

**2024 Annual Report  
Board of Equalization  
City & Borough of Juneau, Alaska**

The Board of Equalization (BOE) a nine-member quasi-judicial board, sitting in panels of three, hear appeals brought before the BOE by an appellant for relief from an alleged error in valuation on properties and governed by [Ordinance 2022-21\(b\) An Ordinance Related to Property Tax Appeals and Codifying the Board of Equalization Rules of Procedure.](#)

A panel hearing a case must first, make the determination that an error in valuation has occurred. Following the determination of an error in valuation, the panel may alter an assessment of property only if there is sufficient evidence of value in the record. Lacking sufficient evidence on the record, an appeal shall be remanded to the assessor for reconsideration. The BOE conducts a hearing pursuant to an appeal filed by the owner of the property as to the particular property.

**In 2024, BOE Members are (3-year terms run January to December):**

David Epstein [BOE Chair] {5<sup>th</sup> Term} (2024-2026)  
Emily Haynes {2<sup>nd</sup> Term} (2022-2024)  
Gary Sonnenberg {2<sup>nd</sup> Term} (2024-2026)  
Kenny Solomon-Gross [Vice Chair] {3<sup>rd</sup> Term} (2023-2025)  
Raymond ‘Thor’ Williams {2<sup>nd</sup> Term} (2024-2026)  
Wayne Coogan {unexpired seat/1<sup>st</sup> Term} (2024-2024)  
Benjamin Durrant {unexpired seat/1<sup>st</sup> Term} (2024-2025)  
Douglas Salik {unexpired seat/1<sup>st</sup> Term} (2024-2025)  
1 Vacant BOE Seat [term ending 2024]

The Clerk’s Office continues advertise for the vacant seat as well as seats of board members with terms coming due at the end of 2024; and hopefully all board member will reapply.

The BOE continued with the same hearing format as they used in 2023, utilizing Thursday evenings at 5:30 p.m. to hold hearings. Originally, hearings were planned to be held as a hybrid option in City Hall Conference Room 224 and via Zoom; however, due to the shifting of the Finance Department into that conference room, and other conference room spaces unavailable, the BOE reverted back to virtual only hearings for 2024. The goal is to shift to hybrid hearings for the 2025 BOE season. The board began hearing appeals on May 23, 2024, and heard the last appeals and late file on July 25, 2024. In accordance with the CBJ records retention schedule BOE packets, transcripts (utilizing zoom transcript feature) and audio/video recordings of the hearings are available through the Municipal Clerk’s Office. BOE packets are also available on the CBJ website: <https://juneau-ak.municodemeetings.com/> and BOE recordings are uploaded to the CBJ YouTube channel and the link to view those recordings is obtained by contacting the City Clerk’s Office.

Following is a breakdown of each hearing noting the presiding officer, panelists, and appellants. The Board agreed to hear three (3) appeals per hearing night, with a couple of exceptions made, in addition to late files that came in. Noted in parentheses are appeals and late files remanded back to the Assessor’s Office, granted or, if applicable, withdrawn prior to the hearing. No commercial appeals were heard by the BOE, only residential appeals for 2024.

### **Thursday, April 25, 2025 - Training**

Returning BOE members welcomed new members Douglas Salik, Wayne Coogan and Benjamin Durrant with seven of the eight BOE members (Thor Williams absent) attending the training. During the months of April/May the State of Alaska was recruiting for the vacant State Assessor's position; so BOE members were directed to watch last year's BOE training recording with previous State Assessor Joseph Caissie as well as review Mr. Caissie's 2023 PowerPoint Presentation. CBJ Commercial Assessor Greg Morris walked the board through the commercial assessment process. City Assessor Mary Hammond and Deputy Assessor Aaron Landvik were in attendance to answer questions BOE members had regarding the 2024 Assessment process.

### **Thursday May 23, 2024**

**BOE Panelists:** David Epstein (Presiding Officer), Gary Sonnenberg and Benjamin Durrant

#### **Two (2) Residential Appeals:**

APL 2024-0038 Thomas Andrew Hanley Revocable Living Trust c/o Thomas Hanley [*denied*]

APL 2024-0232 Allen & Janice Shattuck [*denied*]

#### **Two (2) Late Files:**

Mark & Andrea Peterson [*denied*]

Joshua & Lindsie Boucher [*denied*]

### **Thursday June 20, 2024**

**BOE Panelists:** David Epstein (Presiding Officer), Douglas Salik, and Benjamin Durrant

#### **Three (3) Residential Appeals:**

APL 2024-0041 Thomas Tyler Emerson [*denied*]

APL 2024-0284 Martin McKeown & Marjorie McKeown [*denied*]

APL 2024-0299 Martin McKeown & Marjorie McKeown [*remanded back*]

### **Thursday, July 11, 2024**

**BOE Panelists:** Kenny Solomon-Gross (Presiding Officer), Emily Haynes, and Thor Williams

#### **Four (4) Residential Appeals:**

APL 2024-0281 Brett & Kristy Dillingham [*granted*]

APL 2024-0282 Brett & Kristy Dillingham [*granted*]

APL 2024-0294 Jason Ohler & Terri Ohler Co-Trustees [*granted*]

APL 2024-0270 Clay Good [*granted*]

### **Thursday July 18, 2024**

**BOE Panelists:** David Epstein (Presiding Officer), Benjamin Durrant, and Douglas Salik

#### **One (1) Remanded Back Appeal & Three (3) Residential Appeals:**

{Remand} APL 2024-0299 Martin McKeown & Marjorie McKeown [*denied*]

APL 2024-0208 Chris Heckler [*denied*]

APL 2024-0252 Robert & Mary Shorey [*denied*]

APL 2024-0245 Graham Smith [*appellant requested appeal be delayed to a later hearing date; request approved*]

**Thursday July 25, 2024**

**BOE Panelists:** Kenny Solomon-Gross (Presiding Officer), Emily Haynes, and Thor Williams

**Three (3) Residential Appeals:**

APL 2024-0245 Graham Smith {appeal moved from 7/18 hearing date} [*denied*]

APL 2024-0247 James & Christine King [*adjusted to Assessor's recommended value*]

APL 2024-0248 King Family Trust [*adjusted to Assessor's recommended value*]

**One (1) Late File:**

Sharon Marvin [*denied*]

Per [CBJC 15.05.185\(d\)](#) below is a summary breakdown of the 2024 assessment year.

- Number of petitions filed: **159**
- Number of cases scheduled to be heard by the board: **13 value + 3 Late Files**
- Number of value related cases actually heard: **13**
- Percentage of cases where an error of valuation was determined to exist: **4%**
- Number of cases remanded to the assessor for reconsideration: **1**
  - Later rectified as No change from recommended value
- The number of cases resulting in the board altering a property assessment: **8 of 13**
- Net change to taxable property caused by board action: - **\$278,100**

Staff to the Board of Equalization for 2024 Appeal Hearings: Assistant City Attorney Emily Wright, Deputy Municipal Clerk Diane 'Di' Cathcart and Municipal Clerk Beth McEwen.

*Respectfully Submitted by David Epstein, Board of Equalization Chair, November 22, 2024*