



Office of the Assessor
155 South Seward Street
Juneau, Alaska 99801

Petition for Review / Correction of Assessed Value Real Property	
Assessment Year	2023
Parcel ID Number	4B160114110
Name of Applicant	Thomas A. Hanley, TTEE
Email Address	thomashanley@live.com

2023 Filing Deadline: Monday April 3rd, 2023

Please attach all supporting documentation

ASSESSOR'S FILES ARE PUBLIC INFORMATION – DOCUMENTS FILED WITH AN APPEAL BECOME PUBLIC INFORMATION

Parcel ID Number	4B1601140110		
Owner Name	Thomas Andrew Hanley Revocable Living Trust dated January 4, 2007; Thomas A. Hanley as Trustee		
Primary Phone #	619-564-4413 or 907-364-3142	Email Address	thomashanley@live.com
Physical Address	2290 Brandy Lane, Unit 11	Mailing Address	Thomas Hanley c/o Kevin Hanley
	Juneau, AK 99801		P.O. Box 240935
			Douglas, AK 99824

Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- ☒ My property value is excessive/overvalued
☒ My property value is unequal to similar properties
☐ My property was valued improperly/incorrectly
☐ My property has been undervalued
☐ My exemption(s) was not applied

THE FOLLOWING ARE NOT GROUNDS FOR APPEAL

- Your taxes are too high
- Your value changed too much in one year.
- You can't afford the taxes

Provide specific reasons and provide evidence supporting the item(s) checked above:

Please see attached sheet providing rationale based on my "boat condo" unit being an absolutely "bare bones" unit with zero upgrades since its construction, which is very dissimilar to most others.

Have you attached additional information or documentation?

☒ Yes ☐ No

Values on Assessment Notice:

Site	\$5,000	Building	\$117,000	Total	\$122,000
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Owner's Estimate of Value:

Site	\$5,000	Building	\$105,000	Total	\$110,000
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Purchase Price of Property:

Price	\$90,000	Purchase Date	October, 2013
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Has the property been listed for sale? ☐ Yes ☒ No (if yes complete next line)

Listing Price	\$	Days on Market	
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Was the property appraised by a licensed appraiser within the last year? ☐ Yes ☒ No (if yes provide copy of appraisal)

Certification:

I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner (or owner's authorized agent) of the property described above.

Signature

Thomas A. Hanley, Trustee

Date

9 March 2023

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

PARCEL #: _____ **APPEAL #:** _____ **DATE FILED:** _____

Appraiser to fill out

Appraiser				Date of Review	
Comments:					
Post Review Assessment					
Site	\$	Building	\$	Total	\$
Exemptions	\$				
Total Taxable Value	\$				
<p align="center">APPELLANT RESPONSE TO ACTION BY ASSESSOR</p> <p>I hereby <input type="checkbox"/> Accept <input type="checkbox"/> Reject the following assessment valuation in the amount of \$_____</p> <p>If rejected, appellant will be scheduled before the Board of Equalization and will be advised of the date & time to appear.</p> <p>Appellant's Signature _____ Date: _____</p>					

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	<input type="checkbox"/> Yes <input type="checkbox"/> No				
10-Day Letter Sent	<input type="checkbox"/> Yes <input type="checkbox"/> No				
<p>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 <input type="checkbox"/> Met <input type="checkbox"/> Did not meet the burden of proof that the assessment was unequal, excessive, improper or under/overvalued.</p> <p>Notes:</p>					
Site	\$	Building	\$	Total	\$
Exemptions	\$				
Total Taxable Value	\$				

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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

**Explanation for filing “Petition for Review” of 2023 assessment of boat condo
Parcel ID Number 4B160114110**

I am requesting a reconsideration of the assessed value of my “boat condo” (Unit #11 of Mariner Yacht Boat Condominiums, 2290 Brandy Lane, Juneau) because I believe it is mistakenly assessed too high because of the assessor’s lack of detailed information about its “bare bones” amenities relative to other, similar boat condos both in the same condo association and elsewhere. I do not have any professional appraisal or other solid evidence of its actual market value, only the following rationale:

1. Many, if not most, boat condos in Juneau contain significant built-in add-ons (amenities) in addition to their initial basic structural shell of walls, doors, roof, and floor. These range from oil-heated stoves/furnaces and built-in workshops to “mezzanines” (half-floors) with stairways to full second floors. Such improvements (some purchased during construction, others added later) cost considerable sums to install and add considerable value to the real estate. Mezzanines and full second floors increase the useable floor space significantly (e.g., from 10-100%).
2. When the assessor uses sales data to estimate the value of unknown other boat condos for assessment purposes and does not know what is inside (structurally) of either the sold units or the unknown (assessed) units, those sales data must reflect the values of a wide mix of built-in amenities, and their mean value must be significantly greater than the sales price (value) of “bare bones” condos and significantly less than highly improved condos.
3. Therefore, estimates of a mean value per square foot of the total boat condo exterior “footprint” (or however else an estimated value for any unknown unit is derived) surely must overestimate the value of a “bare bones” unit (zero amenities). And if all units in the same condominium association are assessed at the same value, then surely the assessments of the bare-bones units are too high relative to their actual potential value.
4. My unit #11 is a bare-bones unit. It was built with zero upgrades at time of construction, and nothing has been added to it since then. **The potential sales value of my boat condo must surely be significantly lower than most others of similar size, even within my same condo association.**

I will be happy to show the assessor or her staff the interior of my boat condo. The only thing different in it since its initial bare-bones construction is discoloration of one wall and ceiling beams from an explosion/fire in my immediate neighbor’s unit in 2018.

I do not have a strong basis for estimating its 2023 potential value. The values I listed for “Owner’s Estimate of Value” on the Petition for Review form (\$5,000; \$105,000; and \$110,000) were based on the history of its prior assessments, the current 2023 assessment, and subtracting only \$12,000 for an estimate of average amenities in all other boat condos. Surely, \$12,000 is a minimal value for improved condos and allows for a lot of zeros in improvements for the other unimproved condos like mine.

Thank you for your consideration.