

**2023 Annual Report
Board of Equalization
City & Borough of Juneau, Alaska**

The Board of Equalization (BOE), a nine-member quasi-judicial board, sitting in panels of three, hear appeals brought before the BOE by an appellant for relief from an alleged error in valuation on properties. 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, an appeal shall be remanded to the assessor for reconsideration. The BOE conducts a hearing pursuant to an appeal filed by the owner of the property as to the particular property. In December 2022 the Assembly passed [Ordinance 2022-21\(b\) An Ordinance Related to Property Tax Appeals and Codifying the Board of Equalization Rules of Procedure](#). A couple of notable highlights from Ordinance 2022-21(b) are the change to a panel of three vs. a panel of four (three panelists & one alternate), appellants wishing to appeal the BOE's decision appeal directly to Superior Court and BOE members are now compensated \$100 per training/hearing/meeting unless they choose to waive that compensation.

In 2023, BOE Members are (with terms):

David Epstein (2012-2023)

Emily Haynes (2022-2025)

Gary Sonnenberg (2021-2023)

Kenny Solomon-Gross (2018-2022) (*continuing to serve until additional members appointed*)

Raymond 'Thor' Williams (2021-2023)

Vacant BOE Seats with various terms – Four (4)

The Clerk's Office continued to actively advertise for the four vacant seats to help alleviate the strain on other board members to fill the panels for 2023 hearing appeals however no applicants applied. The Clerk's Office will continue to advertise those seats as well as seats of board members with terms coming due.

The BOE scheduled Thursday evenings at 5:30 p.m. via Zoom Webinar, May through August to hold trainings, hearings, and the final board meeting of 2023. The board began hearing appeals on May 11, 2023, and heard the last remanded appeal and late file on July 27, 2023. In accordance with the CBJ records retention schedule BOE packets, transcripts (utilizing zoom transcript feature) and audio/video recordings of the hearings are available through the Municipal Clerk's Office. BOE packets are also available on the CBJ website: <https://juneau-ak.municodemeetings.com/>

Following is a breakdown of each hearing noting the presiding officer, panelists and appellants. The Board agreed to hear three (3) appeals per hearing night in addition to late files that came in. Noted in parentheses are appeals and late files remanded back to the Assessor's Office, granted or, if applicable, withdrawn prior to the hearing. No commercial appeals were heard by the BOE, only residential appeals for 2023.

Thursday, May 4, 2023 - Training

All members present for the training with Joseph Cassie, State Assessor with the Alaska State Assessor's Office. CBJ Assessor Mary Hammond and Deputy Assessor Aaron Landvik also gave an overview of the CBJ Assessor's Office assessment process and tools utilized.

Thursday May 11, 2023 – Training & Hearing

The first part of the evening was a continuation of BOE training with Assistant City Attorney (representing BOE) Emily Wright on BOE process for hearing appeals and late files.

BOE Panelists: Kenny Solomon-Gross (presiding officer), Emily Haynes and Gary Sonnenberg

Seven (7) Late Files: Julianne Frick, Robert & Catherine Foy, Christopher Mertz, Michelle & Kellie Glen, Bernard & Wendy Smith, Angela Rodell (*granted*), and Keith Brososky

Thursday May 18, 2023

BOE Panelists: Kenny Solomon-Gross (presiding officer), Thor Williams, and Emily Haynes

Three (3) Residential Appeals: APL 2023-0335 Kristin & Jason McAdoo, APL 2023-0112 Nicole & Tyler Ferrin, and APL 2023-0051 Thomas Hanley Trust (*granted*).

One (1) Late File: Shawn & Rachel Phelps

Thursday, June 1, 2023

BOE Panelists: David Epstein (Presiding Officer), Kenny Solomon-Gross and Thor Williams

Three (3) Residential Appeals: APL 2023-0041 Thomas & Heather Batchelder, APL 2023-0070 Ryan & Brianna Baldwin, APL 2023-0129 Rosemarie Duran

Thursday June 8, 2023

BOE Panelists: David Epstein (Presiding Officer), Thor Williams and Gary Sonnenberg

One (1) Residential Appeal: APL 2023-0291 Jake & Gloria Olivit

Thursday June 15, 2023

BOE Panelists: David Epstein (presiding officer), Emily Haynes and Gary Sonnenberg

Three (3) Residential Appeals: APL 2023-0158 Bradford Joint Revocable Trust, APL 2023-0368 Deborah Holbrook, APL 2023-0437 Kurt & Kristi West

Thursday, June 22, 2023

BOE Panelists: David Epstein (presiding officer), Kenny Solomon-Gross and Thor Williams

One (1) Residential Appeal: APL 2023-0130 Norman & Michelle Carson (*remanded back*)

One (1) Late File: Philip Joy

Thursday June 29, 2023

BOE Panelists: David Epstein (presiding officer), Thor Williams and Gary Sonnenberg

Three (3) Residential Appeals: APL 2023-0422 Shannan Greene, APL 2023-0052 Steven Ricci, APL 2023-0309 Miles Nye

Thursday July 27, 2023

BOE Panelists: Kenny Solomon-Gross (presiding officer), Emily Haynes and Gary Sonnenberg

One (1) Remanded Appeal: APL 2023-0130 Norman & Michelle Carson

One (1) Late File: Shannon Seifert/Terrance Schwarz (*granted*)

Per [CBJC 15.05.185\(d\)](#) below is a summary breakdown of the 2023 assessment year.

- Number of petitions filed: 397
- Number of cases scheduled to be heard by the board: 17 value + 11 Late file
- Number of value related cases actually heard: 14
- Percentage of cases where an error of valuation was determined to exist: 7%
- Number of cases remanded to the assessor for reconsideration: 1
 - Later rectified as No change from recommended value
- The number of cases resulting in the board altering a property assessment: 1 of 14
- Net change to taxable property caused by board action: - \$12,000

Staff to the Board of Equalization for 2023 Appeal Hearings: Assistant City Attorney Emily Wright, Deputy Municipal Clerk Diane 'Di' Cathcart and Municipal Clerk Beth McEwen.

Respectfully Submitted by David Epstein, Board of Equalization Chair, August 24, 2023