



APPEAL #2023-0368

2023 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION JUNE 15th, 2023

ASSESSOR OFFICE

Appellant: Deborah Holbrook

Location: 229 N Franklin St.

Parcel No.: 1C070A110130

Property Type: Single Family Residence

Appellant’s basis for appeal: My property value is excessive/overvalued. “We purchased the property in early November 2022 for \$240,000. We immediately removed the encroaching enclosed porch and must replace the roof and siding ASAP. The second floor has little headroom and is basically attic space.”

Appellant’s Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$100,000	Site:	\$106,000	Site:	\$106,000
Buildings:	<u>\$140,000</u>	Buildings:	<u>\$195,900</u>	Buildings:	<u>\$150,800</u>
Total:	\$240,000	Total:	\$301,900	Total:	\$256,800

Subject Photo



Table of Contents

Overview	3
Photos	4
Area Map & Aerial.....	8
Land Valuation	9
Building Valuation.....	10
Cost Report	11
Assessment History.....	12
Summary	13

Overview

The subject is a 738 square foot Fair + (below average quality) single family residence with a 246sf unfinished basement and 399sf recreational attic. The residence is located on a 1,223sf lot at 229 N Franklin St in Juneau Townsite neighborhood. The original structure was built in 1910 according to CBJ records and appears to lack typical maintenance and updates. The subject is a smaller than typical downtown neighborhood lot with no location or view adjustments. Due to its small size and limited functionality, an adjustment is applied.

Subject Characteristics:

- Land
 - 1,137sf lot
 - Size adjustment
- Building
 - Fair+ (Below Average Quality)
 - Fair Condition
 - 738sf GLA
 - 399sf Rec Fin Attic
 - 246sf Unfinished Basement

Front:



Photos



Older Photos:





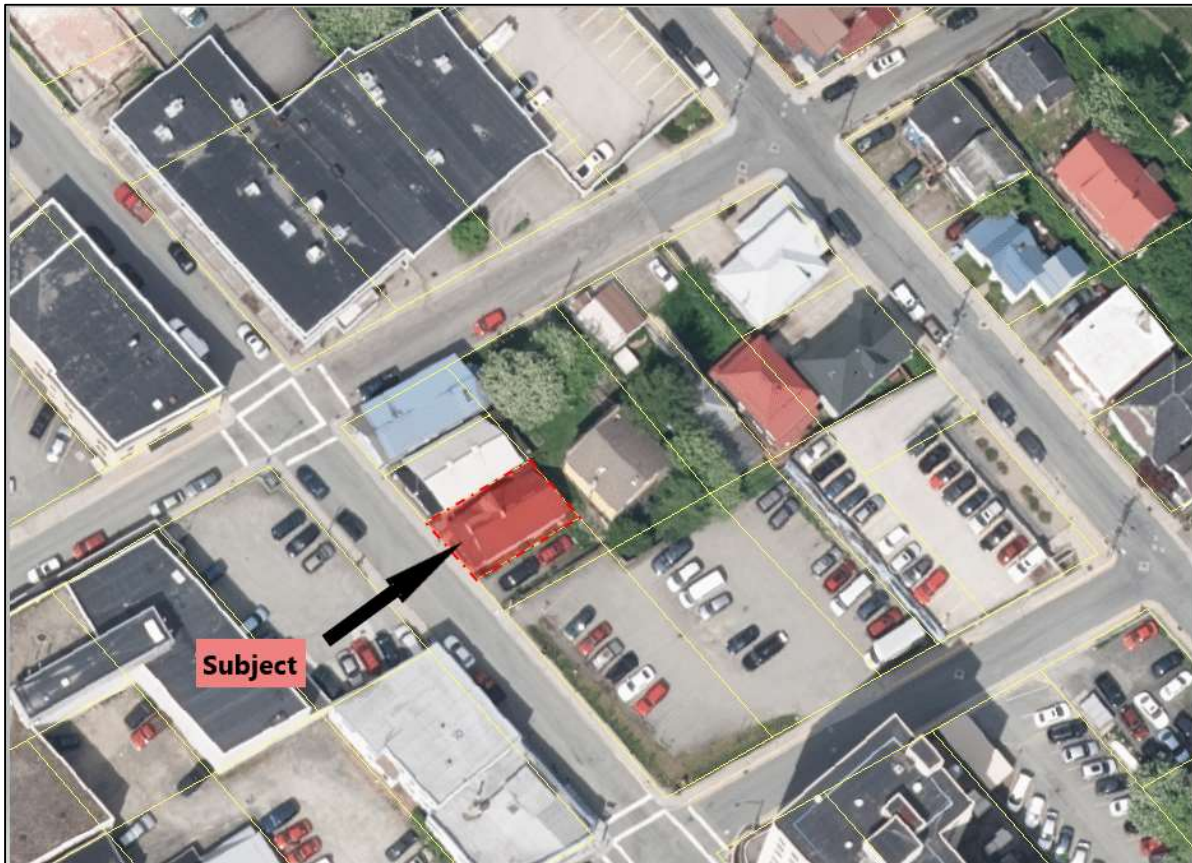
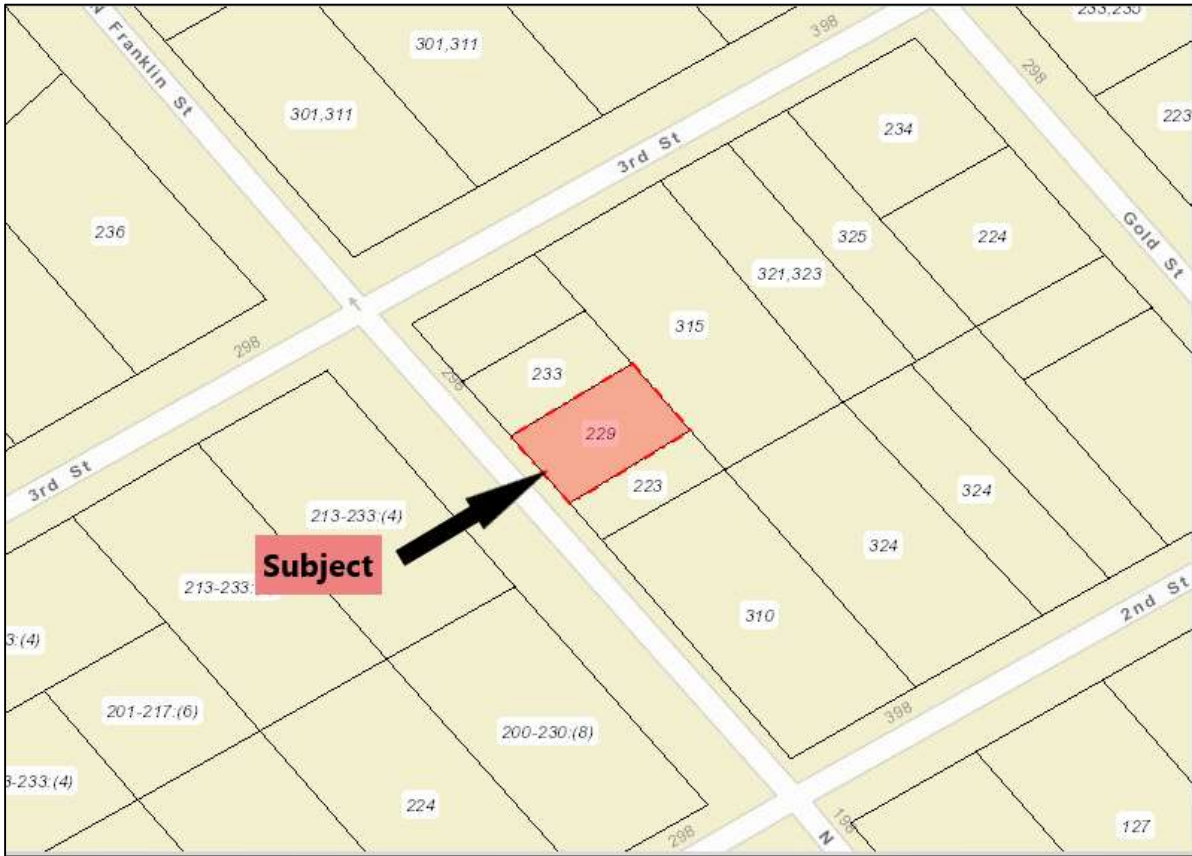
View:
-No View-

Photos Provided by Appellant:





Area Map & Aerial



Land Valuation

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 \$120,417 is in equity with Juneau Townsite single family residences that are of similar square footage. The subject parcel effective rate is slightly less than typical for its neighborhood and size.

Land Characteristics:

- 1,223sf lot
- Size adjustment

Land base rate valuation –Juneau Townsite– Lot size 1125sf - 1478sf

PCN	Z	AreaAC	AreaSF	BaseRateSF	LOC	SIZE	TOPO	ACCESS	WET	VIEW	WTFT	SHAPE	Base.Value	SiteAdj.Fctr	Base.NetAdj	Nghd.Fctr	Site.Value	EffRate.SF
1C070I010041	MU	0.03	1,112	106.67	80	100	90	90	100	110	100	100	118,617	0.71	84,550	1.10	93,000	83.63
1C070A110120	MU	0.03	1,125	105.63	100	80	100	100	100	100	100	100	118,834	0.80	95,067	1.10	104,600	92.98
1C070A510070	D10	0.03	1,179	101.55	90	100	85	90	100	115	100	100	119,727	0.79	94,797	1.10	104,300	88.46
1C040A370050	D18	0.03	1,189	100.83	100	100	100	100	100	115	100	85	119,887	0.98	117,189	1.10	128,900	108.41
1C070A110130	MU	0.03	1,223	98.46	100	80	100	100	100	100	100	100	120,417	0.80	96,333	1.10	106,000	86.67
1C040A090040	D18	0.03	1,312	92.82	100	100	100	100	100	100	100	100	121,780	1.00	121,780	1.10	134,000	102.13
1C070A170040	MU	0.03	1,336	91.41	100	100	100	100	100	100	100	100	122,124	1.00	122,124	1.10	134,300	100.52
1C070I010032	MU	0.03	1,389	88.47	80	100	90	90	100	100	100	100	122,885	0.65	79,629	1.10	87,600	63.07
1C030C030030	D18	0.03	1,478	83.97	100	100	100	100	100	100	100	90	124,108	0.90	111,697	1.10	122,900	83.15

Land Adjustments Aerial– Subject and Neighbors:



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.

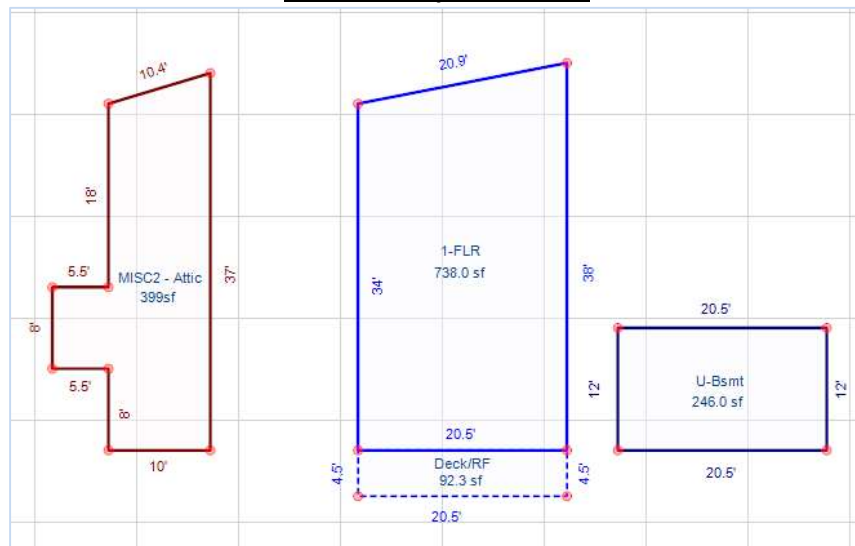
For any given parcel, the buildings are valued by the cost approach and the land value is determined by the neighborhood model. These two values are combined to produce a total basis value for the parcel. This combined value is then adjusted to market value by application of neighborhood adjustments developed by analysis of neighborhood sales. This sales analysis is done each year to establish assessed values.

Upon visiting the site, we noticed that the enclosed porch was indeed removed from the building, thus this portion of the structure was removed and not valued. Additionally, it was noted that the quality of the structure is of slightly less than typical quality and the value was adjusted accordingly.

While reviewing the 2014 listing photos, our office came to the conclusion that the second floor living area did not meet ANSI standards for gross living area. The upper level was changed to recreational attic space and valued as such. The appellant refused to allow an in-person interior inspection, submit interior photos, or provide a purchase appraisal. Therefore, the appellant did not provide meaningful evidence that would warrant an adjustment to the current condition of the building.

- Building Characteristics:
 - Fair+ Quality / Slightly below average
 - Average Condition for the age of the structure
 - 738sf of GLA
 - 246sf of Unfinished Basement
 - 399sf of Recreational Attic Space
 - 37% Depreciated

Sketch of Improvements:



Area Code	Base Area	Actual Area	Heated Area	Heated Percentage	Living Area	Effective Area	Perimeter
Unfinished Basement	246	246	0		0	246	65
Main Living Area	738	738	738		738	738	113
Attic Area	399	399	0		0	399	102
Wood Deck w/Roof	92	92	0		0	92	50

Cost Report

5/25/2023 2:31:47PM

Page 1

Cost Report - Residential

1349		Record	1
Parcel Code Number	1C070A110130	Building Type	R- Single-family Residence
Owner Name	DEBORAH A HOLBROOK SOLO 401K TRUST	Quality	2
Parcel Address	229 N FRANKLIN ST	Construction	Stud Frame
Effective Year Built	1998	Total Livable	738
Year Built	1910	Style	1 1/2 Story Finished

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total	
Base							
Exterior	Frame, Siding, Wood		98.50	100%			
Roof	Composition Shingle		2.60	100%			
Heating	Forced Air Furnace		0.00	100%			
Adjusted Base Cost		738	101.10			74,612	
Basement Area							
Basement	Total Basement Area (SF)	246	32.50			7,995	
Basement	Minimal Finish Area (SF)	246	8.47			2,084	
Total						10,079	
Exterior Improvement(s)							
Porch	Wood Deck (SF) with Roof	92	41.25			3,795	
Total						3,795	
Additional Feature(s)							
Feature	Fixture	7				10,010	
Total						10,010	
Sub Total						98,495	
Condition	Average						
Local Multiplier				1.22	[X]	120,164	
Current Multiplier				1.14	[X]	136,987	
Quality Adjustment				1.09	[X]	149,316	
Neighborhood Multiplier					[X]	149,316	
Depreciation - Physical			1.00	[X]	37.00	[-]	55,247
Depreciation - Functional						[-]	0
Depreciation - Economic						[-]	0
Percent Complete				100.00		[-]	94,069
Cost to Cure							
Neighborhood Adjustment				153	[X]		49,857
Replacement Cost less Depreciation							143,926

Miscellaneous Improvements						
Attic Rec Fin					[+]	6,900
Total Miscellaneous Improvements						6,900
Total Improvement Value					[Rounded]	\$150,800

Assessment History

City and Borough of Juneau Assessment History Report

1C070A110130
DEBORAH A HOLBROOK SOLO 401K TRUST
229 N FRANKLIN ST
JUNEAU TOWNSITE BL 11 LT 8 FR

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2023	\$106,000.00	\$0.00	\$195,900.00	\$301,900.00
2022	\$96,300.00		\$160,300.00	\$256,600.00
2021	\$96,300.00		\$135,900.00	\$232,200.00
2020	\$96,300.00		\$133,000.00	\$229,300.00
2019	\$117,877.00		\$153,261.00	\$271,138.00
2018	\$117,877.00		\$153,261.00	\$271,138.00
2017	\$119,068.00		\$154,809.00	\$273,877.00
2016	\$115,600.00		\$150,300.00	\$265,900.00
2015	\$110,100.00		\$162,600.00	\$272,700.00
2014	\$109,400.00		\$159,700.00	\$269,100.00
2013	\$109,400.00		\$155,700.00	\$265,100.00

Summary

As a result of this petition for review **several changes to the improvements were made**. The changes include converting the second floor from gross living area to recreational attic, removing the enclosed porch, and adjusting the quality from average to fair+.

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 **a change** to the appellant’s 2023 Assessment as follows:

2023 Proposed Value: Site: \$106,000 Improvements: \$150,800 Total: \$256,800

Mary Hammond

From: Debby Holbrook <debbyholbrook@gmail.com>
Sent: Tuesday, May 16, 2023 11:51 AM
To: Jacob Clark
Subject: Re: Petition for Review - 1C070A110130

Categories: BOE

Gosh Jacob, I'm pretty sure that I wrote you on May 5, 2023 and stated: "I do not agree that 229 N. Franklin Street had a fair market value of \$256,800 . . ." I thought that was equivalent to saying I reject your proposal. However, if that was not clear, I will state again that I reject your proposal.

thanks,

Debby Holbrook

On May 16, 2023, at 9:59 AM, Jacob Clark <Jacob.Clark@juneau.gov> wrote:

Debby,

I have yet to hear from you regarding my previous emails. Please **accept** or **reject** my proposal. **If I do not hear from you by Friday May 19th, I will assume that you want to go in front of the Board of Equalization. So, 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.**

Jacob Clark

Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov

<image001.jpg>

From: Jacob Clark
Sent: Thursday, May 11, 2023 8:16 AM
To: 'Debby Holbrook' <debbyholbrook@gmail.com>
Subject: RE: Petition for Review - 1C070A110130

Debby,

Attached is the official BOE Code. I need confirmation that you have rejected my previous proposal. Can you please state in an email that you **reject** my proposed value of \$256,800 so I can have the Clerk's office schedule an official hearing with the Board of Equalization.

If this isn't something you would like to do, please respond by **accepting** my proposal.

Thanks,

Jacob Clark

Appraiser I
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 ext 4038
Jacob.Clark@Juneau.gov
<image001.jpg>

From: Jacob Clark
Sent: Tuesday, May 9, 2023 10:04 AM
To: Debby Holbrook <debbyholbrook@gmail.com>
Subject: RE: Petition for Review - 1C070A110130

Yes, I received it. I doubt that your sale would be qualified in our data given the lack of MLS information. So, based on the evidence you provided, I believe my proposal to be fair and equitable.

Thanks,

Jacob Clark

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From: Debby Holbrook <debbyholbrook@gmail.com>
Sent: Tuesday, May 9, 2023 9:43 AM
To: Jacob Clark <Jacob.Clark@juneau.gov>
Subject: Re: Petition for Review - 1C070A110130

Hi Jacob, I just want to make sure that you received a copy of the earnest money agreement and closing statement for our recent purchase of 229 N. Franklin?

Thanks,

Debby Holbrook

On Mon, May 8, 2023 at 11:37 AM Jacob Clark <Jacob.Clark@juneau.gov> wrote:

Deborah,

I removed the enclosed porch as one of my adjustments. Since the porch doesn't have the same value as gross living area, the adjustment was rather small. The adjustment with the most weight was changing the second-floor gross living area to finished attic space. The building has a large amount of depreciation given its age and damage to the roof.

Unfortunately, I cannot make any further adjustments without current interior photos of whole rooms. If you would like to submit interior photos, I am more than willing to re assess. If not, consider this proposal final and I will have the Clerk's office schedule an official hearing for the Board of Equalization. Something that I would like to stress is that the primary task of the Board of Equalization is to review the work of my office for errors and review your evidence to prove we have erred. A feeling that your home is overvalued or out of equity is not evidence. The burden of proof is on the appellant to prove with actual evidence that your property is overvalued or in your case, unequally valued. To see a change in value, you are required to have substantial evidence proving an error or inequity in your assessment vs your neighbors (treating you differently than your neighbors). Please be sure to address these errors with me so that we can discuss them and have a better understanding on both sides, yours being why you believe there is an error, and mine showing we are not making an error – if that is the case.

Here is my proposal:

2023 Original Value: Site: \$106,000 Improvements: \$195,900 Total: \$301,900

2023 Proposed Value: Site: \$106,000 Improvements: \$150,800 Total: \$256,800

Please respond by clearly stating your acceptance or rejection of this change. Upon receipt of your acceptance, I will take this to the Assessor for approval, at which point a letter of correction will be issued. 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 May 10th, 2023, I will consider this case closed and your tax bill will reflect the original assessed value.

Jacob Clark

Appraiser I

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City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov

<image001.jpg>

From: Debby Holbrook <debbyholbrook@gmail.com>

Sent: Friday, May 5, 2023 1:21 PM

To: Jacob Clark <Jacob.Clark@juneau.gov>

Subject: Re: Petition for Review - 1C070A110130

Hello Jacob,

I do not agree that 229 N. Franklin street had a fair market value of \$256,800 less than 8 weeks after we paid \$240,000 in the open Juneau market and immediately removed about 72 sf of a pantry that was attached to the next building. The CBJ will never have more accurate evidence of what a property is worth than a recent closed sale between a willing seller and a willing buyer. And, based on square footage the property is worth less now than what we paid for it.

Thanks,

Deborah Holbrook

On Wed, May 3, 2023 at 3:04 PM Jacob Clark <Jacob.Clark@juneau.gov> wrote:

Deborah,

Upon review of your appeal, I find our assessment of your property to be overvalued and propose a change to your 2023 Assessment.

After talking with you on the phone, I was able to adjust the 2nd floor to attic space. Since you purchased the property in early November of 2022, your sale price must be time trended to January 1st, 2023. I also looked at your land value and found it to be fair and equitable when compared to neighboring parcels. See land values attached. Below you will find my proposal. If you have any questions or would like to discuss this further, please call me at 586-5215 ext. 4038.

<image002.png>

Here is my proposal:

2023 Original Value: Site: \$106,000 Improvements: \$195,900 Total: \$301,900

2023 Proposed Value: Site: \$106,000 Improvements: \$150,800 Total: \$256,800

Please respond by clearly stating your acceptance or rejection of this change. Upon receipt of your acceptance, I will take this to the Assessor for approval, at which point a letter of correction will be issued. 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.

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Jacob Clark

Appraiser I

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(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov

<image001.jpg>

From: Jacob Clark

Sent: Wednesday, May 3, 2023 2:53 PM

To: Debbyholbrook@gmail.com

Subject: Petition for Review - 1C070A110130

Deborah,

My name is Jacob, and I am an Appraiser with the CBJ Assessors Office. I will be reviewing your appeal for **229 N Franklin St.** Once I have finished reviewing your property and sales in your neighborhood, I'll send an email with a proposal. If you happen to be unfamiliar with our valuation process, I added extra information regarding how we come to 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. 4038.

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.

So, 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.

Below are more links to helpful articles:

[Understanding Your Assessment](#)

[For the Property Owner Who Wants to Know](#)

[2023 Assessment Report Residential Final](#)

Jacob Clark

Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov

<image001.jpg>

Mary Hammond

From: Debby Holbrook <debbyholbrook@gmail.com>
Sent: Friday, June 2, 2023 11:41 AM
To: Jacob Clark
Subject: Re: Petition for Review - 1C070A110130

Hello Jacob,

The interior condition was similar to this 431 Seward Street property but the bigger problem was (and is) the condition of the roof and the siding. The roof developed a serious leak about 9 years ago and the previous owners simply placed a tarp over the defective roofing and never repaired it. In addition, the painted wood siding is peeling badly everywhere and has significant spots where the wood is rotten and will have to be replaced. Everyone realized that the property would have required more than One Hundred Fifty Thousand Dollars in repair costs in order to qualify for a bank loan. I will send you pictures of the outside condition later today.

Debby Holbrook

On Jun 1, 2023, at 11:07 AM, Jacob Clark <Jacob.Clark@juneau.gov> wrote:

Debby,

I ran across a recent listing of a comparable property at 431 Seward St. The interior has signs of significant neglect and was wondering if your building's condition is better or worse than the photos in the listing? Let me know.

https://www.zillow.com/homedetails/431-Seward-St-Juneau-AK-99801/74505536_zpid/

Thanks,

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Debby,

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State Law reference— Independent investigation, AS 29.45.130; grounds for adjustment, AS 24.45.210(b).

By law, "THE APPELLANT BEARS THE BURDEN OF PROOF. The only grounds for adjustment of 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 a valuation is found to be too low, the Board of Equalization may raise the assessment." AS 29.45.210.(b)

Thanks,

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2023 Original Value:	Site: \$106,000	Improvements: \$195,900	Total:
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2023 Proposed Value:	Site: \$106,000	Improvements: \$150,800	Total:
	\$256,800		

Please respond by clearly stating your acceptance or rejection of this change. Upon receipt of your acceptance, I will take this to the Assessor for approval, at which point a letter of correction will be issued. 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 May 10th, 2023, I will consider this case closed and your tax bill will reflect the original assessed value.

Jacob Clark

Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov

<image001.jpg>

From: Debby Holbrook <debbyholbrook@gmail.com>

Sent: Friday, May 5, 2023 1:21 PM

To: Jacob Clark <Jacob.Clark@juneau.gov>

Subject: Re: Petition for Review - 1C070A110130

Hello Jacob,

I do not agree that 229 N. Franklin street had a fair market value of \$256,800 less than 8 weeks after we paid \$240,000 in the open Juneau market and immediately removed about 72 sf of a pantry that was attached to the next building. The CBJ will never have more accurate evidence of what a property is worth than a recent closed sale between a willing seller and a willing buyer. And, based on square footage the property is worth less now than what we paid for it.

Thanks,

Deborah Holbrook

On Wed, May 3, 2023 at 3:04 PM Jacob Clark <Jacob.Clark@juneau.gov> wrote:

Deborah,

Upon review of your appeal, I find our assessment of your property to be overvalued and propose a change to your 2023 Assessment.

After talking with you on the phone, I was able to adjust the 2nd floor to attic space. Since you purchased the property in early November of 2022, your sale price must be time trended to January 1st, 2023. I also looked at your land value and found it to be fair and equitable when compared to neighboring parcels. See land values attached. Below you will find my proposal. If you have any questions or would like to discuss this further, please call me at 586-5215 ext. 4038.

<image002.png>

Here is my proposal:

2023 Original Value:	Site: \$106,000	Improvements: \$195,900	Total:
	\$301,900		

2023 Proposed Value:	Site: \$106,000	Improvements: \$150,800	Total:
	\$256,800		

Please respond by clearly stating your acceptance or rejection of this change. Upon receipt of your acceptance, I will take this to the Assessor for approval, at which point a letter of correction will be issued. 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 May 10th, 2023, I will consider this case closed and your tax bill will reflect the original assessed value.

Jacob Clark

Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov

<image001.jpg>

From: Jacob Clark

Sent: Wednesday, May 3, 2023 2:53 PM

To: Debbyholbrook@gmail.com

Subject: Petition for Review - 1C070A110130

Deborah,

My name is Jacob, and I am an Appraiser with the CBJ Assessors Office. I will be reviewing your appeal for **229 N Franklin St**. Once I have finished reviewing your property and sales in your neighborhood, I'll send an email with a proposal. If you happen to be unfamiliar with our valuation process, I added extra information regarding how we come to 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. 4038.

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.

So, 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.

Below are more links to helpful articles:

[Understanding Your Assessment](#)

[For the Property Owner Who Wants to Know](#)

[2023 Assessment Report Residential Final](#)

Jacob Clark

Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov

<image001.jpg>

Mary Hammond

From: Jacob Clark
Sent: Friday, June 2, 2023 1:54 PM
To: Debby Holbrook
Subject: RE: Third photo of 229 N. Franklin Street

Categories: Appeal Info

Debby,

Thank you for comparing and sending more exterior photos. Are you going to follow up with photos of the interior as well?

I went out to grab photos of the exterior a little while back, so we are already aware of the roof and exterior issues. Your building is currently depreciated by 37%, this accounts for the age of the building and issues associated with the leaking roof and siding. If the inside of the building looks the same way, all I need is photos showing so and I will happily make the required adjustments. An appraisal would also be good supporting evidence if you've had one done recently. Without either, my proposal remains the same.

The BOE schedule is still subject to change but as it stands right now your hearing will likely be scheduled for June 15th, 2023. As always, if you have any questions feel free to reach out.

Thanks,

Jacob Clark

Appraiser I
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov



From: Debby Holbrook <debbyholbrook@gmail.com>
Sent: Friday, June 2, 2023 12:25 PM
To: Jacob Clark <Jacob.Clark@juneau.gov>
Subject: Third photo of 229 N. Franklin Street

Somehow my email got sent without this photo attached?

Debby Holbrook



Sent from my iPhone

Mary Hammond

From: Aaron Landvik
Sent: Tuesday, June 6, 2023 10:00 AM
To: Debby Holbrook
Cc: Jacob Clark
Subject: Market Exposure/Appraisal

Good morning,

I am reviewing your petition for review in preparation for the Board of Equalization and would like to get a little clarity on the nature of the sale transaction.

I am unable to locate any marketing information for this parcel outside of a 2014 listing. Was this property offered on the open market?

Was a purchase appraisal performed on the property? If so, can you please our office with a copy?

Have you attached additional information or documentation?					<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Values on Assessment Notice:						
Site	\$ 186,000.	Building	\$ 195,900.	Total	\$ 301,900.	
Owner's Estimate of Value:						
Site	\$ 180,000.	Building	\$ 140,000.	Total	\$ 240,000.	
Purchase Price of Property:						
Price	\$ 240,000.		Purchase Date	11/1/2022		
Has the property been listed for sale? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (if yes complete next line) (just bought)						
Listing Price	\$		Days on Market			
Was the property appraised by a licensed appraiser within the last year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (if yes provide copy)						
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 Debby A. Holbrook, Trustee				Date 4/2/2023		

Kind regards,

Aaron

Aaron Landvik

Deputy Assessor
Assessor's Office
City and Borough of Juneau, AK

PHONE (907) 586-5215 ext 4037 – FAX (907) 586-4520
aaron.landvik@juneau.gov



From: Jacob Clark
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To: Debby Holbrook <debbyholbrook@gmail.com>
Subject: RE: Third photo of 229 N. Franklin Street

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Thanks,

Jacob Clark
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Subject: Third photo of 229 N. Franklin Street

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Debby Holbrook



Sent from my iPhone