



ASSESSOR OFFICE

APPEAL #2023-0335

2023 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION May 11, 2023

Appellant: Kristin Cadigan McAdoo and Jason McAdoo

Location: 1714 Douglas Hwy

Parcel No.: 2D04020B0021

Property Type: Single Family Residence

"We purchased the property in May of 2022 for less than the assessment came in at and our appraisal came in below the assessed. Also this is a 4 plex building and ours was assessed \$30,000 more than the other 3."

Appellant's Estimate of Value		Original Assessed Value	Recommended Value
Site:	Not Specified	Site: \$113,100	Site: \$113,100
Buildings:	<u>Not Specified</u>	Buildings: <u>\$538,700</u>	Buildings: <u>\$538,700</u>
Total:	Not Specified	Total: \$669,800	Total: \$669,800

Subject Photo



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Overview

The subject is a 2,196 square foot, above average quality, single attached residence with a 616sf basement, finished to a level matching the gross living space and includes 616 sf built in garage. The residence is located on a 4,200sf lot at 1714 Douglas Highway. The structure was built in 1996 according to CBJ records and appears to have had adequate maintenance and updates. The house is situated at an elevation that provides a partial view looking out to Gastineau Channel and Downtown Juneau.

Subject Characteristics:

- Land
 - 4,200 sf lot
 - Partial view
- Building
 - Average Plus Quality
 - Average Condition
 - 2,196 SF GLA
 - 616 SF Basement
 - 616 SF Garage

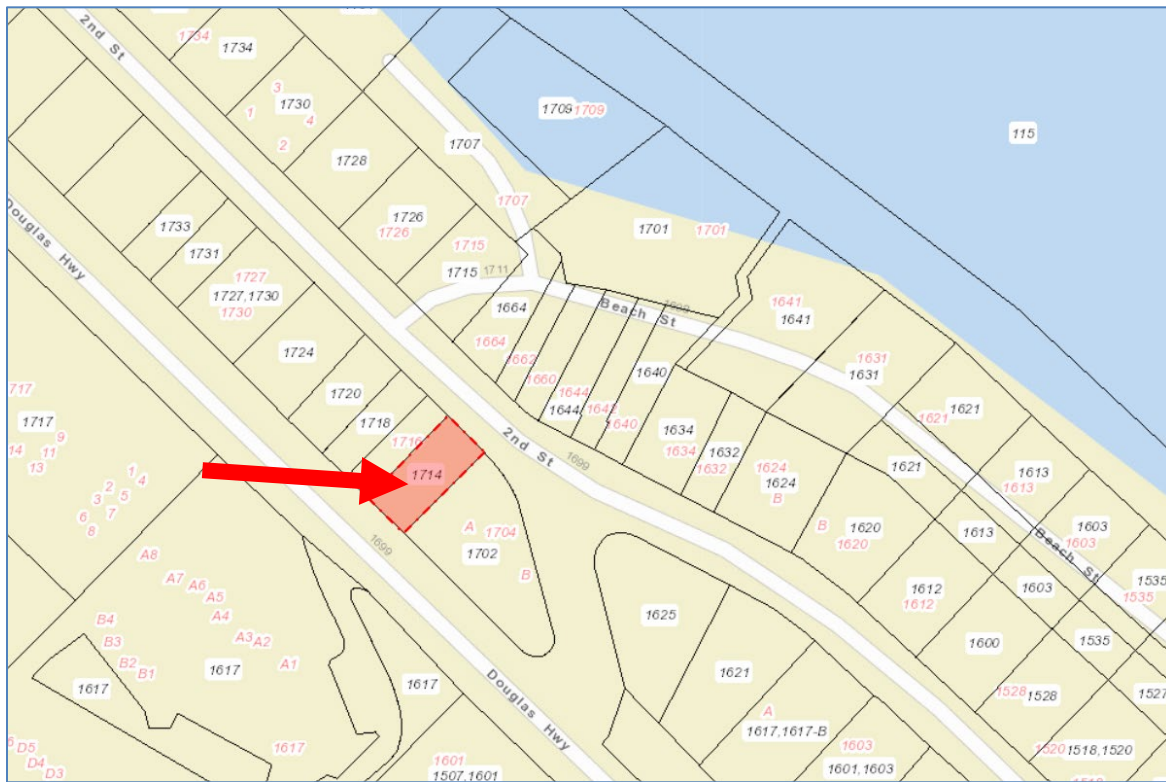
Front:



[Back](#)



Area Map & Aerial



Land Assessment

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 \$113,100 is in equity with Juneau Townsite single family residential lots that are of similar square footage. The subject parcel is characteristically average for its neighborhood other than a slightly above average view accounted for by a 10% upward view adjustment to the overall land value.

Land Characteristics:

- 4,200 sf lot
- 110% View Adjustment partial view adjustment

Base rate and land adjustments for view – subject and neighbors:

PCN	Z	EffRateAC	AreaSF	BaseRateSF	VIEW	Base.Value	SiteAdj.Fctr	Base.NetAdj	Nghd.Fct	VLOOK	Site.Value
2D04020B0021	D18	1,359,694	4,200	24.05	110	101,010	1.10	111,111	1.18	1.18	131,100
2D04020B0022	D18	1,925,974	2,800	34.07	110	95,396	1.10	104,936	1.18	1.18	123,800
2D04020B0023	D18	1,925,974	2,800	34.07	110	95,396	1.10	104,936	1.18	1.18	123,800
2D04020B0024	D18	1,359,694	4,200	24.05	110	101,010	1.10	111,111	1.18	1.18	131,100

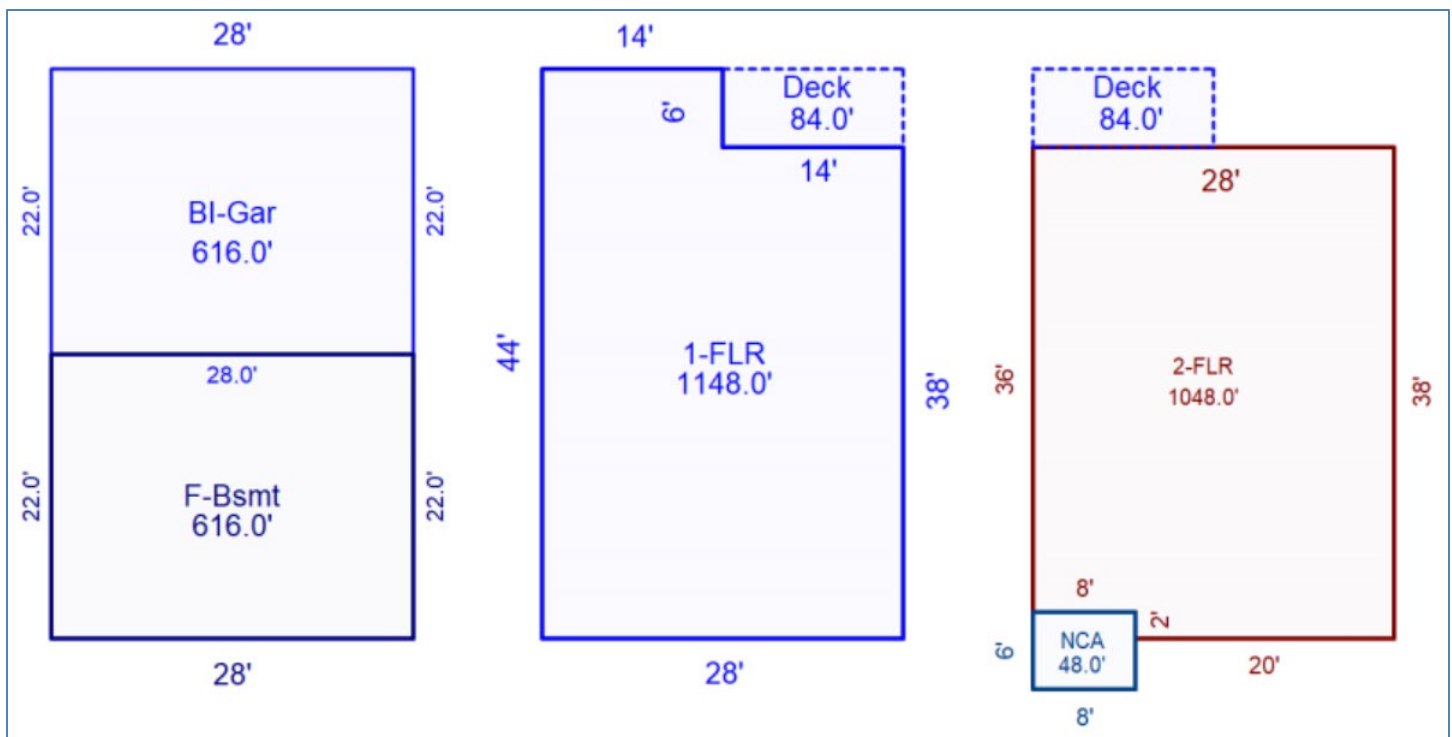
Building Valuation

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:
 - Average Plus Quality
 - Average Condition
 - 2,196 SF GLA
 - 616 SF Basement
 - 616 SF Garage

Sketch of Improvements



Cost Report

Cost Report - Residential

2467		Record		1			
Parcel Code Number	2D04020B0021	Building Type		R- Town House, End Unit			
Owner Name	CADIGAN MCADOO KRISTIN A	Quality		3			
Parcel Address	1714 DOUGLAS HWY	Construction		Stud Frame			
Effective Year Built	2012	Total Livable		2196			
Year Built	1996	Style		Two Story			
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total	
Base							
Exterior	Frame, Siding, Vinyl		87.00	100%			
Roof	Composition Shingle		1.65	100%			
Heating	Floor Radiant, Hot Water		2.69	100%			
Adjusted Base Cost		2,196	91.34			200,583	
Basement Area							
Basement	Total Basement Area (SF)	616	26.75			16,478	
Basement	Partition Finish Area (SF)	616	36.75			22,638	
Total						39,116	
Exterior Improvement(s)							
Other Garage	Built-in Garage (SF)	616	25.75			15,862	
Other Garage	Garage Finish, Built-in (SF)	616	2.01			1,238	
Porch	Wood Deck (SF)	168	22.35			3,755	
Total						20,855	
Additional Feature(s)							
Feature	Fixture	12				19,080	
Total						19,080	
Sub Total							279,634
Condition	Good						
Local Multiplier				1.22	[X]	341,153	
Current Multiplier				1.12	[X]	382,091	
Quality Adjustment				1.15	[X]	439,405	
Neighborhood Multiplier					[X]	439,405	
Depreciation - Physical			0.90 [X]	12.00	[-]	47,456	
Depreciation - Functional					[-]	0	
Depreciation - Economic					[-]	0	
Percent Complete				100.00	[-]	391,949	
Cost to Cure							
Neighborhood Adjustment				128	[X]	109,746	
Replacement Cost less Depreciation						501,695	
Miscellaneous Improvements							
Solid Fuel Heater					[+]	2,000	
Elevator					[+]	35,000	
Total Miscellaneous Improvements						37,000	
Total Improvement Value				[Rounded]		\$538,700	

Assessment History

<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2023	\$131,100.00	\$37,000.00	\$501,700.00	\$669,800.00
2022	\$125,600.00	\$37,000.00	\$422,000.00	\$584,600.00
2021	\$125,600.00	\$37,000.00	\$376,800.00	\$539,400.00
2020	\$125,600.00	\$37,000.00	\$371,000.00	\$533,600.00
2019	\$125,600.00	\$37,000.00	\$346,700.00	\$509,300.00
2018	\$128,900.00	\$37,000.00	\$344,700.00	\$510,600.00
2017	\$130,000.00	\$37,000.00	\$343,800.00	\$510,800.00
2016	\$109,300.00	\$37,000.00	\$333,200.00	\$479,500.00
2015	\$109,300.00	\$43,300.00	\$340,600.00	\$493,200.00
2014	\$93,400.00		\$386,000.00	\$479,400.00
2013	\$93,400.00		\$381,900.00	\$475,300.00
2012	\$110,000.00	\$0.00	\$400,800.00	\$510,800.00

Summary

As a result of this petition for review our office finds no grounds for change: the land and buildings are valued using the same methods and standards as all other properties in the Borough. As part of the review process the appellant provided the purchase price and the purchase appraisal. Once time trending is applied to the appraisal value and the sale price we determined that the assessed value is appropriate.

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A/S	1.07	A/S	1.03
Effective Date	1/1/2023	Effective Date	1/1/2023
# of Months	8	# of Months	8
Month Rate	0.007948	Month Rate	0.007948
Adj Index	1.065381177	Adj Index	1.065381177
Adj SP	668,207.07	Adj SP	692,497.77
Adj A/S	1.0024	Adj A/S	0.9672
Annualized Time Adj	9.9658%	Annualized Time Adj	9.9658%

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 proposes no change to the 2023 assessment. We recommend that the board adopts the original value of \$669,800.

From: [Kristin Cadigan](#)
To: [Mary Hammond](#)
Subject: Re: 2023 0335 Appeal for 1714 Douglas Hwy 2D04020B0021
Date: Friday, April 7, 2023 10:29:23 AM
Attachments: [image001.png](#)

Mary,

Before I ask for a board review, can you review the following?

You stated as of **January 1, 2022** the sale price comes to **\$668,207**. I bought my house in **May of 2022** for **\$627,200**. The reasons you can appeal are if you have an appraisal/bought the property within a year. That's exactly what happened and the information provided was within the year. As of 2022 the assessed value was \$584,600. On zillow it estimates it to sell at \$605,500 right now with the current market trends. There is a single family house with an apartment for sale right now next to our 4 plex. It's listed as \$780k. I think your current market value is incorrect. There is no way I can sell my townhouse for \$700k when someone can buy a single family with an apartment for \$780k! Also, the other end unit is assessed less than mine as well. This is completely unequal and excessive. Also, an error on the city's fault somehow makes it okay to raise mine \$83,607?

Please reconsider your numbers/dates/market value and your determination that my assessment is fair as I do not believe it is.

Kristin A. Cadigan McAdoo

On Thu, Apr 6, 2023 at 3:17 PM Mary Hammond <mary.hammond@juneau.gov> wrote:

Kristin,

Thank you for taking the time to file an appeal with our office. I reviewed the three other attached homes in your group of homes. I found an error in the opposite end unit. Their garage was not properly picked up which caused their value to be lower than yours. I have corrected this error for next year and future years. The other two units are inside units and therefore have a lower value as determined by cost to build.

As I'm sure you know, the housing market was quite competitive over the last few years so there is a time adjustment factor that needs to be considered for all sales and appraisal values. When time trended to January 1, 2022 the sale price for your property comes to \$668,207 and the appraised value comes to \$692,498. Please see the screen shot of how these figures were calculated below:

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Alaska State Statute, (AS 29.45.110) 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 less depreciation 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.

The appellant bears the burden of proof, (AS 29.45.210). The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal. You have not supplied any proof as a need for revaluation of your assessment.

Upon review of your appeal I find our assessment of your property to be fair and equitable and propose No Change to your 2023 Assessment. Please respond by email stating your acceptance of the No Change. Upon receipt of your acceptance I will withdraw your appeal. If you reject the No Change, you will be scheduled before the next available Board of Equalization and you will be notified of the date. The Board of Equalization will expect that the appellant to provide specific evidence that your property value is unequal, excessive, improper, or under valuation.

2023 Assessment: Site \$131,100 Building \$538,700 Total \$669,800

If I do not receive a response to this email by April 17, 2023, I will consider this case closed and your tax bill will reflect the above proposed assessment.

Mary Hammond

Assessor

City & Borough of Juneau

(907) 586-5215 ext. 4033

From: Mary Hammond
To: Kristin Cadigan
Subject: RE: 2023 0335 Appeal for 1714 Douglas Hwy 200402080021
Date: Friday, April 7, 2023 11:08:14 AM
Attachments: image001.png
image002.png
image003.png

There was significant growth in the market in the last three years. We discovered that a time trend of over 9% was necessary to trend sale prices to January 1, 2022. Time trending is standard practice and is reflected in the appraisal you provided. I have highlighted the adjustments below:

Southeast Appraisal Services, LLC

File No. 20-22-092

Uniform Residential Appraisal Report

There are 8 comparable properties currently offered for sale in the subject neighborhood ranging in price from \$ 625,000 to \$ 1,300,000 .		There are 73 comparable sales in the subject neighborhood within the past twelve months ranging in sale price from \$ 400,000 to \$ 920,000 .													
FEATURE		SUBJECT		COMPARABLE SALE # 1		COMPARABLE SALE # 2		COMPARABLE SALE # 3							
Address		1714 Douglas Highway Juneau, AK 99824		3156 Pioneer Avenue Juneau, AK 99801		9192 Blackwolf Way Juneau, AK 99801-7662		4437 Mendenhall Blvd Juneau, AK 99801-8926							
Proximity to Subject		1,18 miles W		11,13 miles NW		10,11 miles NW									
Sale Price		\$ 627,200		\$ 640,000		\$ 740,000		\$ 439,000							
Sale Price/Gross Liv. Area		\$ 285,35 sq. ft.		\$ 579,19 sq. ft.		\$ 304,28 sq. ft.		\$ 158,03 sq. ft.							
Data Source(s)		SEMLS#21640;DOM 86		SEMLS#21918;DOM 18		SEMLS#22091;DOM 0									
Verification Source(s)		Inspection,EMA,PublicRecord		PublicRecord		Inspection,EMA,PublicRecord									
VALUEADJUSTMENTS		DESCRIPTION		DESCRIPTION		+(-) \$ Adjustment		DESCRIPTION		+(-) \$ Adjustment					
Sale or Financing		ArmLth		ArmLth				ArmLth							
Concessions		Conv;0		Conv;0				FHA;0							
Date of Sale/Time		s11/21;c10/21		+8,000		s10/21;c09/21		+11,100		s02/22;c12/22		+7,400			
Location		N;Res;Douglas		N;Res;Douglas		N;Res;		-20,000		N;Res;		+40,000			
Leasehold/Fee Simple		Fee Simple		Fee Simple		Fee Simple				Fee Simple					
Site		4200 sf		7501 sf		0		15648 sf		-10,000		6600 sf		0	

The next screen shot shows the calculations for both your purchase and the value determined in your appraisal.

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Adj A/S	1.0024	Adj A/S	0.9672
Annualized Time Adj	9.9658%	Annualized Time Adj	9.9658%

As I mentioned in my previous email, I found an error in the value of the town home on the other end which I have corrected for next year. I cannot change your value to reflect the error on another property.

Mary Hammond

Assessor
City & Borough of Juneau
(907) 586-5215 ext. 4033

From: Kristin Cadigan <kristin.a.cadigan@gmail.com>
Sent: Friday, April 7, 2023 10:29 AM
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Subject: Re: 2023 0335 Appeal for 1714 Douglas Hwy 2D04020B0021
Date: Monday, April 17, 2023 2:07:43 PM
Attachments: [image001.png](#)

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City & Borough of Juneau

(907) 586-5215 ext. 4033

From: [Mary Hammond](#)
To: [Kristin Cadigan](#)
Subject: RE: 2023 0335 Appeal for 1714 Douglas Hwy 2D04020B0021
Date: Monday, April 17, 2023 2:55:00 PM
Attachments: [BOE Hearing of Appeal Code.pdf](#)
[image001.png](#)

Thank you for your response. I have attached the code that outlines the Board of Equalization process. You will be mailed a notice of hearing once your case has been scheduled.

Mary Hammond

Assessor

City & Borough of Juneau

(907) 586-5215 ext. 4033

From: Kristin Cadigan <kristin.a.cadigan@gmail.com>
Sent: Monday, April 17, 2023 2:07 PM
To: Mary Hammond <mary.hammond@juneau.gov>
Subject: Re: 2023 0335 Appeal for 1714 Douglas Hwy 2D04020B0021

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Adj A/S	1.0024	Adj A/S	0.9672
Annualized Time Adj	9.9658%	Annualized Time Adj	9.9658%

Alaska State Statute, (AS 29.45.110) 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 less depreciation 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.

The appellant bears the burden of proof, (AS 29.45.210). The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal. You have not supplied any proof as a need for revaluation of your assessment.

Upon review of your appeal I find our assessment of your property to be fair and equitable and propose No Change to your 2023 Assessment. Please respond by email stating your acceptance of the No Change. Upon receipt of your acceptance I will withdraw your appeal. If you reject the No Change, you will be scheduled before the next available Board of Equalization and you will be notified of the date. The Board of Equalization will expect that the appellant to provide specific evidence that your property value is unequal, excessive, improper, or under valuation.

2023 Assessment: Site \$131,100 Building \$538,700 Total \$669,800

If I do not receive a response to this email by April 17, 2023, I will consider this case closed and your tax bill will reflect the above proposed assessment.

Mary Hammond

Assessor

City & Borough of Juneau

(907) 586-5215 ext. 4033

15.05.190 Board of equalization hearing of appeal.

- (a) *Preparation of appeal packet.* The appellant must submit to the assessor's office all documentary evidence and briefing in their possession that the appellant believes is relevant and wishes the board to consider within 15 days following the close of the 30-day appeal period. Upon receipt of the notice of appeal and the appellant's documentary evidence, the assessor shall make a record of the appeal for presentation to the board of equalization. The record shall contain the notice of appeal, the appellant's timely filed documentary evidence and briefing, all the information shown on the assessment roll in respect to the subject matter of the appeal, and the assessor's briefing. The parties may supplement the record by a witness list and additional documents in accordance with subsection (c)(8) of this section up to ten days prior to the appeal hearing. The assessor shall place the complete record before the board of equalization at least seven days prior to the appeal hearing.
- (b) *Quorum and voting.*
 - (1) *Quorum.* A quorum for hearing appeals shall consist of three board members.
 - (2) *Voting.* To alter an assessment or to grant an appeal in part or in whole for the appellant, at least two members of the board must vote in the affirmative to either (i) reverse and remand to the assessor for further consideration or (ii) alter the assessment. Any appeal or part thereof that is not granted by the board shall be deemed denied, and the assessor's original assessment giving rise to the appeal remains the final valuation determination. Any alteration to the assessment made by the assessor during a hearing shall require an affirmative vote by at least two members in order to become a final valuation determination.
- (c) *Conduct of hearings; decisions.* Except as otherwise provided in this chapter, hearings shall be conducted by each panel of the board of equalization in accordance with the following rules:
 - (1) *Application of CBJC 01.50.* The appeal procedures of chapter 01.50 do not apply to hearings conducted under this chapter except as specifically provided.
 - (2) *Record.* The municipal clerk of the assembly is ex officio clerk of the board of equalization. The municipal clerk shall keep electronic recordings of the board's proceedings. The municipal clerk shall record in the minutes of each meeting or record of appeals all proceedings before the board of equalization, the names of persons protesting assessments, and all changes, revisions, corrections, and orders relating to claims or adjustments.
 - (3) *Counsel.* All parties may be represented by counsel during hearings before the board.
 - (4) *Commencement of hearing.* Every appeal shall be assigned an appeal case number, which should be read into the record along with the name of the appellant and the tax identification number at the commencement of the hearing. If an appellant fails to appear, the board of equalization may proceed with the hearing in the appellant's absence.
 - (5) *Burden of proof.* The appellant bears the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If the valuation is found to be too low, the board may raise the assessment. The board should sustain the original assessed value if the relevant documentary evidence or briefing is not timely submitted to the assessor's office within 15 days from the close of the 30-day appeal period absent a good faith attempt at compliance.
 - (6) *Rules of evidence.* Evidence shall only be presented by the appellant and the assessor or their authorized representatives. The board shall not be restricted by the formal rules of evidence; however, the presiding officer may exclude evidence irrelevant to the issue(s) appealed. Relevant evidence includes but is not limited to purchase and closing documents, appraisal reports, broker opinions of

value, engineer reports, estimates to repair, rent rolls, leases, and income and expense information. Hearsay evidence may be considered provided there are adequate guarantees of its trustworthiness and it is more probative on the point for which it is offered than any other evidence that the proponent can procure by reasonable efforts.

- (7) *Order of presentation.* Each party shall be allowed a total of 15 minutes to present evidence including personal presentations and direct or cross-examinations. The appellant shall present evidence and argument first. Following the appellant, the assessor shall present evidence and argument. The appellant may reserve up to ten minutes for rebuttal directed solely to issues raised by the assessor. Upon finding good cause, the presiding officer may extend both the appellant's initial presentation and the assessor's presentation by equal amounts. At the conclusion of the parties' presentations, board members may ask questions, through the presiding officer, of either the appellant or the assessor. The presiding officer may end the questioning and call for a motion from the other board members.
- (8) *Witnesses, exhibits and other evidence.*
- (i) The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing.
 - (ii) The appellant and assessor may agree to waive deadlines to supplement the record more than ten days prior to the appeal hearing. However, only the chair can authorize requests to supplement the record, upon motion to the municipal clerk by a party if the evidence being offered satisfies the criteria in CBJC 01.50.110(e), filed within ten days preceding the appeal hearing.
 - (iii) The assessor shall make available to the appellant all reasonably relevant assessor records requested within 15 days following the close of the 30-day appeal period.
 - (iv) If an appellant has refused or failed to provide the assessor or assessor's agent full access to property or records, the appellant shall be precluded from offering evidence on the issue or issues affected by that access and those issues shall be decided in favor of the assessor.
 - (v) At the request of the appellant, evidence submitted pursuant to subsection (c)(6) or (c)(8) of this section relating to the assessed valuation of property used in an income-producing commercial enterprise shall be confidential. The assessor and the appellant may stipulate to facts to be presented to the board provided the assessor has received credible and reliable evidence to establish the facts.
- (9) *Decisions.* At the conclusion of the hearing the board shall determine, based solely on the evidence submitted, whether the assessment is unequal, excessive, improper, or an under valuation. The board should issue findings of fact and conclusions of law clearly stating the grounds upon which the board relied to reach its decision and advising all parties of their right to appeal the decision to superior court.
- (10) *Certification.* The presiding officer shall review and give final board certification to all appeal decisions.
- (11) *Termination of appeal upon agreement between appellant and assessor.* After an appeal to the board of equalization has been filed, any value which has been agreed to by the assessor and the appellant shall constitute a withdrawal and termination of the appeal by the appellant and the agreed upon valuation shall become the assessed value.
- (d) *Relaxation of requirements.* This section is designed to facilitate the business of the board and shall be construed to secure the reasonable, speedy, and inexpensive determination of every appeal. The procedural requirements of this section may, in the discretion of the presiding officer, be relaxed in any case in which a strict adherence to requirements will work injustice.

(CBJ Code 1970, § 15.05.190; Serial No. 70-33, § 3, 1971; Serial No. 2022-021(b) , § 8, 12-12-2022, eff. 1-12-2023)

State law reference(s)—Hearing, AS 29.45.210.