



# APPEAL #2023-0437

2023 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION JUNE 15th, 2023

## ASSESSOR OFFICE

Appellant: Kurt & Kristi West

Location: 16700 Ocean View Drive

Parcel No.: 8B3301060010

Property Type: Single Family Residence

Appellant’s basis for appeal: My property value is excessive / overvalued and unequal to similar properties. “Our home is identical to one of the attachments and very similar to the other attachment, but our assessment is much higher. Bottom line is we still have a one-bedroom log cabin, have not made any improvements, and our assessment has continued to skyrocket. It’s disturbing that the year we qualify for the \$150k exemption, our assessment goes up \$150K.

Appellant’s Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$150,000	Site:	\$167,200	Site:	\$167,200
Buildings:	<u>\$440,000</u>	Buildings:	<u>\$574,500</u>	Buildings:	<u>\$574,500</u>
Total:	\$590,000	Total:	\$741,700	Total:	\$741,700

### Subject Photo



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## Overview

The subject is a 1,771 square foot average plus quality single family residence that includes a detached garage. The residence is located on a 0.93-acre lot at 16700 Ocean View Drive in the Point Louisa neighborhood. The original structure was built in 2012 according to CBJ records and appears to have had adequate maintenance and updates over the years. The house is situated at an elevation but receives no view adjustments.

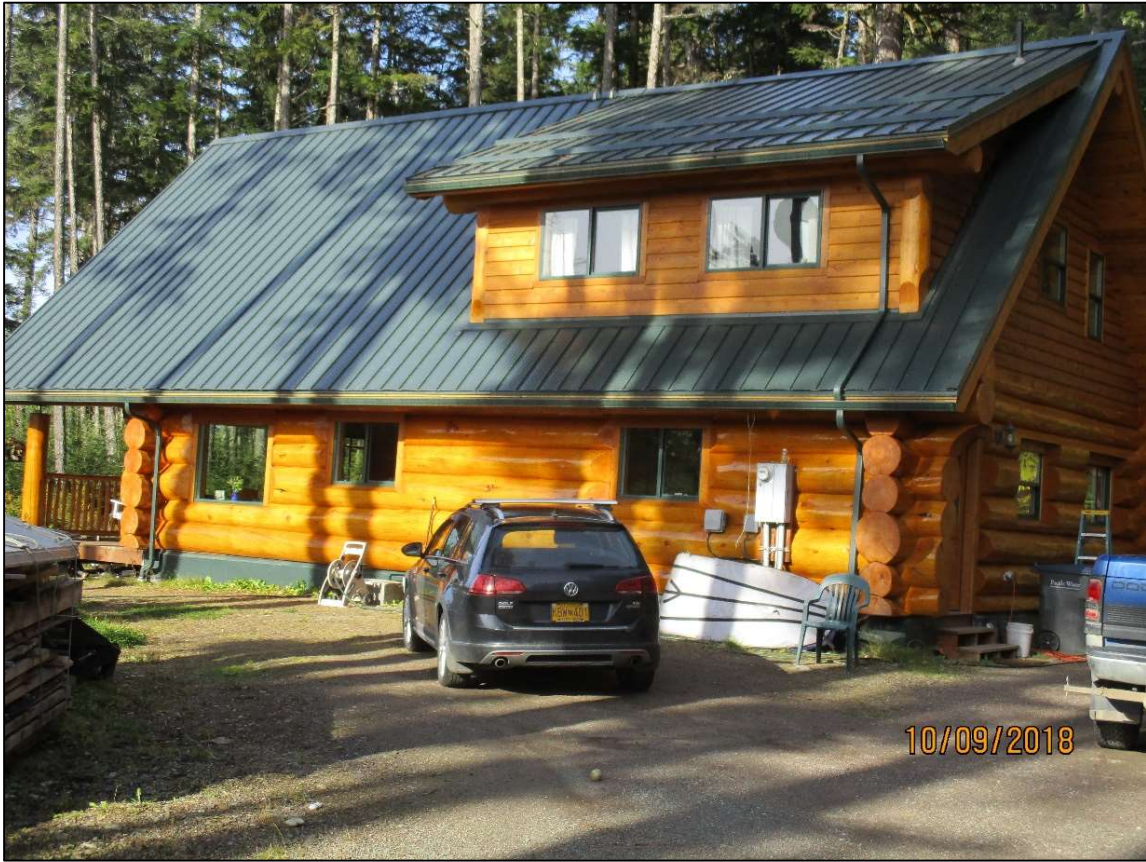
### Subject Characteristics:

- Land
  - 0.93-acre / 40,323 Sf lot
  - Typical view
  - Steeper than average topography; adjustment applied
  - Shape adjustment
  
- Building
  - Above Average
  - Average Condition for the year built
  - 1,771 SF GLA
  - 840 SF Detached Garage

### Front:



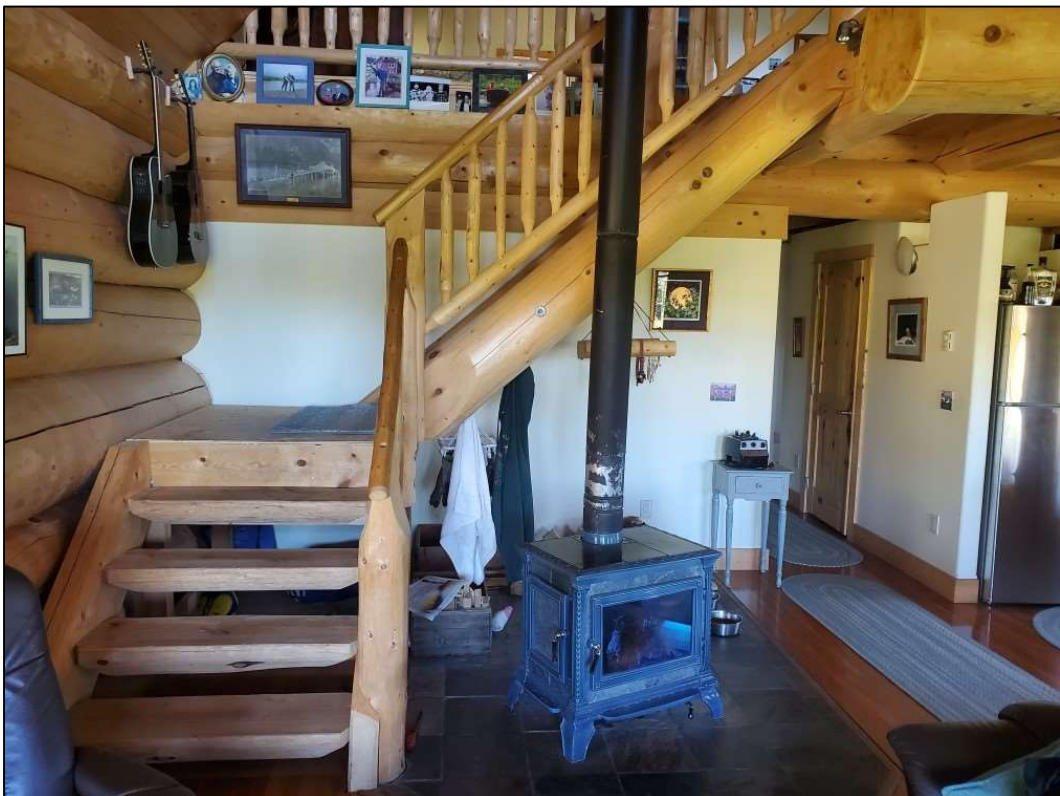
Photos





View:  
-No View-

Photo Provided by Appellant:

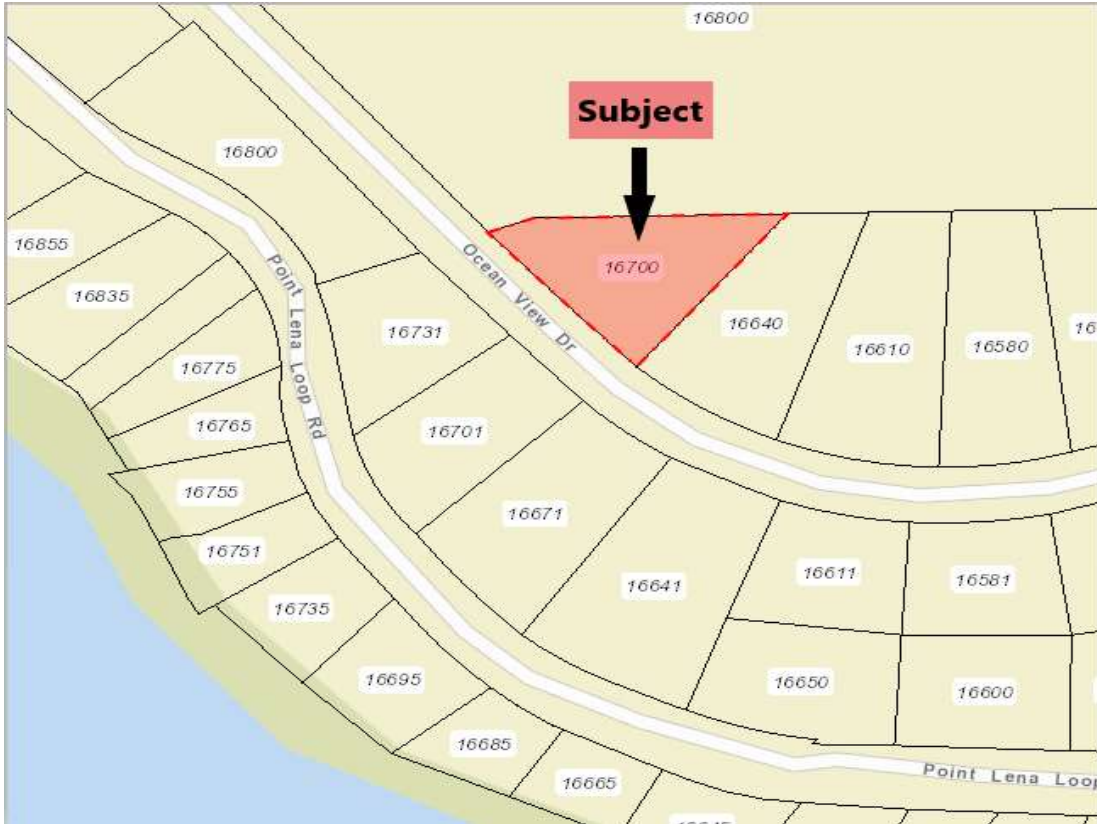








# Area Map & Aerial



## 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 \$168,550 is in equity with Point Louisa single family residences that are of similar square footage. The subject parcel is characteristically slightly below average for its neighborhood.

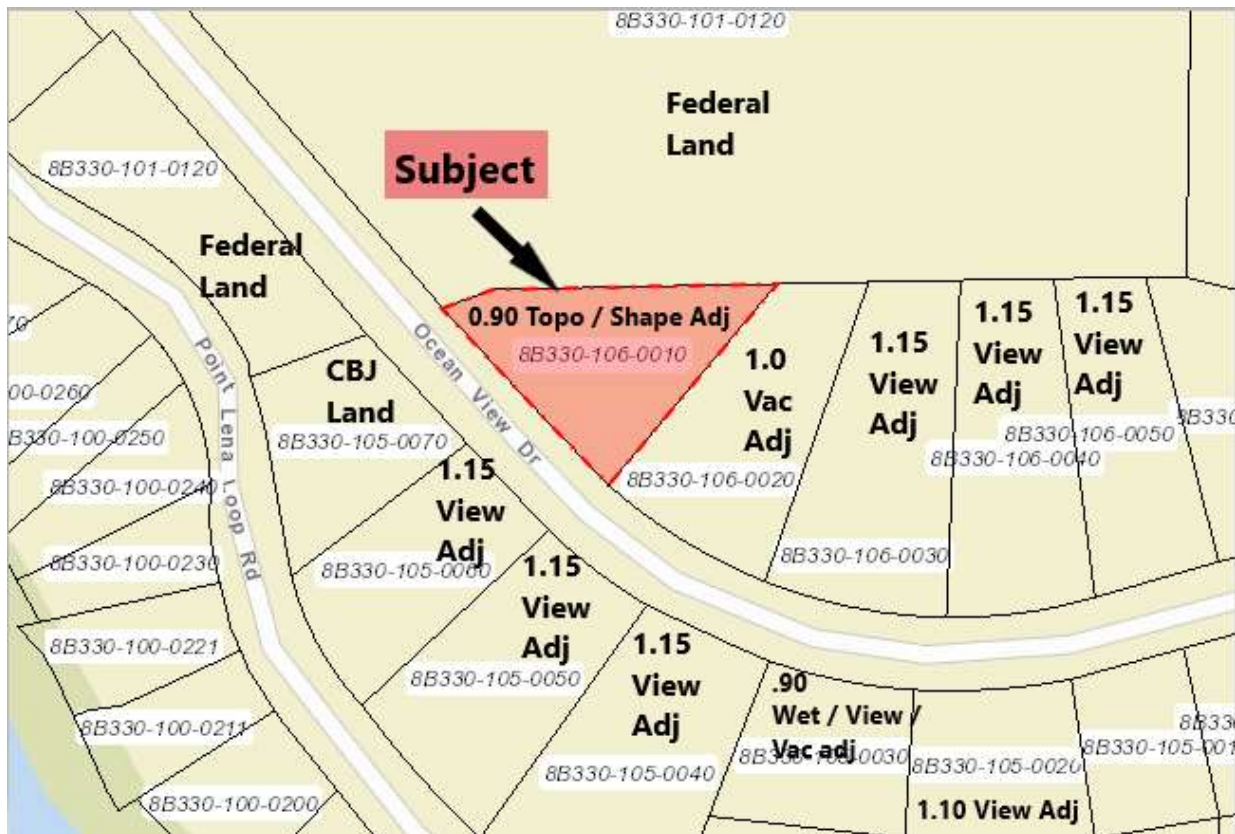
### Land Characteristics:

- 0.93-acre / 40,323 sf lot
- Typical view; no adjustment
- Steeper than average topography; adjustment applied
- Shape adjustment

### Land base rate valuation –Point Louisa– Lot size 30,816sf –58,867sf

PCN	Z	AreaAC	AreaSF	BaseRateSF	LOC	SIZE	TOPO	ACCESS	WET	VIEW	WTFT	SHAPE	Base.Value	SiteAdj.Fctr	VacAdj	Base.NetAdj	Site.Value	EffRate.SF
8B3301050030	D3	0.71	30,816	5.16	100	100	100	100	100	90	110	100	159,011	0.99	30,000	127,420	136,300	4.42
8B3301050020	D3	0.71	30,910	5.15	100	100	100	100	100	110	100	100	159,187	1.10		175,105	187,400	6.06
8B3301050060	D3	0.87	37,709	4.38	100	100	100	100	100	115	100	100	165,165	1.15		189,940	220,300	5.84
8B3301060050	D3	0.91	39,625	4.22	100	100	100	100	100	115	100	100	167,218	1.15		192,300	223,100	5.63
8B3301060010	D3	0.93	40,323	4.18	100	100	90	100	100	100	100	100	168,550	0.90		151,695	167,200	4.15
8B3301060020	D3	1.04	45,347	3.78	100	100	100	100	100	100	100	100	171,412	1.00	30,000	141,412	151,300	3.34
8B3301060040	D3	1.08	47,254	3.63	100	100	100	100	100	115	100	100	171,532	1.15		197,262	228,800	4.84
8B3301050050	D3	1.10	47,811	3.59	100	100	100	100	100	115	100	100	171,641	1.15		197,388	229,000	4.79
8B3301060030	D3	1.23	53,369	3.31	100	100	100	100	100	115	100	100	176,651	1.15		203,149	235,700	4.42
8B3301050040	D3	1.35	58,867	3.06	100	100	100	100	100	115	100	100	180,133	1.15		207,153	240,300	4.08

### Land adjustments – subject and neighbors:



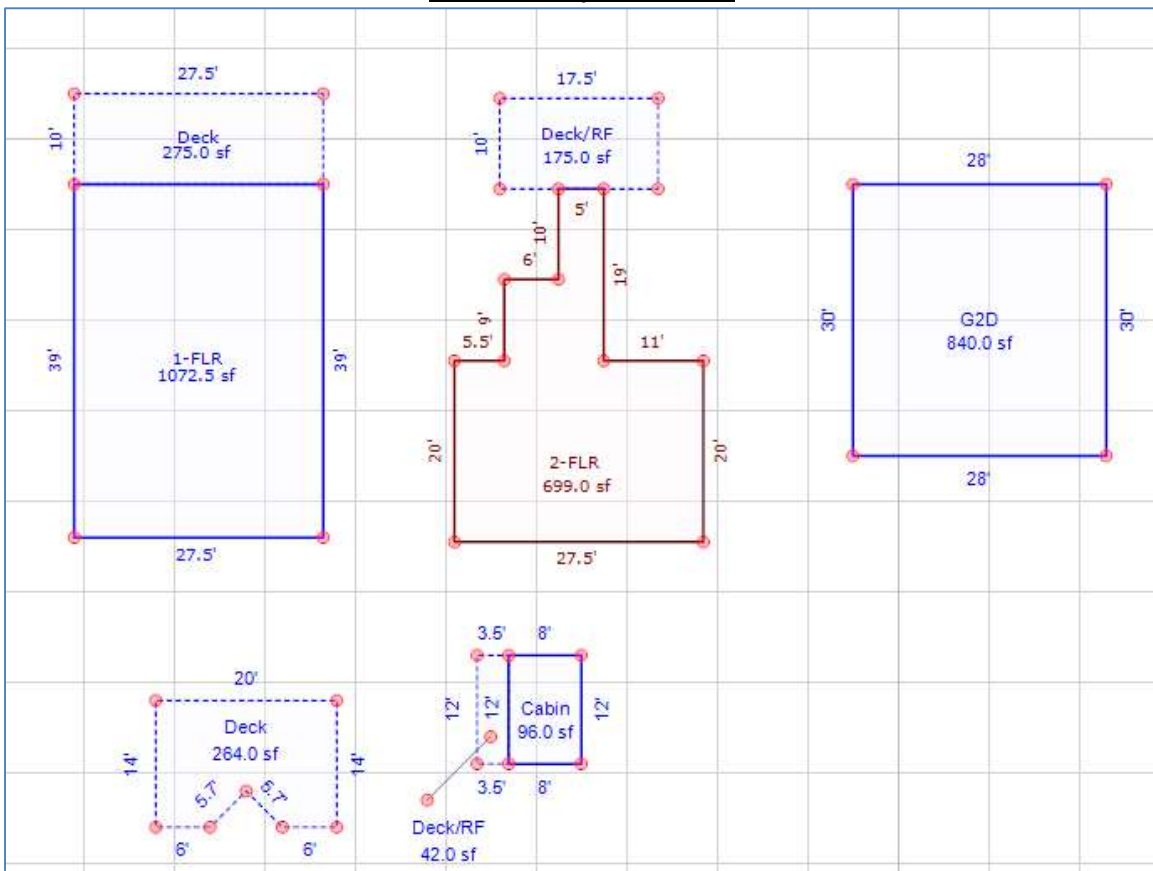
## Building Valuation

Buildings are valued using a 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 in 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 combined 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:
  - Above Average Quality
  - Average Condition
  - 1,771 sf of GLA
  - 840 SF Detached Garage

### Sketch of Improvements:



Area Code	Base Area	Actual Area	Heated Area	Heated Percentage	Living Area	Effective Area
Det. 2 Car Garage	840	840	0	0%	0	840
Main Living Area	1072	1072	1072	100%	1072	1072
2nd Level	699	699	699	100%	699	699
Cabin	96	96	0	0%	0	96
Wood Deck	539	539	0	0%	0	539
Wood Deck w/Roof	217	217	0	0%	0	217

# Cost Report

6/5/2023 12:31:20PM

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## Cost Report - Residential

13758		Record	1
Parcel Code Number	8B3301060010	Building Type	R- Single-family Residence
Owner Name	WEST KURT D	Quality	3
Parcel Address	16700 OCEAN VIEW DR	Construction	Stud Frame
Effective Year Built	2018	Total Livable	1771
Year Built	2012	Style	1 1/2 Story Finished

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
<b>Base</b>						
Exterior	Rustic Log		109.00	100%		
Roof	Metal, Formed Seams		8.13	100%		
Heating	Electric Baseboard		-0.53	100%		
Adjusted Base Cost		1,771	116.60			206,499
<b>Exterior Improvement(s)</b>						
Other Garage	Detached Garage (SF)	840	47.60			39,984
Other Garage	Garage Finish, Detached (SF)	840	10.49			8,808
Porch	Wood Deck (SF)	539	15.00			8,085
Porch	Wood Deck (SF) with Roof	217	31.75			6,890
<b>Total</b>						<b>63,767</b>
<b>Additional Feature(s)</b>						
Feature	Fixture	13				23,400
<b>Total</b>						<b>23,400</b>
<b>Sub Total</b>						<b>293,665</b>
Condition	Average					
Local Multiplier				1.22 [X]		358,272
Current Multiplier				1.14 [X]		408,430
Quality Adjustment				1.15 [X]		469,695
Neighborhood Multiplier				[X]		469,695
Depreciation - Physical		1.00 [X]		6.00 [-]		28,182
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00 [-]		441,513
Cost to Cure						
Neighborhood Adjustment				129 [X]		128,038
<b>Replacement Cost less Depreciation</b>						<b>569,551</b>

<b>Miscellaneous Improvements</b>						
Solid Fuel Heater					[+]	2,000
Cabin Fair	Under constroction, a				[+]	2,900
<b>Total Miscellaneous Improvements</b>						<b>4,900</b>
<b>Total Improvement Value</b>						<b>[Rounded] \$574,500</b>

## Assessment History

### City and Borough of Juneau Assessment History Report

8B3301060010  
KURT D WEST  
16700 OCEAN VIEW DR  
SOUTH LENA BL C LT 1

<u>YEAR ID</u>	<u>LAND VALUE</u>	<u>MISC VALUE</u>	<u>BLDG VALUE</u>	<u>CAMA VALUE</u>
2023	\$167,200.00	\$4,900.00	\$569,600.00	\$741,700.00
2022	\$154,200.00	\$4,900.00	\$437,400.00	\$596,500.00
2021	\$154,200.00		\$399,300.00	\$553,500.00
2020	\$154,200.00	\$4,900.00	\$367,800.00	\$526,900.00
2019	\$154,200.00		\$367,200.00	\$521,400.00
2018	\$154,140.00		\$288,435.00	\$442,575.00
2017	\$154,140.00		\$288,435.00	\$442,575.00
2016	\$146,800.00	\$2,000.00	\$272,700.00	\$421,500.00
2015	\$134,700.00	\$17,800.00	\$288,800.00	\$441,300.00
2014	\$134,500.00		\$306,300.00	\$440,800.00

## 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”. 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.

## Mary Hammond

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**From:** Jacob Clark  
**Sent:** Monday, May 22, 2023 4:23 PM  
**To:** Kristi and Kurt West  
**Subject:** RE: Petition for Review - 8B3301060010  
**Attachments:** BOE Hearing of Appeal Code.pdf

Kurt,

I attached our BOE Code and will have the Clerk's Office schedule a hearing for you. 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.

It looks like it'll be around a month before your scheduled and you will be notified of the date.

Thanks,

**Jacob Clark**

Appraiser I  
Assessor's Office  
City and Borough of Juneau, AK  
(907) 586-5215 ext 4038  
[Jacob.Clark@Juneau.gov](mailto:Jacob.Clark@Juneau.gov)



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**From:** Jacob Clark  
**Sent:** Wednesday, May 17, 2023 8:14 AM  
**To:** Kristi and Kurt West <jackcreek08@gmail.com>  
**Subject:** RE: Petition for Review - 8B3301060010

Kurt,

Thank you for sending me current interior photos. Unfortunately, after reviewing all the new and old information gathered, I found no cause for an adjustment. We currently have your building listed as **above average** when considering its quality. It differs than average houses that are just square boxes without any additional craftsmanship. To confirm our data, I went back and looked at your 2016 appraisal. Your appraisal states that your building is considered good quality (see screenshots). So, if we were assessing your building using the same quality as your appraisal, your

value would be much higher. However, I feel that above average quality is more equitable when comparing your building to other log cabins in CBJ, therefore I see no reason to make an adjustment to the building's quality.

**Quality multipliers (1-6):**

- Average = 3 (No Increase)
- Above average = 3.5 (15% increase)**
- Good = 4 (30% increase)

COST APPROACH TO VALUE (not required by Fannie Mae.)				
Provide adequate information for the lender/client to replicate your cost figures and calculations.				
Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value) Lot value is in neighborhood; 16500 Point Lena Loop, 17000 Island View Drive, 17041 Island View Drive.				
COST APPROACH	ESTIMATED <input type="checkbox"/>	REPRODUCTION OR <input type="checkbox"/>	<input checked="" type="checkbox"/> REPLACEMENT COST NEW	
	Source of cost data	Marshall and Swift		
	Quality rating from cost service	Good		
	Effective date of cost data	09/01/2015		
	Comments on Cost Approach (gross living area calculations, depreciation, etc.)		Exterior Amenities	
	The cost approach estimates are based on the Marshall and Swift Cost Hand Book. Physical depreciation is based on 1 percent of the reproduction cost new for each year of effective age. Estimated remaining economic life is about 60 years.		Garage/Carport	840 Sq. Ft. @ \$
			Total Estimate of Cost-new	
			Less Physical	3 Functional
			Depreciation	10,248 0
			Depreciated Cost of Improvements	
		"As-is" Value of Site Improvements		
Estimated Remaining Economic Life (HUD and VA only)		Years	Indicated Value By Cost Approach	

Q3

Dwellings with this quality rating are residences of higher quality built from individual or readily available designer plans in above- or on an individual property owner's site. The design includes significant exterior ornamentation and interiors that are well finished. standards and many materials and finishes throughout the dwelling have been upgraded from "stock" standards.

I went ahead and compared the 2015 Indicated Value by Cost Approach to what the current cost of materials is today. According to Marshal and Swift, the price of building materials has increased by roughly 50% since 2015. So, to figure out how much your buildings would cost new, I went ahead and multiplied \$341,616 by 1.509. Based on my calculations, the new indicated value by cost approach would be about \$515,500. This value is significantly higher than our current RCN value of \$469,700, leading me to believe that we are likely underassessing your property.

On another note, I dug a little deeper into your first comparable at 24325 Amalga Harbor Rd and found some differences. Your building has twice as many fixtures (sinks, Toilets, etc.), slightly more square footage, a detached garage, more deck space, and different heat source. All of which leads to a difference in value. However, I did notice that we had their quality rating at 3.0/average, so I made an adjustment to bring it up to 3.5/above average given that it's almost the same layout. After this adjustment, 24325 building's value is much closer to your assessed value. They didn't appeal their value this year, so this adjustment won't take affect until next assessment year.

I also compared your parcel to other neighboring parcels to look for any inequities (see screenshot). Everyone receives equal and fair adjustments given their site characteristics therefore I found everyone to be in equity. Also, your appraisal states your land value should be about \$190,000, so we are likely underassessing this value as well.



**Land comps in your area:**

PCN	Z	AreaAC	AreaSF	BaseRateSF	LOC	SIZE	TOPO	ACCESS	WET	VIEW	WTFT	SHAPE	Base.Valu	SiteAdj.Fc	VacAdj	Site.Value	Eff
8B3301060010	D3	0.93	40,323	4.18	100	100	90	100	100	100	100	100	168,550	0.90		167,200	
8B3301060020	D3	1.04	45,347	3.78	100	100	100	100	100	100	100	100	171,412	1.00	30,000	151,300	
8B3301060030	D3	1.23	53,369	3.31	100	100	100	100	100	115	100	100	176,651	1.15		235,700	
8B3301060040	D3	1.08	47,254	3.63	100	100	100	100	100	115	100	100	171,532	1.15		228,800	
8B3301060050	D3	0.91	39,625	4.22	100	100	100	100	100	115	100	100	167,218	1.15		223,100	
8B3301060060	D3	1.06	46,219	3.71	100	100	100	100	100	115	100	100	171,472	1.15	20,000	189,600	
8B3301060070	D3	1.02	44,507	3.83	100	100	100	100	100	115	100	100	170,462	1.15		227,400	
8B3301060080	D3	0.72	31,300	5.08	100	100	100	100	90	100	100	100	159,004	0.90	30,000	121,000	
8B3301060090	D3	0.72	31,320	5.08	100	100	100	100	100	100	100	100	159,106	1.00		184,600	
8B3301060100	D3	0.72	31,320	5.08	100	100	100	100	100	100	100	100	159,106	1.00		184,600	
8B3301060110	D3	0.73	31,692	5.05	100	100	100	100	100	100	100	100	160,045	1.00		176,400	

**Sales in Point Louisa:**

PARCEL NUMBER	STREET	CIVIC	SALE_DATE	Sale Price	A/S	Time Adj Sale	Assessed	FinalAS
4B3101000031	GLACIER	13640	06/16/22	490,000	0.87	516,016	424,900	0.82
4B3101000091	GLACIER	13740	04/11/22	437,800	0.92	469,024	400,700	0.85
4B3101000101	GLACIER	13800	10/19/21	700,000	0.93	784,625	649,700	0.83
4B3101000103	GLACIER	13760	07/17/20	384,000	1.22	484,973	467,400	0.96
4B3101000180	GLACIER	14040	09/25/20	510,000	1.08	632,489	551,300	0.87
4B3101000190	GLACIER	14050	07/20/20	464,000	1.25	585,552	581,000	0.99
4B3101010310	INDIAN COVE	3185	10/26/21	695,000	0.88	777,604	611,000	0.79
4B3201020170	GLACIER	15720	05/27/21	717,500	1.21	835,135	865,800	1.04
4B3301000030	LEE	15902	09/13/22	861,000	1.29	885,977	1,106,900	1.25
4B3301010020	PT LENA LOOP	16294	09/28/20	750,000	1.31	929,406	980,400	1.05
4B3301020030	PT LENA LOOP	16275	09/30/21	1,399,000	0.83	1,575,893	1,155,400	0.73
4B3301020260	GLACIER	15675	06/28/21	895,000	1.19	1,033,106	1,065,100	1.03
8B3301000041	PT LENA LOOP	16395	08/31/21	600,000	0.86	681,157	517,900	0.76
8B3301020040	ISLAND VIEW	17030	06/23/20	635,000	1.14	806,992	726,000	0.90
8B3301020111	ISLAND VIEW	17019	04/22/21	750,000	1.21	880,942	908,000	1.03
8B3301020121	ISLAND VIEW	17009	03/27/20	760,000	1.39	988,199	1,058,000	1.07
8B3301030050	GLACIER	16520	12/23/21	625,000	1.17	688,819	729,700	1.06
8B3301070050	OCEAN VIEW	16250	09/21/21	920,000	1.31	1,038,755	1,206,100	1.16
<b>Grand Total</b>								<b>0.96</b>

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.

Based on the evidence you provided I found no reason to adjust your property. If you have any questions or would like to discuss this further, please call me at 586-5215 ext. 4038.

2023 Value: Site: \$167,200 Improvements: \$574,500 Total: \$741,700

Please respond by email stating your acceptance of no change to the 2023 assessed value. Upon receipt of your acceptance, I withdraw the appeal. 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 23<sup>rd</sup>, 2023, I will consider this case closed and withdraw your appeal.

Jacob Clark  
Appraiser I

Assessor's Office  
City and Borough of Juneau, AK  
(907) 586-5215 ext 4038  
[Jacob.Clark@Juneau.gov](mailto:Jacob.Clark@Juneau.gov)



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**From:** Kristi and Kurt West <[jackcreek08@gmail.com](mailto:jackcreek08@gmail.com)>  
**Sent:** Monday, May 15, 2023 1:22 PM  
**To:** Jacob Clark <[Jacob.Clark@juneau.gov](mailto:Jacob.Clark@juneau.gov)>  
**Subject:** Re: Petition for Review - 8B3301060010

Thanks Jacob, I have updated my cover letter with the 2023 assessments factored in. Kurt West cover letter and attachments in support of assessment appeal.

First of all I want to stress the need for the assessor's office to devise a new method of assessing log cabins or log homes. They cannot be assessed like a new 5-star stick built home. Log homes are cheaper to build if using spruce logs and can be completed in a much shorter period.

Below I have included 3 local log home comparisons.

Attachments 1 and 2 are of the log home we copied when designing our home. Their log home is assessed \$165,100 less than ours and was built by the same company as ours.

Comparable #2, attachment 3, is assessed \$119,700 less than ours. It was also built by the same company as our home. Comparable #2 includes 11 acres.

Comparable 3, attachment 4, is a much older log home on a large lot with one of the nicest beaches in Juneau. It is assessed \$100,000 more than ours.

Attachment 5 is across the street from our house and was built 3 years after ours by Peak construction. It is a 5-star energy rated home with an apartment. It is assessed \$127,100 less than ours.

Attachment 6 is next to attachment 5. It was built in 2018, has 3 bedrooms and 2 bathrooms. It is assessed \$152,900 less than ours.

Our assessment went up \$145,200 in 2023. It has gone up \$215,000 since 2020. It's very frustrating that the year we qualify for the senior exemption, our assessment is increased almost as much as the exemption.

Attachment 7 is the complete log package cost including assembling and delivering to our lot.

Attachment 8 depicts the beauty of building a log home. AML delivered the log trailers to our lot on a Thursday afternoon. Friday morning the two brothers from Whitehorse, myself, wife, son and a good friend with a boom truck, began putting the numbered logs back together that had been built in Whitehorse a few weeks earlier, numbered and disassembled for shipment to our lot. We finished assembling the log package on Sunday afternoon, two and a half days later.

We have very few interior walls and not much sheetrock. The only complaints I have about building with spruce logs is that the logs twist and check a lot, and leak pitch.

Attachment 9 shows the roof being framed and sheathed. Unfortunately I hired the cheapest and worst contractor in Juneau at the time to frame that part. Note the difference in elevation between the dormer roof and the front of the house. This wasn't in the plans and created some real headaches when it came time to put the metal roof down.

In closing, I am asking that you consider the comparisons and attachments that I included. Please look into finding a more equitable way to assess log homes and cabins that are built affordably and in a shorter period and apply that method equally to all log structures. A log cabin like ours does not take the man hours or materials that go into a

conventional home. Spruce logs are cheap. I had 3 dump truck loads delivered to my driveway last year for free. This was almost enough to build a home like ours. Instead those logs are heating our house.

Thanks for listening,

On Mon, May 15, 2023 at 10:19 AM Jacob Clark <[Jacob.Clark@juneau.gov](mailto:Jacob.Clark@juneau.gov)> wrote:

Hi Kurt,

My name is Jacob, and I am an Appraiser with the CBJ Assessor's Office. I will be reviewing your appeal for 16700 Ocean View Dr. 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 1<sup>st</sup> of the assessment year. To do this, the Assessor is tasked with gleaned 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**

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