

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

February 15, 2022 at 5:30 PM

Virtual Meeting Only via Zoom Webinar

<https://juneau.zoom.us/j/99741860260>

or call: 1-253-215-8782 Webinar ID: 997 4186 0260

I. Call to Order

II. Roll Call

III. Selection of Presiding Officer

IV. Approval of Agenda

V. Property Appeals

A. BOE Orientation Documents pgs: 6-9

B. Appeal No. 2021-0367 Bobcat of Juneau LLC pgs:10- 69

Appellant: Bobcat of Juneau LLC

Parcel No: 5B1201000121

Location: 5370/5400/5450 Glacier Hwy

Type: Commercial - Equipment Rental

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: \$1,532,805	Site: \$1,753,650	Site: \$1,701,750
Buildings: \$184,400	Buildings: \$184,400	Buildings: \$184,400
Total: \$1,171,205	Site: \$1,938,050	Site: \$1,886,150

Included in Packet

- Material from Appellant
 - Real Estate Appraisal
 - Real Estate Appraisal Addendum
- BOE 10-day Notice
- Petition for Review
- Final Determination Letter
- Assessor's Office BOE Packet

C. Appeal No. 2021-0314 Swope Building LLC pgs: 70-97

Appellant: Swope Building LLC

Parcel No: 1C070B0L0010

Location: 219 S Franklin St

Type: Commercial - Retail

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: None Provided	Site: \$1,062,000	Site: \$1,062,000
Buildings: None Provided	Buildings: \$1,123,100	Buildings: \$1,123,100
Total: None Provided	Site: \$2,185,100	Site: \$2,185,100

Included in Packet

- Letter/Material from Appellant
 - 2022-02-08 Letter from Stoops w/ Attachments 1C070B0L0010
- BOE 10-day Notice
- Petition for Review
- Final Determination Letter
- Assessor's BOE Packet

D. Appeal No. 2021-0261 Franklin Dock Enterprises LLC pgs: 98-130

Appellant: Franklin Dock Enterprises LLC

Parcel No: 1C100K830030

Location: 700/704/710/720 S Franklin St

Type: Commercial - Retail

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: None Provided	Site: \$5,362,500	Site: \$5,362,500
Buildings: None Provided	Buildings: \$1,442,500	Buildings: \$1,442,500
Total: None Provided	Site: \$6,805,000	Site: \$6,805,000

Included in Packet

- Letter/Material from Appellant
 - 2022-02-08 letter from Stoops w/ attachments 1C100K830030
- BOE 10-day Notice
- Petition for Review
- Final Determination Letter
- Assessor's BOE Packet

E. Appeal No. 2021-0262 Franklin Dock Enterprises LLC pgs: 131-148

Appellant: Franklin Dock Enterprises LLC

Parcel No: 1C100K830031

Location: 880 S Franklin St

Type: Commercial - Bus staging/cruise ship dock

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: None Provided	Site: \$2,780,850	Site: \$2,780,850
Buildings: None Provided	Buildings: \$2,405,100	Buildings: \$2,405,100
Total: None Provided	Site: \$5,185,950	Site: \$5,185,950

Included in Packet

- BOE 10-day Notice
- Petition for Review
- Final Determination Letter
- Assessor's BOE Packet

F. Appeal No. 2021-0263 Franklin Dock Enterprises LLC pgs: 149-171

Appellant: Franklin Dock Enterprises LLC

Parcel No: 1C100K830040

Location: 900 Thane Rd

Type: Commercial - Dock/Support Facilities

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: None Provided	Site: \$5,175,750	Site: \$5,175,750
Buildings: None Provided	Buildings: \$249,100	Buildings: \$249,100
Total: None Provided	Site: \$5,424,850	Site: \$5,424,850

Included in Packet

- Letter/Material from Appellant
 - 2022-02-08_letter_from_Stoops_with-attachments_1C100K830040
- BOE 10-day Notice
- Petition for Review
- Final Determination Letter
- Assessor's BOE Packet

G. Appeal No. 2021-0264 Franklin Dock Enterprises LLC pgs: 172-190

Appellant: Franklin Dock Enterprises LLC

Parcel No: 1C100K830041

Location: 950 Thane Rd

Type: Commercial - Vacant

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: None Provided	Site: \$1,795,500	Site: \$1,795,500
Buildings: None Provided	Buildings: \$0	Buildings: \$0
Total: None Provided	Site: \$1,795,500	Site: \$1,795,500

Included in Packet

- Letter/Material from Appellant
 - 2022-02-08_letter_from_Stoops_with-attachments_1C100K830041
- BOE 10-day Notice
- Petition for Review
- Final Determination Letter
- Assessor's BOE Packet

H. Supplemental Material Provided by Assessor's Office pgs: 191-233

Additional material from Assessor's Office related to the appeals for 2/15/2022 BOE Hearing.

- Letter from Reed Stoops re: Swope Building appeal & Franklin Dock Enterprises appeals
- Stoops email
- letter from Geiger to Spitzfaden 2021-10-25 Summary Table
- AY2021 Property Assessment Guide - updated 01/07/2022

I. Supplemental Material Provided by Appellants Representative Robert Spitzfaden pgs: 234-927

Material for February BOE hearings in which Robert Spitzfaden represents appellants.

- 2022-02-08 Spitzfaden attachment - Concrete Way
- 2022-02-08 Spitzfaden attachment - Emporium Mall
- 2022-02-08 Spitzfaden attachment - Former Bill Ray Center
- 2022-02-08 Spitzfaden attachment - Hotels
- 2022-02-08 Spitzfaden attachment - Subport Documents

Additional Material from January BOE hearings Robert Spitzfaden has requested be included in the record for February BOE hearings.

- 2022-01-18 Spitzfaden email 1-attachment 2022-01-18 Transcript Cover Pages - 903, 904, 905, 906
- 2022-01-18 Spitzfaden email 1-attachment Board of Equalization Appeals Hearing 10-20-2021_189 pgs
- 2022-01-18 Spitzfaden email 1-attachment Board of Equalization Appeals Hearing 10-21-2021_207 pgs
- 2022-01-18 Spitzfaden email 3-attachment assessor valuations summary report april 2021
- 2022-01-18 Spitzfaden email 4-attachment June 1 sales list
- 2022-01-18 Spitzfaden email 4-attachment List 2 June 21
- 2022-01-18 Spitzfaden email 5-attachment-wold one
- 2022-01-18 Spitzfaden email 6-attachment wold two
- 2022-01-18 Spitzfaden email 7-attachment wold zoning analysis 10-30-21

- 2022-01-18 Spitzfaden email 7-attachment wold zoning analysis
- 2022-01-18 Spitzfaden email 8-attachment bowen sept 30 2021 email with four attachments
- 2022-01-18 Spitzfaden email 9-attachment bowen email 9-23-21 with sales list with prices and proposed stipulation
- 2022-01-18 Spitzfaden email 9-attachment bowen letter 8-14-21 with hartle memo
- 2022-01-18 Spitzfaden email 10-attachment memo to boe re legal principles
- 2022-01-18 Spitzfaden email 10-attachment norwegian dock lot c1
- 2022-01-18 Spitzfaden email 11-attachment bowen august 3 email and letter
- 2022-01-18 Spitzfaden email 12-attachment juneau downtown hotel sales
- 2022-01-18 Spitzfaden email 13-attachment Assessment History Reports
- 2022-01-18 Spitzfaden email 14-attachment geiger letter 10 25 21
- 2022-01-18 Spitzfaden email 15-attachment geiger letter 11-29-21
- 2022-01-18 Spitzfaden email 16-attachment geiger cv

VI. Adjournment