



ASSESSOR OFFICE

APPEAL #2023-0422

2023 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 22nd, 2023

Appellant: Shannan D Greene

Location: 8007 Poppy Ct. Juneau, AK. 99801

Parcel No.: 4B2901360170

Property Type: Single Family Residence

Appellant's basis for appeal: My property value is excessive/overvalued. "Building value increase inconsistent with the price per SQFT of similar assessed neighborhood homes. Comparable homes w/ lower price per SQFT are larger w/ more features / accessory apartments. Building value alone increased 50.46% over the last year. Overall property has increased 58.83% since filing for Disabled Veteran Exemption. Overall property value increase not supported by nearby sales in the last 6-10 months; homes which were newly remodeled/larger w/ attached apartments. "

Appellant's Estimate of Value		Original Assessed Value	Recommended Value
Site:	\$159,000	Site: \$159,000	Site: \$159,000
Buildings:	<u>\$538,820</u>	Buildings: <u>\$760,600</u>	Buildings: <u>\$647,300</u>
Total:	\$697,820	Total: <u>\$919,600</u>	Total: <u>\$806,300</u>

Subject Photo



Table of Contents

Overview 3

Photos 3

Photos Provided by Appellant..... 4

Area Map & Aerial..... 7

Land Valuation 8

Building Valuation 9

Cost Report 10

Assessment History..... 11

Appellant Comparable Sales Analysis 12

Summary 13

Overview

The subject is a 3,034 square foot above average quality single family residence. The residence is located on a 13,194-sf lot at 8007 Poppy Court within the Back Loop North neighborhood. The original structure was built in 2004 according to CBJ records and appears to have had adequate maintenance and updates. The subject resides on a typical neighborhood lot with no location or view adjustments. After review of interior photos provided by the appellant, a quality adjustment from good to above average was made. The appellant did not supply a 2020 fee appraisal obtained during refinancing as requested.

Subject Characteristics:

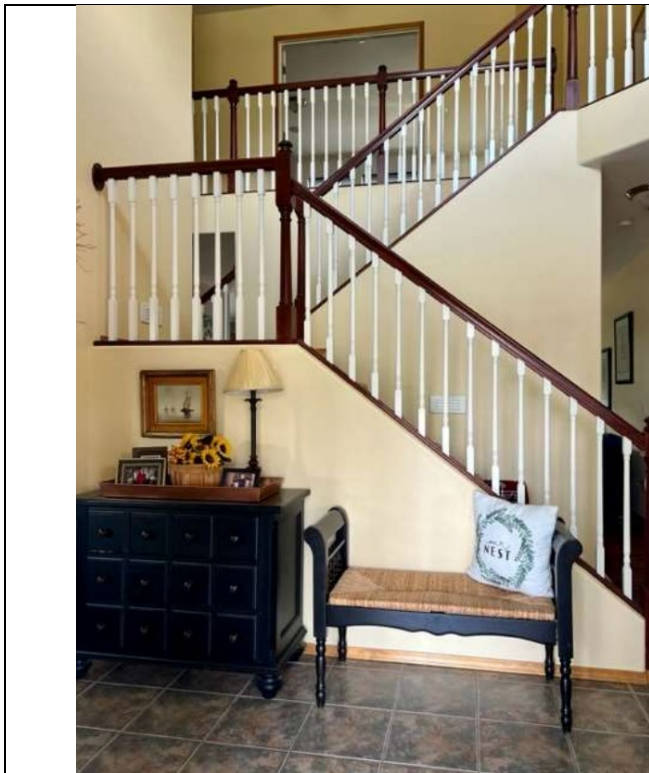
- Land
 - 13,194-sf lot
 - No adjustments
- Building
 - Above Average Quality
 - Average Condition
 - 3,034 SF GLA

Photos





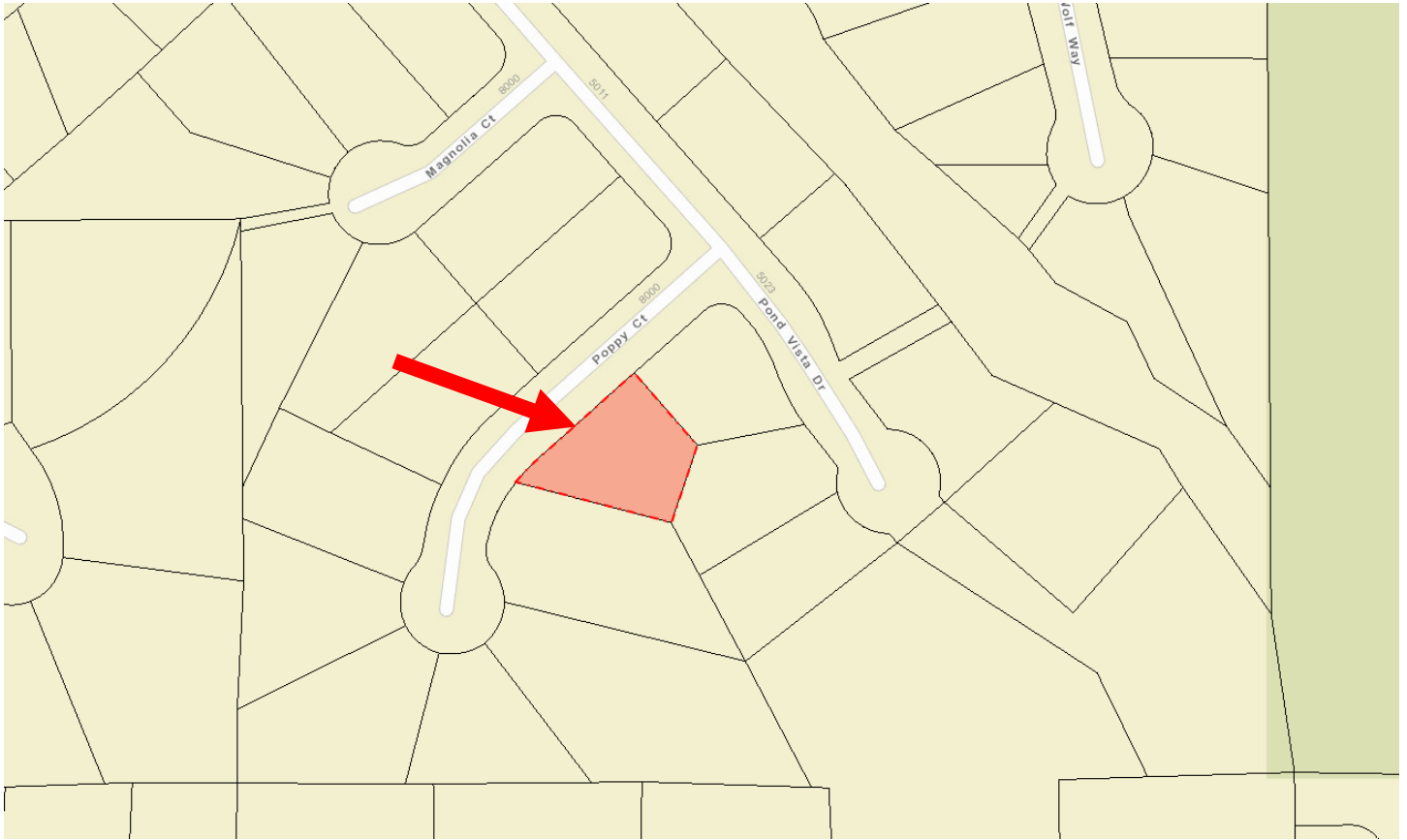
Photos Provided by Appellant







Area Map & Aerial



Land Valuation

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics within the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and other factors which 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 land in the neighborhood to establish assessed site values. The subject parcel's base rate value of \$150,016 is in equity with Back Loop North neighborhood lots that are of similar square footage. The subject parcel is characteristically average for its neighborhood.

Land Characteristics:

- 13,194sf lot
- No adjustments

Land base rate valuation –Back Loop North – Lot size 13,194sf

AreaSF	AreaAC	Z	PCN	Base.Value	BaseRate/SF
12,650	0.29	D5	4B2901360180	149,017	11.78
12,807	0.29	D5	4B2901350020	148,945	11.63
12,930	0.30	D5	4B2901340050	149,471	11.56
12,931	0.30	D5	4B2901340090	149,482	11.56
12,938	0.30	D5	4B2901310120	149,563	11.56
12,978	0.30	D5	4B2901340010	149,507	11.52
13,158	0.30	D5	4B2901340190	150,001	11.40
13,194	0.30	D5	4B2901360170	150,016	11.37
13,200	0.30	D5	4B2901270030	149,952	11.36
13,200	0.30	D5	4B2901270060	149,952	11.36
13,200	0.30	D5	4B2901280030	149,952	11.36
13,485	0.31	D5	4B2901300040	149,953	11.12
13,556	0.31	D5	4B2901360200	150,065	11.07
13,717	0.31	D5	4B2901300160	150,064	10.94
13,776	0.32	D5	4B2901310130	150,021	10.89
13,855	0.32	D5	4B2901350040	151,020	10.90
13,908	0.32	D5	4B2901360190	151,041	10.86
13,962	0.32	D5	4B2901300070	151,069	10.82
14,016	0.32	D5	4B2901340170	150,952	10.77
14,348	0.33	D5	4B2901340070	151,945	10.59

Building Valuation

Buildings are valued using the 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 within the Borough.

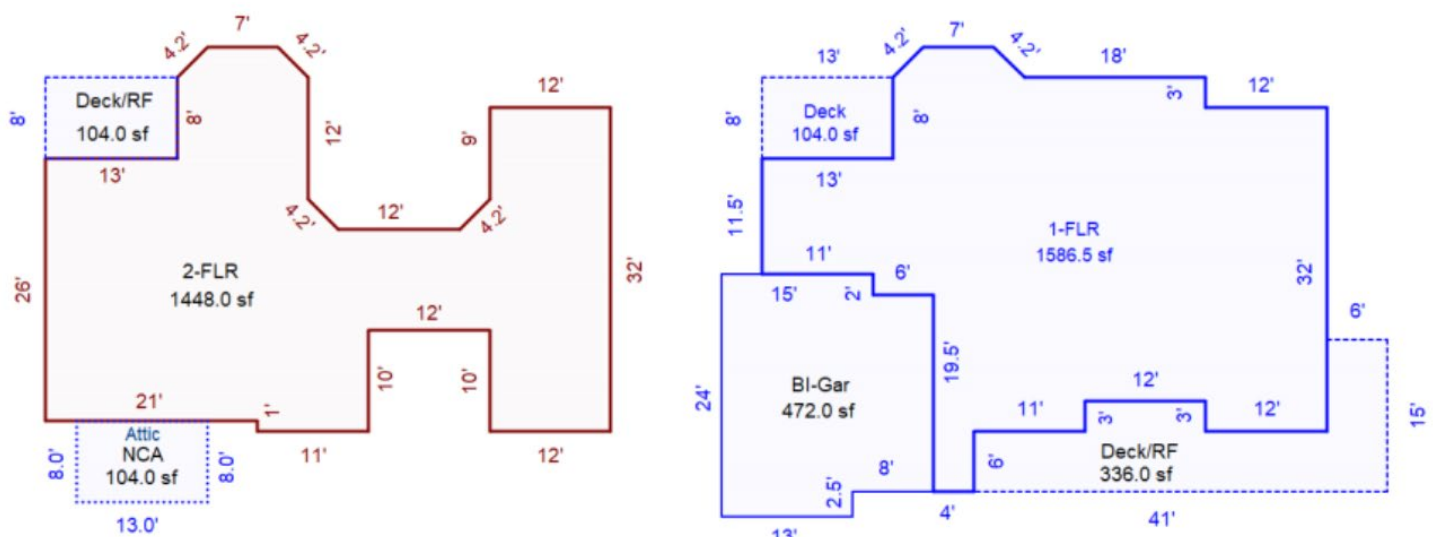
For any given parcel, the buildings are valued by the cost approach and the land value is determined by the neighborhood model. These two values are combined to produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments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

- Building Characteristics:
 - Above Average Quality
 - Average Condition
 - 3,034 SF GLA

There were multiple factors that resulted in an above typical change to building values in 2023. After review, quality was adjusted.

- Homes in the high value neighborhood category no longer receive a negative adjustment compared to homes in the non-high value neighborhood category.
- 2022 Canvass resulted in change in quality from “above average” to “good”.
- 2023 Building Value Proposed Changes after quality adjustment:
 - Original Building Value: \$760,600
 - Proposed Building Value: \$647,300

Sketch of Improvements:



Cost Report

5/22/2023 12:14:00PM

Page 1

Cost Report - Residential

6288		Record		1		
Parcel Code Number	4B2901360170	Building Type		R- Single-family Residence		
Owner Name	GREENE SHANNAN D	Quality		3		
Parcel Address	8007 POPPY CT	Construction		Stud Frame		
Effective Year Built	2014	Total Livable		3034		
Year Built	2004	Style		Two Story		
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Cement Fiber Siding		91.50	100%		
Roof	Composition Shingle		1.65	100%		
Heating	Floor Radiant, Hot Water		2.63	100%		
Adjusted Base Cost		3,034	95.78			290,597
Exterior Improvement(s)						
Other Garage	Built-in Garage (SF)	472	29.50			13,924
Other Garage	Garage Finish, Built-in (SF)	472	2.52			1,189
Porch	Wood Deck (SF)	104	24.90			2,590
Porch	Wood Deck (SF) with Roof	440	29.50			12,980
Total						30,683
Additional Feature(s)						
Feature	Fixture	15				27,000
Total						27,000
Sub Total						348,280
Condition	Average					
Local Multiplier				1.22	[X]	424,901
Current Multiplier				1.14	[X]	484,387
Quality Adjustment				1.15	[X]	557,045
Neighborhood Multiplier					[X]	557,045
Depreciation - Physical			1.00 [X]	8.00	[-]	44,564
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	512,481
Cost to Cure						
Neighborhood Adjustment				126	[X]	133,245
Replacement Cost less Depreciation						645,726
Miscellaneous Improvements						
Attic Min Fin					[+]	1,600
Total Miscellaneous Improvements						1,600
Total Improvement Value				[Rounded]		\$647,300

Assessment History

- Note: Assessment history does not show proposed change to \$806,300

City and Borough of Juneau Assessment History Report				
4B2901360170 SHANNAN D GREENE 8007 POPPY CT MONTANA CREEK IV BL A LT 17				
<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2023	\$159,000.00	\$1,600.00	\$759,000.00	\$919,600.00
2022	\$153,000.00	\$1,600.00	\$503,900.00	\$658,500.00
2021	\$153,000.00	\$1,600.00	\$454,500.00	\$609,100.00
2020	\$153,000.00	\$1,600.00	\$441,600.00	\$596,200.00
2019	\$153,000.00	\$1,600.00	\$424,400.00	\$579,000.00
2018	\$161,300.00	\$1,600.00	\$421,100.00	\$584,000.00
2017	\$171,632.00		\$434,257.00	\$605,889.00
2016	\$169,933.00		\$429,957.00	\$599,890.00
2015	\$160,314.00		\$405,620.00	\$565,934.00
2014	\$159,200.00		\$402,800.00	\$562,000.00
2013	\$159,200.00		\$402,800.00	\$562,000.00
2012	\$100,000.00	\$0.00	\$489,100.00	\$589,100.00
2011	\$100,000.00	\$0.00	\$468,500.00	\$568,500.00
2010	\$100,000.00	\$0.00	\$468,500.00	\$568,500.00
2009	\$100,000.00	\$0.00	\$523,900.00	\$623,900.00
2008	\$100,000.00	\$0.00	\$508,600.00	\$608,600.00
2007	\$95,000.00	\$0.00	\$522,300.00	\$617,300.00
2006	\$95,000.00	\$0.00	\$522,300.00	\$617,300.00
2005	\$95,000.00	\$0.00	\$474,800.00	\$569,800.00
2004	\$90,000.00	\$0.00	\$0.00	\$90,000.00

Sales Analysis

Below are the comparable sales supplied by the appellant.

The sale that the appellant felt was the most comparable, 4B2901340020 was the only sale not known and not utilized in our 2023 analysis. After applying the time adjustment factor to the sale price, the A/S ratio is 0.92 indicating that we are undervaluing that property.

PARCEL NUMBER	NBHD	CIVIC	STREET	PROP_TYPE	SALE_DATE	SALE_PRICE	QUAL	CAMA VALUE	RawA/S	Days	TimeFctr	TASP	FinalA/S
4B2901310040	BACK LOOP NORTH R 1 & 5	9127	WOLFRAM	1	1/3/2020	520,000	qualified	637,300	1.225577	1094	1.328968	691,064	0.92
4B2901310030	BACK LOOP NORTH R HV	9119	WOLFRAM	1	4/19/2021	650,000	qualified	702,200	1.080308	622	1.175506	764,079	0.92
4B2901310180	BACK LOOP NORTH R HV	9024	NINNIS	1	5/14/2021	697,000	qualified	738,800	1.059971	597	1.167891	814,020	0.91
4B2901320030	BACK LOOP NORTH R HV	9017	NINNIS	1	10/7/2021	739,000	qualified	878,800	1.189175	451	1.124395	830,928	1.06
4B2901360020	BACK LOOP NORTH R HV	5007	POND VISTA	1	5/20/2022	850,000	qualified	1,019,100	1.198941	226	1.060513	901,436	1.13
4B2901360100	BACK LOOP NORTH R HV	8006	POPPY	1	3/2/2021	619,900	qualified	741,500	1.196161	670	1.190267	737,846	1.00
4B2601100090	BACK LOOP SOUTH R 1 & 5	4945	HUMMINGBIR	1	10/31/2022	685,000	qualified	615,700	0.898832	62	1.016248	696,130	0.88
4B2901340020	BACK LOOP NORTH R HV	1008	DEBBIE LANE	1	9/30/2022	880,000	unqualified	828,800	0.941818	90	1.005333	901,149	0.92
												MEDIAN	0.92
												AVERAGE	0.97

Below is the 2023 analysis of the Back Loop North Neighborhood used by the Assessor's Office:

PARCEL NUMBER	NBHD	CIVIC	STREET	SALE_DATE	SALE_PRICE	CAMA VALUE	LAND VALUE	IMPROVEMENT	A/S	Days	TimeFctr	Time Adjust Sale Price	Time A/S
4B2901110020	BACK LOOP NORTH R HV	9355	VIEW	8/20/2021	895,000	1,149,000	203,400	945,600	1.28	499	1.139	1,018,969	1.13
4B2901310030	BACK LOOP NORTH R HV	9119	WOLFRAM	4/19/2021	650,000	702,200	156,900	545,300	1.08	622	1.176	764,079	0.92
4B2901310130	BACK LOOP NORTH R HV	9072	NINNIS	2/21/2020	495,000	682,500	159,000	523,500	1.38	1045	1.312	649,513	1.05
4B2901310180	BACK LOOP NORTH R HV	9024	NINNIS	5/14/2021	697,000	738,800	165,400	573,400	1.06	597	1.168	814,020	0.91
4B2901320030	BACK LOOP NORTH R HV	9017	NINNIS	10/7/2021	739,000	878,800	172,900	705,900	1.19	451	1.124	830,928	1.06
4B2901320040	BACK LOOP NORTH R HV	9025	NINNIS	3/10/2020	534,000	688,100	172,900	515,200	1.29	1027	1.306	697,415	0.99
4B2901320130	BACK LOOP NORTH R HV	9097	BLACK WC	9/15/2021	627,000	691,600	164,400	527,200	1.10	473	1.131	709,039	0.98
4B2901340080	BACK LOOP NORTH R HV	9152	BLACK WC	6/7/2022	775,000	718,100	157,900	560,200	0.93	208	1.056	818,060	0.88
4B2901360020	BACK LOOP NORTH R HV	5007	POND VIS	4/30/2020	640,000	1,019,100	165,300	853,800	1.59	976	1.289	824,845	1.24
4B2901360020	BACK LOOP NORTH R HV	5007	POND VIS	5/20/2022	850,000	1,019,100	165,300	853,800	1.20	226	1.061	901,436	1.13
4B2901360090	BACK LOOP NORTH R HV	8000	POPPY	2/18/2020	850,000	1,130,500	164,400	966,100	1.33	1048	1.313	1,116,195	1.01
4B2901360100	BACK LOOP NORTH R HV	8006	POPPY	3/2/2021	619,900	741,500	162,200	579,300	1.20	670	1.190	737,846	1.00
4B2901360100	BACK LOOP NORTH R HV	8006	POPPY	10/24/2022	689,900	741,500	162,200	579,300	1.07	69	1.018	702,387	1.06
4B2901360160	BACK LOOP NORTH R HV	8011	POPPY	12/21/2020	645,000	807,700	171,900	635,800	1.25	741	1.212	782,024	1.03
4B2901360190	BACK LOOP NORTH R HV	5031	POND VIS	5/12/2020	625,000	695,700	144,100	551,600	1.11	964	1.285	803,003	0.87
4B2901270130	BACK LOOP NORTH R HV	1150	SLIM WILL	9/15/2021	665,000	699,400	162,100	537,300	1.07	473	1.131	740,703	0.94
4B2901300080	BACK LOOP NORTH R HV	9132	WOLFRAM	9/16/2020	515,000	726,800	155,800	571,000	1.41	837	1.243	640,186	1.14
												MEDIAN	0.96
												AVERAGE	0.96

Summary

As a result of this petition for review a change was made to the quality of the building resulting in a proposed adjustment to \$806,300.

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.

The Assessor Office proposes **a change** to the appellant’s 2023 Assessment from \$919,600 to \$806,300.

Mary Hammond

From: Shannan Greene <nillaroo@aol.com>
Sent: Thursday, April 27, 2023 1:13 PM
To: Greg Morris
Subject: Re: Appeal of assessed value for 8007 Poppy Ct Juneau AK

Sounds perfect Greg... How about 11 AM?

On Apr 27, 2023, at 12:51, Greg Morris <Greg.Morris@juneau.gov> wrote:

Friday late morning would work well.

Greg Morris
Appraiser II
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 X 4036

From: Shannan Greene <nillaroo@aol.com>
Sent: Thursday, April 27, 2023 12:37 PM
To: Greg Morris <Greg.Morris@juneau.gov>
Subject: Re: Appeal of assessed value for 8007 Poppy Ct Juneau AK

Good afternoon Greg

Would Friday work for you... either afternoon or late morning? I have commitments on Thursday.

Thank you, Shannan Greene

On Apr 25, 2023, at 14:01, Greg Morris <Greg.Morris@juneau.gov> wrote:

I am not available tomorrow, but how about Thursday? I usually take lunch at 1:00, but anytime besides that is good. We are open 8-4:30.

Greg Morris
Appraiser II
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 X 4036

From: nillaroo@aol.com <nillaroo@aol.com>
Sent: Tuesday, April 25, 2023 1:24 PM
To: Greg Morris <Greg.Morris@juneau.gov>
Subject: RE: Appeal of assessed value for 8007 Poppy Ct Juneau AK

Good afternoon Greg,

After an early am medical appt, I am feeling a bit under the weather.

Would you mind if we push our meeting to tomorrow afternoon instead? It would be better for me. Let me know if that works for you.

Thank you in advance!

Shannan Greene

From: Greg Morris <Greg.Morris@juneau.gov>
Sent: Monday, April 24, 2023 3:44 PM
To: Shannan Greene <nillaroo@aol.com>
Subject: RE: Appeal of assessed value for 8007 Poppy Ct Juneau AK

Hello Shannan,

Anytime after 2 would be fine to visit the office.

Greg Morris
Appraiser II
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 X 4036

From: Shannan Greene <nillaroo@aol.com>
Sent: Monday, April 24, 2023 1:05 PM
To: Greg Morris <Greg.Morris@juneau.gov>
Subject: Re: Appeal of assessed value for 8007 Poppy Ct Juneau AK

Good afternoon Greg,

Thank you for your response. I'd be happy to come down and speak with you tomorrow sometime. Please let me know a time that works for you. I prefer this to discuss this matter in person rather than over the phone or in an email.

Thank you,

Shannan Greene
508-566-6420

On Apr 21, 2023, at 09:56, Greg Morris <Greg.Morris@juneau.gov>
wrote:

Good morning Shannan,

My name is Greg Morris and I am working on your appeal for 8007 Poppy Ct (parcel 4B2901360170).

I was reviewing your property, and although we do have listing photos from 2015 it would be helpful if you could send interior photos for my review. I can also schedule a time to visit the property for an inspection if that would be more convenient.

A few different things happened last year regarding your valuation. First, we canvassed your property last year along with your neighbors and made some adjustments to quality. I agree with the appraisers judgment based on the exterior, but the interior may show a different story and lead to a decrease in value. This is why I requested interior photos.

Second, the market has been increasing over the last three years substantially. Just last year alone we found a 10% increase. We have multiple fee appraisers showing the same increase. As the market value increases, your assessment will increase.

And finally, last year we studied homes that were labeled "High Value" and determined that they do not need a negative value adjustment that was previous in place. In the past, buildings over a certain value received a negative value adjustment because it was thought that the market treated "high value" homes differently than what was considered normal value single family homes. After studying sales, we found this not to be the case. Now your home is treated the same as your neighbors and receives the same "neighborhood adjustment" as your neighbors as explained below. So with the change in quality and your building no longer receiving a negative adjustment in value for being "high value", your building value has increased substantially.

Alaska State Statute requires boroughs throughout the State to assess at an estimate of "full market value" as of January 1st of the assessment year. To do this, the Assessor is tasked with gleaning market information for individual neighborhoods throughout the borough and looking at what the median difference between our replacement cost new and actual sale prices for those homes sold in a specific neighborhood is, this is called a neighborhood adjustment. Neighborhood adjustments are applied to every parcel within the given neighborhood for which the adjustment has been calculated. This is why you see an increase in value each year. As the market continues to trend upwards, your value increases.

So in order to appraise all homes in the Borough, we use what is called replacement cost new less depreciation, where we take the structural elements of your building and look at what it would cost to build that same structure in today's market and then apply depreciation to account for the age and condition of the structure. The data for our calculation of replacement cost new less depreciation is provided by a firm called Marshall & Swift which provides Assessor's Offices nationwide with regional and local information regarding building supply costs and factors of inflation. We then add the site value and apply our neighborhood adjustment to get within 5% of market value.

We use the assessed value and divide it by the time-adjusted sales price to determine the neighborhood adjustment for your neighborhood or the "A/S" ratio.

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.

Regarding differences in price per square foot of you and your neighbors, we consider all the building elements of the home, including basement size and finish, garage style, size and finish, siding type, roof type, heat sources, quality, condition, depreciation, site features, decks and more. This is why it is tough to determine equity on your side. I would be happy to walk through that process with you. It is best done over the phone so you do not have to read a novel or an email.

Regarding your exemption status, we use the same cost tables for every property in Juneau to value homes. We do not consider exemptions during valuation.

I have included the cost report of your home below. This way you can see all of our considerations about your building. I also have attached the annual report for your review.

<image002.png>

Greg Morris

Appraiser II

Assessor's Office

City & Borough of Juneau, Alaska
On the Traditional Land of the Tlingit People
(907) 586-5215 x4036
<image001.png>

<2023 Assessment Report Residential Final.pdf>

Mary Hammond

From: nillaroo@aol.com
Sent: Thursday, May 11, 2023 1:08 PM
To: Greg Morris
Subject: RE: GREENE - 8007 Poppy Court Assessment Appeal
Attachments: Enclosure (6).pdf; Enclosure (7).pdf

Hello Greg,

Resending as two Enclosures were missing. Please consider these in your re-evaluation.

Thanks!

From: nillaroo@aol.com <nillaroo@aol.com>
Sent: Thursday, May 11, 2023 10:12 AM
To: 'Greg Morris' <Greg.Morris@juneau.gov>
Subject: GREENE - 8007 Poppy Court Assessment Appeal

Good Morning Greg,

I appreciate your time and the insightful discussion we had on April 28th. Thank you for your patience as I prepared my final notes to you, as well as the current interior pictures per your request.

I ask that you please review everything in this package as a whole.

I remain firm in my position that my house has been over-valued and based on my research & our discussion, feel that it is more equitably valued similar to the 2 most comparable homes in my proximity, specifically 8001 Magnolia.

Using that price per SQFT: **8007 Poppy Court - \$732,590 / 241.46 SQFT**

I am optimistic that we can come to resolution without proceeding to the BOA.

Please contact me with any questions or needed clarifications.

Kind Regards,
Shannan D. Greene
(509) 566-6420

Recategorization

My key take-away from our meeting was that my home was re-evaluated this year during a neighborhood canvas to be of "higher value" due to superior architecture & multi-peak exterior. This rating was based on a person's personal opinion of my home exterior. This opinion raised a multiplier category for the 2023 assessment even though no physical changes have been made to the exterior in the eight years I have owned the home, nor since the home was built for that matter. Re-assessing my home into a higher category which results in a higher multiplier & valuation does not seem equitable nor fair.

Market Value

Although the city may not have full access to all home sales data, it does not mean that it does not exist when determining the value of my property and nothing is a more accurate measure of true market value.

The data exists that shows the market is cooling this year.

It is well known that value of homes here in Juneau are artificially inflated primarily due to lack of inventory and residents should not be penalized by that, nor our city be capitalizing on that skew to our housing market prices.

As already shared, I have checked in with two realtors, one of which sold me this home. Both told me that I could not list my house at the CBJ proposed value. Therefore, I am being taxed on a value that is not a reality.

Assessment Model

In our discussion, I made the comparison to my neighbor's property across the street (8007 Poppy) as an example of the inequity in my assessment. In accessing your database, I believe you were able to see my point and suggested that their property may be underassessed.

If that were the case, that calls into question the whole process / model that CBJ is using to assess our property.

To further illustrate my complaint of inequity, I have enclosed two properties in my immediate area that are "higher-end exterior structures", larger size in both building & land, and having more desirable features from a market value perspective. Both of these homes are assessed at less per square foot. See Enclosure (2)

I contend that this is another example that my home has been over assessed in value.

Interior

In preparing to sell, the previous owner made some quick updates that I feel did not help the value of the home. The original ½ inch oak flooring was removed due to heavy wear/damage and replaced with an economy laminate floor that easily scratches and bubbles. The home was also recarpeted with a commercial office style carpet, not expected of a high-end home.

Although I feel that I have a lovely home, it does not have high-end interior features, appliances, flooring, faucets, etc.

Enclosure (1) Discussion points from our meeting

Enclosure (2) Homes with Similar Higher End, Multi-Peak Exterior

Enclosure (3) Comparison by Proximity

Enclosure (4) Comparison by Market Sales

Enclosure (5) Interior Pictures (see attached)

Enclosure (6) Analysis of Assessment / Sales Info

Enclosure (7) Historical Assessment Data

Mary Hammond

From: Greg Morris
Sent: Wednesday, May 17, 2023 4:10 PM
To: Shannan Greene
Subject: RE: GREENE - 8007 Poppy Court Assessment Appeal
Attachments: BOE Hearing of Appeal Code.pdf

Hello Shannan,

I will send your request to the Assessor, and we will schedule you for the next available BOE. I have included an attachment of BOE appeal code.

Greg Morris
Appraiser II
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 X 4036

From: Shannan Greene <nillaroo@aol.com>
Sent: Wednesday, May 17, 2023 3:10 PM
To: Greg Morris <Greg.Morris@juneau.gov>
Subject: Re: GREENE - 8007 Poppy Court Assessment Appeal

Good afternoon Greg,

I appreciate your efforts to consider my input in reevaluating my property assessment.

I do, however, reject the proposed changes and request to schedule my case for the next available Board of Equalization.

Thank you,

Shannan Greene

On May 12, 2023, at 16:42, Greg Morris <Greg.Morris@juneau.gov> wrote:

Good afternoon Shannan,

I spent the morning doublechecking my changes and reviewing your information. I did make changes to the quality and condition of your building, and based on my review, I believe I am picking up your home accurately. I also reviewed my changes with the Deputy Assessor.

Below is my proposed change to your 2023 assessed value:

2023 Assessment:	Site: 159,000	Improvements: 760,600	Total: 919,600
Proposed Value:	Site: 159,000	Improvements: 647,300	Total: 806,300

Please respond by email stating your acceptance of this change. Upon receipt of your acceptance, I will take this to the Assessor for approval, at which point a letter of correction would 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 I do not receive a response to this email by May 17, 2023, I will consider this case closed and your tax bill will reflect the above proposed assessment.

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From: nillaroo@aol.com <nillaroo@aol.com>
Sent: Thursday, May 11, 2023 1:08 PM
To: Greg Morris <Greg.Morris@juneau.gov>
Subject: RE: GREENE - 8007 Poppy Court Assessment Appeal

Hello Greg,

Resending as two Enclosures were missing. Please consider these in your re-evaluation.

Thanks!

From: nillaroo@aol.com <nillaroo@aol.com>
Sent: Thursday, May 11, 2023 10:12 AM
To: 'Greg Morris' <Greg.Morris@juneau.gov>
Subject: GREENE - 8007 Poppy Court Assessment Appeal

Good Morning Greg,

I appreciate your time and the insightful discussion we had on April 28th. Thank you for your patience as I prepared my final notes to you, as well as the current interior pictures per your request.

I ask that you please review everything in this package as a whole.

I remain firm in my position that my house has been over-valued and based on my research & our discussion, feel that it is more equitably valued similar to the 2 most comparable homes in my proximity, specifically 8001 Magnolia.

Using that price per SQFT: **8007 Poppy Court - \$732,590 / 241.46 SQFT**

I am optimistic that we can come to resolution without proceeding to the BOA.

Please contact me with any questions or needed clarifications.

Kind Regards,
Shannan D. Greene
(509) 566-6420

Recategorization

My key take-away from our meeting was that my home was re-evaluated this year during a neighborhood canvas to be of “higher value” due to superior architecture & multi-peak exterior. This rating was based on a person’s personal opinion of my home exterior. This opinion raised a multiplier category for the 2023 assessment even though no physical changes have been made to the exterior in the eight years I have owned the home, nor since the home was built for that matter. Re-assessing my home into a higher category which results in a higher multiplier & valuation does not seem equitable nor fair.

Market Value

Although the city may not have full access to all home sales data, it does not mean that it does not exist when determining the value of my property and nothing is a more accurate measure of true market value.

The data exists that shows the market is cooling this year.

It is well known that value of homes here in Juneau are artificially inflated primarily due to lack of inventory and residents should not be penalized by that, nor our city be capitalizing on that skew to our housing market prices.

As already shared, I have checked in with two realtors, one of which sold me this home. Both told me that I could not list my house at the CBJ proposed value. Therefore, I am being taxed on a value that is not a reality.

Assessment Model

In our discussion, I made the comparison to my neighbor’s property across the street (8007 Poppy) as an example of the inequity in my assessment. In accessing your database, I believe you were able to see my point and suggested that their property may be underassessed.

If that were the case, that calls into question the whole process / model that CBJ is using to assess our property.

To further illustrate my complaint of inequity, I have enclosed two properties in my immediate area that are “higher-end exterior structures”, larger size in both building & land, and having more desirable features from a market value perspective. Both of these homes are assessed at less per square foot. See Enclosure (2)

I contend that this is another example that my home has been over assessed in value.

Interior

In preparing to sell, the previous own made some quick updates that I feel did not help the value of the home. The original ½ inch oak flooring was removed due to heavy wear/damage and replaced with an economy laminate floor that easily scratches and bubbles. The home was also recarpeted with a commercial office style carpet, not expected of a high-end home.

Although I feel that I have a lovely home, it does not have high-end interior features, appliances, flooring, faucets, etc.

- Enclosure (1)** Discussion points from our meeting
- Enclosure (2)** Homes with Similar Higher End, Multi-Peak Exterior
- Enclosure (3)** Comparison by Proximity
- Enclosure (4)** Comparison by Market Sales
- Enclosure (5)** Interior Pictures (see attached)
- Enclosure (6)** Analysis of Assessment / Sales Info
- Enclosure (7)** Historical Assessment Data

Mary Hammond

From: Greg Morris
Sent: Thursday, May 18, 2023 8:58 AM
To: 'Shannan Greene'
Subject: RE: GREENE - 8007 Poppy Court Assessment Appeal

Hi Shannan,

Below are some screenshots from the State Assessor BOE training guide that show the bar you must exceed for the BOE so you can prepare accordingly.

Please let us know if you plan on cancelling your appeal as soon as possible. It takes significant hours from many departments in the city and from BOE volunteers to prepare for these meetings.



The Appeal Hearing

AS 29.45.210(b) - Hearing

- The Appellant bears the burden of proof
- A successful appeal must establish that the valuation is unequal, excessive, improper, or undervalued based on facts stated in the written appeal or proven at the appeal hearing.



Unequal, Excessive, Improper

The interpretation of meaning from the court decisions:

EXCESSIVE – To show that an assessment is excessive, an appellant must show that the assessment is just overvalued. It must be shown that the assessment is grossly disproportionate when compared to other assessments (*or, it can be shown that there is an intentional or fraudulent purpose to place a high assessment on the property.*)

UNEQUAL – To show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis that would justify different assessments for those properties.

IMPROPER – To show that an assessment is improper, it must be shown that the assessor used an incorrect method of valuation, which amounts to fraud or a clear adoption of a wrong principle of valuation.

UNDERVALUED – Rare, but yes it does happen from time to time.



Role of the Appellant

The appellant bears the burden of proof:

- This is because the appellant is the one seeking change of the status quo
- The appellant must present salient facts, not anecdotes, no vague innuendos, but facts, and property that supports the allegation of an error that has been made in error
- The appellant needs to convince you, using evidence, that a mistake has been made in the valuation of property



Some (Bad) Reasons Given for Value Rec

- Taxes are too high
- Value increase too much
- No improvements made to property
- Neighbors house valued less
- Not enough services from Municipality paid
- Value is just plain excessive, improper a
- Didn't receive assessment notice

ALASKA DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

Greg Morris
Appraiser II
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