

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

July 19, 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. For Reference: BOE Orientation Documents & Law Memo

B. Appeal No. 2022-0234 Latitude 55 North LLC

Appellant: Latitude 55 North LLC – Mark Halsted

Parcel No. 2D040T480080

Location: 400 St. Ann's Ave, Douglas

Type: Triplex

Appellant's Estimated Value	Original Assessed Value	Recommended Value
Site: not provided	Site: \$137,100	Site: \$116,500
Buildings: not provided	Buildings: \$424,600	Buildings: \$424,600
Total: not provided	Total: \$561,700	Total: \$541,100

Included in Packet

- BOE 10-Day Notice
- Correspondence between Assessor's & Appellant
- Assessor's Office BOE Packet

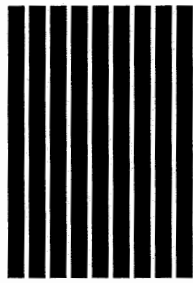
Appellant has notified the Assessor's Office that the appellant may submit additional material just prior to the hearing. Appellant was traveling and not able to provide material earlier when packet was prepped.

C. Additional Material Received from Appellant 7/18/2022

Additional Material Received from Appellant on July 18, 2022


- Letter and exhibit from Appellant dated July 17, 2022

VI. Adjournment



MEMORANDUM

CBJ Law Department

To: Board of Equalization
From: John W. Hartle, City Attorney 
Subject: Board of Equalization: Standards and Procedures
Date: April 19, 2013

SUMMARY

- (1) The Board of Equalization functions as a quasi-judicial body, which means that the Board has authority to hear and decide assessment appeals in a manner similar to a court, but less formal than a court.
- (2) The burden of proof is on the appellant property owner.
- (3) The Board should make specific findings in support of its decisions, and should base its decisions on the record.
- (4) To grant an appeal, Board members should make a motion to grant the appeal and vote in the affirmative; to deny an appeal (that is, uphold the assessor's decision), Board members should make a motion to grant the appeal and vote in the negative. The Board may also grant an appeal and make an adjustment to the assessment different from that requested by the appellant.
- (5) The assessment process, the Board's procedures and standards, and property taxation are all governed by Alaska Statute and CBJ Code. AS 29.45.190 - AS 29.45.210 provide the time for filing appeals, procedures before the Board, and the standards to be used by the Board in deciding appeals. The pertinent statutes and code sections are attached to this memorandum for your reference.

DEADLINE FOR FILING APPEAL

In order to appeal an assessment, a taxpayer must file an appeal within 30 days after the date of mailing of the assessment notice. AS 29.45.190(b); CBJ 15.05.160(a). After this time period, the right of appeal ceases, unless the Board finds that the taxpayer was “unable” to comply with the 30-day filing requirement. The word “unable” as used in this section does not include situations where the taxpayer forgot about or overlooked the assessment notice, was out of town during the period for filing an appeal, or similar situations. Rather, it covers situations that are beyond the control of the taxpayer and, as a practical matter, prevent the taxpayer from recognizing what is at stake and dealing with it. Such situations would include a physical or mental disability serious enough to prevent the person from dealing rationally with his or her private affairs.

There are few situations in which a taxpayer is “unable” to comply with the requirement that an appeal be filed within 30 days of the date of mailing of the notice of assessment. It is common knowledge that real property is subject to assessment and taxation and it is the duty of every property owner to take such steps as are necessary to protect his or her interests in the property. One of the steps that courts generally assume a prudent property owner takes is to have someone either watch or manage the property while the property owner is away from the property for an extended period of time.

It is the responsibility of the property owner to assure that the taxing authority has the correct address to which notices relating to assessments and taxes on the property may be sent in order that the property owner will receive timely notice of assessments and tax levies affecting the property. Failure to receive an assessment notice because it was sent to an old address that the property owner had not corrected, or because the notice was sent to the property owner at the correct address but while the property owner was out of town, are not reasons that make the property owner “unable” to file a timely appeal.

With respect to an appeal filed after expiration of the 30-day appeal period, the Board should consider the oral and written evidence presented by the property owner on the question of whether or not the owner was “unable” to file the appeal within the required 30-day appeal period. If the property owner fails to prove that he or she was “unable” to file the appeal in a timely manner, there is no basis for hearing the appeal, even if the Board believes the assessment should be adjusted.

ASSESSMENTS THE BOARD CAN CONSIDER

The Board has authority to alter an assessment only when an appeal has been timely filed regarding the particular parcel. AS 29.45.200(b). The Board has no authority to alter the assessment of a parcel that is not before the Board on an appeal. Under state law, an appeal may be filed only by a person whose name appears on the assessment roll or the agent of that person. AS 29.45.190(a); CBJ 15.05.150.

If an appellant fails to appear at the hearing, the Board may proceed with the hearing in the absence of the appellant. AS 29.45.210(a); CBJ 15.05.190(b). The appellant may appear through an agent or representative, and may present written and/or oral testimony or other materials to the Board in support of the appeal.

BASIS FOR ADJUSTMENT AND ASSESSMENT

AS 29.45.210(b) and CBJ 15.05.190 expressly place the burden of proof on the party appealing the assessment. *CH Kelly Trust v. Municipality of Anchorage, Bd. of Equalization*, 909 P.2d 1381 (Alaska 1996) (“the burden is properly placed on the property owners in an assessment challenge”). Before the property owner is entitled to an adjustment, the property owner must prove, based on facts stated in the written appeal or presented at the hearing, that the property is the subject of unequal, excessive, improper, or under valuation. AS 29.45.210(b); CBJ 15.05.180(c). The appellant may present written evidence, oral testimony, and witnesses at the hearing.

Alaska courts do not disturb valuations set by the assessor if the differences between the appellant and the assessor are merely differences of opinion. Our court applies a “deferential standard of review” when considering an assessor’s property valuations. *Cool Homes, Inc. v. Fairbanks N. Star Borough*, 860 P.2d 1248, 1262 (Alaska 1993); *Fairbanks N. Star Borough v. Golden Heart Utilities, Inc.*, 13 P.3d 263, 267 (Alaska 2000). “AS 29.45.210(b) requires that the taxpayer prove *facts* at the hearing. ... It is not enough merely to argue that the valuation was inadequate or demand a justification from the taxing authority.” *Cool Homes, Inc.*, at 1263 (emphasis in original).

In *Twentieth Century Investment Co. v. City of Juneau*, 359 P.2d 783, 787 (Alaska 1961), the court, addressing assessment standards under former, similar law (AS 29.53.140), stated:

The valuation and assessment of property for taxes does not contravene [constitutional principles] unless it is plainly demonstrated that there is

involved, not the exercise of the taxing power, but the exertion of a different and forbidden power, such as the confiscation of property. *Such a demonstration is not made simply by showing overvaluation; there must be something which, in legal effect, is equivalent to an intention or fraudulent purpose to place an excessive valuation on property, and thus violate fundamental principles that safeguard the taxpayer's property rights.*

(Emphasis added.) The court went on to state, at 788:

The City was not bound by any particular formula, rule or method, either by statute or otherwise. Its choice of one recognized method of valuation over another was simply the exercise of a discretion committed to it by law. Whether or not it exercised a wise judgment is not our concern. This court has nothing to do with complaints of that nature. It will not substitute its judgment for the judgment of those upon whom the law confers the authority and duty to assess and levy taxes. *This court is concerned with nothing less than fraud or the clear adoption of a fundamentally wrong principle of valuation.* Neither has been shown here. The actions of the assessor and the Board of Equalization are entirely compatible with a sincere effort to adopt valuations not relatively unjust or unequal; their determinations have not transgressed the bounds of honest judgment.

(Emphasis added.) This principle, that “taxing authorities are to be given broad discretion in selecting valuation methods,” was reaffirmed in *CH Kelly Trust*, 909 P.2d at 1382, and *Golden Heart Utilities, Inc.*, 13 P.3d at 267 (“Provided the assessor has a reasonable basis for a valuation method, that method will be allowed ‘so long as there was no fraud or clear adoption of a fundamentally wrong principle of valuation.’”). Similarly, in *Cool Homes, Inc.*, 860 P.2d at 1262, the court held:

Taxing authorities are to be accorded broad discretion in deciding among recognized valuation methods. If a reasonable basis for the taxing agency's method exists, the taxpayer must show fraud or the ‘clear adoption of a fundamentally wrong principle of valuation.’

Thus, the assessor's valuations should be given substantial weight by the Board, particularly where the appellant offers little more than unsupported opinion that the assessor's value is too high. In order to be considered an unequal, excessive, improper, or under valuation, the valuation must be unequivocally excessive, or fundamentally wrong.

This assumes that the assessor has reviewed the critical facts. Our court requires the assessor to review all “directly relevant” evidence of the property value and “prevailing market conditions.” *Faulk v. Bd. of Equalization, Kenai Peninsula Borough*, 934 P.2d 750, 752 (Alaska 1997). Thus, it is important that the assessor, and the Board, make sure that all relevant evidence is considered.

FINDINGS – BASIS FOR THE BOARD’S DECISIONS

Board of Equalization decisions are subject to judicial review, if an appeal to superior court is filed within 30 days. Consequently, it is important for the Board to either make specific findings (statement of reasons) for its decisions, or otherwise set out sufficient information to enable a reviewing court to ascertain the reasons for the Board’s action. An appeal to superior court of a determination of the Board is heard on the record established at the Board hearing. AS 29.45.210(d). It is important that the record be as clear and complete as possible.

The Alaska Supreme Court outlined the requirements for board of equalization decisions in *Faulk*, 934 P.2d at 751, as follows:

We have previously concluded that “[t]he threshold question in an administrative appeal is whether the record sufficiently reflects the basis for the [agency’s] decision so as to enable meaningful judicial review.” *Fields v. Kodiak City Council*, 628 P.2d 927, 932 (Alaska 1981). In answering that question, “[t]he test of sufficiency is ... a functional one: do the [agency’s] findings facilitate this court’s review, assist the parties and restrain the agency within proper bounds?” *South Anchorage Concerned Coalition, Inc. v. Coffey*, 862 P.2d 168, 175 (Alaska 1993).

The court remanded the case to the borough board of equalization because the board had not provided an adequate basis for the court to determine whether it had reasonably denied the property tax appeal. The court directed: “On remand, the superior court should instruct the Board to state its reasons for rejecting the Faulks’ appeal.” *Id.* at 753.

Accordingly, the Board should take care to state its reasons for granting or denying an appeal, or making an adjustment to the assessment different from that requested by the appellant.

ACTION BY THE BOARD OF EQUALIZATION

In taking action on appeals, a Board member should move and vote in the affirmative to grant the appeal by the taxpayer. A Board member should vote in the negative to deny the appeal and thereby affirm the assessor's determination.

Sample motions: "I move that the Board grant the appeal and I ask for a 'yes' vote for the reasons provided by the appellant;" OR "I move the Board grant the appeal, and I ask for a 'no' vote for the reasons provided by the Assessor;" OR "I move the Board grant the appeal and I ask for a 'yes' vote to adjust the assessment to \$X for the following reasons [statement of reasons]."

For appeals that are not timely filed, the Board should first vote on whether or not to hear the appeal; if the Board decides to hear the appeal, it should then be heard on its merits.

The Board is required to certify its actions to the assessor within seven days, and, except as to supplementary assessments, the assessor must enter the changes and certify the final roll by June 1. AS 29.45.210(c). The rate of levy must be determined by the Assembly by ordinance before June 15. AS 29.45.240. The CBJ budget must be adopted by May 31. If for any reason the Board hearing is continued to a later date, the date for completing the hearing must be in the near future in order for the final assessment roll to be certified and the rate of levy fixed in accordance with the required statutory time frames.

Attachments

15.05.180 - Notice of hearing of appeal.

The assessor shall notify each appellant by mail of the date, time, and place of the hearing of the appeal by the board of equalization. Such notice shall be addressed to the appellant at the appellant's last known address as shown on the assessor's records, and shall be complete upon mailing. Such notices shall be mailed not later than ten days prior to the date of hearing of the appeals. All such notices shall include the following information:

- (a) The date and time of day of the hearing;
- (b) The location of the hearing room;
- (c) Notification that the appellant bears the burden of proof;
- (d) Notification that the only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal timely filed or proven at the appeal hearing; and
- (e) Notification that the appellant may be present at the hearing, and that if the appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(CBJ Code 1970, § 15.05.180; Serial No. 70-33, § 3, 1971; Serial No. 87-36, § 2, 1987)

State law reference— Appeal, AS 29.45.190; appellant fails to appear, AS 29.45.210(a); grounds for adjustment, AS 29.45.210(b).

15.05.185 - Board of equalization.

(a) *Membership; duties; term of office; term limits.*

- (1) *Membership.* The board of equalization shall comprise a pool of no less than six, and up to nine, members, not assembly members, appointed by the assembly. There shall be up to three panels established each year. Each panel hearing appeals shall consist of three members. The board chair shall assign members to a specific panel and schedule the panels for a calendar of hearing dates. The assignment of members to panels and the establishment of a hearing calendar shall be done in consultation with the individual members. Additionally, members may be asked to take the place of regular assigned panel members in the event an assigned panel member is unable to attend a scheduled meeting.
- (2) *Qualifications of members.* Members shall be appointed on the basis of their general business expertise and their knowledge or experience with quasi-judicial proceedings. General business expertise may include, but is not limited to, real and personal property appraisal, the real estate market, the personal property market, and other similar fields.
- (3) *Duties.* The board, acting in panels, shall only hear appeals for relief from an alleged error in valuation on properties brought before the board by an appellant. A panel hearing a case must first make a determination that an error in valuation has occurred. Following the determination of an error in valuation the panel may alter an assessment of property only if there is sufficient evidence of value in the record. Lacking sufficient evidence on the record the case shall be remanded to the assessor for reconsideration. A hearing by the board may be conducted only pursuant to an appeal filed by the owner of the property as to the particular property.
- (4) *Term of office.* Terms of office shall be for three years and shall be staggered so that approximately one-third of the terms shall expire each year.
- (5) *Term limits.* No member of the board of equalization who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened,

provided, however, that this restriction shall not apply, if there are no other qualified applicants at the time reappointment is considered by the assembly human resources committee.

- (b) *Chair.* The board annually shall elect a member to serve as its chair. The chair shall coordinate all board activities with the assessor including assignment of panel members, scheduling of meetings, and other such board activities.
- (c) *Presiding officer.* Each panel shall elect its own presiding officer to act as the chair for the panel and shall exercise such control over meetings as to ensure the fair and orderly resolution of appeals. In the absence of the elected presiding officer the panel shall appoint a temporary presiding officer at the beginning of a regular meeting. The presiding officer shall make rulings on the admissibility of evidence and shall conduct the proceedings of the panel in conformity with this chapter and with other applicable federal, state and municipal law.
- (d) *Report to the assembly.* The board, through its chair, shall submit an independent report to the assembly each year by September 15 identifying, at a minimum, the number of cases appealed, the number of cases scheduled to be heard by the board, the number of cases actually heard, the percentage of cases where an error of valuation was determined to exist, the number of cases remanded to the assessor for reconsideration, the number of cases resulting in the board altering a property assessment, and the net change to taxable property caused by board action. The report shall also include any comments and recommendations the board wishes to offer concerning changes to property assessment and appeals processes.

(Serial No. 2005-51(c)(am), § 4, 1-30-2006)

15.05.190 - Hearing of appeal.

- (a) At the hearing of the appeal, the board of equalization shall hear the appellant, the assessor, other parties to the appeal, and witnesses, and consider the testimony and evidence, and shall determine the matters in question on the merits.
- (b) If a party to whom notice was mailed as provided in this title fails to appear, the board of equalization may proceed with the hearing in the party's absence.
- (c) The burden of proof in all cases is upon the party appealing.
- (d) The board of equalization shall maintain a record of appeals brought before it, enter its decisions therein and certify to them. The minutes of the board of equalization shall be the record of appeals unless the board of equalization shall provide for a separate record.

(CBJ Code 1970, § 15.05.190; Serial No. 70-33, § 3, 1971)

State law reference— Hearing, AS 29.45.210.

15.05.200 - Judicial review.

A person aggrieved by an order of the board of equalization may appeal to the superior court for review de novo after exhausting administrative remedy under this title.

(CBJ Code 1970, § 15.05.200; Serial No. 70-33, § 3, 1971)

State law reference— Appeal to superior court, AS 29.45.210(d).

C

West's Alaska Statutes Annotated Currentness

Title 29. Municipal Government

▣ Chapter 45. Municipal Taxation

▣ Article 1. Municipal Property Tax

→→ § 29. 45. 190. Appeal

(a) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(b) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.

(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.

CREDIT(S)

SLA 1985, ch. 74, § 12.

LIBRARY REFERENCES

Taxation 🔑 2648.

Westlaw Key Number Search: 371k2648.

NOTES OF DECISIONS

Decisions reviewable and right of review 1

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C

West's Alaska Statutes Annotated Currentness

Title 29. Municipal Government

▣ Chapter 45. Municipal Taxation

▣ Article 1. Municipal Property Tax

→→ § 29. 45. 200. Board of equalization

(a) The governing body sits as a board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

(c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court.

CREDIT(S)

SLA 1985, ch. 74, § 12.

LIBRARY REFERENCES

Taxation ⚙ 2624.

Westlaw Key Number Search: 371k2624.

NOTES OF DECISIONS

Appeals from board determination 5

Judicial notice 4

Judicial powers 3

Payment under protest 1

Penalties for nonpayment of tax 2

1. Payment under protest

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C

West's Alaska Statutes Annotated Currentness

Title 29. Municipal Government

▣ Chapter 45. Municipal Taxation

▣ Article 1. Municipal Property Tax

→→ § 29. 45. 210. Hearing

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(b) The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If a valuation is found to be too low, the board of equalization may raise the assessment.

(c) The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.

CREDIT(S)

SLA 1985, ch. 74, § 12.

LIBRARY REFERENCES

Taxation ⚙ 2676, 2691.

Westlaw Key Number Searches: 371k2676; 371k2691.

NOTES OF DECISIONS

Burden of proof 1

Judicial review 3

Record of hearing 2

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BOARD OF EQUALIZATION ORIENTATION

NOTE: Members are encourage to review, from your training material, the April 19, 2013 Memorandum prepared by former City Attorney John Hartle, for further helpful guidance.

A. Quasi-Judicial Role & Responsibilities - CBJ 15.05.185

1. Be a fair & impartial tribunal - no bias/preconceived ideas; no ex parte contact
 - a. Member may not deliberate or vote on any matter in which member has a personal or financial interest (defined in CBJ 01.45.360); conflict of interest check needed prior to hearing to allow substitution; may call legal advisor
 - b. **Avoid expressing opinions or including commentary in questions to the parties.**
 - c. **Opinions on the evidence/position of parties should await BOE deliberations.**
2. Afford both parties due process - fair notice and opportunity to be heard

Must allow both sides time to review new evidence presented at hearing
3. Decide appeals on *evidence presented* in packet and at hearing.
4. Make record of proceeding that clearly and accurately reflects:
 - a. Taxpayer/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 side had adequate opportunity to present relevant evidence/review & rebut other party's evidence
 - d. BOE's thorough deliberations & consideration of the evidence
 - e. BOE's findings of fact & conclusions of law re burden of proof & the evidence relied on as basis of decision
 - f. Rationale & evidentiary basis of BOE's decision, to enable meaningful review by the Superior Court in the event of an appeal

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

1. Starting point: under AK law, Assessor's **assessments are presumed to be correct.**
2. **Burden of proof on Appellant to 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 and only if Appellant meets burden does burden shift 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**

C. Alternative Actions for Appeals Heard on the Merits

- a. **Deny appeal** because Appellant failed to prove error in valuation with factual evidence.
- b. **Grant appeal & adjust assessment *as requested by Appellant***. (only if Appellant's valuation evidence supports proposed assessment value)
- c. **Grant appeal & *adjust (lower or raise) assessment differently***. (if and only if supported by sufficient evidence of value in record.)
- d. **Grant appeal & *remand* to Assessor for reconsideration of value** (remand is mandatory if error found, but insufficient evidence of value in record.)

D. LATE-FILED APPEALS – Legal Standard for Accepting

1. Potential *merit* of appeal is irrelevant.
2. Jurisdictional authority to hear only *timely-filed appeals*
3. Appeal must be filed w/in 30 days from date assessment notice is mailed
4. Only “accepted” late-filed appeals may proceed to a hearing on the merits.
5. If 30 day deadline missed, RIGHT to appeal CEASES and BOE **cannot accept or hear** appeal, **unless BOE finds that taxpayer was unable to comply due to situation beyond taxpayer's control** (See Hartle memo)
6. Burden to prove inability to comply is on Taxpayer.
7. BOE Action Alternatives: **Deny** Late-file or **Accept, so hearing can be scheduled.**

BOE HEARING GUIDELINE

- I. Call to Order
 - II. Roll Call - Chairs asks clerk to call the roll
 - III. Appeals will be heard first, followed by *Timeliness* Hearings on Late-filed Appeals
 - IV. Introduce first Appeal case for hearing:

We're on the record with respect to 'Petition for Review of Assessed Value' filed by _____ with respect to Parcel Id. No. _____
 - IV. Review Hearing Rules/Procedure (For each appeal, unless all in attendance at beginning)
 - A. Time allocated to each side: approx. 15 min, including BOE questions
 - B. State name for record and speak clearly in to mic, use surnames/maintain decorum
 - C. Appellant taxpayer goes 1st
Has **burden to prove an error—an unequal, excessive, improper or under valuation** based on presented factual evidence
 - D. Assessor - presents Assessor's evidence in response
 - E. Appellant rebuttal, if time reserved
 - F. Hearing closes after presentations
 - G. BOE action/deliberation
 - H. Any questions? Parties ready to proceed?
 - V. Hearing - party presentations & all BOE questioning
 - VI. Close Hearing, move to BOE action
 - A. BOE reviews/discusses evidence presented, or goes directly to B.
 - B. Member makes motion, Chair restates motion
 - C. Members speak to the motion/make findings
 - D. BOE votes/takes action on motion
 - E. Chair announces whether motion carries/fails
 - VII. Call next appeal, repeat IV – VI
 - VIII. Late-Filed Appeals, if any (SEE LATE-FILED APPEALS – PROCESS)
 - IX. Adjourn
-

BOE Action Options:

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

SAMPLE MOTIONS

1. To DENY appeal

I MOVE that the Board *GRANT* the appeal and I ASK for a NO VOTE

Because . . .

Appellant didn't prove/provide evidence of error in assessment
and/or

For the evidence/reasons provided by the Assessor . . .

2. To GRANT appeal & ADJUST assessment AS REQUESTED

I MOVE that the Board *GRANT* the appeal and ADJUST the assessment *AS REQUESTED BY APPELLANT* to \$_____, and I ask for a YES VOTE

Because . . .

Appellant proved there was error . . .

[specify . . . **unequal, excessive, improper, or under valuation**]
based on facts

AND

We find requested assessment is supported by sufficient evidence in the record

3. To GRANT appeal & ADJUST assessment OTHERWISE

I MOVE that the Board *GRANT* the appeal and ADJUST the assessment to \$_____, and I ASK FOR A YES VOTE

Because . . .

Appellant proved there was error . . .

[specify . . . **unequal, excessive, improper, or under valuation**]
based on facts

AND

We find sufficient evidence of value in record to support this assessment

4. To GRANT appeal & REMAND for RECONSIDERATION of ASSESSMENT

I MOVE that the Board *GRANT* the appeal and REMAND to the ASSESSOR for RECONSIDERATION of the ASSESSMENT, and I ASK FOR A YES VOTE

Because . . .

Appellant proved there was error . . .

[specify . . . **unequal, excessive, improper, or under valuation**]
based on facts

AND

We find insufficient evidence of value in the record

APPEAL

2022-0234

Latitude 55

North LLC



**Office Of The Assessor
155 South Seward Street
Juneau, AK 99801**

LATITUDE 55 NORTH LLC
400 ST ANN'S AVE
DOUGLAS AK 99824

**Meeting of Board of Equalization (BOE) and
Presentation of Real Property Appeal**

Date of BOE	Tuesday, July 19, 2022
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 5, 2022
Parcel Identification	2D040T480080
Property Location	400 ST ANN'S AVE
Appeal No.	APL20220234
Sent to Email Address:	

ATTENTION OWNER

Under Alaska Statutes and CBJ Code, you, as the appellant, bear the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in your written appeal or proven at the appeal hearing.

Any evidence or materials you would like to include in your appeal must be submitted to the City Clerk's Office {preferred method via email to city.clerk@juneau.org Attn.: Assessment Appeal} by **4:00 PM Tuesday, July 12, 2022** and will be included in the packets for the Board so the members have an opportunity to review the materials before the hearing.

Your Board of Equalization packet will be ready for you to pick up in the Clerk's office after **2:00 PM Wednesday, July 13, 2022** or it will be emailed and/or mailed to the above address(es) on this notice.

You or your representative may be present at the hearing {via Zoom Webinar, participation/log in information will be listed on the agenda packet you receive for the hearing your appeal is scheduled for}. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

It should be noted that, between the date of this letter and the Board hearing date, your appeal may be resolved between you and the Assessor. If your appeal is resolved, you will not need to appear before the Board.

If you have any questions please contact the Assessor's Office.

Attachment: CBJ Law Department Memorandum April 19, 2013.

CONTACT US: CBJ Assessor's Office

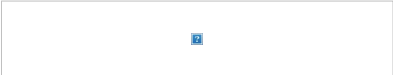
Phone	Email	Website	Physical Location
Phone (907) 586-5215 Fax (907) 586-4520	assessor.office@juneau.org	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30

From: [Aaron Landvik](#)
To: [zphip@juneau.ak.us](#)
Subject: PROPOSAL Session for Review APL 2022-0234 200-017-080080 400 St Ann's Ave
Date: Wednesday, May 25, 2022 12:51:12 PM
Attachments: [proposed1.doc](#)
[proposed2.doc](#)
[proposed3.jpg](#)
Importance: High

Good afternoon,
After reviewing the information provided, I propose to change the 2022 assessed value as follows:

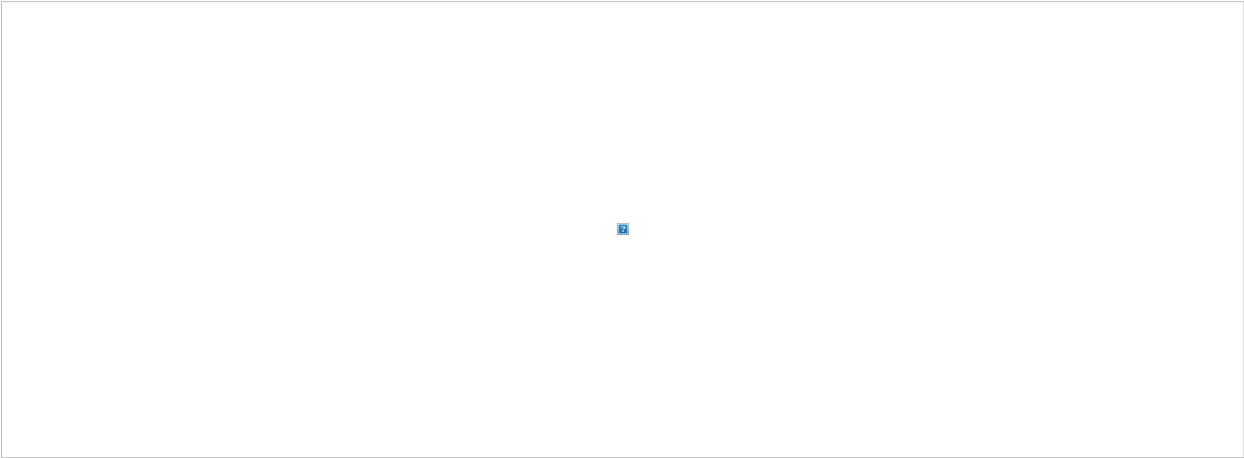


Please respond by email stating your acceptance of this change. Upon receipt of your acceptance I will take this to the Assessor for approval, subject to approval an adjustment letter will be issued.
If you reject these proposed changes, I will schedule the case for the next available Board of Equalization and you will be notified of the date.
If you have any questions or wish to discuss this further please, contact me by email and we can coordinate a phone discussion.

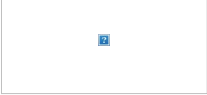
Kind regards,

Aaron

This chart displays the site value information for all parcels located along St Ann's this illustrates that after the adjustment has been made, the assessed site value of the property is the lowest of any occupied parcels located along the downhill edge of St Ann's
An analysis of the land area : site value of this street indicates that the proposed value for your property is 90% of the expected value as a result of the land area.



Aaron Landvik
Appraiser II
Assessor's Office
City and Borough of Juneau, AK
PHONE (907) 586-5215 ext 4037 – FAX (907) 586-4520
aaron.landvik@juneau.org
Untitled_sm



Good afternoon,

After reviewing the information provided, I propose to change the 2022 assessed value as follows:

Period	Site Value	Improvement/ Building Value	Assessed Value
2022 Asmt	\$ 137,100	\$ 424,600	\$ 561,700
2022 Proposed	\$ 116,500	\$ 424,600	\$ 541,100

Please respond by email stating your acceptance of this change. Upon receipt of your acceptance I will take this to the Assessor for approval, subject to approval an adjustment letter will be issued.

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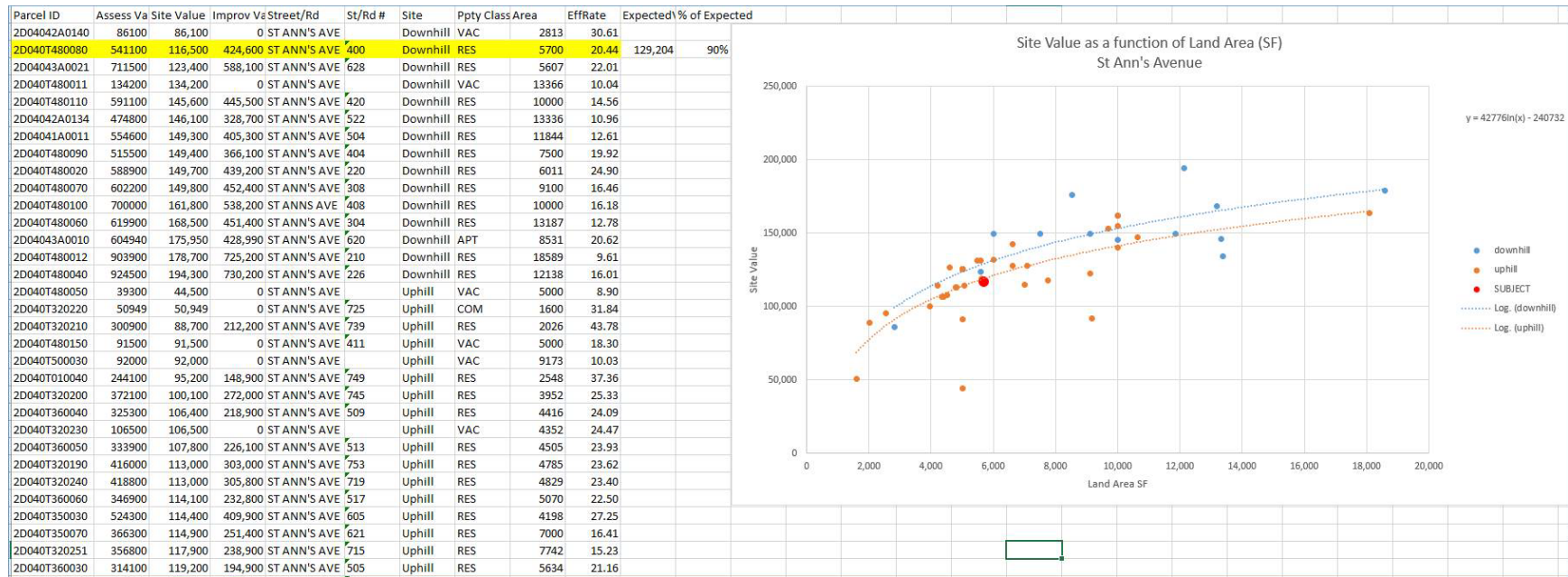
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Aaron Landvik
Appraiser II
Assessor's Office
City and Borough of Juneau, AK

PHONE (907) 586-5215 ext 4037 – FAX (907) 586-4520
aaron.landvik@juneau.org



Received

JUN 10 2022

CBJ-Assessors Office

Mark L. Halsted
Latitude 55 North LCC
400 St. Ann's Ave.
Douglas, AK 99824
mhinak@gci.net

June 10, 2022

Aaron Landvik
CBJ Assessor's Office
155 S. Seward St.
Juneau, AK. 99801
Parcel ID #2D040T480080

Mr. Landvik:

I was certainly surprised that it took so long for your office (6 business days) to simply copy an e-mail with its attachments and mail it as requested. Then you have the audacity to demand an answer back within 2 (two) days of my receipt. Your office obviously does not uphold the same standards that they demand of the public. Even at that you did not forward a complete copy of the e-mail in question, you chose to cherry pick the parts you deemed important and wrote a different cover letter.

I find the proposed reduction in the site value is not in line with the contractor estimate I have that addresses the necessary repairs to correct/prevent the erosion that is occurring on the CBJ property adjacent to mine. The CBJ has clearly stated that these repairs are my responsibility and are to be completed at my expense.

Your office previously deducted 50% of both my site and my building value, it had been my understanding that these deductions would remain in effect until the erosion is corrected. By agreeing to not contest the removal the of 50% reduction on my building value at this time but asking that it remain on the site value is more than reasonable since the building value is the higher of the two. These adjustments were originally applied when most of the damage was on CBJ property. It defies understanding that the CBJ removes these deductions when the erosion has crossed onto my property and the CBJ has yet to explain the reasoning behind this decision, aside from "We made a mistake," as Mr. Drown has stated.

If your office continues to find this proposal unacceptable then please move ahead with scheduling a date before the Board of Appeals. I am unavailable till after July 15, 2022, due to prior obligations. Please advise me of the date as soon as possible.

I respectfully request that all communication regarding this matter be in writing thru common mail carrier or provided directly to your office with supporting date stamp.

Sincerely:



Mark L. Halsted
Latitude 55 North, LLC

Received

JUN 10 2022

CBJ-Assessors Office

Mark L. Halsted
Latitude 55 North LCC
400 St. Ann's Ave.
Douglas, AK 99824
mhinak@gci.net

June 10, 2022

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I respectfully request that all communication regarding this matter be in writing thru common mail carrier or provided directly to your office with supporting date stamp.

Sincerely;



Mark L. Halsted
Latitude 55 North, LLC



155 S. Seward St. Rm. 114
Juneau, AK 99801
Phone: (907)586-5215
Fax: (907)586-4520

June 6, 2022

LATITUDE 55 NORTH LLC
400 ST ANN'S AVE
DOUGLAS AK 99824

RE: APL 2022-0234 Petition for Appeal 2D040T480080 400 St Ann's Ave

Good afternoon,

After reviewing the information provided, I propose to change the 2022 assessed value as follows:

Period	Site Value	Improvement/ Building Value	Assessed Value
2022 Asmt	\$ 137,100	\$ 424,600	\$ 561,700
2022 Proposed	\$ 116,500	\$ 424,600	\$ 541,100

Please respond by stating your acceptance of this change. Upon receipt of your acceptance I will take this to the Assessor for approval, subject to approval an adjustment letter will be issued.

If you reject these proposed changes, I will schedule the case for the next available Board of Equalization and you will be notified of the date.

____ Yes, I accept the proposed change in assessed value

____ No, please schedule me for the Board of Equalization. I understand that at the Board of Equalization hearing I will be expected to provide specific evidence articulating.

If I do not hear from you by the end of this week, June 10, 2022, I will assume that you wish to have the case heard by the Board of Equalization. You will then be notified of the date and time.

Appellant signature

Date

Per your instructions, if you have any questions or wish to discuss this further please, contact me by phone, in person or through the USPS. My preference is either in person or telephonically as this facilitates discourse.

Kind regards,

Aaron Landvik

Appraiser II
Assessor's Office
City and Borough of Juneau, AK

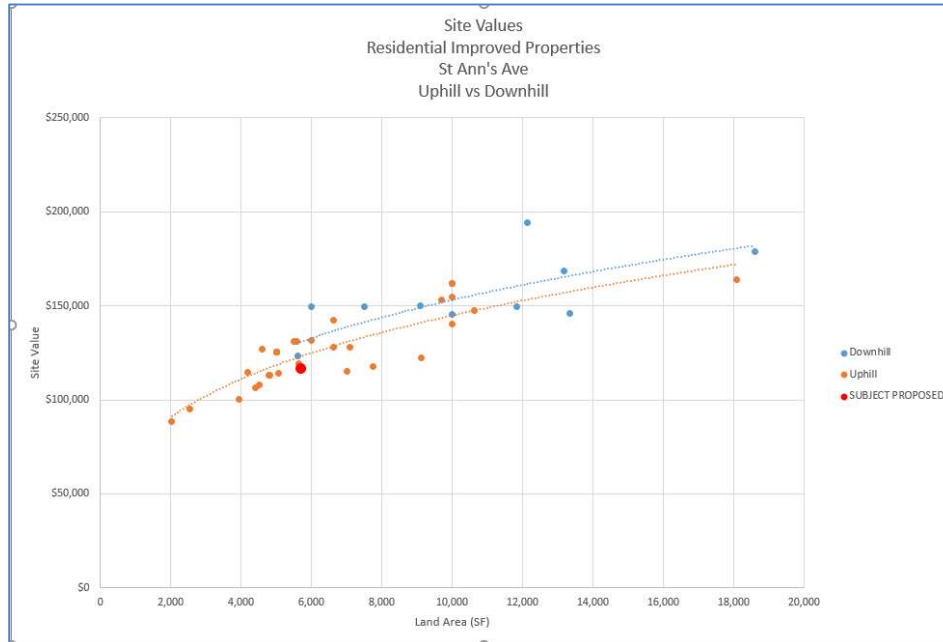
PHONE (907) 586-5215 ext 4037 – FAX (907) 586-4520

ADDENDUM

This chart displays the site value information for all parcels located along St Ann's this illustrates that after the adjustment has been made, the proposed site value of the subject property is the lowest of any occupied parcels located along the downhill edge of St Ann's Ave.

An analysis of the land area:site value of this street indicates that the proposed value for your property is 90% of the expected value as a result of the land area.

Parcel ID	Assess	Site Val	Improv	Street/Rd	St/Rd #	Site	Ppty Cl	Area	EffRate	ExpectedV	% of E	AdjEffRate
2D04043A0021	711,500	123,400	588,100	ST ANN'S AVE	628	Downhill	RES	5607	22.01			
2D040T480080	541,100	116,500	424,600	ST ANN'S AVE	400	Downhill	RES	5700	22.67	129,204	90%	20.44
2D040T480020	588,900	149,700	439,200	ST ANN'S AVE	220	Downhill	RES	6011	24.90			
2D040T480090	515,500	149,400	366,100	ST ANN'S AVE	404	Downhill	RES	7500	19.92			
2D040T480070	602,200	149,800	452,400	ST ANN'S AVE	308	Downhill	RES	9100	16.46			
2D040T480110	591,100	145,600	445,500	ST ANN'S AVE	420	Downhill	RES	10000	14.56			
2D040T480100	700,000	161,800	538,200	ST ANN'S AVE	408	Downhill	RES	10000	16.18			
2D04041A0011	554,600	149,300	405,300	ST ANN'S AVE	504	Downhill	RES	11844	12.61			
2D040T480040	924,500	194,300	730,200	ST ANN'S AVE	226	Downhill	RES	12138	16.01			
2D040T480060	619,900	168,500	451,400	ST ANN'S AVE	304	Downhill	RES	13187	12.78			
2D04042A0134	474,800	146,100	328,700	ST ANN'S AVE	522	Downhill	RES	13336	10.96			
2D040T480012	903,900	178,700	725,200	ST ANN'S AVE	210	Downhill	RES	18589	9.61			
2D040T320210	300,900	88,700	212,200	ST ANN'S AVE	739	Uphill	RES	2026	43.78			
2D040T010040	244,100	95,200	148,900	ST ANN'S AVE	749	Uphill	RES	2548	37.36			
2D040T320200	372,100	100,100	272,000	ST ANN'S AVE	745	Uphill	RES	3952	25.33			
2D040T350030	524,300	114,400	409,900	ST ANN'S AVE	605	Uphill	RES	4198	27.25			
2D040T360040	325,300	106,400	218,900	ST ANN'S AVE	509	Uphill	RES	4416	24.09			
2D040T360050	333,900	107,800	226,100	ST ANN'S AVE	513	Uphill	RES	4505	23.93			
2D040T480230	535,200	126,800	408,400	ST ANN'S AVE	209	Uphill	RES	4603	27.55			
2D040T320190	416,000	113,000	303,000	ST ANN'S AVE	753	Uphill	RES	4785	23.62			
2D040T320240	418,800	113,000	305,800	ST ANN'S AVE	719	Uphill	RES	4829	23.40			
2D040T480130	235,100	125,500	109,600	ST ANN'S AVE	417	Uphill	RES	5000	25.10			
2D040T480140	554,100	125,500	428,600	ST ANN'S AVE	413	Uphill	RES	5000	25.10			
2D040T480180	474,400	125,500	348,900	ST ANN'S AVE	307	Uphill	RES	5000	25.10			
2D040T480190	546,500	125,500	421,000	ST ANN'S AVE	305	Uphill	RES	5000	25.10			
2D040T350090	407,500	125,600	281,900	ST ANN'S AVE	631	Uphill	RES	5001	25.11			



Mark L. Halsted
Latitude 55 North LCC
400 St. Ann's Ave.
Douglas, AK 99824
mhinak@gci.net

May 27, 2022

Aaron Landvik
City & Borough of Juneau
Assessor's Office
155 S. Seward St.
Juneau, AK. 99801

CBJ-Assessor's Office
MAY 17 2022

Parcel ID #2D040T480080

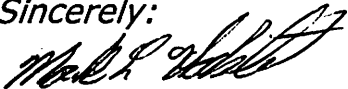
Mr. Landvik

I am unable to view the complete E-Mail and whatever supporting documents you attempted to provide regarding the appeal of my property assessment.

Please provide this information via common mail carrier to the above address at your earliest convenience. Please include any supporting documentation and VERIFIABLE information considered during you evaluation.

I respectfully request that all communication regarding this matter be in writing thru common mail carrier or provided directly to your office with supporting date stamp acknowledgement.

Sincerely:



Mark L. Halsted
Latitude 55 North, LLC
Owner



ASSESSOR OFFICE

APPEAL #2022-0234

2022 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION July 19, 2022

Appellant: Latitude 55 North LLC – Mark Halsted

Location: 400 St Ann's Ave

Parcel No.: 2D040T480080

Property Type: Triplex

Appellant's basis for appeal: My property value is excessive/overvalued due to stability issues associated with the land

Appellant's Estimate of Value		Original Assessed Value	Recommended Value
Site:	<not provided>	Site: \$137,100	Site: \$116,500
Buildings:	<not provided>	Buildings: \$424,600	Buildings: \$424,600
Total:	not provided	Total: \$561,700	Total: \$541,100

Subject Photo



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OVERVIEW

The subject is a 2-story triplex which has 2,016 square foot above grade living area and 1,334 sf basement, of which approximately 1,102sf is finished to a level matching the upper level living space and includes a small rental unit. The residence is located on a 5,700sf lot at 400 St Ann's Ave within the Douglas Townsite, adjacent to the Savikko Park. The original structure was built in 1972-73 according to CBJ records and appears to have had adequate maintenance and updates. The building is situated at an elevation that provides a good view looking out to Gastineau Channel that is felt to be typical of homes located along the downhill side of St Ann's Avenue. A moderate adjustment has been made to account for ongoing sloughing issues.

Subject Characteristics:

- Land
 - 5,700 SF lot
 - Good view of Gastineau Channel, considered to be typical of homes situated along the downhill side of St Ann's Ave
 - Moderate adjustment due to reported sloughing, considered to be atypical
- Building
 - Triplex
 - Average Quality
 - Average Condition
 - 2,016 SF GLA
 - 1st level 682 SF
 - 2nd level 1,334 SF
 - 1,334 SF Basement
 - 1,102 SF Finished similar to upper level living areas
 - 232 SF classified as Unfinished
 - 638 SF Built-In Garage

SUBJECT PHOTOS

Front:





Rear:





Hillside 2021 vs 2022



(note the relative vertical alignment of the fence posts)





2013 Hillside vs 2022

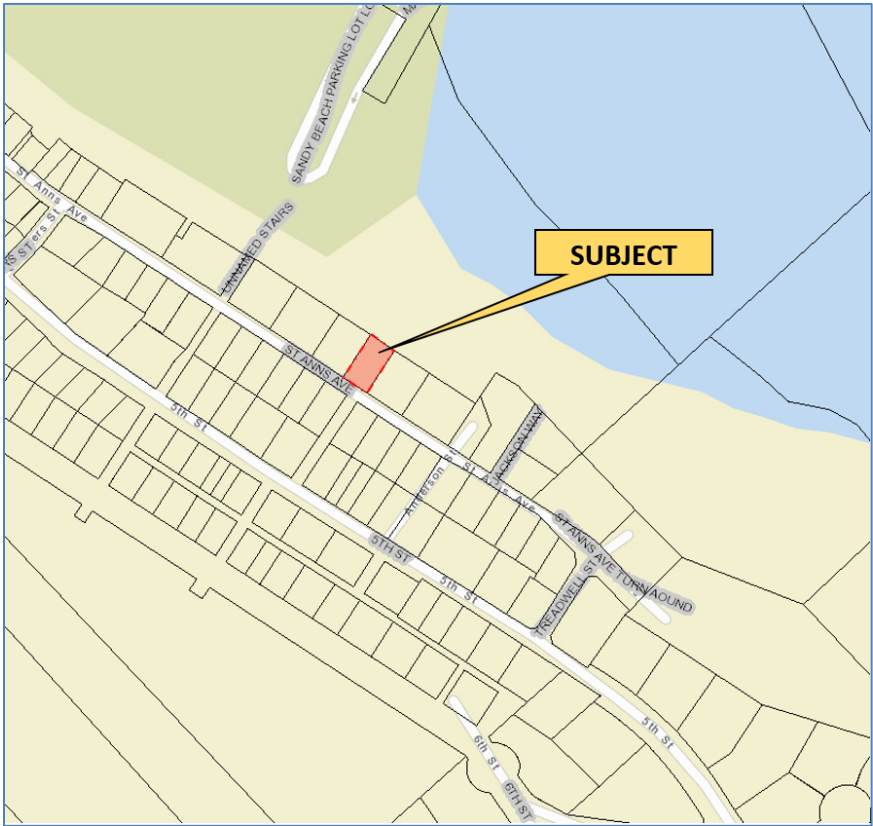


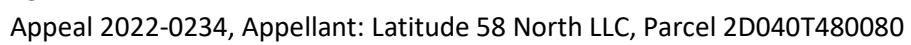


Holes beginning to form as a result of the failure of the retaining wall



AREA MAP & AERIAL





LAND ASSESSMENT


Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics in the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and others and are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all of the land in the neighborhood to establish assessed site values. The subject parcel's base rate value of \$105,500 is in equity with Douglas Townsite residential lots that are of similar square footage. The subject parcel is subject to an upward view adjustment, which is typical of homes on the downhill side of St Ann's and a negative adjustment to account for sloughing issues, which is considered atypical.

A review of the hillside photos shows little apparent change since 2013. The verticality and alignment of the fence posts should act as a barometer of any issues impacting the ground underneath.

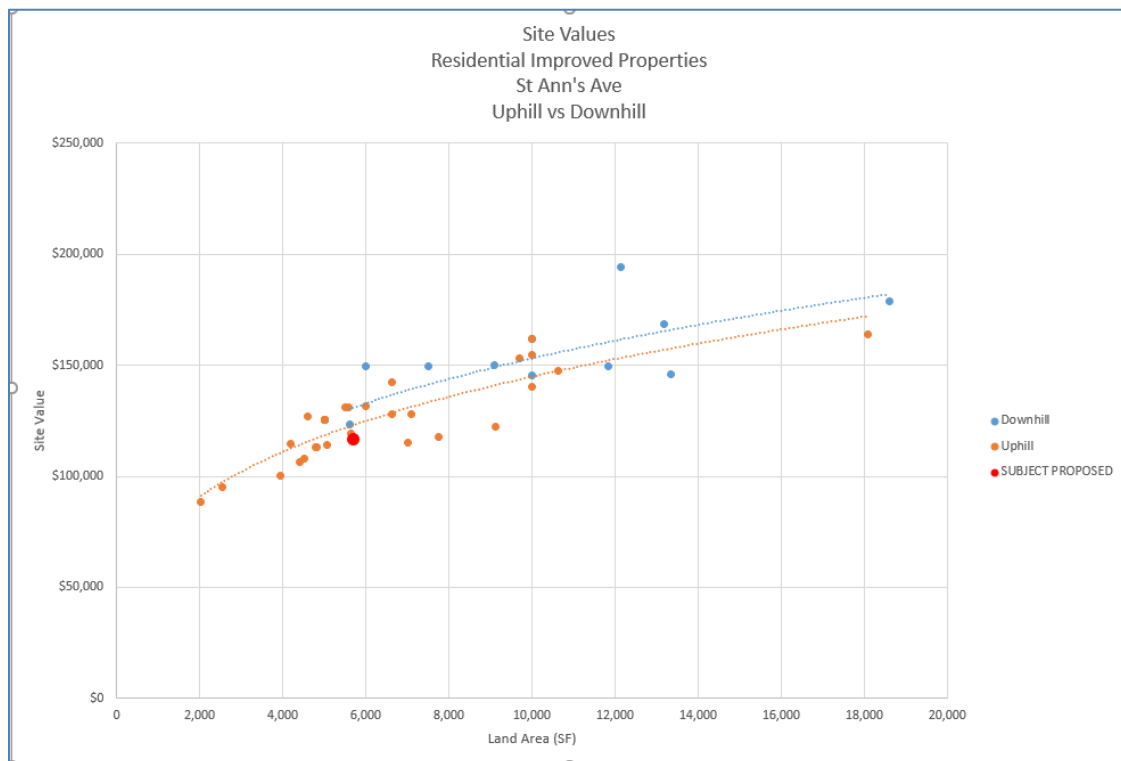
Land Characteristics:

- 5,700 sf lot
- Good View adjustment
- Moderate Topo adjustment applied to account for sloughing

Land base rate valuation – Douglas Townsite – Lot size 5,500 sf – 6,000 sf



Nghd2	DGLS			
AreaSF	AreaAC	Z	PCN	Base.Value
5,557	0.13	D5	2D040T350040	105,527
5,600	0.13	D5	2D040T360010	105,504
5,605	0.13	D5	2D040T480260	105,486
5,607	0.13	D18	2D04043A0021	105,524
5,625	0.13	D5	2D040T330030	105,525
5,625	0.13	D5	2D040T480390	105,525
5,625	0.13	D5	2D040T480400	105,525
5,634	0.13	D5	2D040T360030	105,525
5,700	0.13	D18	2D040T480080	105,507
5,758	0.13	D18	2D040T460164	105,487
5,779	0.13	D5	2D040T360070	106,276
5,818	0.13	D5	2D040T010050	105,480
5,850	0.13	D5	2D040T480452	105,476
5,900	0.14	D18	2D040T160070	105,492
5,971	0.14	D18	2D040T460162	105,985
6,000	0.14	D5	2D040T090020	106,020
6,000	0.14	D5	2D040T380070	106,020
6,000	0.14	D5	2D040T480120	106,020
6,000	0.14	D5	2D040T480430	106,020



BUILDING VALUATION & SKETCH

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.

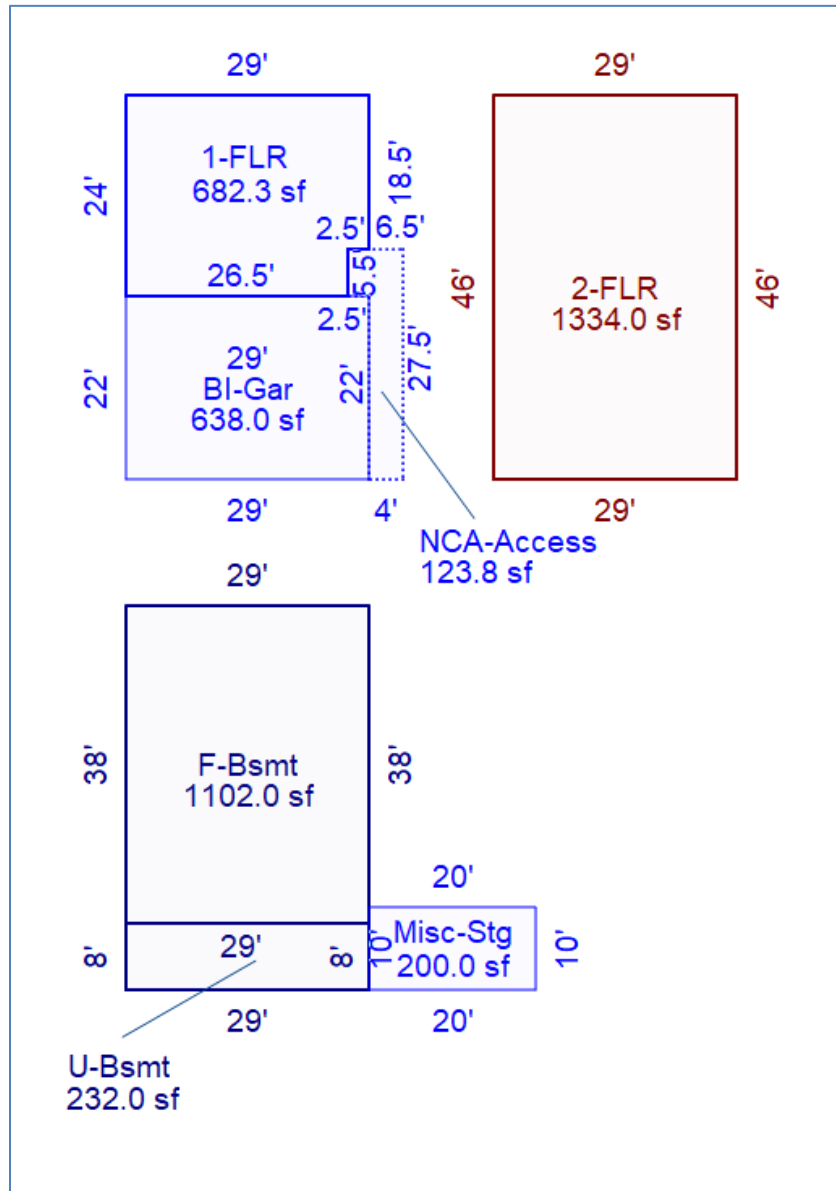
For any given parcel, the buildings are valued by the Cost Approach and the land value is determined by the neighborhood model. These two values combined produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed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

- Building Characteristics:
 - Triplex
 - Average Quality
 - Average Condition
 - 2,016 SF GLA
 - 1st level 682 SF
 - 2nd level 1,334 SF
 - 1,334 SF Basement
 - 1,102 SF Finished similar to living area
 - 232 SF classified as Unfinished
 - 638 SF Built-In Garage

A site visit revealed no structural cracks in the foundation of the structure. At this time, it appears that the structure is not impacted by any sloughing.



Sketch of Improvements:



Struct/Area	Base	Actual
BSMT2 {Unfinished Basement}	232	232
BSMT3 {Finished Basement}	1,102	1,102
GAR7 {Built-In Garage}	638	638
GLA1 {Main Living Area}	682	682
GLA2 {2nd Level}	1,334	1,334
MISC1 {Misc. Storage Area}	200	200

COST REPORT

6/8/2022 1:14:44PM

Page 1

Cost Report - Residential

3090				Record	1	
Parcel Code Number	2D040T480080			Building Type	R- Single-family Residence	
Owner Name	LATITUDE 55 NORTH LLC			Quality	3	
Parcel Address	400 ST ANN'S AVE			Construction	Stud Frame	
Effective Year Built	2004			Total Livable	2016	
Year Built	1973			Style	Two Story	
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Siding, Wood		68.85	85%		
Exterior	Frame, Siding, Metal		12.00	15%		
Roof	Built-up Rock		1.27	100%		
Heating	Baseboard, Hot Water		2.17	100%		
Adjusted Base Cost		2,016	84.29			169,929
Basement Area						
Basement	Total Basement Area (SF)	1,334	19.70			26,280
Basement	Partition Finish Area (SF)	1,334	23.00			30,682
Total						56,962
Other Garage	Built-in Garage (SF)	638	22.90			14,610
Other Garage	Garage Finish, Built-in (SF)	638	1.73			1,104
Total						15,714
Additional Feature(s)						
Feature	Fixture	18				26,640
Total						26,640
Sub Total						269,244
Condition	Average					
Local Multiplier				1.21	[X]	325,786
Current Multiplier				1.25	[X]	407,233
Quality Adjustment					[X]	407,233
Neighborhood Multiplier					[X]	407,233
Depreciation - Physical			1.00 [X]	17.00	[-]	69,230
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	338,003
Cost to Cure						
Neighborhood Adjustment				119.00	[X]	64,221
Replacement Cost less Depreciation						402,224
Miscellaneous Improvements						
Storage Shed Under 200SF					[+]	1,000
Extra Kitchen					[+]	21,400
Total Miscellaneous Improvements						22,400

6/8/2022 1:14:44PM

Page 2

Cost Report - Residential

Total Improvement Value	[Rounded]	\$424,600
--------------------------------	------------------	------------------

ASSESSMENT HISTORY

**City and Borough of Juneau
Assessment History Report**

2D040T480080
LATITUDE 55 NORTH LLC
400 ST ANN'S AVE
DOUGLAS TOWNSITE BL 48 LT 87 & LT 86 FR

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2022	\$137,100.00	\$22,400.00	\$402,200.00	\$561,700.00
2021	\$137,100.00	\$22,400.00	\$338,200.00	\$497,700.00
2020	\$68,600.00	\$22,400.00	\$152,400.00	\$243,400.00
2019	\$74,500.00	\$11,700.00	\$122,100.00	\$208,300.00
2018	\$69,800.00	\$11,700.00	\$116,100.00	\$197,600.00
2017	\$72,500.00	\$11,700.00	\$116,300.00	\$200,500.00
2016	\$56,600.00	\$11,700.00	\$114,300.00	\$182,600.00
2015	\$54,100.00	\$11,900.00	\$113,900.00	\$179,900.00
2014	\$52,900.00		\$123,400.00	\$176,300.00
2013	\$52,900.00		\$123,400.00	\$176,300.00
2012	\$130,000.00	\$0.00	\$246,800.00	\$376,800.00
2011	\$130,000.00	\$0.00	\$211,500.00	\$341,500.00
2010	\$130,000.00	\$0.00	\$211,500.00	\$341,500.00
2009	\$140,000.00	\$0.00	\$222,500.00	\$362,500.00
2008	\$140,000.00	\$0.00	\$229,400.00	\$369,400.00
2007	\$140,000.00	\$0.00	\$229,400.00	\$369,400.00
2006	\$140,000.00	\$0.00	\$229,400.00	\$369,400.00
2005	\$138,000.00	\$0.00	\$184,700.00	\$322,700.00
2004	\$115,000.00	\$0.00	\$153,900.00	\$268,900.00
2003	\$110,000.00	\$0.00	\$148,000.00	\$258,000.00
2002	\$110,000.00	\$0.00	\$193,100.00	\$303,100.00

SUMMARY

As a result of this petition for review, the land and buildings are valued using the same methods and standards as all other properties in the Borough. As part of the review process, the following changes were made:

- Found that the building value to be appropriate, no changes made
- Found that the site value should be adjusted to account for sloughing issues, adjustment is reflected in proposed valuation

The appellant states that “value is excessive”. State statute requires the Assessor to value property at “full and true value”. According to appraisal standards and practices set by the Alaska Association of Assessing Officers, the State of Alaska Office of the State Assessor, and the International Association of Assessing Officers, correct procedures of assessment were followed for the subject. These standards and practices include consideration of any market value increase or decrease as determined by analysis of sales. Values have risen in Juneau; the current valuation of the subject reflects this increase.

After the above referenced changes as the result of this review, the Assessor proposes a decrease to the 2022 assessment at \$20,200 to a new value of \$541,100.

Mark L. Halsted
Latitude 55 North LCC
400 St. Ann's Ave.
Douglas, AK 99824
mhinak@gci.net

July 17, 2022

City and Borough of Juneau
155 S. Seward
Juneau, Ak. 99801

RE: Property Tax Appeal
Parcel ID# 2D040T480080

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To Whom It May Concern:

Ever since the mudslide occurred in September 2013 on CBJ property immediately adjacent to the listed parcel I have been following a long and difficult road in my attempts to find a final resolution to this matter.

My focus for the last few years has been trying to figure out a final repair for the hillside, but now I find that I am back dealing the property evaluation issue. Something I believed to be resolved back in 2013.

I'm not even sure where to begin with this current procedure. There have been so many communications between myself and the city regarding this matter that submitting all of them would be somewhat overwhelming, and this would not even include the volumes of court documents from Case# 1JU-13-629 CI (Mark Halsted vs. City and Borough of Juneau).

From what I understand at this point, the City Assessor agrees that the landslide on CBJ property has had a negative impact on my property values. The question in dispute is "how much?"

When I testified before the assembly on March 4th, 2013, I pointed out that the cost of repairs exceeded the value of my home and property. It was then that I was contacted by Mr. Sahnaw of the CBJ assessor's office and advised that my property assessment (building and site) would be reduced by 50% until such time as the hillside was stabilized. These values have remained in effect for 8 years. For tax year 2021 this adjustment was removed and I have been trying to figure out the justification for this ever since.

I am currently requesting that the "SITE" portion of my property assessment be reduced by 50% as it was for 8 years previously, and that this reduction remain in place until such time as the hillside is stabilized. I am not contesting the "BUILDING" portion of my assessment.

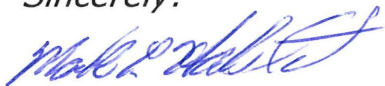
I have included excerpts from previous communications with the CBJ that not only support the fact that CBJ recognizes that the landslide devalued my property, but also suggest possible repairs and provide instructions on moving forward with the project.

- 1) Minutes from my testimony before the Assembly in 2013 that prompted the Assessors office to contact me regarding the 50% reduction to my property assessment.*
- 2) Page 3 of the Summary Judgement issued in Case #IJU – 13 – 629 CI. Here you find that it is acknowledged that the by the court that "According to the CBJ, the landslide of 2012 was responsible for the devaluation of Mr. Halsted's property.*
- 3) Findings from a letter to Mr. Halsted from City Manager Kim Kieffer*
- 4) Construction Estimate from Bicknell, Inc. for \$228,000.00 to stabilize the hillside below my property.*

This construction estimate is \$90,900.00 higher than the original amount of my 2022 SITE assessment.

If I were to be currently offering my property for sale, I would be required to report this problem to any prospective buyer, therefore devaluing my property in this amount.

Sincerely:



Mark L. Halsted
Latitude 55 North, LLC.
Owner

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Mark Halsted, 400 St. Ann's Ave., Douglas, said he lives in a home that he and his father built. On September 26, 2012, a mudslide occurred on city property onto Sandy Beach recreation area. He has attempted through numerous letters to address this and has given up with letter writing. He wrote to all the Assembly and his letter had not been acknowledged. Ms. Kiefer wrote to him; she had Mr. Bohan of the Engineering Department write an Engineer's Report. Mr. Halsted told Ms. Kiefer that there were numerous false statements in Mr. Bohan's report. He wondered if Mr. Bohan had even seen the property. The letter regarding Mr. Bohan's report was written by Mila Cosgrove in Risk Management using Ms. Kiefer's letterhead. He said he was very upset by the city's response as well as concerned about the undermining of his property. His fence was being pulled down by a tree on CBJ property. George Schaaf of the city looked at the situation and gave Mr. Halsted permission to remove the tree but it has to be at his expense. CBJ had allowed the Japanese knotweed to run rampant on the hillside and it had killed off all the native vegetation. He felt that was a contributing factor to the destabilization of the hillside. He said that this was the third mudslide to occur on this hill and there was one in front of each of the homes on the side of him. Something had to be done and he did not trust the engineering report provided to Ms. Kiefer. He said the city's tax assessor agreed with him. He hired an engineer who provided him with a cost to fix the problem that exceeded the value of his home. He felt this made his home unmarketable and he would therefore pay no further taxes. The property should be removed from the tax roll. He said he paid his taxes and he should know to whom he should write letters. He asked the Assembly to look at the situation and come up with a permanent solution.

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VI. CONSENT AGENDA

- A. Public Requests for Consent Agenda Changes, Other Than Ordinances for Introduction
- B. Assembly Requests for Consent Agenda Changes
- C. Assembly Action

MOTION, by Wanamaker, to adopt the consent agenda. Hearing no objection, it was so ordered.

1. Ordinances for Introduction

a. Ordinance 2012-20(AI)

An Ordinance Transferring \$34,604 To The Library Endowment and Lands Funds, Funding Provided By Unexpended Capital Project Funds From The Closure Of Two Capital Projects.

Administrative Report: Attached. The manager recommended Ordinance 2012-20(AI) be introduced and set for public hearing at the next regular meeting.

b. Ordinance 2012-20(P)

An Ordinance Appropriating To The Manager The Sum Of \$850,000 As Funding For An Extended Stay Shelter for Battered Spouses and Abused Children, Grant Funding Provided by The Alaska Department of Commerce, Community and Economic Development.



landslides on the slope, including a notable one that occurred in September of 2012.⁵ After the landslide in 2012, Mr. Halsted requested that CBJ remove an alder tree on its property, “and that the stump remain [at a height] no lower than the level [Mr. Halsted’s] fence.”⁶ Mr. Halsted’s letter to CBJ reflects that the condition of the slope “continue[d] to worsen”⁷ from September 2012 to November 2012.

CBJ cut down and removed the alder tree in April of 2013. The stump was left at the height requested by Mr. Halsted. From all evidence in the record, it appears that the remnants of the alder tree were removed in a reasonable manner and completely on CBJ property.⁸ Mr. Halsted filed this suit against CBJ alleging that it failed to provide lateral support to his property, failed to prevent sloughing on CBJ property, and to recover damages relating to the 50% diminution of the value of Mr. Halsted’s property.

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⁵ During the landslide in 2012, the alder tree on CBJ’s property moved 12 inches. According to CBJ, the landslide in 2012 was responsible for the devaluation of Mr. Halsted’s property.

⁶ Motion for Summary Judgment at p. 6.

⁷ *Id.* at p. 8.

⁸ Mr. Halsted argues that the tree was removed during one of the “wettest days of the year.” He further contends that the tree was dragged down the slope of the CBJ property, which created an erosion channel that further destabilized the slope. The court does not need to make a finding regarding the weather conditions on the date that the tree was removed. CBJ removed the tree pursuant to Mr. Halsted’s specifications. Mr. Halsted was present when the tree was removed. The court hereby finds that no reasonable juror could conclude that CBJ’s removal of the tree was unreasonable. The evidence in the record ultimately reflects that CBJ was faced with a decision to leave the remnants of a large, removed alder tree on a slope that has been consistently unstable for 40 years or to remove it expeditiously. The court hereby finds that there is no genuine dispute of fact regarding the decision of CBJ to remove the remnants of the alder tree expeditiously.

I researched the St. Ann's Road Reconstruction project from 1999 and found that no sewer service was provided to any of the residences on the downhill side of the roadway since they have gravity sewer service from the Savikko Park line. There was also no storm service stubs provided to the downhill residents, as the service depth would not be nearly deep enough to accommodate the storm drainage from their properties.

I believe the sloughing was caused by an overly wet September, saturated ground from a series of factors, high concentration of runoff from the property (roof drains, yard etc...), potential sewer service pipe leakage down the slope, and poor stabilization of the residential property fill slope creating the yard that now exists.

None of the issues stated above were caused by or should be the responsibility of the CBJ to repair. The sewer installation occurred in the early 1970's (40 years ago) and was shallow (5'-6' deep). There is no way the sewer installation 40 years ago could have caused / impacted this property, especially given the information shown on the aerial photo from the 1970's construction photo.

Repair of the situation could be simple and completed one of two ways after the resident removes the tree.

- 1) CBJ requires the homeowner to cut fill slope back to a stable angle of repose entirely within residents property (as would be required if adjacent property owner were not CBJ, but private resident).
- 2) CBJ acknowledges the fill encroachment happened and allows the resident to reconstruct the slope utilizing angular fill (shot rock probably) to reconstruct the slope to a stable angle of repose.

Based on Mr. Bohan's review of our files, I do not find that the CBJ is responsible for stabilizing fill that has encroached on CBJ property. If you have additional information that we have not considered please submit it to me for review.

If you decide you would like to reconstruct the slope and need access from CBJ park property please contact George Schaaf at 364-3388.

Sincerely,

Mila Cosgrove

Kimberly A. Kiefer
City and Borough Manager

Mila Cosgrove for

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cc: Mila Cosgrove, Human Resources Risk Management Director
Rorie Watt, Engineering Director
John Bohan, Chief CIP Engineer
Brent Fischer, Parks and Recreation Director
George Schaaf, Parks and Landscape Superintendent

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BICKNELL, INC.

PO BOX 33517 JUNEAU, AK 99803
(907) 789-5727 • FAX (907) 789-2644

WWW.BICKNELLINC.COM
SALES@BICKNELLINC.COM

7/14/22

Attn:
Mark Halsted
400 St Ann's Ave

Slope stabilization – 400 St Ann's Ave

Scope of Work:

- Surveying
- Permitting
- Engineering and Geotech for slope stabilization
- Remove trees from approx. 60'x75' hillside area
- Remove 4' overburden from 60'x75' hillside area
- Add 4' Rip rap to hillside
- 2' rock and pipe for drainage

Total Quote – \$228,000



Roscoe Bicknell
Bicknell Inc.

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