

## Di Cathcart

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**From:** James King <jameskingak@gmail.com>  
**Sent:** Friday, May 31, 2024 9:47 AM  
**To:** Jason Sanchez  
**Subject:** Re: 5B1401030012 2024 Property Assessment Appeal

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Hi Jason,

Thanks for the email. I reject the proposed changes and would like to schedule with the Board of Equalization.

Thanks,

James King

On Thu, May 30, 2024 at 11:07 AM Jason Sanchez <Jason.Sanchez@juneau.gov> wrote:

Good morning James,

Because I need to keep the appeal process moving forward, I am going to send out proposals for each appeal for you to accept or reject. If you would like to include photos with your response showing the decks that have been removed, I can update your file then and send a change proposal. I will send a similar email for your other property appeal. Thanks James.

Upon review of your appeal, I find our assessment of your property to be fair and equitable, and I propose no change to your 2024 Assessment.

2024 Value:

Site: \$297,300

Improvements: \$ 260,300

Total: **\$557,600**

Please respond by email stating your acceptance or rejection of no change to the 2024 assessed value. Upon receipt of your acceptance, I will 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 Monday June 3, 2024, I will consider this case closed and withdraw your appeal.

## Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

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**From:** James King <[jameskingak@gmail.com](mailto:jameskingak@gmail.com)>

**Sent:** Thursday, May 23, 2024 2:15 PM

**To:** Jason Sanchez <[Jason.Sanchez@juneau.gov](mailto:Jason.Sanchez@juneau.gov)>

**Subject:** Re: 5B1401030012 2024 Property Assessment Appeal

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Thanks, I will give you a call early next week.

On Thu, May 23, 2024 at 1:45 PM Jason Sanchez <[Jason.Sanchez@juneau.gov](mailto:Jason.Sanchez@juneau.gov)> wrote:

James,

That's no problem. Thanks for the update. Let me know if we can reschedule for next week or a time that is convenient for you. Safe travels.

**Jason Sanchez**

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

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**From:** James King <[jameskingak@gmail.com](mailto:jameskingak@gmail.com)>  
**Sent:** Thursday, May 23, 2024 12:53 PM  
**To:** Jason Sanchez <[Jason.Sanchez@juneau.gov](mailto:Jason.Sanchez@juneau.gov)>  
**Subject:** Re: 5B1401030012 2024 Property Assessment Appeal

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Jason,

I need to cancel for today. I have a conflicting meeting and am headed to Anchorage tomorrow.

Thanks,

On Mon, May 20, 2024 at 2:55 PM Jason Sanchez <[Jason.Sanchez@juneau.gov](mailto:Jason.Sanchez@juneau.gov)> wrote:

James,

For documentation purposes, I am confirming a site visit to your properties at 1700 Branta and 1800 Branta. I will see you on Thursday at 3:30PM.

Thanks

**Jason Sanchez**

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

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**From:** James King <[jameskingak@gmail.com](mailto:jameskingak@gmail.com)>

**Sent:** Friday, May 17, 2024 4:58 PM

**To:** Jason Sanchez <[Jason.Sanchez@juneau.gov](mailto:Jason.Sanchez@juneau.gov)>

**Subject:** Re: 5B1401030012 2024 Property Assessment Appeal

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

How late do you work? Would Monday at 4 work for you?

On Fri, May 17, 2024 at 3:29 PM Jason Sanchez <[Jason.Sanchez@juneau.gov](mailto:Jason.Sanchez@juneau.gov)> wrote:

Hi James,

I understand your main concern is with the study of the proposed crossing and you would prefer to make your case before the board of equalization however, your filing of the appeal requires me to review the property in its entirety first. Once I have finished the process and sent my final proposal, if you choose to reject it, you will have the opportunity to make your case before the BOE. The purpose of my visit will be just to get a look at the deck areas you have removed and get an updated shot of the home. That should be all I need based on the info you have shared. When would be a convenient time for me to stop by? I am free all next week. Your cooperation in this process has been greatly appreciated.

Best regards,

**Jason Sanchez**

Appraiser

City & Borough of Juneau

**From:** James King <[jameskingak@gmail.com](mailto:jameskingak@gmail.com)>  
**Sent:** Friday, May 17, 2024 1:43 PM  
**To:** Jason Sanchez <[Jason.Sanchez@juneau.gov](mailto:Jason.Sanchez@juneau.gov)>  
**Subject:** Re: 5B1401030012 2024 Property Assessment Appeal

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Hi Jason,

You can come visit but nothing significant has changed since last time someone was here. We have not remodeled or built anything new at either location. We tore down one old tied shed that was collapsing and replaced two small rotting decks with pavers. Everything else is the same. It is not the existing value of the property that I am contesting. What has changed is the proposal to build a road over the top of the house at 1800 Branta Road and to place a road in the view and a very short distance from the home at 1700 Branta Road. We pay a high tax for view property. Placing a road in front of these properties changes that view value. It also adds a lot of noise and changes the privacy of the homes and yards. My point is if I tried to sell either home right now I would not get the value that I would get if there was not a proposal to build the road. Anyone looking to buy either place would say why would I want to pay for view property that may have a significantly diminished view in the future. In addition the road will add significant noise to the homes and yards. And the one home has a proposed road drawn over the top of it. Who would want to buy that? Therefore my argument is that as long as the study is ongoing the value of these two homes has been significantly reduced. So why should I be paying a high tax for something that does not have a market value as high as the tax?

Thanks,

James

On Thu, May 16, 2024 at 11:55 AM Jason Sanchez <[Jason.Sanchez@juneau.gov](mailto:Jason.Sanchez@juneau.gov)> wrote:

Hi James,

I understand we all get busy in life so thanks for taking the time to send the information. Would you be willing to have me come out for a site visit? Photos would be helpful also if you prefer that. Just to update our records for both properties. I can address these items specifically as well as anything else you would like us to consider in our valuation of your property. For documentation purposes I will be sending this same email for your other property that is under appeal.

Best regards,

**Jason Sanchez**

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

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**From:** James King <[jameskingak@gmail.com](mailto:jameskingak@gmail.com)>  
**Sent:** Thursday, May 16, 2024 11:32 AM  
**To:** Jason Sanchez <[Jason.Sanchez@juneau.gov](mailto:Jason.Sanchez@juneau.gov)>  
**Subject:** Re: 5B1401030012 2024 Property Assessment Appeal

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Jason,

The heating is an oil fired trailer heater and the 15x11.5 storage was a shed that has been removed.

Thanks,

On Thu, May 2, 2024 at 11:53 AM Jason Sanchez <[Jason.Sanchez@juneau.gov](mailto:Jason.Sanchez@juneau.gov)> wrote:

James,

See Cost Report below. Would you confirm the fixture count and areas I have highlighted are correct regarding the structural components of your home. The 'Fixture" count refers to the number of plumbing fixtures in your home and includes bath/shower, toilets, basin sink, kitchen sink and water heaters. Additionally, the report includes a sketch of your home. Can you verify if this sketch accurately represents your home and if the square footage listed is correct. If you identify any discrepancies or errors in our information, please inform me and I will make the necessary corrections before proceeding further. If you have a recent appraisal this will allow me to quickly verify the components and area measurements. I can also schedule a site visit at your convenience. Let me know what works best for you. I appreciate your patience and cooperation as we work through this process.

### Cost Report - Residential

42851		Record
<b>Parcel Code Number</b>	5B1401030012	<b>Building Type</b>
<b>Owner Name</b>	JUNEAU KING FAMILY TRUST	<b>Quality</b>
<b>Parcel Address</b>	1700 BRANTA RD	<b>Construction</b>
<b>Effective Year Built</b>	2002	<b>Total Livable</b>
<b>Year Built</b>	1936	<b>Style</b>

Improvement	Description	Quantity	Unit Cost	Percent
<b>Base</b>				
Exterior	Frame, Siding, Wood		88.00	100%
Roof	Metal, Preformed		2.26	100%
Heating	Electric Radiant Heat		-0.64	100%
Adjusted Base Cost		1,603	89.62	
<b>Basement Area</b>				
Basement	Total Basement Area (SF)	285	32.50	
<b>Total</b>				
<b>Exterior Improvement(s)</b>				
Porch	Enclosed Porch (SF), Solid Walls	52	60.00	
<b>Total</b>				
<b>Additional Feature(s)</b>				
Feature	Fixture	5		
<b>Total</b>				
<b>Sub Total</b>				
Condition	Average			
Local Multiplier				
Current Multiplier				
Quality Adjustment				
Neighborhood Multiplier				
Depreciation - Physical			1.00 [X]	
Depreciation - Functional			1.00 [X]	
Depreciation - Economic				
Percent Complete				
Cost to Cure				
Neighborhood Adjustment				
<b>Replacement Cost less Depreciation</b>				

## Cost Report - Residential

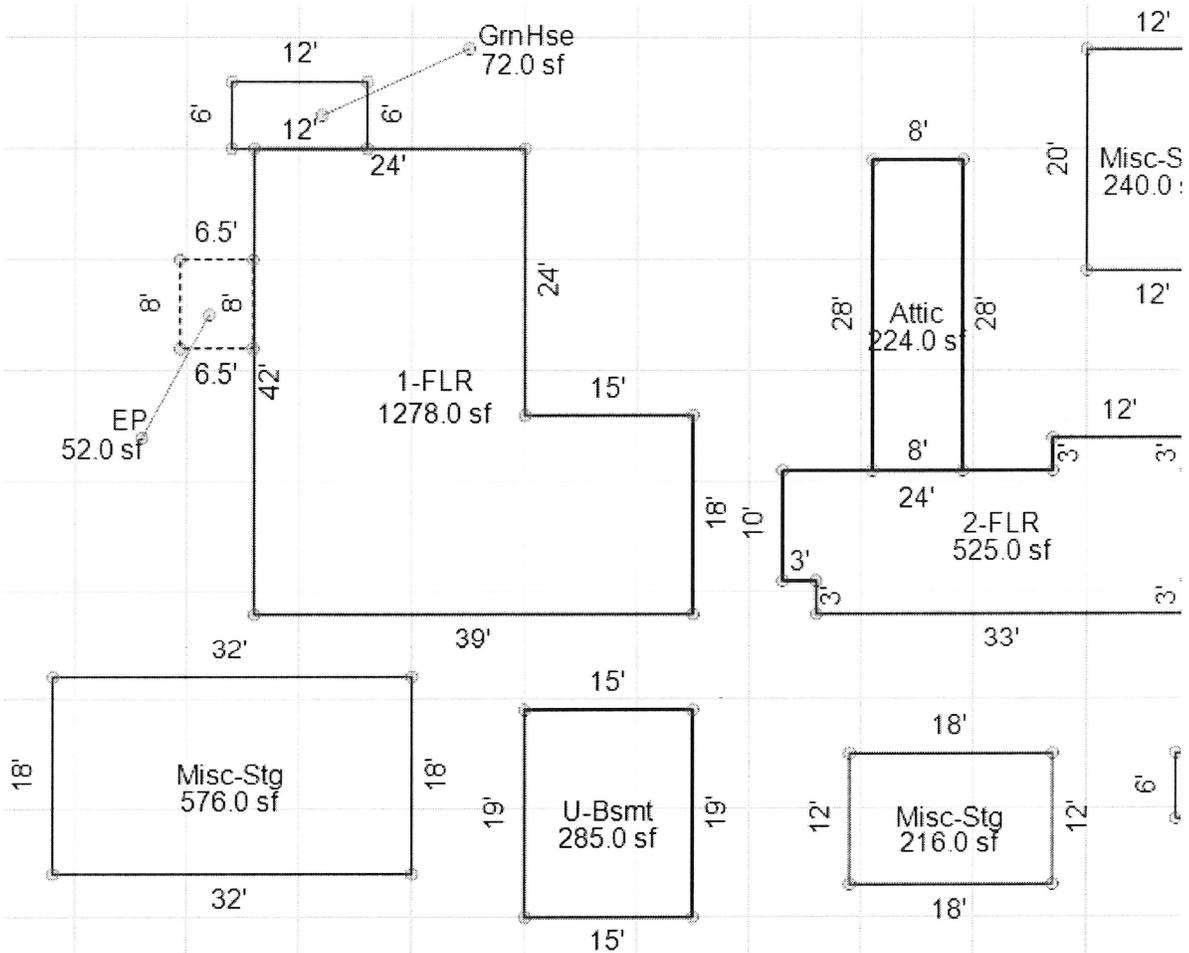
### Miscellaneous Improvements

Solid Fuel Heater	
Attic Min Fin	per canvass Depr 17%
Greenhouse	
Misc Stg Buildings	Barn
Misc Stg Buildings	Shop
Misc Stg Buildings	Wood Storage
Misc Stg Buildings	Mink pens
Misc Stg Buildings	Eagle pens

Total Miscellaneous Improvements

**Total Improvement Value**

[Rounded]



## Jason Sanchez

Appraiser

City & Borough of Juneau

(907) 586-5215 ext. 4020

**From:** Jason Sanchez

**Sent:** Thursday, May 2, 2024 11:47 AM

**To:** [JAMESKINGAK@GMAIL.COM](mailto:JAMESKINGAK@GMAIL.COM)

**Subject:** 5B1401030012 2024 Property Assessment Appeal

My name is Jason, and I am an Appraiser with the CBJ Assessor's Office. I am reaching out to let you know that I have started reviewing your appeal for your property at 1700 Branta Rd. Once I have analyzed your supporting documents, I will follow up with an additional email asking you to confirm what we have on file. If I find that an adjustment is warranted, I'll send a proposal with an updated valuation.

If you are not familiar with our valuation process, I have attached some information regarding how we formulate 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. 4020.

**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 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.**

**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.

Best Regards,

**Jason Sanchez**

Appraiser

Assessor's Office

City and Borough of Juneau, AK

PHONE (907) 586-5215 ext 4020

[jason.sanchez@juneau.gov](mailto:jason.sanchez@juneau.gov)

