improper or undervalued.

Ms. Sheinberg said she has been a member of SEAL Trust and knows several people on the board and staff. She consulted with the attorney, was provided with the conflict of interest code, and after reading the code, said she felt she did not have a conflict.

Allison Gillum, Executive Director, Southeast Alaska Land Trust was present to represent the Appellant. SEAL Trust is a 501c3 nonprofit organization with a mission to acquire property interests in order to protect the natural, recreational and cultural value of those lands. The property in question is part of a specific project they are doing to acquire the accretion land that is taken out of the Mendenhall Wetlands State Game Refuge. They have worked on this for five years and currently own 12 accretion parcels. She said their main point of appeal was that as of January 1, 2015, the parcel they purchased was a "conservation lot." CBJ ordinances on subdivisions require 30 feet of road frontage per lot and these lots do not have meet that requirement, but can obtain and exception from the requirement by declaring that they are "conservation lots." This designation extinguishes the right of the owner to develop the property. SEAL Trust works with landowners, develops a purchase and sale agreement, and agrees to pay the fair market value of the accretion land, and to pay for the value to create a conservation lot, which extinguishes the development rights. SEAL Trust agrees to purchase the entire value of the property and that includes the development value and whatever underlying value there is once the conservation lot is put into place. Seal Trust considers this to be one transaction. An owner is not able to subdivide without putting it into conservation status. The purchase price is set on the appraised value of the property before the conservation lot is put into place because we are paying the land owner to extinguish those rights. It was unique that the conservation lot was put into place in one year and the actual purchase of the property happened four weeks later, due to a number of factors including a mistake by CBJ so they could not close when they hoped to. It is no longer worth the appraised value do to the conservation status. The conservation lot deed restriction was put into place on December 12, 2014, and that action needed to be re-recorded due to a mistake that was put into the restriction. The second restriction was recorded in January, 2015 and we finished the project on January 28. Despite the timing lag, we consider this one transaction. We paid the landowner the full value of the property which was signed in February 2013. Even though it appears we paid an inflated amount for the conservation lot that is not what is occurring. We do not agree to buy conservation lots at inflated values. We would pay for existing conservation lots at a value for a conservation lot. We believe the parcel is over-assessed and believe the lot should be assessed as a conservation lot.

John Sahnow, Deputy Assessor, said every parcel in the Borough was assessed as of January 1 and the Assessor does not have flexibility on that date. He said that the Assessor did not dispute that the lot had conservation lot applied to it. However, all of the evidence of value that he was able to acquire regarding these types of transactions, particularly along the Mendenhall Wetlands Game reserve suggests that these transactions between the original owner – the person who goes through the quiet title action – and SEAL Trust, are occurring at roughly $25,000 per acre. He understood that if one had land with a conservation easement in place in a different market, it might be at a different value, but this is the expected value that the seller is thinking they will receive for going through the process. On January 1, this transaction had not been recorded, so we are looking at it as it belongs to Garrard and Kartchner, who own the upland, adjoining lot. They went through the quiet title action to acquire the accreted land and had entered into an agreement with SEAL Trust, but the transaction had not been recorded on January 1. From the Assessor's perspective, the value was still typical of these transactions. $25,000 per acre is the market and the value we put on the lot. The

Trust established the market. When I spoke with Ms. Gillum, she did not offer an adjustment to the proposed value.

Ms. Gillum said she sent an email dated June 26, 2015 with a potential adjustment to the value. She spoke with an appraiser in town who had worked with several conservation easements. For all 12 properties they had purchased they had bought the full development rights and underlying value of the conservation lot. If a landowner tried to sell it to us as a conservation lot SEAL Trust would not pay that full amount. A fully restricted property would be worth 70-90% less or reduced in the extinguishment of development rights. There are 1600 land trusts across the country and that is a standard reduction in value and accepted by the IRS. Mr. Sahnow said he had not received her email.

Mr. Epstein said that if the error was not made, the property would have recorded in December, and she was stating the assessment would have been different on the first of January.

Ms. Potter said not necessarily. She met with the state association of assessors recently and had discussed the issue of land trusts and conservation easements. All conservation easements have a value and depending on the restrictions in place and the type of property, the value will differ. There are even private homes that have conservation easements on them which didn't change the value because there was no further improvement to be done on the lot. Properties along the Mendenhall Peninsula had a limit to the way they could be developed to begin with, no building permits had been issued and essentially there was no change to the property with the conservation status. The original owner received compensation for the property, and transferred that into a trust in which it will essentially remain the same. To diminish the value it is dependent upon the level of restriction, the type of property and whether or not the original value would be and where it would be taken. Conservation easements on wetlands are about a standard rate of 30% of full market value of the property on Class A wetlands. Regarding easements in general, there is an optional exemption the state offers to municipalities to adopt to partially or totally exempt land trust property. CBJ had been exempting the property because it was the typical rule that once the property was acquired by the Trust, it would transfer the property to the municipality. I have confirmed with the CBJ Law Office that CBJ did not adopt an exemption policy and up to date, all of the parcels have received an exemption once the SEAL Trust took them over, and that was an error. These lots are taxable and have not received a tax bill for several years. It was taxable because it was not owned by SEAL Trust on January 1.

Mr. Epstein clarified with Mr. Sahnow that the lot was all accreted land and that the owners Garrard and Kartchner were not appealing the value.

Ms. Sheinberg said the map on page 8 was unclear and not matched to the tables provided with values. Mr. Sahnow explained the difficulties of explaining the sliding scale of values and most of the SEAL Trust properties were exempt. Ms. Sheinberg noted that CBJ protocol was to exempt trust land and Mr. Sahnow said that was correct, but the Trust did not own the lot on January 1. Ms. said on December 12, the conservation lot was recorded on the deed and changed the value of the property even though the transaction was not able to be completed until January; it was part of the same transaction. She said that was the value as of January 1, once the restriction was in place. This action sets a precedent for what these lots are worth if we are going to be paying taxes on those lots in the future.

Ms. Gillum read a portion of the email she said she sent the Assessor in June, 2015, "…In terms of the value of the property before the conservation lot was put into place, the original lot, before accretion, was 100,363 square feet, while the accretion land claimed added an additional 196,542 square feet. The area is zoned D-1 with a minimum lot size of 36,000 square feet. The minimum lot depth is 150 feet and width is 150 feet. However, the planning commission frequently grants variances to lot width and depth with long narrow lots that are large and can't meet these requirements. The other requirement is 30 feet of road frontage on a maintained right-of-way, which could easily be developed from lot 1. A surveyor would need to determine the best lot configuration and full range of options but a reasonable guess, given the size of the lot and the 234 ft. width of lot 1 on the road,…is that the landowner could have gotten at least 2 – 3 lots and 2 – 3 homes with accessory apartments, studios, garages, and thus the higher price they agreed to pay for the property. Now with that the conservation lot is in place, the development is limited to pathways and a viewing shelter and there is really no comparison in value between the two options even if the landowner was only able to get 2 lots out of lot 2…"

Mr. Kalwara asked Ms. Gillum if her claim was that the error made by the assessor was that the value was excessive at $87,000. Ms. Gillum said yes, and said she estimated the value by stating that the unrestricted property was appraised at about $25,000 and if 80% was reduced based on a typical 70-90% national reduction, it would be roughly $6,000 an acre, or $21,000. She said she offered this value as an adjustment in the email she sent. She said she wanted the conservation lot in place as of January 1 to be recognized in the value of the property.

Mr. Sahnow said on January 1, the owner was expecting the transaction to result in roughly $25,000 per acre. The buyer regularly participates in transactions at that rate, everyone understanding that there is a conservation lot already applied to this lot. When you have an informed and willing seller and buyer regularly engaging at a certain price point, that is the market. To say now that I own it, it is worth less, because no one else will pay me what I paid for it.

Mr. Epstein asked Mr. Sahnow if he was saying the recording of the conservation lot was a moot point because the parties agreed to a value of $25,000 an acre. Mr. Sahnow said yes, and that is a typical value of this type of transaction.

Ms. Gillum said SEAL Trust was not setting a market for conservation lots; they were compensating the land owner accordingly. SEAL Trust gets an appraisal done for every one of the parcels purchase and they base their price to purchase the unrestricted piece of land based on whatever the appraiser valued the lot at. Once it was restricted, as part of a single transaction, the property value is no longer what it was appraised for and we are only completing the agreement. We would only be willing to pay $5 – 6,000 an acre for restricted lots. Ms. Gillum said if the sale did not happen, the previous owners would be in contesting the value of the property as it lost value when the deed restriction was put on it.

Ms. Potter said that state statute required that there was an annual process for determining a lots conservation value and a portion of the property in question has buildable property. Owners of accreted land can sell the land at full price and that land closer to the wetlands does not have a buildable value to begin with and the wetlands reduce the value. The Assessor has a standard of $25,000 per acre for properties in that area as far as determining it on that land when the conservation easement is put in place. The portion that was developable is worth more than $25,000 per acre.

Discussion continued on the matter.

MOTION, by Kalwara, grant the appeal, and to request a no vote for the reasons provided by the Assessor, which was seconded by Sheinberg.

> Mr. Kalwara voted no and said he accepted the assessor's arguments and the January 1 assessment stood.
>
> Mr. Epstein voted no and said the assessor stated that this parcel was treated no differently than any other similar parcels and always appraised on market value. It was an appropriate assessment on January 1, whether the deed restriction was recorded or not. He did not see proof of inequality, excessive, improper or undervalued assessment. The appellant had not provided the burden of proof otherwise.
>
> Ms. Sheinberg voted no, and said the same rules at play have been applied here. If the appellant provided information that let the Board understand it was excessive, as was presented orally, that would be important for the Board to see in the packet and the Assessors could benefit from the information. The assessor stated that the deed restriction was taken into consideration within the assessment.

The appeal was denied.

Ms. Sheinberg said that the state property tax law does give the CBJ the ability to exempt properties in trust status and she would like to see the city adopt that law because she felt it was good policy. Ms. Potter said that most of the municipalities tax trust land.

V. Late Filed Appeals – None.

VI. Adjournment

There being no further business to come before the Board of Equalization, the meeting adjourned at 6:10 p.m.

Submitted by Laurie Sica, 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:

   <u>If Appellant proves error in valuation</u><u>, with factual evidence</u>:

   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.)**

   <u>If Appellant fails to prove error in valuation</u><u>, with factual evidence</u>**:** 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 o**verview 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**

<u>TO REJECT LATE-FILE APPEAL</u>:

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

<u>TO ACCEPT LATE-FILED APPEAL</u>

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

<u>TO GRANT APPEAL ON THE MERITS</u>

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 . . .

<u>TO DENY APPEAL ON THE MERITS</u>

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

I. CALL TO ORDER by Chair/Presiding Officer
II. ROLL CALL - Chairs 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?

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

CBJ-Assessor's Office
MAR 25 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:			
Owner Name:	TODD STYRWOLD		
Primary Phone #	907 209 6873	Secondary Phone #	
Address of Property Being Appealed	1000 Mink Circle Juneau, AK 99801	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:

I purchased property in June 2014 and went through this with you last year, it was appraised and purchased for about $439,000 so an increase is not warranted, plus look at 2013 assessment which was off. See attached info

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

Values on Assessment Notice:

Site	$ 164,200	Building	$ 293,700	Total	$ 457,900

Owner's Estimate of Value

Site	$ 154,000	Building	$ 286,000	Total	$ 440,000

Purchase Price of Property

Price	$ 439,000	Purchase Date	6/10/2014

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	Todd R Styrwold	Date	3/25/2016

ASSESSOR OFFICE USE ONLY

Appeal No.	2016-0040	Date Filed	03/25/16	BOE Case No.	

I:\Administrative\Forms\2016\2016 RP Appeal Form.docx

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

IDENTIFICATION #	Real Property Value			
4B2901300030	SITE	164,400	BLDG	292,80

PROPERTY TAX YEAR	2013	Total Real Property Value	$457,2(
MAILING DATE	4/15/2013	Business Personal Property Value	
BOARD OF EQUALIZATION FILING DEADLINE	5/15/2013	TOTAL EXEMPT	$
BOARD OF EQUALIZATION MEETING DATE	5/23/2013	TOTAL TAXABLE	$457,20

*** IMPORTANT ***

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

IDENTIFICATION #	Real Property Value			
4B2901300030	SITE	$164,200.00	BLDG	$293,700.00

PROPERTY TAX YEAR	2016	Total Real Property Value	$457,900.00
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	$457,900.00

*** IMPORTANT ***

Please review the back of this notice for information regarding your valuation and the appeal procedure. Make sure you keep this notice for your records. Please contact us if your mailing address is incorrect.

*** THIS IS NOT A TAX BILL ***

MONTANA CREEK I BL A LT 3
***************SCH 5-DIGIT 99801
TODD R STYRWOLD & JAME LK STYRWOLD
1000 Mink Cir
Juneau, AK 99801-8762

IDENTIFICATION #	Real Property Value			
4B2901300030	SITE	$153,400.00	BLDG	$286,000.00

PROPERTY TAX YEAR	2015	Total Real Property Value	$439,400.00
MAILING DATE	3/27/2015	Business Personal Property Value	
BOARD OF EQUALIZATION FILING DEADLINE	4/27/2015	TOTAL EXEMPT	$0.00
BOARD OF EQUALIZATION MEETING DATE	5/14/2015	TOTAL TAXABLE	$439,400.00

*** IMPORTANT ***

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MONTANA CREEK I BL A LT 3
***************SCH 5-DIGIT 99801
TODD R STYRWOLD & Jame LK Styrwold
1000 Mink Cir
Juneau, AK 99801-8762

*** THIS IS NOT A TAX BILL ***

Uniform Residential Appraisal Report

SALES COMPARISON ANALYSIS

There are 5 comparable properties currently offered for sale in the subject neighborhood ranging in price from $ 389,000 to $ 530,000 .

There are 14 comparable sales in the subject neighborhood within the past twelve months ranging in sale price from $ 338,000 to $ 640,000 .

FEATURE	SUBJECT	COMPARABLE SALE # 1		COMPARABLE SALE # 2		COMPARABLE SALE # 3	
Address	1000 Mink Circle Juneau, AK 99801-8762	9097 Black Wolf Way Juneau, AK 99801-8774		8012 Poppy Ct Juneau, AK 99801-8779		4477 Hillcrest Ave Juneau, AK 99801-9595	
Proximity to Subject		0.23 miles E		0.28 miles SE		6.02 miles SE	
Sale Price	$ 439,000		$ 456,000		$ 480,000		$ 435,000
Sale Price/Gross Liv. Area	$ 216.26 sq. ft.	$ 207.27 sq. ft.		$ 244.27 sq. ft.		$ 228.71 sq. ft.	
Data Source(s)		SEAMLS#12878;DOM 17		SEAMLS#12764;DOM 73		SEAMLS#12604;DOM 61	
Verification Source(s)		Office Files/SEAMLS		Kasberg Appraisal		Kasberg Appraisal	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) $ Adjustment	DESCRIPTION	+(-) $ Adjustment	DESCRIPTION	+(-) $ Adjustment
Sale or Financing		ArmLth		ArmLth		ArmLth	
Concessions		Conv;0		Conv;0		Conv;0	
Date of Sale/Time		s11/13;c09/13		s12/13;c10/13		s10/13;c08/13	
Location	B;Res;	B;Res;		B;Res;		B;Res;	
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple		Fee Simple	
Site	18052 sf	16479 sf	0	18643 sf	0	16441 sf	+5,000
View	N;Res;	N;Res;		N;Res;		B;Wtr;Mtn	-10,000
Design (Style)	DT2.0;Contemp.	DT2;Contemp.	0	DT1;Rambler	0	DT2;Contemp.	0
Quality of Construction	Q3	Q3		Q3	-15,000	Q3	+10,000
Actual Age	17	15	0	9	-10,000	19	-10,000
Condition	C3	C3	-5,000	C3	-10,000	C3	
Above Grade Room Count (Total / Bdrms. / Baths)	5 / 3 / 2.1	6 / 3 / 2.1	0	6 / 4 / 2.1	0	6 / 4 / 3.0	-1,500
Gross Living Area	2,030 sq. ft.	2,200 sq. ft.	-7,700	1,965 sq. ft.	+2,900	1,902 sq. ft.	+5,800
Basement & Finished Rooms Below Grade	0sf	0sf		0sf		0sf	
Functional Utility	Average	Average		Average		Average	
Heating/Cooling	OHWBB/PS/None	OHWBB/None	+1,500	ORad/WS/None	0	OHWBB/None	+1,500
Energy Efficient Items	Typical	Typical		Typical		Typical	
Garage/Carport	2ga3dw	2gbi2dw	0	3ga4dw	0	2gbi2dw	0
Porch/Patio/Deck	Average +	Average +		Average +		Average	+5,000
	2 CG/572 SF	2 CG/696 SF	-1,900	3 CG/861 SF	-7,300	2 CG/546 SF	0
Net Adjustment (Total)		[ ] + [X] -	$ -13,100	[ ] + [X] -	$ -39,400	[X] + [ ] -	$ 5,800
Adjusted Sale Price of Comparables		Net Adj: -3% Gross Adj : 4%	$ 442,900	Net Adj: -8% Gross Adj: 9%	$ 440,600	Net Adj: 1% Gross Adj: 11%	$ 440,800

I [X] did [ ] did not research the sale or transfer history of the subject property and comparable sales. If not, explain

My research [ ] did [X] did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.

Data source(s) See below.

My research [ ] did [X] did not reveal any prior sales or transfers of the comparable sales for the year prior to the date of sale of the comparable sale.

Data source(s) See below.

Report the results of the research and analysis of the prior sale or transfer history of the subject property and comparable sales (report additional prior sales on page 3).

ITEM	SUBJECT	COMPARABLE SALE # 1	COMPARABLE SALE # 2	COMPARABLE SALE # 3
Date of Prior Sale/Transfer	06/30/2010	03/30/2011	02/25/2011	05/31/2006
Price of Prior Sale/Transfer	$0	$0	$0	$0
Data Source(s)	Recorder's Office	Appraiser's Data Sheet	Appraiser's Data Sheet	Recorder's Office
Effective Date of Data Source(s)	04/19/2014	09/22/2013	10/07/2013	04/19/2014

Analysis of prior sale or transfer history of the subject property and comparable sales According to the recorder's office the last transfer of the subject was in June 2010 which was more that three years ago. To the best of my knowledge, none of the comparable have transferred in the year prior to the sale dates shown on the sales comparison grid. Alaska is a non-disclosure state which means prior sale prices are not a matter of public record and are not always disclosed. The listings and sales shown above the sale comparison analysis grid include the detached single family homes located within the boundaries shown on the first page of the report which are shown through the MLS. Any pending sales have been included with the listings.

Summary of Sales Comparison Approach See attached comments. When adjusted the comparables present a tight value range for the subject property which is above the agreed upon sale price. Comparables #1 and #2 are the most recent sales from the neighborhood and comparable #3 is a similarly sized home in a comparable neighborhood. The earnest money agreement has been considered and the lower end of the range presented by the three closed sales has been given the most weight in arriving at the final value opinion shown below.

Indicated Value by Sales Comparison Approach $ 441,000

RECONCILIATION

Indicated Value by: Sales Comparison Approach $ 441,000 **Cost Approach (if developed) $** 0 **Income Approach (if developed) $**

The income approach has not been developed because it is not felt to be a valid indicator of value for these types of properties. These types of properties are typically owner occupied and not purchased by investors as rental units. The cost approach has not been a reliable value indicator and has not been developed. The market comparison has been given the most weight in arriving at the final opinion of value.

This appraisal is made [X] "as is," [ ] subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed, [ ] subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed, or [ ] subject to the following required inspection based on the extraordinary assumption that the condition or deficiency does not require alteration or repair:

Based on a complete visual inspection of the interior and exterior areas of the subject property, defined scope of work, statement of assumptions and limiting conditions, and appraiser's certification, my (our) opinion of the market value, as defined, of the real property that is the subject of this report is $ 441,000 **, as of** 04/18/2014 **, which is the date of inspection and the effective date of this appraisal.**

APPEAL #2016-0040

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION MAY 17, 2016

Appellant: Styrwold	Location: 1000 Mink Circle
Parcel No.: 4B2901300030	Type: Residential

Appellant's basis for appeal: "I purchased property in June 2014 and went through this with you last year, it was appraised and purchased for about $439,000 so an increase is not warranted, plus look at 2013 assessment which was off. See attached info."

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	154,000	Site:	164,200	Site:	164,200
Buildings:	286,000	Buildings:	293,700	Buildings:	293,700
Total:	440,000	Total:	457,900	Total:	457,900

Table of Contents

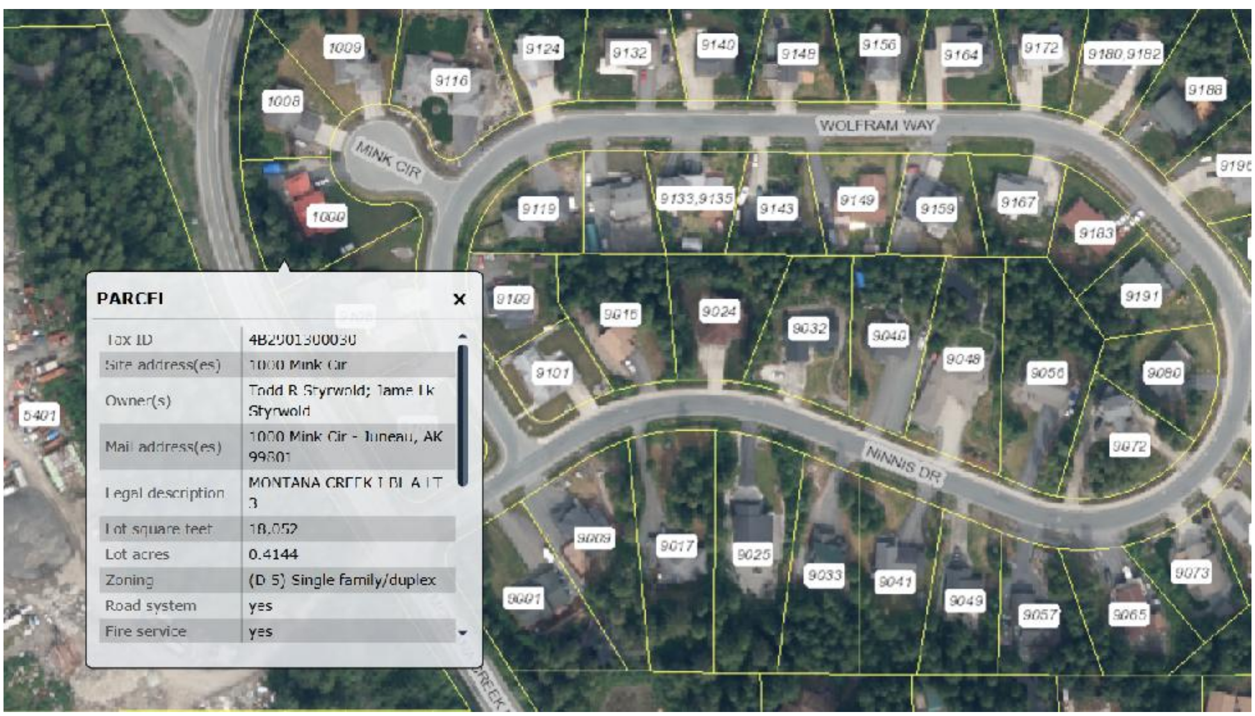
OVERVIEW

The subject is a single family home of 1,928 square footage on an 18,052 square foot lot in the Montana Creek subdivision.

Appraiser Dora Prince reviewed the appraisal that was provided by the appellant and updated the Assessors' database accordingly.

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 PHOTO

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.

ANALYSIS OF RECENT SALES

Sales prices (values) in Juneau have risen over time. The Assessor is required to value all parcels as of January 1 of the assessment year. For the purpose of comparison and for use in the annual market study performed by the Assessor, older sale prices are time-adjusted to a January 1, 2016 value. Sales throughout the Borough over the past three year period were analyzed, yielding a rate of change of 3.41% per year. Sales are adjusted using a monthly rate of 0.2845%.

The appraisal provided was dated April 2014. This amount was adjusted by the percent of adjustment for the time frame of 21 months, (April 2014 to January 1, 2016). The stated appraisal value was $441,000; the adjustment to January 1, 2016 brings that amount to $467,300. The stated sales price on the appraisal and offered by the appellant was $439,000, this then is adjusted to January 1, 2016 for the amount of $461,500.

The appraiser, Dora Prince also conducted a study of sales for the Montana Creek neighborhood for the past three years. This study also shows the subjects assessed value to be within the range of comparable properties. The table below is arrayed by gross living area (GLA), smallest to largest, as shown in the last column on the right.

2016 SALES COMPARABLES

Parcel ID	Zone	St/Rd #	Street/Rd	2016 Site Value	2016 Improve Value	2016 Assess Value	Sale Date	TRENDED SALE PRICE	Land Area	Year Blt	GLA
4B2901160210	D3	9864	LONE WOLF DR	130,545	245,614	**376,159**	7/15/15	$ 457,300	6075	2012	1811
4B2901160312	D3	1011	TIMBERWOLF LN	131,900	306,700	**438,600**	7/25/14	$ 523,400	7066	2014	1826
4B2901320050	D5	9033	NINNIS DR	177,192	292,900	**470,092**	5/31/13	$ 502,000	19940	1998	1844
4B2901320130	D5	9097	BLACK WOLF WAY	173,776	291,833	**465,609**	11/15/13	$ 490,800	16479	1999	1906
4B2901160180	D3	9882	LONE WOLF DR	131,200	300,200	**431,400**	6/19/15	$ 473,700	6300	2007	1928
4B2901310130	D5	9072	NINNIS DR	172,200	291,200	**463,400**	7/2/14	$ 472,900	13776	1998	2006
4B2901340150	D5	9208	BLACK WOLF WAY	172,922	287,029	**459,951**	6/26/13	$ 477,300	15640	2002	2046

SUMMARY

The appellant states that "an increase is not warranted". 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 no change to the assessment for 2016 at $457,900.

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

CBJ-Assessor's C...
APR 06 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:	5B1401000116		
Owner Name:	ROGER SAMS		
Primary Phone #	789-9498	Secondary Phone #	209-1576
Address of Property Being Appealed	7340 GLACIER HWY	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:

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

Values on Assessment Notice:

Site $ 170200-	Building $ 220400-	Total $ 390600-	

Owner's Estimate of Value

Site $ 120000	Building $ 190000-	Total $ 310000-

Purchase Price of Property

Price $	Purchase Date 1976
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 [signature]	Date 4-5-16

ASSESSOR OFFICE USE ONLY

Appeal No. 2016-0216	Date Filed 04/06/16	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: NO Change					
Post Review Assessment					
Site	$ 170,200	Building	$ 220,400	Total	$ 390,600
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** [X] **Reject** the following assessment valuation in the amount of $ 390,600

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

John Sahnow, Appraiser
City/Borough of Juneau
155 S. Seward St.
Juneau, AK 99801

Mr. Sahnow:

RE: Property ID: 5B1401000110

We are protesting the property tax assessment increase on this property.

An increase of almost 10% in any one year is excessive. We understand real property taxes are a reality, but an unreasonable single year increase is not warranted. A sensible method would be small yearly increases over several years thereby reducing initial sticker shock and decisions or reactions to perceived intentions of the CBJ to tax residents out of their homes.

The fixed income retired persons of the community cannot survive this type of cost of living increase without having to make severe unanticipated adjustments to their way of life, which causes anxiety and hasty decisions.

A neighborhood should not be penalized because some fortunate seller found a buyer that was able to pay a price that was highly inflated.

We see no valid reason that property in this area should be subjected to a 10% increase in assessment. Walmart closed, the building sits empty; numerous properties are for sale, even the Subway sandwich shop did not survive. The mobile home park (Switzer Creek) and manufactured home park (Eagle's Edge) are aging and deteriorating, certainly their assessment values should not be increased. Recent predictions indicate that the Southeast Alaska economy is on a significant downturn.

Based on the above, we remain convinced that a significant tax increase is neither justified nor just.

Thank You,

/s/ Roger & Barbara Sams

Roger & Barbara Sams
7340 Glacier Highway
Juneau, Alaska 99801

APPEAL #0216

2016 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION May 17, 2016

Appellant: Sams, Roger

Location: 7340 Glacier Hwy

Parcel No.: 5B1401000110

Type: Single Family

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

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	120,000	Site:	170,200	Site:	170,200
Buildings:	190,000	Buildings:	220,400	Buildings:	220,400
Total:	310,000	Total:	390,600	Total:	390,600

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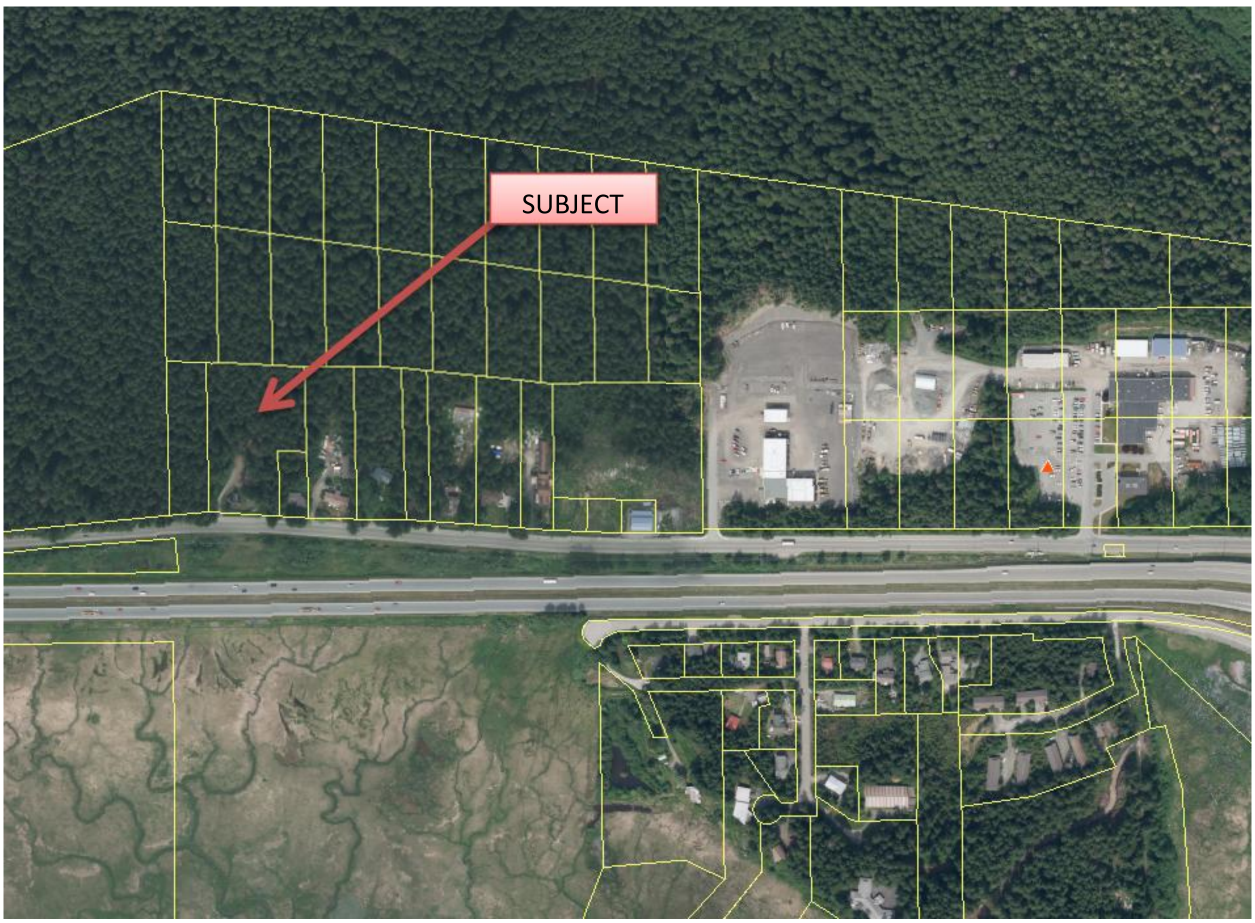
OVERVIEW

The subject is a single family home on a large, partly wooded lot fronting to Glacier Highway at about 7 mile. Appraisers from the Assessor's Office visited the site, walked the developed areas and viewed the buildings from the exterior. The house was built in 1944, according to city records, and appears to have had adequate maintenance and typical updating. Based upon observation of the exterior, it appears to be in typical, average condition. There are outbuildings including a large detached garage/shop and smaller sheds.

AREA MAP

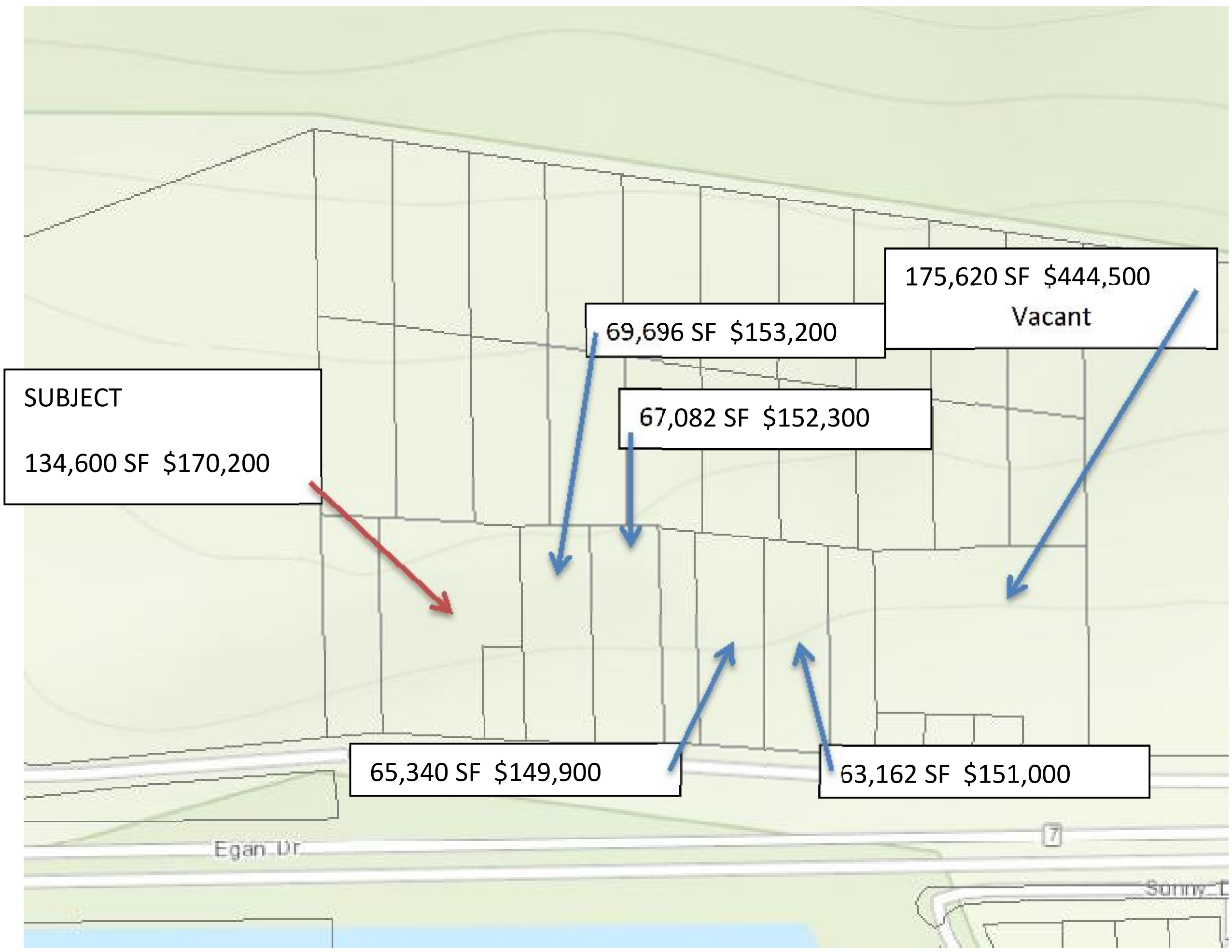


The subject parcel is located on Glacier Highway at about 7 mile, roughly opposite Sunny Point, which is shown at the lower right of the aerial photo above. Facilities on the upper right are the CBJ Streets and Fleet complex and State of Alaska DOT.

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.

Map of immediate area showing residential parcels with area and assessed land values.



Neighborhood land values; parcels arrayed by size. This shows the subject parcel is in the upper end of the range of sizes. The assessed value of the land is equitable.

Parcel ID	Zoning	Use Code	House Number	Street	Area	Site Value	
5B1401010050	(D 5) Single family/duple	1	7630	GLACIER HWY	38,246	$ 139,400	
5B1201000140	(GC) General Commercial	1	5310	GLACIER HWY	39,204	$ 137,800	
5B1401000040	(D 5) Single family/duple	1	7210	GLACIER HWY	44,431	$ 133,600	
5B1401000050	(D 5) Single family/duple	1	7220	GLACIER HWY	63,162	$ 151,000	
5B1001000060	(D15) Multifamily	1	4900	GLACIER HWY	64,468	$ 185,000	
5B1401000060	(D 5) Single family/duple	5	7248	GLACIER HWY	65,340	$ 149,900	
5B1401000080	(D 5) Single family/duple	1	7270	GLACIER HWY	67,082	$ 152,300	
5B1401000090	(D 5) Single family/duple	1	7290	GLACIER HWY	69,696	$ 153,200	
5B1401040015	(D 5) Single family/duple	1	1080	HENDRICKSON RD	118,048	$ 203,300	FRONTS TO MENDENHALL GAME RESERVE
5B1401000110	(D 5) Single family/duple	1	7340	GLACIER HWY	134,600	$ 170,200	SUBJECT
5B1401030012	(D 5) Single family/duple	1	1700	BRANTA RD	191,664	$ 290,900	FRONTS TO MENDENHALL GAME RESERVE
5B1401040144	(D 5) Single family/duple	1	6890	SUNNY DR	234,788	$ 455,000	FRONTS TO MENDENHALL GAME RESERVE

Though larger than most, the subject is not the largest residential parcel in the immediate area. The topography is typical; the wetness at the rear of the site is also typical for the area.

PHOTOS

Subject SFR with along Glacier HWY.

Other Improvements located on parcel.

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.

SUMMARY

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

The appellant states that “an increase is not warranted”. State statute requires the Assessor to value property at “full and true value”. According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market value increase or decrease as determined by analysis of sales. Values have risen in Juneau; the current valuation of the subject reflects this increase.

The recommended assessed value is fair and equitable. The Assessor recommends no change to the assessment for 2016 at $390,600.

CBJ-Assessor's Office

APR 20 2016

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: Jonathan Dvorak	
Date: 4/20/2016	Assessment Year: 2016

The following shows the reason(s) I was unable to submit the Petition For Review/Appeal by the established 30 day deadline: for supporting documentation, contacted finance/mortgage company (Amerisave.com) with whom I'd refinanced in 2013; needed copy of Appraisal. Amerisave finally provided copy of Appraisal on 4/19/2016. I believed, mistakenly, I had 1 month from mailing date, 3/21, to file; when attempting to file on...

FRONT CONTINUE ON REVERSE

REVERSE (continued from front page)

4/20, I learned the deadline was on 4/19. Please accept my appeal, filed one day late due to exigent circumstance.

Thank you,

~~J. Woody~~ Dvorak
Jonathan

[signature]

34 of 40

CBJ-Assessor's Office
MAY 04 2016

Clerk Note - this document was submitted in triplicate, in reference to three separate parcels, but each contains the same information, so was not repeated in the packet. LJS

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

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Name: Beverly/LARRY Schutt
Date: 5/2/2016 Assessment Year: 2016

The following shows the reason(s) I was unable to submit the Petition For Review/Appeal by the established 30 day deadline:

We ARE SNOWbirds AND did NOT Arrive back into Juneau until past the due date.

FRONT CONTINUE ON REVERSE

CBJ-Assessor's Office
APR 27 2016

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

Statutory and Policy Guidelines (attached):

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_____ 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: Teresa Gilbert 723-8852 / 789-6975

Date: 4/27/16 Assessment Year: ~~15~~ 16

The following shows the reason(s) I was unable to submit the Petition For Review/Appeal by the established 30 day deadline:
I was down south on a medical having a knee replacement - when I got home I had medical issues of my own to deal with and a parents alzhiemers issues.

FRONT CONTINUE ON REVERSE

5-12-16

Dear BOE.

I am unable to attend the hearing this evening due to a prior commitment.

Please take into consideration I had knee replacement surgery in Seattle at Swedish on March 30, I was able to come home on April 18. For a week and a half I was on pain medication and was unable to drive. There has been many complications with my knee - Four surgeries later my hope is it will heal correctly.

I am a single woman and have paid my taxes on time.

I have no legal bases for my appeal -

- Only that my assesment went up. $19,759.00 in one year.

That seems excessive.

Please accept my late appeal due to my medical situation
Also I needed to deal (Via phone calls) with my mothers care. She has Alzhiemers and I was arranging care for her. (In home care) 24/7.

If you need more documentation I would be happy to get that for you
~ Drs. James Critcher at Swedish OPA
~ Catholic Comunity Services for my mother
~ airline tickets
Once again, I have always paid on time & have never appealed before.

Thank you for your consideration in this matter.
Teresa A. Gilbert
Teresa A. Gilbert

OPAortho™
Orthopedic Physician Associates • www.opaortho.com

Swedish Orthopedic Institute
601 Broadway
Seattle, WA 98122
206.386.2600 • 800.262.3435
Fax 206.622.1644

MRI Suite
900 Terry Avenue, #100
Seattle, WA 98104
206.694.6665

Pre-opp. 3-23-16
Surgery 3-30-16

Dear **Teresa Anne Gilbert;**

SURGERY DATE: 3/30/16 **ARRIVAL TIME: 6:00am**

Please report to the 2nd floor of Swedish Orthopedic Institute. Your surgery should start 2-3 hours following admission. Check-in times are subject to change due to cancellations and emergency conflicts. We will notify as early as possible of these changes.

PRE-OPERATIVE APPOINTMENTS:

- Pre-op appt with Dr Crutcher: **3/23/16 at 2:45pm**
- ~~Joint Journey Seminar @ Swedish Orthopedic Institute (1st floor): **Tuesday thru Thursday at 1:15 pm**~~ (Check in at Pre-Admit desk on the 1st floor)

APPOINTMENTS NEEDING TO BE SET UP:

- ~~Pre-operative clearance by PCP/Cardiologist: **Scott, Jessica Robin**~~
- Call Swedish registration nurse at 206.215.3200 or 866.851.5111 to schedule your phone interview. You will be interviewed to confirm allergies, medications and other medical history information. You may be asked to come to pre-admit for labs/EKG (if yours are not within the 6 months anesthesia requires) on the same day as your pre-op appointment with Dr. Crutcher

Please review the Swedish Medical Center *Pre-Admission Packet* thoroughly. In addition, please review the following instructions.

PRE-OPERATIVE PHYSICAL EXAMINATION — not needed.

We ask that you see your personal physician for a preoperative medical clearance **at least 4-6 weeks before** your surgery date. Please bring the "Request for Medical Consultation" sheet with you to your appointment. This document contains the details for required labs/EKG.

PRE-OPERATIVE MEDICATION INSTRUCTIONS:

Follow the medication instructions as outlined in the Swedish Medical Center *Pre-Admission Packet*.

- If you take **Coumadin or other blood thinning medication**, please contact the prescribing physician to discuss when to stop these prior to surgery.

PRE-OPERATIVE DIET INSTRUCTIONS:

- **NOTHING TO EAT OR DARK LIQUIDS AFTER MIDNIGHT THE NIGHT BEFORE SURGERY**

ON THE DAY OF SURGERY:

- If your family members wish to speak with your physician after your surgery they should report in to the Information Desk on the second floor. If they are unable to remain there, they should leave a telephone number at the Information Desk so the physician can contact them.

If you have any questions, please call me at 206.386.2600 extension 338.
Meghan Owens, assistant to Dr. Crutcher

Also Dealing with Mothers Alzhiemer in home care Issues : Surgery

CBJ-Assessor's Office

APR 20 2016

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:

X 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: Kevin Hamrick	
Date: 4-20-16	Assessment Year: _____
The following shows the reason(s) I was unable to submit the Petition For Review/Appeal by the established 30 day deadline: 3 Dr. appointments & a root canal this week made me forget to get this in yesterday.	
FRONT	CONTINUE ON REVERSE