

PARCEL #: 6D1001010090 APPEAL #: APL20240252 DATE FILED: 3/30/2024

Appraiser to fill out

Appraiser Jason Sanchez Date of Review 5/10/2024

Comments: Upon review of your appeal, I propose no change to your 2024 Assessment.

2024 Value: Site: \$148,400 Improvements: \$473,000 Total: \$621,400

Post Review Assessment

Site \$148,400 Building \$473,000 Total \$621,400

Exemptions \$

Total Taxable Value \$621,400

APPELLANT RESPONSE TO ACTION BY ASSESSOR

I hereby ☐ Accept ☒ Reject the following assessment valuation in the amount of \$ 621,400

If rejected, appellant will be scheduled before the Board of Equalization and will be advised of the date & time to appear.

Appellant's Signature _____ Date: 6/12/2024

Appellant Accept Value	<input type="checkbox"/> Yes <input type="checkbox"/> No <i>(if no skip to Board of Equalization)</i>
Govern Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No
Spreadsheet Updated	<input type="checkbox"/> Yes <input type="checkbox"/> No
Corrected Notice of Assessed Value Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No

BOARD OF EQUALIZATION

Scheduled BOE Date ☐ Yes ☐ No

10-Day Letter Sent ☐ Yes ☐ No

The Board of Equalization certifies its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and record on appeal, and concludes that the appellant ☐ Met ☐ Did not meet the burden of proof that the assessment was unequal, excessive, improper or under/overvalued.

Notes:

Site \$ Building \$ Total \$

Exemptions \$

Total Taxable Value \$

Contact Us: CBJ Assessors Office

Phone/Fax	Email	Website	Address
Phone # (907) 586-5215 ext 4906 Fax # (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance	155 South Seward St. Rm. 114 Juneau AK 99801

From: [Jason Sanchez](#)
To: [Bob Shorey](#)
Subject: RE: 6D1001010090 2024 Property Assessment Appeal
Date: Wednesday, June 12, 2024 3:42:00 PM

Bob,

Thank you for your feedback. I will send this along to the Assessor for review and we will schedule a date for the Board of Equalization as soon as possible. It takes considerable effort from the BOE (who are community volunteers), the Clerk's Office, and the Assessor's Office to prepare for the BOE so if you wish to withdraw, please do let me know. A couple of key things before I end, we are responsible for reviewing and working over 13,000 properties Borough wide and the State of Alaska mandates our office to assess these properties using standardized mass appraisal methods to make an estimate of full market value. During appeal it is possible for us to rectify small mistakes made in the greater review process, but all around our assessments must follow the same method property to property and have little room for adjustment outside the confinement of our mass appraisal model. Thank you for your appeal.

State statute requires that the burden of proof rests with the appellant. Appellants are expected to provide specific evidence which indicates that their property valuation is one of the following:

EXCESSIVE – To show that an assessment is excessive, an appellant must show that the assessment is more than 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 an excessive valuation 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 valuations of the property.

IMPROPER – To show that an assessment is improper, it must be shown that the assessor used an improper 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.

Only the reasons above are considered valid reasons for an appeal.

We request that all supporting evidence be provided to the Assessor Office no later than

April 18th, per CBJ ordinance. (This date has past however if you have anything you would like to submit I will still include it.)

https://library.municode.com/ak/juneau/codes/code_of_ordinances?nodeId=PTIICOOR_TIT15AS

This link provides information from the State of Alaska regarding the appeal process.

[Property Assessments in Alaska, Local Government Online, Division of Community and Regional Affairs](#)

These handouts explain the assessment process.

<https://juneau.org/wp-content/uploads/2020/12/Understanding-Assessment.pdf>

<https://juneau.org/wp-content/uploads/2020/12/For-the-Property-Owner-Who-Wants-to-Know.pdf>

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Bob Shorey <docktone@gmail.com>

Sent: Wednesday, June 12, 2024 2:53 PM

To: Jason Sanchez <Jason.Sanchez@juneau.gov>

Subject: Re: 6D1001010090 2024 Property Assessment Appeal

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Well Jason, I had hopes that you would be reasonable. Your assessment is unacceptable. I am going to appeal your decision. And apply all efforts necessary to repeal some of your offices unfair tactics. Not taking into account the lack of basic services is a huge one . Land use restrictions, and the application of neighborhood percentages of increase where it should be average area wide. You could have saved us the fight and done the right thing.

Sent from my iPhone

On Jun 12, 2024, at 12:59 PM, Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Bob,

Good afternoon. Thanks for sending the information. I have wrapped up my review of your property. I want to first address the contractors estimates you shared. During my review of your property, I looked at the previous appeals you made in 2021, 2022, and 2023 and you raised these same issues regarding deferred maintenance, specifically the roof replacement, painting of your house and the septic. When you appealed in 2022 an adjustment was made that you acknowledge addressed the roof. For your 2023 appeal, adjustments were made to account for the roof, painting the exterior, the septic replacement as well as a wetness adjustment to the land value from slight to moderate. Those adjustments were made by applying depreciation beyond what is typical for a home built in 1999 in your buildings current condition, as well as a 5% functional obsolescence. When we visited your property, we found that your building is well maintained and has typical functionality. Although your roof, siding, and septic may have some wear, they still have functional value and are subject to the same conditions

as your neighbors. In 2024, these adjustments total out to \$95,800. These adjustments are still being applied in error and you are currently out of equity with your neighbors in the area. See below.

Upon review of your appeal, I propose no change to your 2024 Assessment.

2024 Value:

Site: \$148,400

Improvements: \$473,000

Total: \$621,400

Please respond by email stating your acceptance or rejection of no change to the 2024 assessed value. Upon receipt of your acceptance, I will withdraw the appeal. If you reject these proposed changes, I will have the Clerk's Office 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 Friday June 14, 2024, I will consider this case closed and withdraw your appeal.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez

Sent: Friday, June 7, 2024 8:16 AM

To: Bob Shorey <docktone@gmail.com>

Subject: RE: 6D1001010090 2024 Property Assessment Appeal

Bob,

Good morning. I did not receive the second estimate. There was not an attachment on the last email. I only have the roof estimate.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Bob Shorey <docktone@gmail.com>

Sent: Thursday, June 6, 2024 10:02 AM

To: Jason Sanchez <Jason.Sanchez@juneau.gov>

Subject: Re: 6D1001010090 2024 Property Assessment Appeal

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Hello Jason, I'm still in Arizona dealing with multiple medical issues. I sent you two of the three estimates I requested. The one I don't have is from Gene Cheeseman for replacing our drain field. I did get a verbal estimate from him. He thought it was going to come in around \$15,000. I haven't been able to run Gene down for that estimate in writing. Hope this is enough to proceed. We definitely have to pursue the lack of basic services issues.

Thanks, Bob

Sent from my iPhone

On Jun 6, 2024, at 9:36 AM, Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Bob,

Good morning. I am wrapping up my review of your property and I wanted to check in with you to see if you have received the estimates. As I stated in my previous email it looks like some of the deferred maintenance you mentioned to me was accounted for during your previous appeal and those adjustments are still being applied currently. If the new estimates are for separate issues, I will consider them. Please send over anything you would like for me to review.

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez

Sent: Thursday, May 30, 2024 4:29 PM

To: Bob Shorey <docktone@gmail.com>

Subject: RE: 6D1001010090 2024 Property Assessment Appeal

Hello Bob,

I am currently reviewing your file and I came across the notes from your appeal from last year that shows adjustments were made to the land based on the Corp of engineer docs you mentioned to me as well as added

depreciation to the structure beyond what is typical. A 5% functional obsolescence was also applied based on needed repairs per estimates. See below. These adjustments are still in place and account for a significant reduction in your valuation. I am going to run this by our deputy assessor for some guidance and I will follow up with you on Monday.

<image001.png>

Regards,

Jason Sanchez

Appraiser
City & Borough of Juneau
(907) 586-5215 ext. 4020

From: Bob Shorey <docktone@gmail.com>
Sent: Thursday, May 23, 2024 10:37 AM
To: Jason Sanchez <Jason.Sanchez@juneau.gov>
Subject: Re: 6D1001010090 2024 Property Assessment Appeal

**EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR
FOLLOWING LINKS**

Hi Jason. I have one of the three estimates I have requested. I'm supposed to get the other two the first of the week. I'm leaving for the cabin today and will be back Monday. Just checking in. Talk to you next week.

Thanks, Bob

Sent from my iPhone

On May 16, 2024, at 11:25 AM, Jason Sanchez
<Jason.Sanchez@juneau.gov> wrote:

Good morning Bob,

Thanks for taking the time to chat with me this morning. I want to ensure you due process during this appeal. You stated there are some issues you feel you have been stonewalled on previously and you are prepared to go further if necessary. Please allow me the opportunity to work through this with you and in the end if you still feel like there is some inequity in our process then I encourage you to go

before the board to make your case. I understand the points you make regarding the septic and the restrictions on land use. Specifically, that you aren't being charged for sewer services, it's not something we would be able to adjust for at this time. I am curious to know what the cost of that service is compared to what it costs to maintain your septic system annually.

As I stated I will review the land use issue you mentioned. I am not as familiar with this, so I am going to seek some guidance from someone in our office who has experience with these situations. Keep me updated on your progress with the estimates. One thing I will add, it can be helpful to your case to ensure we have updated information. This can result in a more accurate assessment. I understand you not wanting to share any further information and that's all right as well so as I stated I will move forward with the information we have. In consideration of due process, I am going to compare our information with what they have over at CDD just to double check and ensure everything still aligns. If I see that adjustments are warranted, I will make changes and update you. Again, thank you for your time and reach out if you have any questions.

Best regards,

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Bob Shorey <docktone@gmail.com>

Sent: Tuesday, May 14, 2024 12:21 PM

To: Jason Sanchez <Jason.Sanchez@juneau.gov>

Subject: Re: 6D1001010090 2024 Property Assessment Appeal

**EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES
OR FOLLOWING LINKS**

Hello Jason, I'm out of town right now. I will call you Thursday when I'm back and we can get started.

Thanks, Bob

Sent from my iPhone

On May 10, 2024, at 4:27 PM, Jason Sanchez
<Jason.Sanchez@juneau.gov> wrote:

Robert and Mary,

See Cost Report below. Would you confirm the fixture count and areas I have highlighted are correct regarding the structural components of your home. The 'Fixture' count refers to the number of plumbing fixtures in your home and includes bath/shower, toilets, basin sink, kitchen sink and water heaters. Additionally, the report includes a sketch of your home. Can you verify if this sketch accurately represents your home and if the square footage listed is correct. If you identify any discrepancies or errors in our information, please inform me and I will make the necessary corrections before proceeding further. Additionally, if you have a recent appraisal this will allow me to quickly verify the components and area measurements. I can also schedule a site visit at your convenience. Let me know what works best for you. I appreciate your patience and cooperation as we work through this process.

<image002.png>

<image003.png>

<image004.png>

Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

From: Jason Sanchez

Sent: Friday, May 10, 2024 4:20 PM

To: docktone@gmail.com

Subject: 6D1001010090 2024 Property
Assessment Appeal

Robert and Mary Shorey,

My name is Jason, and I am an Appraiser with the CBJ Assessor's Office. I am reaching out to let you know that I have started reviewing your appeal for your property at 8751 North Douglas Hwy. Once I have analyzed your supporting documents, I will follow up with an additional email asking you to confirm what we have on file. If I find that an adjustment is warranted, I'll send a proposal with an updated valuation.

If you are not familiar with our valuation process, I have attached some information regarding how we formulate our assessments. Should you have any questions about the appeal process or would like to discuss this further, please call me at 586-5215 ext. 4020.

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.

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 the land in the neighborhood to establish assessed site values.

Best Regards,

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