BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA

Tuesday, June 16, 2015 at 5 PM
Municipal Building – Assembly Chambers

I. Call to Order

II. Roll Call

III. Approval of Minutes

Board of Equalization meeting, May 14, 2015

IV. CBJ Attorney Memos/Board Questions

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

V. Property Appeals

Attached are the 2015 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 #	**2015-0063**		
Subject Property			
CBJ Parcel #	5B2401430010		
Physical Location	4501/4503 Trafalgar Avenue		
Appellant Name	Neil L. Atkinson		
2015 Preliminary Assessed Value			
Land	$ 106,500	Improvements	$ 267,700
Exemptions	$ -		
TOTAL TAXABLE			**$ 374,200**
Owner's Estimated Value			
Land	$ 85,000	Improvements	$ 267,700
Exemptions	$ -		
TOTAL TAXABLE			**$ 352,700**
CBJ Assessors Office Recommendation			
Land	$ 97,000	Improvements	$ 267,300
Exemptions	$ -		
TOTAL TAXABLE			**$ 364,300**

CBJ Appeal Tracking #	**2015-0201**		
Subject Property			
CBJ Parcel #	5B2101230020		
Physical Location	3466 Richards Dr		
Appellant Name	Carl M. Ferlauto		
2015 Preliminary Assessed Value			
Land	$ 103,800	Improvements	$ 303,600
Exemptions	$ -		
TOTAL TAXABLE			**$ 407,400**
Owner's Estimated Value			
Land	$ 98,610	Improvements	$ 277,818
Exemptions	$ -		
TOTAL TAXABLE			**$ 376,428**
CBJ Assessors Office Recommendation			
Land	$ 103,800	Improvements	$ 291,200
Exemptions	$ -		
TOTAL TAXABLE			**$ 395,000**

VI. Late Filed Appeals

- NONE

IV. Adjournment

DRAFT

BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA
Thursday, May 14, 2015 at 5 PM
Municipal Building – Assembly Chambers

I. Call to Order

Mike Boyer called the meeting to order at 5 p.m.

II. Roll Call

Members Present: Mike Boyer, David Epstein, John Gaguine, Ed Kalwara, Paul Nowlin, Barbara Sheinberg, Pat Watt.

Members Absent: Steve Moseley

Staff Present: Jane Sebens, Assistant Attorney; Laurie Sica, Municipal Clerk; Robin Potter, Assessor; John Sahnow, Appraiser III, Donna Walker, Appraiser II; Kim Campbell, Business Personal Property Appraiser I; Dora Prince, Appraiser II.

III. Election of Officers – Election of Chair and Vice-Chair for the 2015 B.O.E. cycle

Hearing no objection, the Board elected Mike Boyer as Chair and David Epstein as Vice-Chair.

IV. Training/Orientation for Board of Equalization Members

Ms. Sebens said she would take questions from the Board as the members present had previously served and there was significant information in the packet. She said the most important thing for the board to do was to be impartial and to make a clear record with reasons for the decisions. The board was encouraged to ask questions.

Ms. Potter said there were a relatively low number, 138 appeals received. The staff reviewed each appeal and then forwarded them to her for review. At this point there were fewer than 50 that had not been closed based on mutual agreement between the property owner and the Assessor. The difficult ones got sifted to the bottom and there may be a few that come before the BOE. She hoped to have their work done within two weeks, depending on how the appellants responded. She was anticipating one more BOE, and possibly a second one.

Mr. Gaguine asked if in the case of a late filed appeal, the Assessor was allowed to discuss and make an adjustment. Ms. Potter said that if there was an obvious error, the Assessor could make an adjustment up to the time of the first BOE hearing. She said that on occasion, the Assessor had discovered errors and had notified the property owner and gave them 30 days from that notice to appeal.

Mr. Nowlin asked if the time of year that the assessments were sent out was common across the U.S. Ms. Potter said she could not say, but Maricopa County had a 60 day appeal period. The assessments were generally done as of January 1. In Alaska, a good portion of the boroughs mailed assessment notices before Juneau did, even before the end of January, depending on their software.

Mr. Gaguine asked if the CBJ ordinance could be change to get rid of the panels – ad hoc panels vs. standing panels. Ms. Sebens said this could change, and she could review it.

Ms. Sheinberg recalled a few appeals in which the board was asking questions and the board got into talking about what the person could do to assist their case. How do we make the decision on where the board has latitude or does not?

Ms. Watt said she recalled the situation and agreed, the Board found itself in a position of trying to help the appellant make a case. In terms of giving the appellants guidance, they really don't get much. If we are going to make a change, we need evidence to get to a number. What is that evidence.

Mr. Epstein said it was inappropriate for the board to suggest things to the appellant and the burden of proof was upon the appellant. He did not think the board should wander into that. It was not up to the Board to help the appellants make their points.

Mr. Gaguine said the courts have said when a person appears without an attorney, there should be flexibility. He disagreed that there should be no assistance when it appeared that an appellant didn't know what they were doing.

Ms. Sebens said it was appropriate to be instructive and to let an appellant know that you need evidence and to tell them which type, but it was not appropriate to say "go hire someone." The BOE was an impartial tribunal, and decisions were based on evidence. The appellant could not just disagree with the assessor.

Ms. Potter said she included the appeal form in the packet. When appeals were filed, the Assessor assisted the appellant to let them know what information was needed. It was assigned to a staff appraiser. The appraiser went to the property, did further research, and did what they could to assist the property owner, and this was why many appeals settled before going to the BOE. Those that were before the board were those that were still in disagreement.

Ms. Watt said the BOE played a public role and it was important to convey impartiality, but with empathy with a bureaucratic process.

Ms. Sebens said that state law mandated the process. Even the assessor could appeal a decision of the BOE, so both sides needed to be given adequate time to present their case. She would like the BOE to cite to case number so she may improve the procedural guidelines. She encouraged the board members to call her at any time, about the conduct of business or with conflict issues, but not about a specific case.

The Board discussed packet delivery procedures.

V. Late Filed Appeals

David Epstein, Pat Watt, and John Gaguine volunteered to serve on the first panel to review late filed appeals. Mr. Epstein agreed to chair the panel.

Mr. Epstein explained generally that the applicant had the burden of proof to explain the inability to comply with the deadline to file a timely appeal.

5763 Glacier Highway	5B1201060112	Charlie Moline

Mr. Moline said he was representing Adele Hamey, who owned the building and sold it. They were currently engaged in a legal lawsuit with the new owner of Taku Graphics, who was also the tenant at the 5763 Glacier Highway property. He said the tenant did not communicate with Adele Hamey, the property owner, or himself, the manager of the property, and did not turn over the assessment notice to them, as the mail was sent to the 5763 Glacier Highway address.

Ms. Watt asked Mr. Moline who he represented. He said he represented Ms. Adele Hamey, who still owned the property, but she sold the business. The new owner of Taku Graphics was not paying the city tax and it was written in to the lease that the business owner was to pay the tax. He said that she received the mail, and assumed that she received the assessment notice.

Mr. Gaguine noted that if Ms. Hamey received the tax bill at that address in the past, then it was incumbent upon her to change her address. Mr. Moline said mail had not been a problem until recently when the owner became upset.

Ms. Watt asked when the difference of opinion or conflict arose. Mr. Moline said when Ms. Hamey's attorney informed the Taku Graphics owner that she had to pay her city sales tax in January, when he noticed sales tax was not included in her rent, then we notified her it should be part of the lease and she disagreed that it was not in the lease.

Mr. Epstein asked Ms. Sebens for clarification and Ms. Sebens said that the limited issue was the late file and an inability to comply with the deadline.

Ms. Watt said the appellant had to prove she was unable to file due to a situation beyond her control and said that a prudent property owner would check the mail for the assessment.

Mr. Epstein asked Mr. Moline if Ms. Hamey had regularly received property assessment cards in the past and Mr. Moline said yes.

Mr. Gaguine said Ms. Hamey needed to notify the city she had a change of address.

MOTION, by Gaguine, to accept the late filed appeal. He requested a "no" vote, due to the lack of establishing of an inability to comply.

Aye:

Nay: Epstein, Gaguine, Watt

Motion failed and the late filed application was rejected.

Airport Shopping Center	Personal Property Tax #900869	Larry Bauer, Property Manager

Neither Mr. Bauer, nor another representative of the Airport Shopping Center, was present.

Mr. Epstein said that in the letter submitted by Mr. Bauer he acknowledges that he filed late.

MOTION, by Watt, to accept the late filed appeal. She requested a "no" vote, due to the lack of establishing of an inability to comply.

Aye:

Nay: Epstein, Gaguine, Watt

Motion failed and the late filed application was rejected.

3320 Douglas Highway	1D050L010010	Edward Bond

N

Neither Mr. Bond, nor another representative of the property, was present.

Mr. Epstein said that Mr. Bond knew his work, his shift, the timing of notices, and could have made arrangements for mail and for filing the appeal. Ms. Watt concurred. Mr. Gaguine said that there were questions to ask him, but based on what was submitted in writing, the case was not made.

<u>MOTION</u>*, by Gaguine, to accept the late filed appeal.* He requested a "no" vote, due to the lack of establishing of an inability to comply.

Aye:

Nay: Epstein, Gaguine, Watt

Motion failed and the late filed application was rejected.

6005 Thane Rd.	1B0201070112	Daniel Turman
NHN Thane Rd.	1B0201070113	Daniel Turman

N

either Mr. Turman, nor another representative of the property, was present.

Ms. Prince said she had several conversations with this Mr. Turman and told him to watch for the property assessment cards in the mail.

Mr. Gaguine asked if the Assessor could verify that the cards were mailed. Ms., Potter said the Assessor had a record of every card that was mailed and Mr. Turman was on the mailing list. The Assessor contracted with Alaska Litho to do the mailing.

Mr. Epstein asked if it was his responsibility to notify the city of the correct address, and Ms. Potter said yes.

Mr. Gaguine said that Mr. Turman made an assertion that he did not get the card, and in that case, that would be the case of inability to appeal in a timely manner. If there was some proof that the card was lost in the mail that would be evidence

Mr. Epstein said that Ms. Prince notified Mr. Turman to look for the card in the mail and that the card was coming.

Ms. Watt asked if a person called to say they did not get a card, could the Assessor print a duplicate. Ms. Potter said yes, and the Assessor would also take an appeal over the phone. Notices about the mailing of the assessments went out in the mail, in the newspaper and on the radio. A person did not need to receive a notice to appeal a property value.

Mr. Gaguine asked when Ms. Prince had contact with Mr. Turman and she said the last contact was in the beginning to the middle of March and she was explicit in telling him to look for the card.

<u>MOTION</u>, by Watt, to accept the two late filed appeals. She requested a "no" vote, due to the lack of establishing of an inability to comply.

Aye:

Nay: Epstein, Gaguine, Watt

Motion failed and the late filed applications were rejected.

VI. Board Member Availability/Scheduling & Panel Assignments

The BOE set the next panel meeting date for June 16 at 5 p.m. in the Assembly Chambers and Mr. Nowlin, Ms. Sheinberg and Ms. Watt agreed to serve, with Mr. Epstein and Mr. Gaguine as alternates.

IV. Adjournment

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

Submitted by Laurie Sica, Municipal Clerk

Procedural Guidelines for Conducting a Board of Equalization Hearing

I. CALL TO ORDER by Chair/Presiding Officer

II. ROLL CALL - Chairs asks clerk to call the roll

III. GENERAL INTRODUCTORY COMMENTS, AGENDA CHANGES, if any;

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 informal hearing procedure

1. Order of presentations: Appellant, then Assessor (Appellant may reserve rebuttal time)
2. Time for each side (including BOE questions during presentation) is ___ minutes
3. After presentations & BOE questions, member will make motion, restated by Chair
4. BOE will then debate/deliberate on the motion
5. BOE will vote/take action on motion
6. Chair announces whether motion carries/fails
    a. Whether appeal granted/denied
    b. Whether late-filed appeal will be heard (at future hearing date)

C. Review applicable legal standards that controls case

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;

Sample Introduction for Late-Filed Appeals

Mr./Ms. “X”, thank you for coming here to participate in the Board of Equalization panel 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. If the panel decides in your favor, your assessment appeal will be heard a future Board meeting**.

The issue to be considered this evening is whether or not you were unable to comply with the 30-day filing requirement. 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 submitted documentation on hand. Do you have any additional informational you want us to hear on the late-file issue?

APPEAL #0063

2015 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 16, 2015

Appellant: Atkinson

Location: 4501/4503 Trafalgar Avenue

Parcel No.: 5B2401430010

Type: Duplex

Appellant's basis for appeal: City assessment of site value not in equity to neighboring lot. Site value for subject lot is "higher due to the fact that a building is on this lot".

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	85,000	Site:	106,500	Site:	97,000
Buildings:	267,700	Buildings:	267,700	Buildings:	267,300
Total:	352,700	Total:	374,200	Total:	364,300

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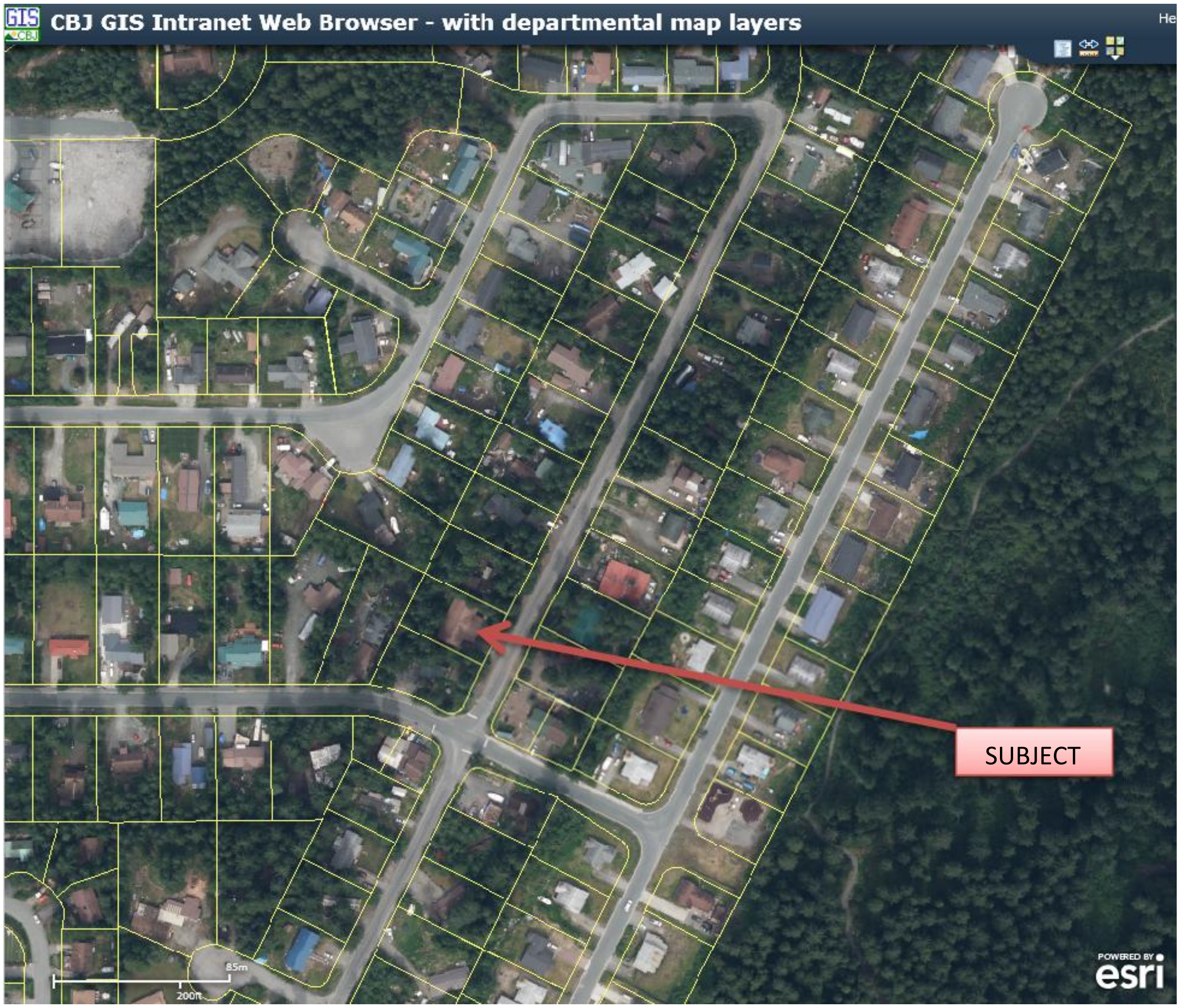
OVERVIEW

The subject is a duplex built in 1982 located in the Northeast Valley neighborhood. This neighborhood is a mix of single-family, duplexes, and mobile homes of varying age and quality. The subject is in the Golden Nugget subdivision which is bordered by these streets: Trafalgar, Gladstone, Garnet and Threadneedle.

It is Mr. Atkinson's view that the site value for the lot in question should be the same value as his vacant site that is adjoining the subject site. It is a policy of the Assessor's Office to consider typical site preparation or the lack thereof in the valuation of vacant land. A typical vacant, unimproved lot would reasonably be expected to require some amount of clearing, excavation, grading or other work to prep it for construction of a structure. Lots marketed and sold with site prep already in place generally sell for more than "raw" land without any site prep.

AREA MAP



The subject parcel is located on Trafalgar Avenue, second parcel on the left from Threadneedle Street.

LAND ASSESSMENT

Lots in the Northeast Valley area are similar in shape, topography and zoning. Most are cleared leaving some old growth trees and glacial rubble (large rocks used in landscaping). Lot sizes in this neighborhood are similar in size at 13,500 square feet. Per Mr. Atkinson's appeal it was discovered that the valuation of sites in this neighborhood are grouped into three values, \$121,300, \$106,500 and \$97,000. Because of this inequity the subject site was reduced to the lowest price point of \$97,000.

PHOTOS

Subject Duplex at 4501 & 4503 Trafalgar Avenue.

Undeveloped adjoining site at 4505 Trafalgar Avenue.

SUMMARY

The value of the neighboring lot is lower because of the lack of typical site preparation and the presence of large boulders making further development difficult.

The Assessor is proposing to lower the site value of the improved lot as a matter of equalization from $106,500 to $97,000. A change in the duplex valuation is a rounding adjustment in the software currently employed within the Assessor's office from $267,700 to $267,300. Total assessed valuation for 2015 is recommended at $364,300.

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

APR 07 2015
CBJ-Assessor's Office

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	[X] 2015 [ ] Other
Parcel ID Number	5B2401430010
Name of Applicant	NEIL L. ATKINSON
Email Address	TAKUCANA@EXCITE.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 27, 2015 .

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY

Parcel ID Number:	5B2401430010		
Owner Name:	NEIL L. ATKINSON		
Primary Phone #	789-9179	Secondary Phone #	723-9168
Address of Property Being Appealed	~~4??/4??~~ TRAFALGAR	Mailing Address	POBOX 33846
	JUNEAU AK 99801		JUNEAU AK 99803

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

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

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

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

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

MY ADJACENT PROPERTY VALUE IS $85000.00

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

Values on Assessment Notice:

Site	$ 106500	Building	$ 267700	Total	$ 374200

Owner's Estimate of Value

Site	$ 85000	Building	$ 267700	Total	$ 352700

Purchase Price of Property

Price $ | Purchase Date

Has the property been listed for sale? [ ] Yes [X] 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 [X] 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 4-7-15

Appeal No.	2015-0063	Date Filed	04/07/15	BOE Case No.	

C:\Users\Kim_Campbell\Desktop\2015 Forms\2015 RP Appeal Form.docx

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

Following is for Assessor's Office Use Only					
Appraiser	DORA PRINCE		Date of Review	4/20/15	
Comments: Exterior inspection. correct fixture count. Discussed with jcs land values. Updated CAMA, removed overrides.					
Post Review Assessment					
Site	$ 97,000	Building	$ 267,300	Total	$ 364,300
Exemptions: n/a					
Total Taxable Value:	$ 364,300				

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

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 #	5B2401430010	Real Property Value: SITE $106,500.00	BLDG $267,700.00
PROPERTY TAX YEAR	2015	Total Real Property Value	$374,200.00
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	$374,200.00

***** 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 *****

GOLDEN NUGGET BL G LT 25
***************SCH 5-DIGIT 99801
NEIL ATKINSON
PO Box 33846
Juneau, AK 99803-3846

City and Borough of Juneau

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

857
26/52

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

IDENTIFICATION #	5B2401430020	Real Property Value: SITE $85,000.00	BLDG $0.00
PROPERTY TAX YEAR	2015	Total Real Property Value	$85,000.00
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	$85,000.00

***** 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 *****

GOLDEN NUGGET BL G LT 24
***************SCH 5-DIGIT 99801
NEIL ATKINSON
PO Box 33846
Juneau, AK 99803-3846

NEIL L.
ATKINSON
P.O. Box 33846
Juneau, Alaska 99803

PHONE: (907) 789-9179 (H)
(907) 723-9168 (C)
EMAIL: takucana@excite.com

April 15, 2015

APR 16 2015
CBJ-Assessor's Office

Dora Prince, Appraiser
City/Borough of Juneau
155 S. Seward St.
Juneau, AK 99801

Re: 4501/4503 Trafalgar Ave. - 5B2401430010

Ms. Prince,

In response to your letter of April 14, 2015, I do not accept your 2015 assessed value for the above listed property. I do not accept your assertion that the land value for this lot is, or should be, higher than my vacant lot next door.

You stated that the reason for the higher site value is that it *should* be higher due to the fact that a building is on this lot. Shouldn't that value be placed in the building value? The value of the land, by itself, should not change due to the simple fact that there is a structure on it.

You also stated that the assessed value of this lot is in line with those of other lots in the "neighborhood". A quick review of the CBJ Assessor Data Base shows that the range of values, for the lots with permanent structures on Trafalgar, range from $94,600 to $121,258. All of these lots are of the exact same square footage. If all lots are of the same size, why are they not all valued at the same rate? Is it the City's contention that the type and value of the structure on a lot changes the value of the lot?

I am aware of a property in the neighborhood that just sold for $100,000. This property has a 40 year old trailer with a noncompliant structure on it. Will this information be used in lowering the actual value of the neighborhood properties? I doubt it.

You also brought up the fact that I had protested the 2014 assessment of this property and that the 2015 assessment was less than that of 2014. True. As I stated last year, the assessed value is substantially higher than 95% of the properties in 'the neighborhood". Your office questioned "If you didn't want a property with this value in this neighborhood, why did you build it?" Simple. When this duplex was built in 1983, with 25 year old trailers surrounding it, who would have thought that 32 years later, the same trailers would still be in place? Who knew that a low income neighborhood, which pays NO property taxes, would be developed basically next door? Neither the City, nor I, have a comparable to establish a value. There is no factoring into the assessment of the effect the surrounding neighborhood has on the value of a property. I therefore accepted last year's assessment as a lost battle.

Now with the millage rate increase and the high values you have given to this property, I must appeal. You stated that the setting of the mill rate was not a part of your office's responsibility. While that may be true, the value you put on a property directly affects the ultimate taxes a person pays.

Sincerely,

Neil L. Atkinson

NEIL L.
ATKINSON
P.O. Box 33846
Juneau, Alaska 99803

PHONE: (907) 789-9179 (H)
(907) 723-9168 (C)
EMAIL: takucana@excite.com

APR 29 2015
CBJ-As

April 28, 2015

Dora Prince, Appraiser
City/Borough of Juneau
155 S. Seward St.
Juneau, AK 99801

Re: 4501/4503 Trafalgar Ave. - 5B2401430010

Ms. Prince,

In response to your letter of April 20, 2015, I do not accept, and therefore deny, your 2015 assessed value for the above listed property.

Your letter failed to address any of the concerns I listed in my April 15 letter to you. Again, the land value for lots of the same size should not change just because there is a structure on the lot.

Please schedule me with the Board of Equalization. Also, please be advised that I will be out of town from May 15 through June 3, 2015

Sincerely,

Neil L. Atkinson

APPEAL #201

2015 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION JUNE 16, 2015

Appellant: Ferlauto

Location: 3466 Richards Drive

Parcel No.: 5B2101230020

Type: Single Family Residence

Appellant's basis for appeal: "Excessive: Several deficiencies and repair costs were not addressed in the valuation of the property; Valued Improperly: A canvass with inspection was conducted on 08/02/2011. Since that time, no CBJ Assessor personnel have been to the property, yet an increase of over $66K was imposed on the property."

Appellant's Estimate of Value		**Original Assessed Value**		**Recommended Value**	
Site:	98,610	Site:	103,800	Site:	103,800
Buildings:	277,818	Buildings:	303,600	Buildings:	291,200
Total:	376,428	Total:	407,400	Total:	395,000

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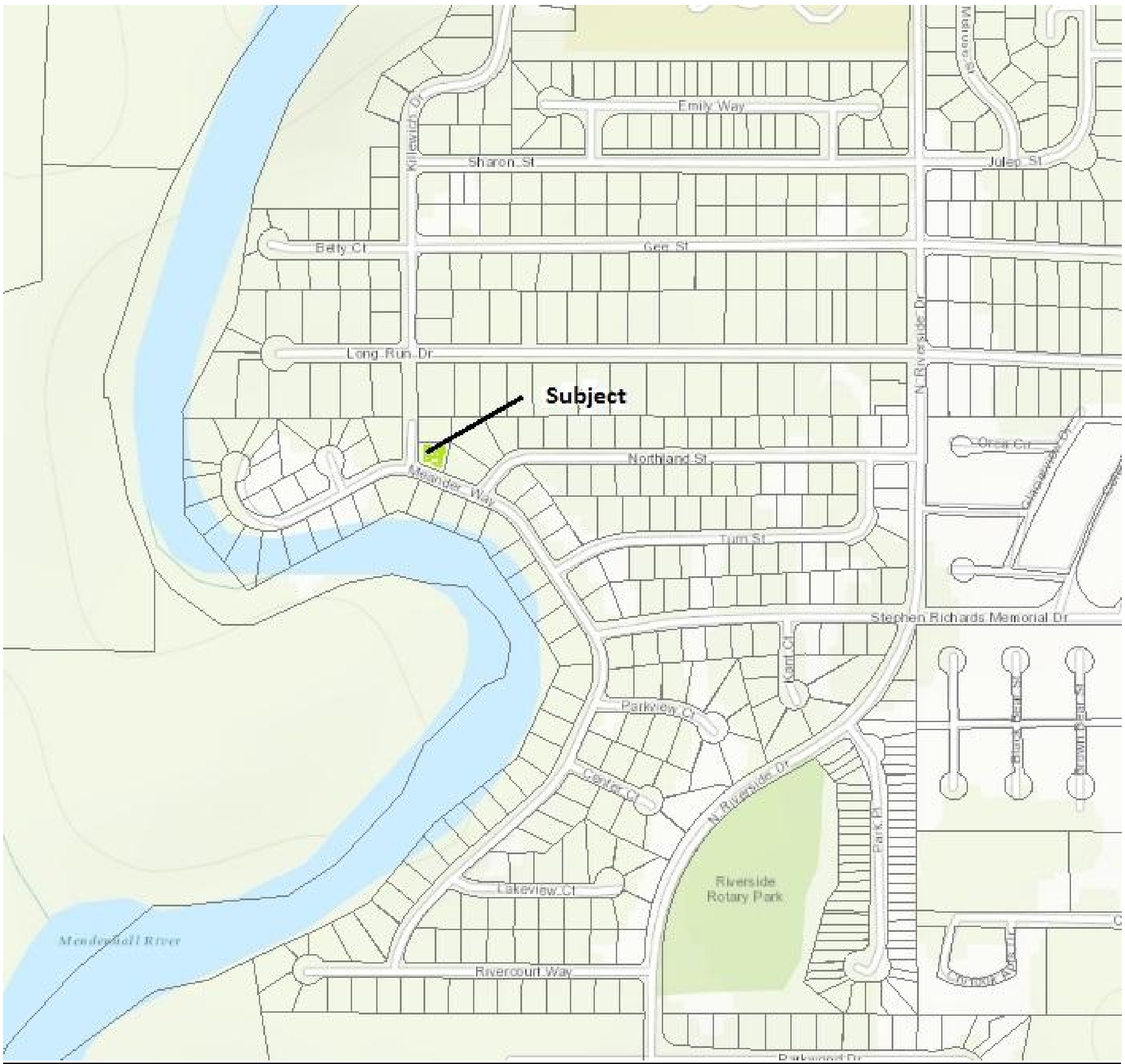
OVERVIEW

The subject is a single-family, two story home. The purchase transaction was recorded on April 14, 2014. The purchase price, according to the appellant, was $407,000. The list price was $425,700.

SUBJECT PHOTO

AREA MAP



Subject
Emily Way
Sharon St
Julep St
Killewich Dr
Betty Ct
Gee St
Long Run Dr
N Riverside Dr
Northland St
Meander Way
Turn St
Stephen Richards Memorial Dr
Kari Ct
Parkview Ct
Center Ct
N Riverside Dr
Park Pl
Lakeview Ct
Riverside Rotary Park
Rivercourt Way
Mendenhall River

SITE VALUE

The following table shows assessed site values in the neighborhood. The parcels shown are arranged by size. The subject's parcel is highlighted in yellow.

WEST VALLEY NEIGHBORHOOD - Zoning D5 to D15. Primarily Single Family residences. Lot size range from 2,500 to 63,000 SF. Median lot size of 10,000 SF.							
PCN	ZONING	USE	#	ST	AREA SF	2014 SITE VALUE	2015 SITE VALUE
5B2101250190	D-5	SFR	9338	TURN ST	8532	102,200	104,346
5B2101280050	D-5	SFR	9322	STEPHEN RICHARDS DR	8588	102,300	104,448
5B2101280040	D-5	SFR	9332	STEPHEN RICHARDS DR	8589	102,300	104,448
5B2101140210	D-5	SFR	9158	PARKWOOD DR	8596	102,300	104,448
5B2101110200	D-5	SFR	9179	GLACIERWOOD DR	8637	102,400	104,550
5B2501190200	D-5	SFR	9232	EMILY WAY	8645	102,400	104,550
5B2501190210	D-5	SFR	9236	EMILY WAY	8650	102,400	104,550
5B2101230020	D-5	SFR	3466	RICHARDS DR	8652	102,400	103,800
5B2101150060	D-5	SFR	3067	MOUNTAINWOOD CIR	8664	102,400	104,550
5B2101270130	D-5	SFR	9354	PARKVIEW CT	8686	102,500	104,652
5B2101250180	D-5	SFR	9344	TURN ST	8696	102,500	104,652
5B2101150090	D-5	SFR	3045	MOUNTAINWOOD CIR	8697	102,500	104,652
5B2101240170	D-5	SFR	9361	TURN ST	8708	102,500	104,652
5B2101090120	D-5	SFR	9155	SKYWOOD LN	8723	102,600	104,775
5B2101280090	D-5	SFR	3457	KANT CT	8731	102,600	104,775
5B2501190080	D-5	SFR	9208	EMILY WAY	8751	102,600	104,775
5B2101260160	D-5	SFR	9348	LAKEVIEW CT	8752	102,600	104,775
5B2101120180	D-5	SFR	9144	PARKWOOD DR	8755	102,600	104,775
5B2101250040	D-5	SFR	9323	STEPHEN RICHARDS DR	8759	102,600	104,775

<u>CONDITION OF THE SUBJECT BUILDING, *"PROPERTY REPAIRS SCOPE OF WORK"*</u>

For the purposes of mass appraisal (assessment), an "inspection" typically entails viewing the property from the street, reviewing photographs as one may find on realty marketing websites and GIS overlaid aerial photographs. Assumptions regarding the overall condition and quality of a building are made based on exterior observations and knowledge of typical houses in the local market.

The appeal notes a number of items the appellant feels have significant impact upon the value of the property. They include a cracked driveway, areas of the wood fence at the end of their useful life, decking in need of maintenance, crawlspace insulation that is applied differently than "current best practices", needed maintenance of chimney mortar, lack of a liner in the chimney and a lawn in need of maintenance.

With the exemption of the lack of a chimney liner and poor drafting, all of these conditions are fairly common and typical in the Juneau market. They are maintenance issues that do not rise to the level of health and safety concerns for which repair or modification would typically be required in the course of a sale transaction and would likely have been readily apparent to anyone performing a typical, non-destructive, surface inspection of the building, the type of inspection typically performed by a buyer or agent of the buyer in the course of a sale. These conditions fall within the range of typical maintenance and deferred maintenance generally found in the population of houses of this age. These conditions were present at the time of sale and were apparently accepted as-is at the agreed sale price of $407,000.

<u>VALUATION, *"PROPERTY WAS VALUED IMPROPERLY"*</u>

The Assessor's office performs property inspections on a five year cycle during which properties are generally viewed from the street, such that all of the parcels in the Borough are viewed at minimum, every five years. In addition to that schedule, there are other canvasses regularly made: parcels with open building or demolition permits, land modifications such as lot consolidations or sub-divisions, active listings and sales.

Assessments are to be at market value. Alaska is a non-disclosure state. Sale price reporting is voluntary. Immediately following the recording of a transaction, the Assessor's Office sends out letters to buyers and sellers requesting them to disclose the sale price. A typical return is 50% or more. In addition to direct reporting of sale prices, the Assessor's office reviews all other available sources information, including advertising of MLS and non-MLS listings, appraisals, and online mortgage information.

The appellant asserts that his value is out of equity because all of the parcels in the West Valley neighborhood were not revalued for 2015, other than by application of a neighborhood market increase of 2.1%. The West Valley neighborhood is not due for a mass revaluation until 2016. Parcels that sold in the previous year are a separate and necessary canvass. A sales ratio study is used to determine the market increase to be applied en masse to a given class of parcels in the neighborhood, e.g.: single-family residences, duplexes or attached homes. A sale transaction that suggests a large value increase or decrease might unreasonably affect the overall adjustment determined for the entire neighborhood. For this reason, sales where the price differs by more than plus or minus 5% from the assessed value are examined in greater detail. A closer examination is made of all of the information regarding the property and the transaction, to determine if the transaction is arm's-length, typical of the market and if we are correctly representing the site and buildings. In 2014 we noted differences between assessed values and sale prices of 20% or more in many transactions, particularly in the Mendenhall Valley. All of these parcel records were examined.

The list price noted for the subject property was $425,700. The mortgage amount reported on the Deed of Trust on Recorder's website was $420,431, which substantiated the MLS price as a reasonable sold price. At the time of the review of the subject property and the sales ratio study, a market letter had not been received from either the buyer or the seller. The MLS price was utilized in the neighborhood ratio study.

SALES COMPARISON APPROACH TO VALUE

No appraisal was provided by the appellant. In the course of reviewing the subject for this appeal, the following sales comparison approach to value was performed using recent sales.

Subject		Comp 1		Comp 2		Comp 3		Comp 4		Comp 5	
3466 Richards Drive		4629 Sawa Circle		9382 Rivercourt Way		4043 Mitchell Way		2403 Aurora Court		2335 Meadow Lane	
Sale Price			425,000		379,900		374,500		435,000		445,000
Sale Date		8/6/2014	-	2/18/2015		12/22/2014	-	11/24/2014	0	10/14/2014	-
Location	AVG to (+)	Inferior	10,000	Equal	-	Inferior	10,000	Inferior	5,000	Superior	(10,000)
Site SF	8,652	22,946	(20,000)	9,200	-	11,703	(5,000)	15,583	(5,000)	9,001	-
View	Avg	Pond	(5,000)	Equal	-	Equal	-	Equal		River	(10,000)
Design	2 STY	2 Sty	-	1 Sty	-	2 Sty	-	2 Sty		2 Sty	
Quality of Constr	3.5	Equal		Inferior	20,000	Inferior	15,000	Equal	-	Equal	-
Age/Eff Age	34/10	31/10	-	35/10		33/10	-	31/5	(20,000)	37/10	-
Condition	Avg	Avg(+)	(10,000)	Avg	-	Avg(+)	(10,000)	Avg(+)	(10,000)	Avg(+)to Gd	(15,000)
Room Count	7/3/2	6/3/2	-	6/3/2		6/3/3	(5,000)	7/5/3/	(5,000)	6/3/3	(5,000)
GLA	2,009	1,975	-	2,160	(6,800)	1,768	10,800	1,942	3,000	1,939	3,200
Basement	-		-		-		-		-		-
Functional Utility	Avg	Avg	-	Avg	-	Avg	-	Avg	-	Avg	-
Garage	2 Car Gar	Det 2C Gar	-	2 Car Gar	-	2 Car Gar	-	2 Car Gar	-	2 Car Gar	-
Porch, Deck	Typ decks	Equal		Equal	-	Equal		Superior	(2,500)	Superior	(2,500)
Other	Wd stv, Crpt	Wd stv, Crpt		None	3,000	Sauna	2,500	Crpt	1,000	FP, Acc Kit	(5,000)
ADJSTMNTS			(25,000)		16,200		18,300		(33,500)		(44,300)
% NET ADJ		-5.88%		4.26%		4.89%		-7.70%		-9.96%	
ADJ SALE PRICE			400,000		396,100		392,800		401,500		400,700

The range of adjusted sale prices is $392,800 to $401,500. Greatest weight is given to Sales 2 & 3 suggesting a value at the lower end of the range.

COMPARABLE SALE PHOTOS

Comp 1

Comp 2

Comp 3

Comp 4

Comp 5

SUMMARY

The Assessor assesses property at its full and true value as of January 1 of the assessment year. The full and true value is the estimated price that the property would bring in an open market and under prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

The determination of the value of the subject property considers the reported sale price and the comparative sales analysis as shown in this appeal packet. The proposed value of $395,000 is the full and true value as of January 1, 2015. The valuation of the subject parcel was performed in a manner consistent with other parcels in the sales canvass, Borough wide.

CITY/BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Office of the Assessor
155 S Seward Street
Juneau AK 99801

APR 27 2015
CBJ Assessor's Office

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	[X] 2015 [ ] Other
Parcel ID Number	5B2101230020
Name of Applicant	CARL M. FERLAUTO
Email Address	FERLAUTO@ALASKAN.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 27, 2015 .

The application must be complete and accompanied by supporting documentation.

APPELLANT COMPLETE THIS SECTION IN ITS ENTIRETY

Parcel ID Number:	5B2101230020		
Owner Name:	CARL M. FERLAUTO		
Primary Phone #	907-321-2275	Secondary Phone #	907-523-6417 (W)
Address of Property Being Appealed	3466 RICHARDS DRIVE JUNEAU, AK 99801	Mailing Address	PO BOX 32311 JUNEAU, AK 99803

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

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

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

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

Excessive: Several deficiencies and repair costs were not addressed in the valuation of the property. Evidence attached.

Valued Improperly: A canvass, with exterior inspection, was conducted on 08/02/2011. Since that time, no CBJ Assessor personnel have been to the property, yet an increase of over $66K was imposed on the property. Additional discussion/evidence attached.

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

Values on Assessment Notice:

Site	$ 103,800	Building	$ 303,600	Total	$ 407,400

Owner's Estimate of Value

Site	$ 98,610	Building	$ 277,818	Total	$ 376,428

Purchase Price of Property

Price	$ 407,000	Purchase Date	3/3/2014

Has the property been listed for sale? [ ] Yes [X] 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 [X] 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	Carl Ferlauto 2015.04.27 16:18:44 -09'00'	Date	

Appeal No.	2015-0201	Date Filed	04/27/15	BOE Case No.	

C:\Users\Kim_Campbell\Desktop\2015 Forms\2015 RP Appeal Form.docx

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

3466 RICHARDS DRIVE
FERLAUTO, CARL M.

Parcel 5B2101230020

Property Repairs Scope of Work:

1. Driveway Reconstruction: The existing concrete driveway is fractured in several places and does not have an adequate sub-base for the current axle loads. In addition, the recent road construction project failed to account for the existing driveway elevations when designing the drainage grade, resulting in an excessive transition from road to driveway. This causes some vehicles to “bottom out” and is a major problem for boat trailers.

   Scope: Demolish existing concrete driveway top, remove material to proper grades, install new sub-base and new concrete surface.

2. Fence Replacement: Existing wood picket fencing is rotted and structurally unsound in several places. Sections have reached the end of their useful life.

   Scope: Re-use existing post pits, install new vertical posts, and install new fence sections in current locations. Approximately 125 lineal feet.

3. Deck Foundation Repairs: Existing deck in rear section of house is not on solid foundation and has settled to a point where there are lateral stresses in the framing.

   Scope: Provide temporary cribbing, jack foundation, install new concrete bearing blocks and lower deck to bear on new blocks.

4. Correction of Deficient Insulation: Reportedly, due to an inspection report during the previous sale of the home, insulation was removed from the perimeter foundation wall and new fiberglass batt insulation was installed in the floor joists. This is exactly opposite from the current best practices and inspection of the floor joists indicate rodent habitation and moisture buildup in section of the insulation.

   Scope: Remove all fiberglass insulation from floors and install a 4-in layer or rigid insulation around the perimeter of the crawlspace. Perimeter is approximately 150 lineal feet.

5. Repointing of Chimney: Existing brick chimney has failing mortar and clear water intrusion in several sections.

   Scope: Repoint chimney by removing failed mortar and installing a matching mortar type to seal all penetrations and support brickwork.

6. Lining and Extension of Chimney: Existing chimney does not include liner to exterior, terminating in brick chimney, and resulting in poor drafting. Additionally, low height of chimney in comparison to 2nd floor elevation causes reverse flow in some weather condition and brings smoke/exhaust gases back into the living spaces.

   Scope: Install 6-in. chimney liner through full length of brick chimney. Extend liner above current chimney height to improve positive flow.

7. Targeted Topsoil Installation: During construction, inadequate quantities of topsoil were installed on the property. There is inadequate topsoil in several portions of the yard, resulting in thin/non-existent grass and surfaces of loose sand.

   Scope: Install 37 cubic yards of topsoil, grade, roll and seed.

Ferlauto, Carl M.
Parcel 5B2101230020

Cost Estimates

	Current Assessment		$ 103,800	$ 303,600.00	$ 407,400.00
	Elevated lot	5%	$ (5,190)		
	Repair Costs				
1	Driveway Reconstruction			$ (8,011.00)	
2	Fence Replacement			$ (3,625.00)	
3	Deck Foundation Repairs			$ (750.00)	
4	Correction of Deficient Insulation			$ (6,310.00)	
5	Repointing of Chimney			$ (2,700.00)	
6	Lining & Extension of Chimney			$ (900.00)	
7	Targeted Topsoil Installation			$ (3,486.00)	
			$ (5,190)	$ (25,782)	
	Owner's Estimate of Value		$ 98,610	$ 277,818	$ 376,428.00

Carl M. Ferlauto
3466 Richards Drive

Parcel ID: 5B2101230020

Property was Valued Improperly:

The process used to update the value of the subject properly appears to use a methodology which is not being uniformly applied to all properties in the area. Although there was a sale of the house last March, there were other considerations involved beyond just the real property and that figure should not be used as a basis alone.

Review of the property file indicates that there has not been any viewing of the subject property since 08/02/2011.

My counselor indicates that although a purchase price may be considered as part of an assessment, it does not dictate the change. Uniformity of treatment requires that value adjustments not be made simply due to recent sales price.

At the time of the deal, a summary of the nearby assessed values was created back on 02/23/2014. Using that data, a reconciliation was created that shows the increase in nearby property values over the same time. As you can see in the graph and in the table, the subject property's assessment increased way out of proportion with other nearby properties in both terms of magnitude and percentage. At an increase of $66,200 and an average of $22,725 – this is almost 3x the increase of the area.

A review showed nothing in the property files at the Assessor's Office support the calculations which arrived at the current assessed value. This plus the fact that that no assessor has been on the property for almost four years, brings serious question into the methodology used to uniformly apply an update to the valuation in the neighborhood. At best it is needing more documentation. At worst, it can be considered arbitrary and capricious.

Property values and their corresponding taxes are required to be applied uniformly and in a manner which is supported by sound logic and methodology.

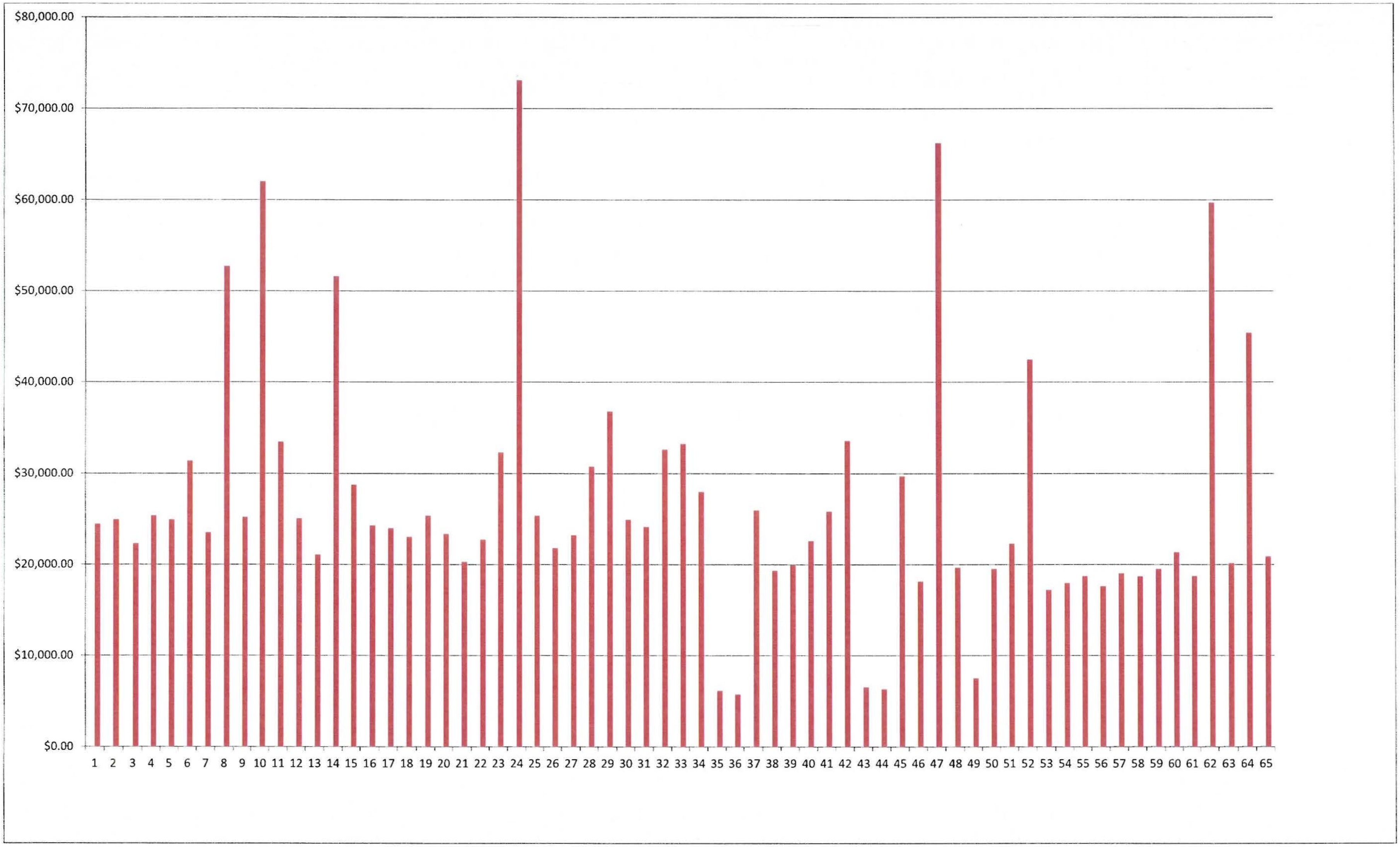
Note: Graph and table are meant to be viewed on 11x17 landscaped paper.

Nearby Assessor Data (dated 2/23/2014)

Parcel	Legal Description	Street and House Number	Total Prop Val.	Year Built	Total Sq. Ft.	Lot Size	$/sf
							$ 180.49
5B2101210100	LAKEWOOD BL B L 26	3467 MEANDER WAY	383800	1982	2147	10007	$ 178.76
5B2101230020	LAKEWOOD BL D L 2	3466 RICHARDS DR	341200	1982	2009	8652	$ 169.84
5B2101200120	LAKEWOOD BL B L 12	3361 MEANDER WAY	385700	1981	2168	11239	$ 177.91
5B2101230180	LAKEWOOD BL D L 18	9321 NORTHLAND ST	305100	1981	1787	8400	$ 170.73
5B2101200100	LAKEWOOD BL B L 10	3339 MEANDER WAY	392500	1980	2252	10616	$ 174.29
5B2101200160	LAKEWOOD BL B L 16	3425 MEANDER WAY	371100	1980	1472	13461	$ 252.11
5B2101230200	LAKEWOOD BL D L 20	9315 NORTHLAND ST	312700	1981	1729	8400	$ 180.86
5B2101230080	LAKEWOOD BL D L 8	9361 NORTHLAND ST	295800	1981	1529	8400	$ 193.46
5B2101210150	LAKEWOOD BL B L 31A	3487 MEANDER WAY	593800	1981	4546	17140	$ 130.62
5B2101220100	LAKEWOOD BL C L 9	3500 STREAM CT	385000	1981	2427	16856	$ 158.63
5B2101200130	LAKEWOOD BL B L 13	3377 MEANDER WAY	418000	1981	2619	10170	$ 159.60
5B2101220010	LAKEWOOD BL C L 1	3503 MEANDER WAY	538100	1981	3516	18555	$ 153.04
5B2101210180	LAKEWOOD BL B L 34	3499 MEANDER WAY	527900	1981	3665	10622	$ 144.04
5B2101210090	LAKEWOOD BL B L 25	3463 MEANDER WAY	521300	1980	3003	13145	$ 173.59
5B2101200080	LAKEWOOD BL B L 8	3331 MEANDER WAY	507200	1984	3580	11301	$ 141.68
5B2101210140	LAKEWOOD BL B L 30	3483 MEANDER WAY	496700	1981	3282	13286	$ 151.34
5B2101220140	LAKEWOOD BL C L 12	3473 RICHARDS DR	480000	1982	2613	14639	$ 183.70
5B2101210010	LAKEWOOD BL B L 17A	3429 MEANDER WAY	464600	1980	2812	10531	$ 165.22
5B2101220020	LAKEWOOD BL C L 2	3500 MEANDER WAY	451800	1981	3120	11589	$ 144.81
5B2101220050	LAKEWOOD BL C L 4	3492 MEANDER WAY	419000	1981	2957	13048	$ 141.70
5B2101220090	LAKEWOOD BL C L 8	3482 STREAM CT	416900	1983	2643	14130	$ 157.74
5B2101200060	LAKEWOOD BL B L 6	3323 MEANDER WAY	409600	1979	2403	11754	$ 170.45
5B2101210050	LAKEWOOD BL B L 21	3445 MEANDER WAY	409300	1981	2068	12472	$ 197.92
5B2101210110	LAKEWOOD BL B L 27	3471 MEANDER WAY	409100	1982	2036	10007	$ 200.93
5B2101200110	LAKEWOOD BL B L 11	3343 MEANDER WAY	406300	1980	2455	10027	$ 165.50
5B2101200140	LAKEWOOD BL B L 14	3379 MEANDER WAY	404200	1980	2314	10170	$ 174.68
5B2101200070	LAKEWOOD BL B L 7	3327 MEANDER WAY	403600	1979	2245	11077	$ 179.78
5B2101200040	LAKEWOOD BL B L 4	3315 MEANDER WAY	402800	1980	2403	10263	$ 167.62
5B2101210160	LAKEWOOD BL B L 32A	3491 MEANDER WAY	402700	1981	2409	10119	$ 167.16
5B2101200030	LAKEWOOD BL B L 3	3311 MEANDER WAY	394200	1980	1968	13896	$ 200.30
5B2101210020	LAKEWOOD BL B L 18	3433 MEANDER WAY	391700	1981	2003	9868	$ 195.56
5B2101210170	LAKEWOOD BL B L 33	3495 MEANDER WAY	390200	1982	2072	11087	$ 188.32
5B2101210030	LAKEWOOD BL B L 19	3437 MEANDER WAY	387300	1980	2160	10200	$ 179.31
5B2101200090	LAKEWOOD BL B L 9	3335 MEANDER WAY	379300	1980	1984	10959	$ 191.18
5B2101210060	LAKEWOOD BL B L 22	3451 MEANDER WAY	376900	1981	1932	9926	$ 195.08
5B2101210130	LAKEWOOD BL B L 29	3479 MEANDER WAY	375300	1981	1959	11124	$ 191.58
5B2101210040	LAKEWOOD BL B L 20	3441 MEANDER WAY	371600	1980	1800	10200	$ 206.44
5B2101210080	LAKEWOOD BL B L 24	3459 MEANDER WAY	366600	1981	1772	9926	$ 206.88
5B2101220080	LAKEWOOD BL C L 7	3474 STREAM CT	364200	1983	2377	8226	$ 153.22
5B2101200050	LAKEWOOD BL B L 5	3319 MEANDER WAY	361000	1980	1754	10217	$ 205.82
5B2101230070	LAKEWOOD BL D L 7	9365 NORTHLAND ST	360600	1982	2421	8400	$ 148.95
5B2101210120	LAKEWOOD BL B L 28	3475 MEANDER WAY	352200	1981	1599	10007	$ 220.26
5B2101230160	LAKEWOOD BL D L 16	9329 NORTHLAND ST	344200	1981	2274	8400	$ 151.36
5B2101200150	LAKEWOOD BL B L 15	3401 MEANDER WAY	340800	1980	1534	11643	$ 222.16
5B2101230210	LAKEWOOD BL D L 21	9309 NORTHLAND ST	336900	1981	1988	9391	$ 169.47
5B2101210070	LAKEWOOD BL B L 23	3455 MEANDER WAY	327900	1981	1451	9926	$ 225.98
5B2101230190	LAKEWOOD BL D L 19	9317 NORTHLAND ST	325800	1981	1880	8400	$ 173.30
5B2101220070	LAKEWOOD BL C L 6	3478 MEANDER WAY	322500	1981	1761	9000	$ 183.13
5B2101230030	LAKEWOOD BL D L 3	3456 MEANDER WAY	317600	1981	1769	11788	$ 179.54
5B2101230150	LAKEWOOD BL D L 15	9333 NORTHLAND ST	316000	1981	1940	8400	$ 162.89
5B2101230060	LAKEWOOD BL D L 6	9369 NORTHLAND ST	315600	1981	1680	8419	$ 187.86
5B2101220060	LAKEWOOD BL C L 5	3488 MEANDER WAY	312000	1981	1569	8405	$ 198.85
5B2101230130	LAKEWOOD BL D L 13	9341 NORTHLAND ST	307200	1981	1683	8400	$ 182.53
5B2101230110	LAKEWOOD BL D L 11	9349 NORTHLAND ST	302400	1981	1616	8400	$ 187.13
5B2101230170	LAKEWOOD BL D L 17	9325 NORTHLAND ST	314300	1981	1665	8400	$ 188.77
5B2101230140	LAKEWOOD BL D L 14	9337 NORTHLAND ST	301700	1981	1537	8400	$ 196.29
5B2101230010	LAKEWOOD BL D L 1	3470 RICHARDS DR	293600	1981	1490	8800	$ 197.05
5B2101230100	LAKEWOOD BL D L 10	9353 NORTHLAND ST	290400	1981	1400	8400	$ 207.43
5B2101230120	LAKEWOOD BL D L 12	9345 NORTHLAND ST	283900	1982	1396	8400	$ 203.37
5B2101230090	LAKEWOOD BL D L 9	9357 NORTHLAND ST	278400	1981	1318	8400	$ 211.23
5B2101230050	LAKEWOOD BL D L 5	9373 NORTHLAND ST	374800	1981	2340	11114	$ 160.17
5B2101220110	LAKEWOOD BL C L 10A	3483 STREAM CT	325600	1982	1812	10575	$ 179.69
5B2101220120	LAKEWOOD BL C L 10B	3481 STREAM CT	314500	1982	1819	6062	$ 172.90
5B2101220030	LAKEWOOD BL C L 3A	3496 MEANDER WAY	306200	1982	1612	7670	$ 189.95
5B2101220040	LAKEWOOD BL C L 3B	3494 MEANDER WAY	285300	1982	1500	7670	$ 190.20

Nearby Assessor Data (dated 4/27/2015)

Parcel	Legal Description	Street and House Number	Total Prop Val.	Year Built	Total Sq. Ft.	Lot Size	$/sf	INCREASE	
							$ 191.94	$ 26,725.32	Averages
5B2101210100	LAKEWOOD III BL B LT 26	3467 MEANDER WAY	456897	1982	2147	10007	$ 212.81	$ 73,097.00	19.05%
5B2101230020	LAKEWOOD III BL D LT 2	3466 RICHARDS DR	407400	1982	2009	8652	$ 202.79	$ 66,200.00	19.40%
5B2101200120	LAKEWOOD I BL B LT 12	3361 MEANDER WAY	447700	1981	2168	11239	$ 206.50	$ 62,000.00	16.07%
5B2101230180	LAKEWOOD III BL D LT 18	9321 NORTHLAND ST	364803	1981	1787	8400	$ 204.14	$ 59,703.00	19.57%
5B2101200100	LAKEWOOD I BL B LT 10	3339 MEANDER WAY	445200	1980	2252	10616	$ 197.69	$ 52,700.00	13.43%
5B2101200160	LAKEWOOD I BL B LT 16	3425 MEANDER WAY	422700	1980	2251	13461	$ 187.78	$ 51,600.00	13.90%
5B2101230200	LAKEWOOD III BL D LT 20	9315 NORTHLAND ST	358100	1981	1729	8400	$ 207.11	$ 45,400.00	14.52%
5B2101230080	LAKEWOOD III BL D LT 8	9361 NORTHLAND ST	338257	1981	1529	8400	$ 221.23	$ 42,457.00	14.35%
5B2101210150	LAKEWOOD III BL B LT 31	3487 MEANDER WAY	630569	1981	4546	17140	$ 138.71	$ 36,769.00	6.19%
5B2101220100	LAKEWOOD III BL C LT 9	3500 STREAM CT	418508	1981	2427	16856	$ 172.44	$ 33,508.00	8.70%
5B2101200130	LAKEWOOD I BL B LT 13	3377 MEANDER WAY	451400	1981	2619	10170	$ 172.36	$ 33,400.00	7.99%
5B2101220010	LAKEWOOD III BL C LT 1	3503 MEANDER WAY	571352	1981	3516	18555	$ 162.50	$ 33,252.00	6.18%
5B2101210180	LAKEWOOD III BL B LT 34	3499 MEANDER WAY	560529	1981	3665	10622	$ 152.94	$ 32,629.00	6.18%
5B2101210090	LAKEWOOD III BL B LT 25	3463 MEANDER WAY	553586	1980	3003	13145	$ 184.34	$ 32,286.00	6.19%
5B2101200080	LAKEWOOD I BL B LT 8	3331 MEANDER WAY	538577	1984	3580	11301	$ 150.44	$ 31,377.00	6.19%
5B2101210140	LAKEWOOD III BL B LT 30	3483 MEANDER WAY	527448	1981	3282	13286	$ 160.71	$ 30,748.00	6.19%
5B2101220140	LAKEWOOD III BL C LT 12	3473 RICHARDS DR	509683	1982	2613	14639	$ 195.06	$ 29,683.00	6.18%
5B2101210010	LAKEWOOD II BL B LT 17A	3429 MEANDER WAY	493347	1980	2812	10531	$ 175.44	$ 28,747.00	6.19%
5B2101220020	LAKEWOOD III BL C LT 2	3500 MEANDER WAY	479768	1981	3120	11589	$ 153.77	$ 27,968.00	6.19%
5B2101220050	LAKEWOOD III BL C LT 4	3492 MEANDER WAY	444952	1981	2957	13048	$ 150.47	$ 25,952.00	6.19%
5B2101220090	LAKEWOOD III BL C LT 8	3480 STREAM CT	442706	1983	2643	14130	$ 167.50	$ 25,806.00	6.19%
5B2101200060	LAKEWOOD I BL B LT 6	3323 MEANDER WAY	434946	1979	2403	11754	$ 181.00	$ 25,346.00	6.19%
5B2101210050	LAKEWOOD II BL B LT 21	3445 MEANDER WAY	434640	1981	2068	12472	$ 210.17	$ 25,340.00	6.19%
5B2101210110	LAKEWOOD II BL B LT 27	3471 MEANDER WAY	434435	1982	2036	10007	$ 213.38	$ 25,335.00	6.19%
5B2101200110	LAKEWOOD I BL B LT 11	3343 MEANDER WAY	431474	1980	2455	10027	$ 175.75	$ 25,174.00	6.20%
5B2101200140	LAKEWOOD I BL B LT 14	3379 MEANDER WAY	429228	1980	2314	10170	$ 185.49	$ 25,028.00	6.19%
5B2101200070	LAKEWOOD I BL B LT 7	3327 MEANDER WAY	428514	1979	2245	11077	$ 190.87	$ 24,914.00	6.17%
5B2101200040	LAKEWOOD I BL B LT 4	3315 MEANDER WAY	427696	1980	2403	10263	$ 177.98	$ 24,896.00	6.18%
5B2101210160	LAKEWOOD II BL B LT 32	3491 MEANDER WAY	427594	1981	2409	10119	$ 177.50	$ 24,894.00	6.18%
5B2101200030	LAKEWOOD I BL B LT 3	3311 MEANDER WAY	418610	1980	1968	13896	$ 212.71	$ 24,410.00	6.19%
5B2101210020	LAKEWOOD II BL B LT 18A	3433 MEANDER WAY	415956	1981	2003	9868	$ 207.67	$ 24,256.00	6.19%
5B2101210170	LAKEWOOD II BL B LT 33	3495 MEANDER WAY	414322	1982	2072	11087	$ 199.96	$ 24,122.00	6.18%
5B2101210030	LAKEWOOD II BL B LT 19	3437 MEANDER WAY	411258	1980	2160	10200	$ 190.40	$ 23,958.00	6.19%
5B2101200090	LAKEWOOD I BL B LT 9	3335 MEANDER WAY	402785	1980	1984	10959	$ 203.02	$ 23,485.00	6.19%
5B2101210060	LAKEWOOD III BL B LT 22	3451 MEANDER WAY	400232	1981	1932	9926	$ 207.16	$ 23,332.00	6.19%
5B2101210130	LAKEWOOD III BL B LT 29	3479 MEANDER WAY	398496	1981	1959	11124	$ 203.42	$ 23,196.00	6.18%
5B2101210040	LAKEWOOD III BL B LT 20	3441 MEANDER WAY	394616	1980	1800	10200	$ 219.23	$ 23,016.00	6.19%
5B2101210080	LAKEWOOD III BL B LT 24	3459 MEANDER WAY	389307	1981	1772	9926	$ 219.70	$ 22,707.00	6.19%
5B2101220080	LAKEWOOD III BL C LT 7	3474 STREAM CT	386755	1983	2377	8226	$ 162.71	$ 22,555.00	6.19%
5B2101200050	LAKEWOOD I BL B LT 5	3319 MEANDER WAY	383283	1980	1754	10217	$ 218.52	$ 22,283.00	6.17%
5B2101230070	LAKEWOOD III BL D LT 7	9365 NORTHLAND ST	382875	1982	2421	8400	$ 158.15	$ 22,275.00	6.18%
5B2101210120	LAKEWOOD III BL B LT 28	3475 MEANDER WAY	373992	1981	1599	10007	$ 233.89	$ 21,792.00	6.19%
5B2101230160	LAKEWOOD III BL D LT 16	9329 NORTHLAND ST	365518	1981	2274	8400	$ 160.74	$ 21,318.00	6.19%
5B2101200150	LAKEWOOD I BL B LT 15	3401 MEANDER WAY	361843	1980	1534	11643	$ 235.88	$ 21,043.00	6.17%
5B2101230210	LAKEWOOD III BL D LT 21	9309 NORTHLAND ST	357758	1981	1988	9391	$ 179.96	$ 20,858.00	6.19%
5B2101210070	LAKEWOOD III BL B LT 23	3455 MEANDER WAY	348161	1981	1451	9926	$ 239.95	$ 20,261.00	6.18%
5B2101230190	LAKEWOOD III BL D LT 19	9317 NORTHLAND ST	345915	1981	1880	8400	$ 184.00	$ 20,115.00	6.17%
5B2101220070	LAKEWOOD III BL C LT 6	3478 MEANDER WAY	342443	1981	1761	9000	$ 194.46	$ 19,943.00	6.18%
5B2101230030	LAKEWOOD III BL D LT 3	3456 MEANDER WAY	337236	1981	1769	11788	$ 190.64	$ 19,636.00	6.18%
5B2101230150	LAKEWOOD III BL D LT 15	9333 NORTHLAND ST	335501	1981	1940	8400	$ 172.94	$ 19,501.00	6.17%
5B2101230060	LAKEWOOD III BL D LT 6	9369 NORTHLAND ST	335092	1981	1680	8419	$ 199.46	$ 19,492.00	6.18%
5B2101220060	LAKEWOOD III BL C LT 5	3488 MEANDER WAY	331315	1981	1569	8405	$ 211.16	$ 19,315.00	6.19%
5B2101230130	LAKEWOOD III BL D LT 13	9341 NORTHLAND ST	326210	1981	1683	8400	$ 193.83	$ 19,010.00	6.19%
5B2101230110	LAKEWOOD III BL D LT 11	9349 NORTHLAND ST	321105	1981	1616	8400	$ 198.70	$ 18,705.00	6.19%
5B2101230170	LAKEWOOD III BL D LT 17	9325 NORTHLAND ST	333000	1981	1665	8400	$ 200.00	$ 18,700.00	5.95%
5B2101230140	LAKEWOOD III BL D LT 14	9337 NORTHLAND ST	320390	1981	1537	8400	$ 208.45	$ 18,690.00	6.19%
5B2101230010	LAKEWOOD III BL D LT 1	3470 RICHARDS DR	311712	1981	1490	8800	$ 209.20	$ 18,112.00	6.17%
5B2101230100	LAKEWOOD III BL D LT 10	9353 NORTHLAND ST	308342	1981	1400	8400	$ 220.24	$ 17,942.00	6.18%
5B2101230120	LAKEWOOD III BL D LT 12	9345 NORTHLAND ST	301501	1982	1396	8400	$ 215.97	$ 17,601.00	6.20%
5B2101230090	LAKEWOOD III BL D LT 9	9357 NORTHLAND ST	295580	1981	1318	8400	$ 224.26	$ 17,180.00	6.17%
5B2101230050	LAKEWOOD III BL D LT 5	9373 NORTHLAND ST	382296	1981	2340	11114	$ 163.37	$ 7,496.00	2.00%
5B2101220110	LAKEWOOD III BL C LT	3483 STREAM CT	332112	1982	1812	10575	$ 183.28	$ 6,512.00	2.00%
5B2101220120	LAKEWOOD III BL C LT	3481 STREAM CT	320790	1982	1819	6062	$ 176.36	$ 6,290.00	2.00%
5B2101220030	LAKEWOOD III BL C LT 3A	3496 MEANDER WAY	312324	1982	1612	7670	$ 193.75	$ 6,124.00	2.00%
5B2101220040	LAKEWOOD III BL C LT 3B	3494 MEANDER WAY	291006	1982	1500	7670	$ 194.00	$ 5,706.00	2.00%



SUBJECT PROPERTY: 3466 RICHARDS DRIVE IS #47

Aaron Landvik

From: Carl Ferlauto <CFerlauto@hecla-mining.com>
Sent: Monday, April 27, 2015 4:21 PM
To: Assessor Office
Cc: Carl Ferlauto
Subject: Parcel ID: 5B2101230020 - Appeal
Attachments: 5B2101230020_Ferlauto_Appeal.pdf

Please see the attached appeal which has been electronically signed.

Please let me know you received.

Regards,

Carl M. Ferlauto
Parcel ID: 5B2101230020
3466 Richards Drive