



ASSESSOR OFFICE

APPEAL #2024-0208

2024 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION, July 18, 2024

Appellant: Chris Heckler

Location: 6590 Glacier Hwy SP 294

Parcel No.: 5B1301122940

Property Type: Mobile Home in Park

Appellant's basis for appeal: Trailer is 47 years old, hasn't had ANY work done to it, has not been lived in in years, been trying to sell giveaway for years.

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$0.00	Site:	\$0.00	Site:	\$0.00
Buildings:	<u>\$0.00</u>	Buildings:	<u>\$62,500</u>	Buildings:	<u>\$62,500</u>
Total:	\$0.00	Total:	\$62,500	Total:	\$62,500

Subject Photo



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Overview

The subject is a 1,536 square foot fair quality doublewide mobile home residence. The residence is located at 6590 Glacier Hwy SP 294 within the Switzer Village MH Park. The original structure was manufactured in 1975 and appears to have had adequate maintenance and updates. Other improvements include a 112 SF enclosed porch. The subject resides on a typical mobile home lot with no location or view adjustments.

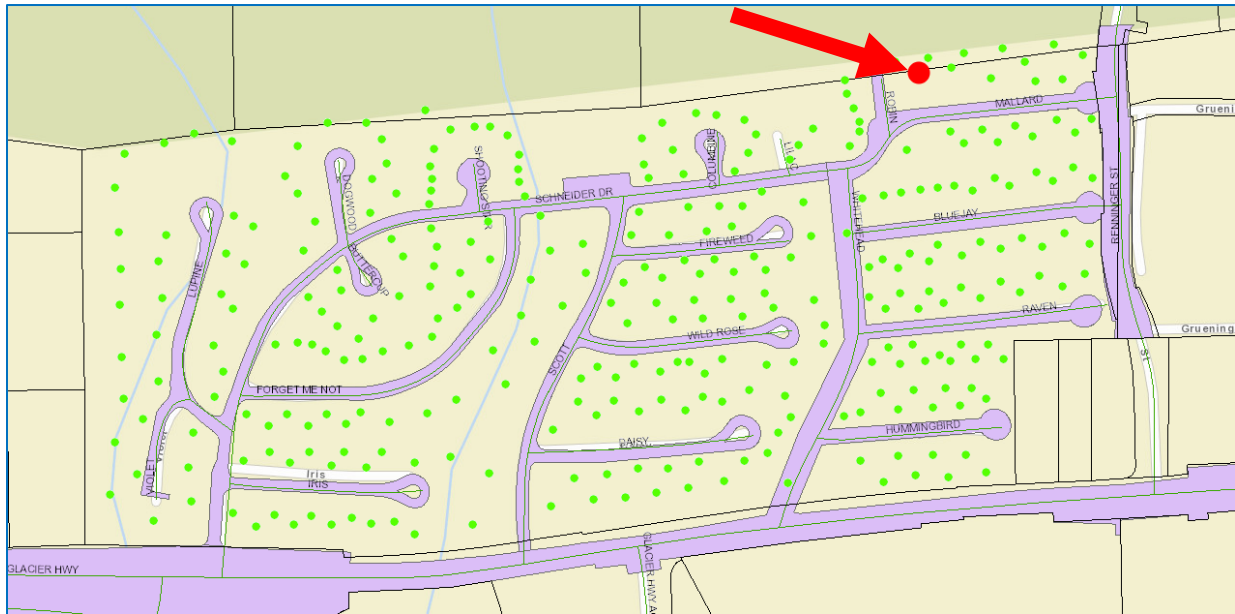
Subject Characteristics:

- Land
 - Leased Mobile Home Lot
 - No Land Value
- Building
 - Fair Quality
 - Average Condition
 - 1,536 SF GLA total
 - 112 SF Enclosed Porch

Photos



Area Map and Aerial



Land Valuation

- The land is leased from Switzer mobile home park, value for the land is assigned and assessed to the mobile home park owner
- No land value is applied to the subject

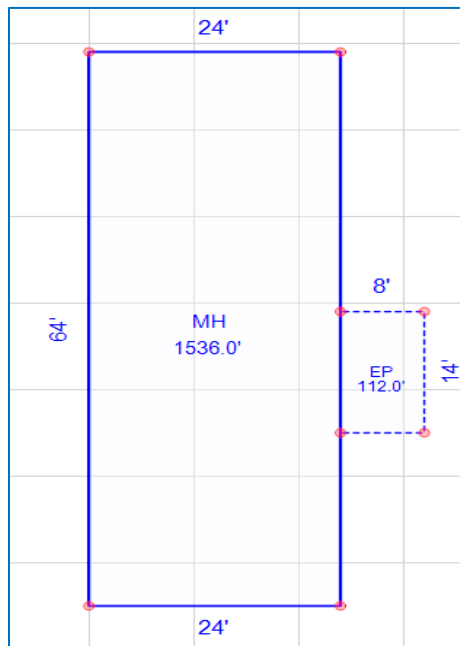
Building Valuation

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:**
 - Fair Quality
 - Average Condition
 - 1,536 SF GLA total
 - 112 SF Enclosed Porch

Sketch of Improvements:



Cost Report

6/14/2024 9:19:45AM

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Cost Report - Residential

7686		Record	1
Parcel Code Number	5B1301122940	Building Type	R- Manufactured Housing
Owner Name	HECKLER CHRIS A	Quality	2
Parcel Address	6590 GLACIER HWY SP 294	Construction	Stud Frame
Effective Year Built	2005	Total Livable	1536
Year Built	1975	Style	Doublewide

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Aluminum Sheet		46.00	100%		
Roof	Metal, Corrugated or Ribbed		2.76	100%		
Heating	Forced Air Furnace		0.00	100%		
Adjusted Base Cost		1,536	48.76			74,895
Exterior Improvement(s)						
Porch	Enclosed Porch (SF), Solid Walls	112	32.00			3,584
Total						3,584
Additional Feature(s)						
Feature	Fixture	8				6,000
Total						6,000
Sub Total						84,479
Condition	Average					
Local Multiplier				1.22	[X]	103,065
Current Multiplier				1.27	[X]	130,893
Quality Adjustment					[X]	130,893
Neighborhood Multiplier					[X]	130,893
Depreciation - Physical			1.00 [X]	63.00	[-]	82,463
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	48,430
Cost to Cure						
Neighborhood Adjustment				129	[X]	14,045
Replacement Cost less Depreciation						62,475

Total Improvement Value	[Rounded]	\$62,500
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Assessment History

City and Borough of Juneau Assessment History Report

5B1301122940
CHRIS A HECKLER
6590 GLACIER HWY SP 294
SWITZER VILLAGE MH PARK SP 294

<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2024	\$0.00	\$0.00	\$62,500.00	\$62,500.00
2023	\$0.00	\$0.00	\$49,000.00	\$49,000.00
2022			\$41,400.00	\$41,400.00
2021			\$39,500.00	\$39,500.00
2020			\$40,500.00	\$40,500.00
2019			\$44,000.00	\$44,000.00
2018			\$45,800.00	\$45,800.00
2017			\$45,400.00	\$45,400.00
2016			\$45,000.00	\$45,000.00
2015			\$41,100.00	\$41,100.00
2014			\$41,100.00	\$41,100.00
2013			\$41,100.00	\$41,100.00
2012	\$0.00	\$0.00	\$41,100.00	\$41,100.00
2011	\$0.00	\$0.00	\$33,300.00	\$33,300.00
2010	\$0.00	\$0.00	\$33,300.00	\$33,300.00
2009	\$0.00	\$0.00	\$33,300.00	\$33,300.00
2008	\$0.00	\$0.00	\$33,300.00	\$33,300.00
2007	\$0.00	\$0.00	\$37,000.00	\$37,000.00
2006	\$0.00	\$0.00	\$49,300.00	\$49,300.00
2005	\$0.00	\$0.00	\$49,300.00	\$49,300.00
2004	\$0.00	\$0.00	\$49,300.00	\$49,300.00
2003	\$0.00	\$0.00	\$49,300.00	\$49,300.00
2002	\$0.00	\$0.00	\$41,800.00	\$41,800.00
2001	\$0.00	\$0.00	\$49,200.00	\$49,200.00

Summary

As a result of this petition for review **no changes were made**; the buildings are valued using the same methods and standards as all other properties across the borough. Appellant did not respond to any correspondence other than to reject my proposal. Requests for evidence, such as interior photos, was not provided by the appellant.

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 **no change** to the appellant’s 2024 Assessment.