



## ASSESSOR OFFICE

### APPEAL #2023-0291

2023 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION, June 8, 2023

Appellant: Jake and Gloria Olivit

Location: 9951 Stephen Richards Dr Space 66

Parcel No.: 5B2101310660

Property Type: Mobile Home without Land

Appellant's basis for appeal: My property value is excessive/overvalued.

Appellant's Estimate of Value		Original Assessed Value		Recommended Value	
Site:	\$0.00	Site:	\$0.00	Site:	\$0.00
Buildings:	<u>\$36,000</u>	Buildings:	<u>\$43,600</u>	Buildings:	<u>\$43,600</u>
Total:	\$36,000	Total:	\$43,600	Total:	\$43,600

#### Subject Photo



Table of Contents

Overview ..... 3

Photos ..... 4

Area Map & Aerial..... 5

Land Valuation ..... 6

Building Valuation ..... 6

Cost Report ..... 7

Assessment History..... 8

Summary ..... 9

## Overview

The subject is a 784 square foot fair quality mobile home residence. The residence is located at 9951 Stephen Richards Space 66 within the Sprucewood Mobile Home Park neighborhood. The original structure was built in 1978 and appears to have had adequate maintenance and updates. The snow roof was added in 1995 but valued as of 2021, also enclosed porches were added in 1996.

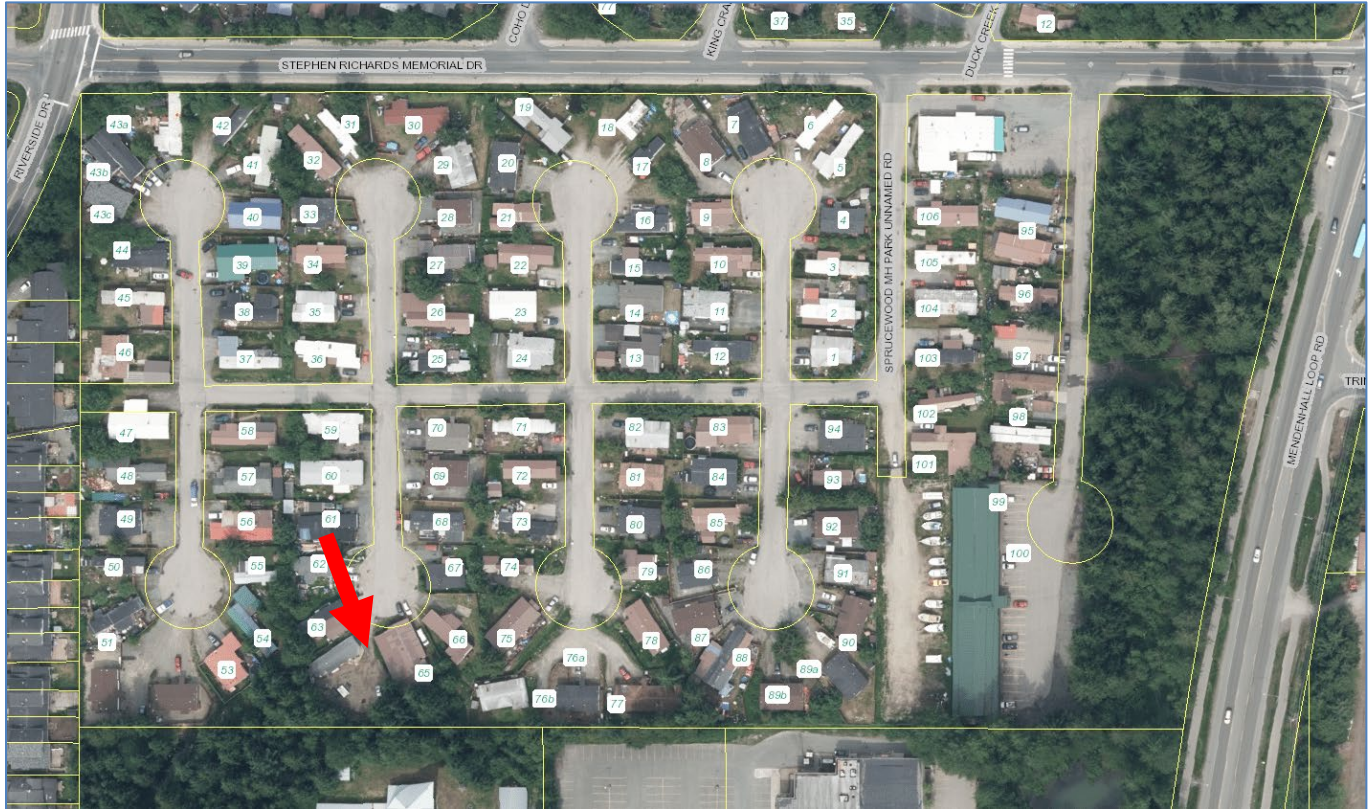
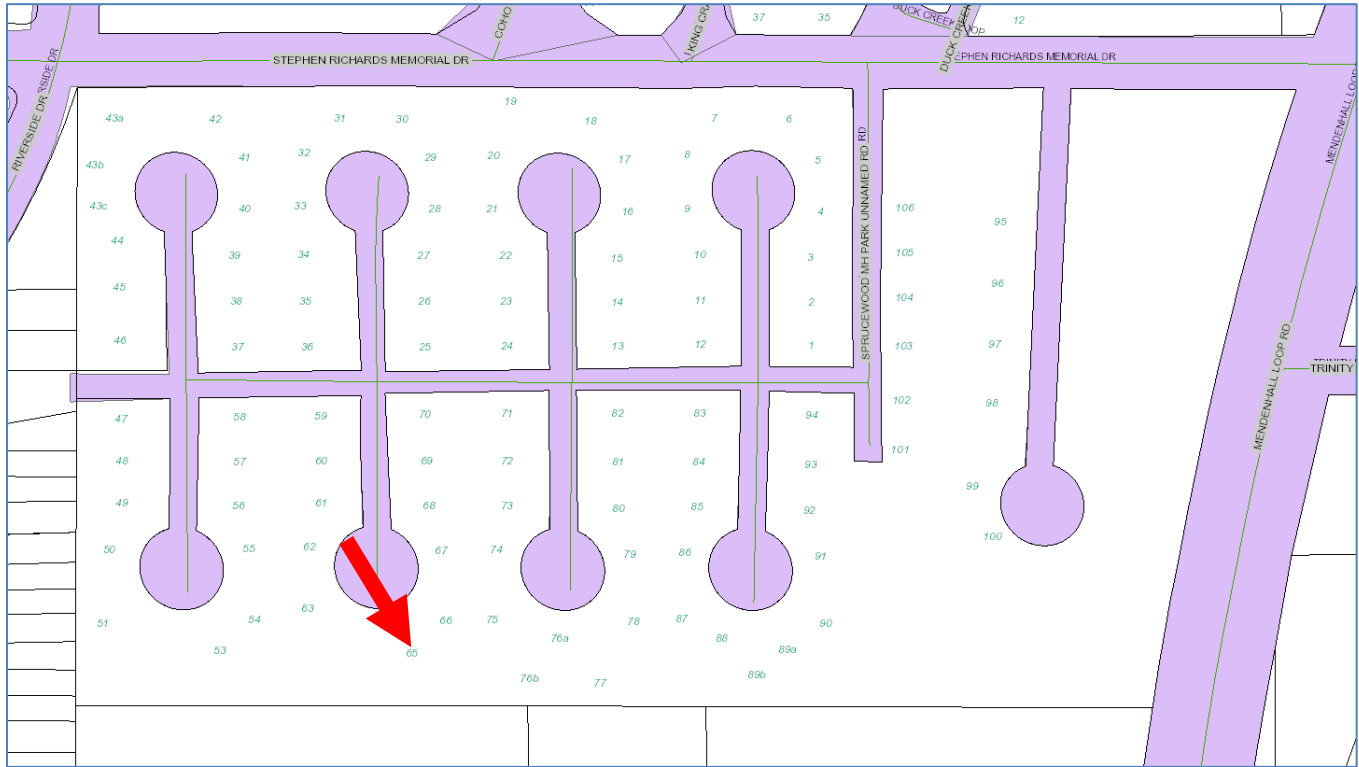
### Subject Characteristics:

- Land
  - Not Valued on this parcel
- Building
  - Fair Quality
  - Average Condition
  - 784 SF GLA total
    - Includes 246 SQ FT of Enclosed Porches
    - Includes 784 SQ FT Snow Roof

## Photos



## Area Map & Aerial



## Land Valuation

- Not Valued on this parcel

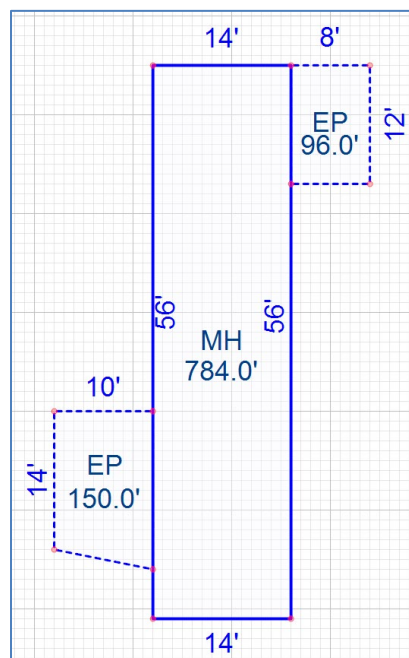
## Building Valuation

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:
  - Fair Quality
  - Average Condition
  - 784 SF GLA total
    - Includes 246 SQ FT of Enclosed Porches
    - Includes 784 SQ FT Snow Roof

### Sketch of Improvements:



## Cost Report

### Cost Report - Residential

9490		Record		1			
Parcel Code Number	5B2101310660	Building Type	R- Manufactured Housing				
Owner Name	OLIVIT JAKE	Quality	2				
Parcel Address	9951 STEPHEN RICHARDS MEMORIAL DR SP 66	Construction	Stud Frame				
Effective Year Built	2004	Total Livable	784				
Year Built	1978	Style	Singlewide				
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total	
Base							
Exterior	Aluminum Sheet		46.75	100%			
Roof	Composition Shingle		2.85	100%			
Heating	Forced Air Furnace		0.00	100%			
Adjusted Base Cost		784	49.60			38,886	
Exterior Improvement(s)							
Porch	Enclosed Porch (SF), Solid Walls	246	25.50			6,273	
Total						6,273	
Additional Feature(s)							
Feature	Fixture	6				4,500	
Total						4,500	
Sub Total							49,659
Condition	Average						
Local Multiplier				1.22	[X]	60,584	
Current Multiplier				1.27	[X]	76,942	
Quality Adjustment					[X]	76,942	
Neighborhood Multiplier					[X]	76,942	
Depreciation - Physical			1.00 [X]	67.00	[-]	51,551	
Depreciation - Functional					[-]	0	
Depreciation - Economic					[-]	0	
Percent Complete				100.00	[-]	25,391	
Cost to Cure							
Neighborhood Adjustment				147	[X]	11,934	
Replacement Cost less Depreciation						37,325	
Miscellaneous Improvements							
Det Carport/Snow Roof	p/u snowroof				[+]	6,300	
Total Miscellaneous Improvements						6,300	
Total Improvement Value				[Rounded]		\$43,600	

## Assessment History

City and Borough of Juneau Assessment History Report				
5B2101310660 JAKE OLIVIT I STEPHEN RICHARDS MEMORIAL DR SI SPRUCEWOOD MH PARK SP 66				
<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2023	\$0.00	\$6,300.00	\$37,300.00	\$43,600.00
2022		\$6,300.00	\$27,000.00	\$33,300.00
2021		\$6,300.00	\$25,800.00	\$32,100.00
2020			\$26,100.00	\$26,100.00
2019			\$27,500.00	\$27,500.00
2018			\$26,800.00	\$26,800.00
2017			\$26,600.00	\$26,600.00
2016			\$26,400.00	\$26,400.00
2015			\$23,300.00	\$23,300.00
2014			\$23,300.00	\$23,300.00
2013			\$23,300.00	\$23,300.00
2012	\$0.00	\$0.00	\$23,300.00	\$23,300.00
2011	\$0.00	\$0.00	\$20,200.00	\$20,200.00
2010	\$0.00	\$0.00	\$20,200.00	\$20,200.00
2009	\$0.00	\$0.00	\$20,200.00	\$20,200.00
2008	\$0.00	\$0.00	\$20,200.00	\$20,200.00
2007	\$0.00	\$0.00	\$22,400.00	\$22,400.00
2006	\$0.00	\$0.00	\$29,900.00	\$29,900.00
2005	\$0.00	\$0.00	\$29,900.00	\$29,900.00
2004	\$0.00	\$0.00	\$29,900.00	\$29,900.00
2003	\$0.00	\$0.00	\$29,900.00	\$29,900.00
2002	\$0.00	\$0.00	\$25,400.00	\$25,400.00
2001	\$0.00	\$0.00	\$29,900.00	\$29,900.00

## Summary

As a result of this petition for review **no changes were made**; the 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.

**From:** [Kim Campbell](#)  
**To:** [Olivit, Jake D \(DOT\)](#)  
**Subject:** RE: Petition for Review follow up  
**Date:** Monday, April 17, 2023 10:03:00 AM

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Jake

This is a follow up email from our phone conversation on 3/30/23. You had stated that the mobile home had some interior repairs that needed to be. I had requested that either a scheduled interior inspection take place or pictures to be sent of the interior damage so that I could document it accordingly. Please let me know if you need a interior inspection done or if you will be providing interior photos.

Thank you

Kim Campbell  
Business Personal Property Appraiser  
Assessor's Office  
City and Borough of Juneau, AK  
907-586-5215 ext 4035-Office  
907-586-4520-Fax  
NOTE new email address: [Kim.campbell@juneau.gov](mailto:Kim.campbell@juneau.gov)

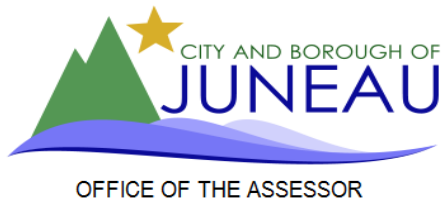
-----Original Message-----

From: Olivit, Jake D (DOT) <[jake.olivit@alaska.gov](mailto:jake.olivit@alaska.gov)>  
Sent: Thursday, March 30, 2023 1:01 PM  
To: Assessor Office <[Assessor.Office@juneau.gov](mailto:Assessor.Office@juneau.gov)>  
Subject: Emailing: CBJ 2023

Please see attached request for Property tax review/correction. thanks Your message is ready to be sent with the following file or link attachments:

CBJ 2023

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.



155 S. Seward St. Rm. 114  
Juneau, AK 99801  
Phone: (907)586-5215  
Fax: (907)586-4520

April 26, 2023

Certified Letter-7003 2260 0007 2183 0757

Jake Olivit  
PO Box 032617  
Juneau Alaska 99803

Petition for Review Parcel 5B2101310660

Mr. Olivit,

I have tried to contact you several times concerning the petition for review you submitted for the above-mentioned property. During our last conversation on 03/30/23 you told me that you would provide photos of the interior damage. As of this date, I have yet to receive any information that would prove the assessed value for this mobile home is incorrect. I reached out via email on 04/17/23 and called on 04/19/23 requesting to set up a time for an interior inspection. As of 04/25/23, I have yet to hear from you.

**If I do not hear from you by the close of business on Friday, May 05, 2023** I will assume that this assessed value of \$43,600 is correct and will forward the appeal to the Assessor for closure as a **NO CHANGE**.

If you have any questions, please call the below number.

Sincerely,

Business Personal Appraiser  
CBJ Assessor's Office  
907-586-5215 ext. 4035

## Mary Hammond

**From:** Kim Campbell  
**Sent:** Friday, May 5, 2023 1:39 PM  
**To:** Olivit, Jake D (DOT)  
**Subject:** Petition for Review Recommendation  
**Attachments:** PAGE 2 - 2023-Appeal-Petition-for-Review 5B2101310660-NO CHANGE.pdf

Mr. Olivit,

This email is to follow up with our conversation on 04/27/23 in which we discussed the fact that you didn't want an interior inspection completed by the Assessor's Office. As I stated on the phone we are required by state statute to value based on market value. 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.

Market value of property means the most probable price which a property should bring in a competitive and open real estate market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Below I have provided a list of verified sales for your neighborhood.

With no specific evidence provided to the Assessor's Office that would warrant a change in value , my recommendation to the Assessor will be no change. I have attached a form that indicates if you accept or reject this decision. If I don't hear back from you by May 12, 2023 I will send forward to Assessor for a no change in value and close out your petition for review.

NBHD	SPRUCEWOOD R 11			MEDIANS	80,000	80,000	
GRP	MHP						
PARCEL NUMBER	STREET	CIVIC	SALE DATE	Sale Price	ADJUSTED SALE	A/S	
5B2101310140	STEPHEN RICHARDS MEMORIAL	9951	04/27/20	40,000	40,000		
5B2101310210	STEPHEN RICHARDS MEMORIAL	9951	02/18/21	42,000	42,000		
5B2101310440	STEPHEN RICHARDS MEMORIAL	9951	12/08/20	25,000	25,000		
5B2101310620	STEPHEN RICHARDS MEMORIAL	9951	06/26/20	58,000	58,000		
5B2101310620	STEPHEN RICHARDS MEMORIAL	9951	05/07/22	90,900	90,900		
5B2101310641	STEPHEN RICHARDS MEMORIAL	9951	05/24/22	80,000	80,000		
5B2101310750	STEPHEN RICHARDS MEMORIAL	9951	04/01/22	46,000	46,000		
5B2101310760	STEPHEN RICHARDS MEMORIAL	9951	04/14/22	118,900	118,900		
5B2101310761	STEPHEN RICHARDS MEMORIAL	9951	05/07/21	114,000	114,000		
5B2101310920	STEPHEN RICHARDS MEMORIAL	9951	04/21/21	117,500	117,500		
5B2101310940	STEPHEN RICHARDS MEMORIAL	9951	12/30/20	105,000	105,000		

Thank you

**Kim Campbell**

Business Personal Property Appraiser

Assessor's Office

City and Borough of Juneau, AK

907-586-5215 ext 4035-Office

907-586-4520-Fax

**NOTE new email address:** [Kim.campbell@juneau.gov](mailto:Kim.campbell@juneau.gov)

