



ASSESSOR OFFICE

APPEAL #2023-0041

2023 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 1, 2023

Appellant: Thomas E Batchelder

Location: 12175 Glacier Hwy, Unit E203, Spaulding Beach Condos

Parcel No.: 4B230109203E

Property Type: Condominium

Appellant's basis for appeal: My property value is excessive/overvalued and My property was valued improperly/incorrectly. "CBJ taxation is unrealistic and an ongoing grift of local residents."

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$5,000	Site:	\$5,000	Site:	\$5,000
Buildings:	<u>\$340,200</u>	Buildings:	<u>\$440,200</u>	Buildings:	<u>\$440,200</u>
Total:	\$345,200	Total:	\$445,200	Total:	\$445,200

Subject Photo



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Overview

The subject is a 900 square foot waterfront condominium residential unit of average quality with no additional improvements. The residence is located within the Spaulding Beach condominium neighborhood. The Spaulding Beach condominiums were built in 1984 according to CBJ records and appear to have had adequate maintenance and updates. Within the condominium development there are several stratifications due to variances in unit square footage and for waterfront/upland units.

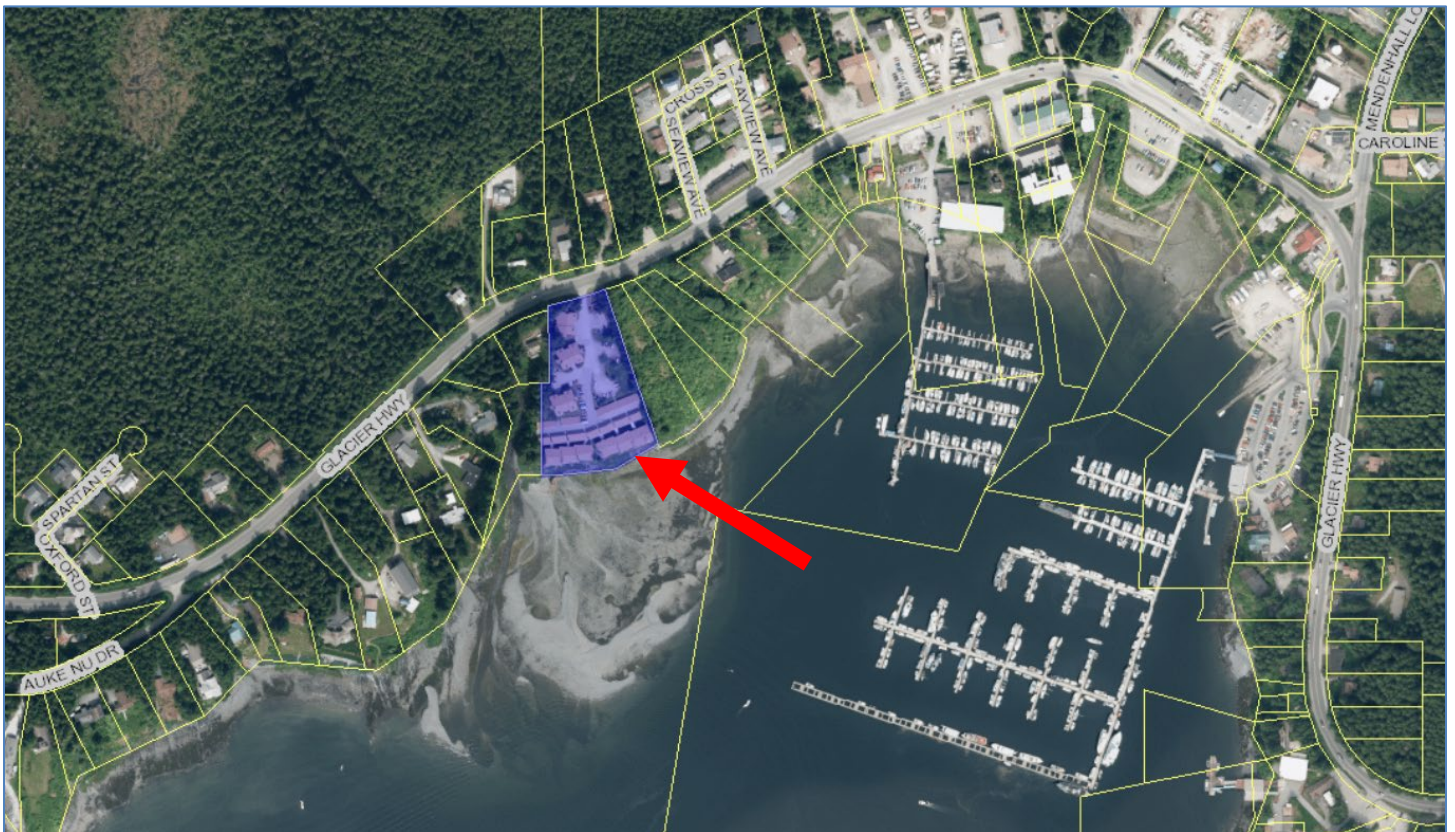
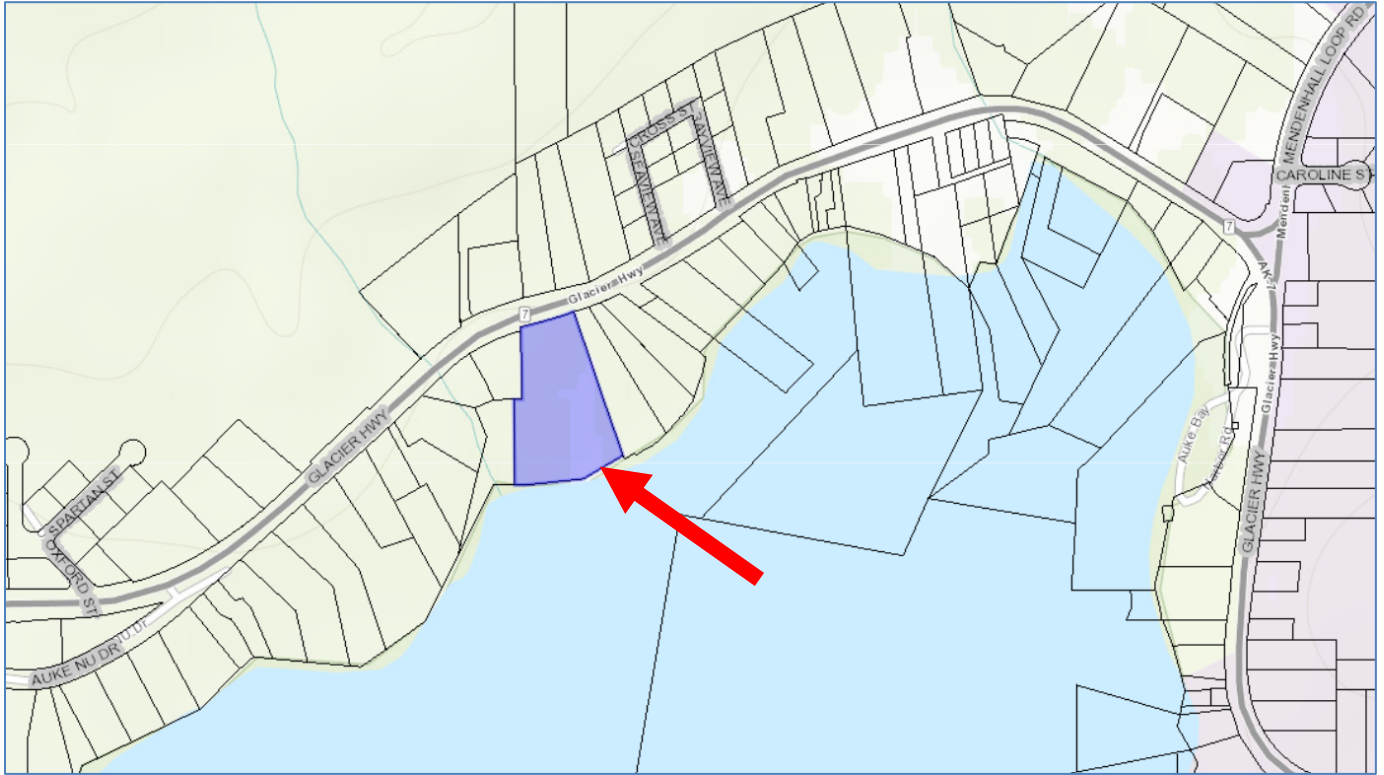
Subject Characteristics:

- Land
 - Placeholder -- Standard \$5,000 land value for condominium unit
- Building
 - Average Quality
 - Average Condition
 - 900 SF GLA total
 - No additional improvements

Photos



Area Map & Aerial



Land Valuation

Land is assigned a nominal value of \$5,000 for every condo unit in Juneau.

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.

Market trends based on our sales analysis are applied to the subject neighborhood or condo association annually to estimate full market value. 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 Quality
- Average Condition
- 900 Square Foot GLA

The spreadsheet below shows the Assessed Value per square foot average for the Spaulding Beach condominium complex.

SPAULDING BEACH CONDOS ALL ASSESSED VALUES					
SF	Grp	2023AV	Average of AV/SF	Count of Parcel ID	
680	1BR-"A"	408,500	600.74	4	
693	Sm2BR-"A"	408,500	589.47	4	
737	M2BR-"A"	415,900	564.31	4	
805	L2BR-"A"	408,500	507.45	1	
805	L2BR-"A"	437,900	543.98	11	
900	2BR.1-"E"	445,200	494.67	4	
908	2BR.2-"E"	445,200	490.31	4	
1005	L2BR.2-"E"	467,300	464.98	4	
1013	L2BR.1-"E"	467,300	461.30	8	
1448	3BR-"E"	533,200	368.23	4	
772	Bldg B-C-D	255,500	330.96	24	
Grand Total			450.21	72	
typographical error to be corrected for 2024; SHB 437,900					

This spreadsheet shows the Assessed Value per square foot average for Spaulding Beach waterfront condominiums only.

SPAULDING BEACH CONDOS WATERFRONT ASSESSED VALUES					
SF	Grp	2023AV	Average of AV/SF	Count of Parcel ID	
680	1BR-"A"	408,500	600.74	4	
693	Sm2BR-"A"	408,500	589.47	4	
737	M2BR-"A"	415,900	564.31	4	
805	L2BR-"A"	408,500	507.45	1	
805	L2BR-"A"	437,900	543.98	11	
900	2BR.1-"E"	445,200	494.67	4	
908	2BR.2-"E"	445,200	490.31	4	
1005	L2BR.2-"E"	467,300	464.98	4	
1013	L2BR.1-"E"	467,300	461.30	8	
1448	3BR-"E"	533,200	368.23	4	
Grand Total			509.84	48	

Assessment History

City and Borough of Juneau Assessment History Report

4B230109203E
THOMAS E BATCHELDER
12175 GLACIER HWY UNITE203
SPAULDING BEACH CONDOMINIUM UNIT E203

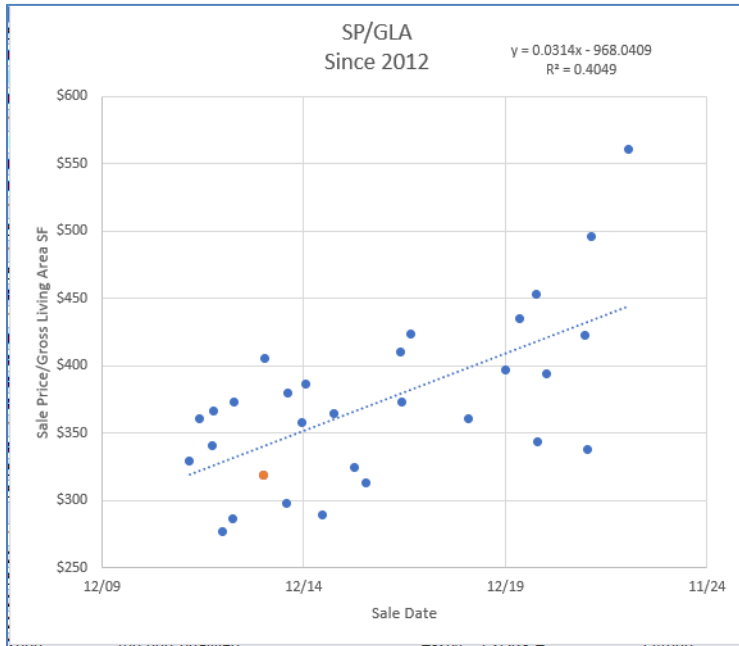
<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2023	\$5,000.00	\$0.00	\$440,200.00	\$445,200.00
2022	\$5,000.00		\$346,400.00	\$351,400.00
2021	\$5,000.00		\$330,200.00	\$335,200.00
2020	\$5,000.00		\$300,000.00	\$305,000.00
2019	\$5,000.00		\$300,000.00	\$305,000.00
2018	\$5,000.00		\$300,000.00	\$305,000.00
2017	\$5,000.00		\$304,400.00	\$309,400.00
2016	\$5,000.00		\$304,400.00	\$309,400.00
2015	\$5,000.00		\$292,500.00	\$297,500.00
2014	\$5,000.00		\$280,000.00	\$285,000.00
2013	\$5,000.00		\$282,000.00	\$287,000.00
2012	\$5,000.00	\$0.00	\$282,000.00	\$287,000.00
2011	\$5,000.00	\$0.00	\$282,000.00	\$287,000.00
2010	\$5,000.00	\$0.00	\$282,000.00	\$287,000.00
2009	\$5,000.00	\$0.00	\$283,000.00	\$288,000.00
2008	\$5,000.00	\$0.00	\$265,000.00	\$270,000.00
2007	\$5,000.00	\$0.00	\$260,900.00	\$265,900.00

Sales

Sales are time adjusted based upon the areawide residential time trend factor.

The property was purchased by the appellant in 2013 for an amount of \$ 287,000 (\$319/SF)

This chart illustrates the relationship between sale price/gross living area SF as a function of time since appellant's purchase. It is clear that sales prices have pushed upwards since the time of purchase with the highest rate sales occurring at the end of the period.



These are the sales utilized in directly valuing the waterfront Spaulding Beach Condos. The final median A/S ratio for this group is 0.96.

PARCEL NUMBER	SALE_DAT	SALE_PRICE	CAMA VAL	LAND VAL	IMPROVEI	ADJUSTED	A/S	Days	TimeFctr	TASP	TimA/S	Level	GLA	TASP/GLA
4B230106106A	08/31/20	\$365,000	\$437,900	\$5,000	\$432,900	\$365,000	1.20	853	1.25	\$455,615	0.96	1	805	\$566
4B230106106A	04/03/20	\$350,500	\$437,900	\$5,000	\$432,900	\$350,500	1.25	1003	1.30	\$454,913	0.96	1	805	\$565
4B230109206E	12/09/20	\$399,000	\$467,300	\$5,000	\$462,300	\$399,000	1.17	753	1.22	\$485,275	0.96	2	1013	\$479
4B230106302A	01/14/22	\$399,000	\$437,900	\$5,000	\$432,900	\$399,000	1.10	352	1.10	\$437,234	1.00	3	805	\$543

Summary

As a result of this Petition for Review **no changes were made**; the land and buildings are valued using the same methods and standards as all other properties across the borough.

The appellant states that “value is excessive/overvalued and valued improperly/incorrectly”. 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 2023 Assessment.

Emails

Wednesday, March 29, 2023 10:08 AM

Ms. Prince,

You never indicated that I needed to provide you with ANY documentation. All you told me was that you sent out an assessor and that they stand by their assessment. If I shared information that supplements my position with your office, likely it would only be utilized in an attempt to thwart appeal. Why would anyone do that? As I indicated previously, I intend to oppose this invalid and massive over reach by CBJ. Please forward any and all materials related to the procedures and processes of your office and the Board of Equalization. Very likely this is heading toward litigation.

Best regards,

Thomas E. Batchelder Esq.

From: Dora Prince <Dora.Prince@juneau.gov>

Sent: Tuesday, March 28, 2023 11:08 AM

To: tbatchelder globallegalconsulting.com <tbatchelder@globallegalconsulting.com>

Subject: 12175 Glacier Hwy - Unit E203

Mr. Batchelder;

I have tried to contact you several times concerning the appeal you submitted for the above mentioned property. As of this date I have yet to receive any information that would prove the assessed value for this condominium unit is incorrect. If I do not hear from you by the close of business on April 7, 2023 I will assume that you wish to proceed to the Board of Equalization as you stated on March 16, 2023. You will be notified of the date and time to appear.

Attached was the BOE Hearing of Appeals Code.pdf

March 17, 2023 8:21 AM

Mr. Batchelder;

Per our conversation this afternoon, please respond with an email confirming your Withdraw of your 2023 Petition for Review. I am sharing the spreadsheet that shows the values of all units in the Spaulding Beach condominiums below. If you choose not to Withdraw you will be scheduled before the Board of Equalization and will be advised of the date and time to appear. Information concerning the Board of Equalization is attached to this email

Site \$5,000 Building \$440,200 Total \$445,200

Valuation of Spaulding Beach Condominiums

Included in email was a spreadsheet showing all units in Spaulding Beach, their square footage and assessed value.