



## ASSESSOR OFFICE

APPEAL #2023-0130

2023 REAL PROPERTY APPEAL PACKET

BOARD OF EQUALIZATION June 22nd, 2023

Appellant: Norman Scott & Michelle Carson      Location: 9162 Skywood Lane

Parcel No.: 5B2101090050      Property Type: Single Family Residence

Appellant's basis for appeal: My property value is unequal to similar properties.

Appellant's Estimate of Value		Original Assessed Value	Recommended Value
Site:	\$129,700	Site: \$129,700	Site: \$129,700
Buildings:	<u>\$445,765</u>	Buildings: <u>\$505,400</u>	Buildings: <u>\$505,400</u>
Total:	\$575,456	Total: \$635,100	Total: \$635,100

### Subject Photo



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## Overview

The subject is a 2,307 square foot above average quality single family residence. The residence is located on a 8,498-sf lot at 9162 Skywood Lane within the West Valley neighborhood. The original structure was built in 1977 according to CBJ records and appears to have had adequate maintenance and updates. Other relatively recent improvements include the replacement of some windows in 2017 and an oil boiler in 2020. The subject resides on a typical neighborhood lot with no location or view adjustments.

### Subject Characteristics:

- Land
  - 8,498 SF lot
  - Site is considered typical
    - No adjustments
- Building
  - Better than Average Quality (Average+)
  - Average Condition
  - 2,307 SF GLA total
  - 774 SF Built-in Garage

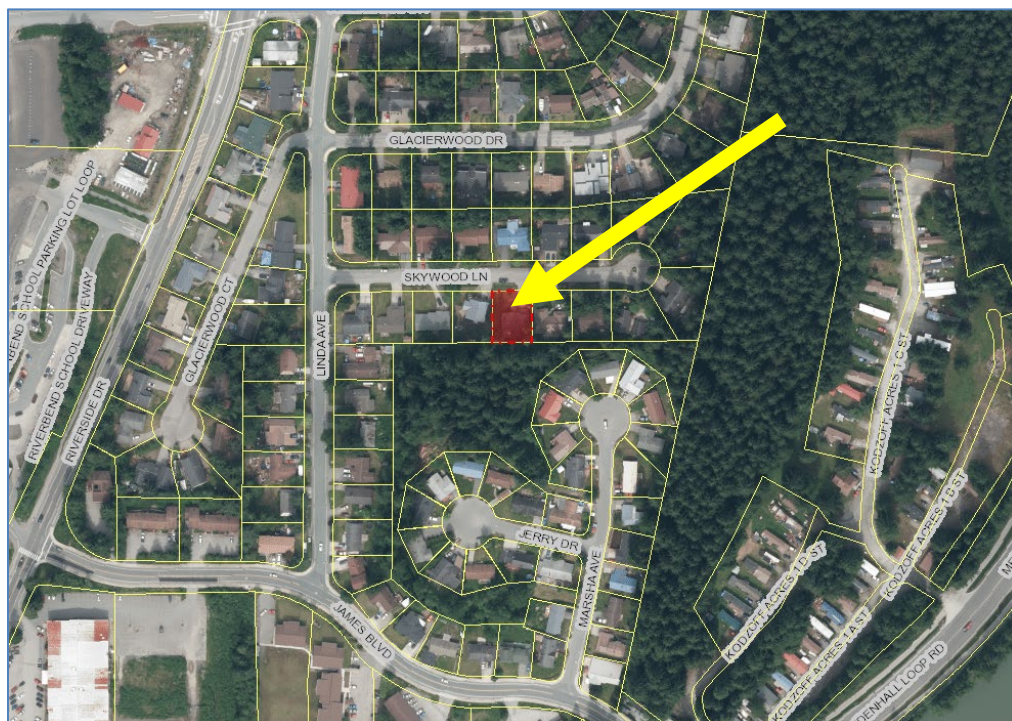


## Photos





## 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 \$120,077 is in equity with West Valley single family residence lots that are of similar square footage. The subject parcel is characteristically average for its neighborhood.

### Land Characteristics:

- 8,498 sf lot
- No adjustments

Land base rate valuation –West Valley – Lot size 8400 -> 8600 SF

AreaSF	AreaAC	Z	PCN	Base.Value	BaseRate/SF	BaseRate/AC
8,400	0.19	D5	5B2501450080	119,868	14.27	621,601
8,400	0.19	D5	5B2501450090	119,868	14.27	621,601
8,400	0.19	D5	5B2501450100	119,868	14.27	621,601
8,400	0.19	D5	5B2501450110	119,868	14.27	621,601
8,400	0.19	D5	5B2501450120	119,868	14.27	621,601
8,402	0.19	D5	5B2501190270	119,897	14.27	621,601
8,405	0.19	D5	5B2101220060	119,939	14.27	621,601
8,412	0.19	D5	5B2101240150	119,871	14.25	620,730
8,419	0.19	D5	5B2101230060	119,887	14.24	620,294
8,425	0.19	D5	5B2501180110	119,888	14.23	619,859
8,431	0.19	D5	5B2101250270	119,889	14.22	619,423
8,435	0.19	D5	5B2101110150	119,946	14.22	619,423
8,453	0.19	D5	5B2101280060	119,948	14.19	618,116
8,454	0.19	D5	5B2101280030	119,878	14.18	617,681
8,457	0.19	D5	5B2501190230	119,920	14.18	617,681
8,460	0.19	D5	5B2501150082	119,878	14.17	617,245
8,473	0.19	D5	5B2501180010	119,893	14.15	616,374
8,487	0.19	D5	5B2101250050	119,921	14.13	615,503
8,497	0.20	D5	5B2101270240	120,063	14.13	615,503
8,498	0.20	D5	5B2101090020	120,077	14.13	615,503
8,498	0.20	D5	5B2101090030	120,077	14.13	615,503
8,498	0.20	D5	5B2101090040	120,077	14.13	615,503
8,498	0.20	D5	5B2101090050	120,077	14.13	615,503
8,498	0.20	D5	5B2101090060	120,077	14.13	615,503
8,498	0.20	D5	5B2101090070	120,077	14.13	615,503
8,504	0.20	D5	5B2101280070	120,076	14.12	615,067
8,518	0.20	D5	5B2101070170	120,274	14.12	615,067
8,532	0.20	D5	5B2101250190	120,472	14.12	615,067
8,588	0.20	D5	5B2101280050	121,005	14.09	613,760
8,589	0.20	D5	5B2101280040	121,019	14.09	613,760
8,596	0.20	D5	5B2101140210	121,032	14.08	613,325

Site specific land adjustments for 5B210109xxxx

PCN	Z	AreaSF	BaseRateSF	Base.Value	SiteAdj.Fctr	Base.NetAdj	Nghd.Fct	Site.Value	EffRate.SF
5B2101090010	D5	8,155	14.70	119,879	100%	119,879	1.08	129,500	15.88
5B2101090020	D5	8,498	14.13	120,077	100%	120,077	1.08	129,700	15.26
5B2101090030	D5	8,498	14.13	120,077	100%	120,077	1.08	129,700	15.26
5B2101090040	D5	8,498	14.13	120,077	100%	120,077	1.08	129,700	15.26
5B2101090050	D5	8,498	14.13	120,077	100%	120,077	1.08	129,700	15.26
5B2101090060	D5	8,498	14.13	120,077	100%	120,077	1.08	129,700	15.26
5B2101090070	D5	8,498	14.13	120,077	100%	120,077	1.08	129,700	15.26
5B2101090080	D5	10,329	12.25	126,530	100%	126,530	1.08	136,700	13.23
5B2101090090	D5	13,185	9.93	130,927	100%	130,927	1.08	141,400	10.72
5B2101090100	D5	17,575	8.14	143,061	100%	143,061	1.08	154,500	8.79
5B2101090110	D5	10,221	12.38	126,536	100%	126,536	1.08	136,700	13.37
5B2101090120	D5	8,723	14.06	122,645	100%	122,645	1.08	132,500	15.19
5B2101090130	D5	8,400	14.27	119,868	100%	119,868	1.08	129,500	15.42
5B2101090140	D5	8,400	14.27	119,868	100%	119,868	1.08	129,500	15.42
5B2101090150	D5	8,400	14.27	119,868	100%	119,868	1.08	129,500	15.42
5B2101090160	D5	8,400	14.27	119,868	100%	119,868	1.08	129,500	15.42
5B2101090170	D5	8,400	14.27	119,868	100%	119,868	1.08	129,500	15.42
5B2101090180	D5	8,057	14.75	118,841	100%	118,841	1.08	128,300	15.92



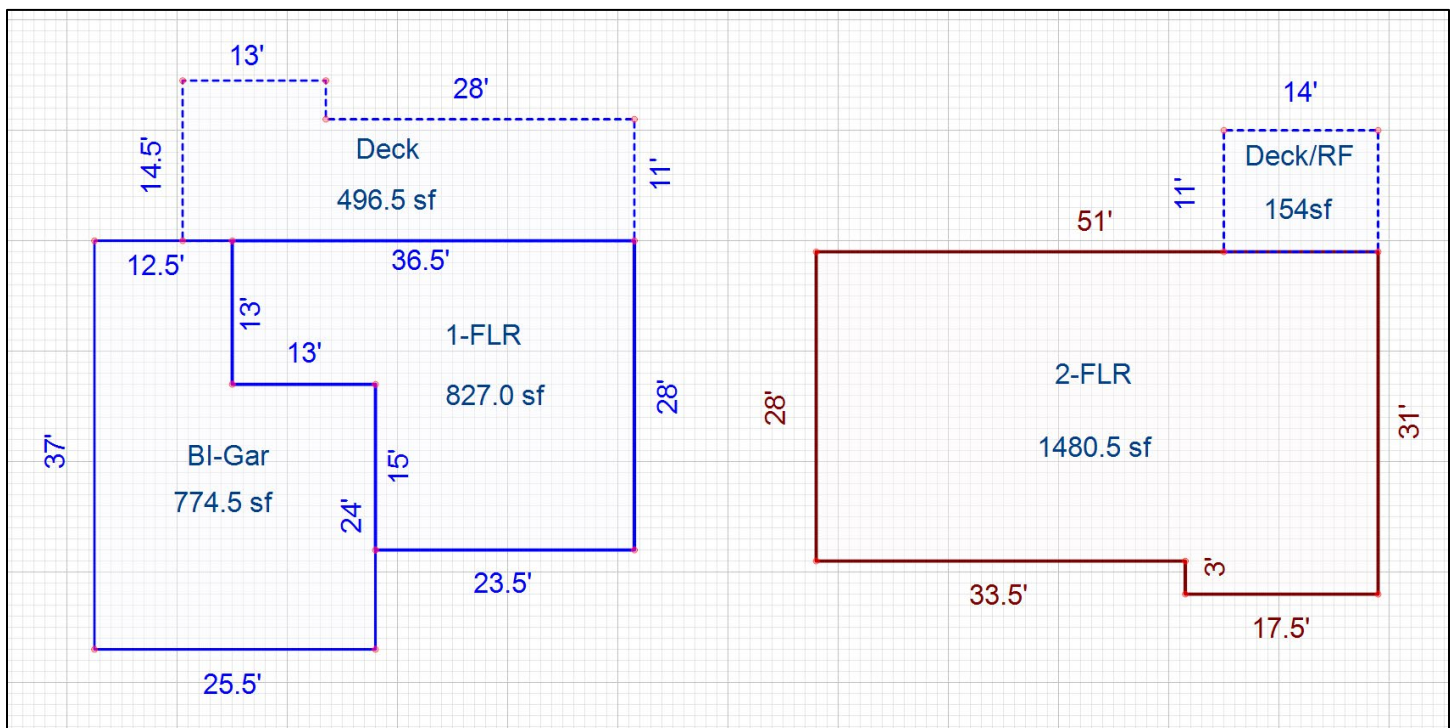
## Building Valuation

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:
  - Better than Average Quality (Avg+)
  - Average Condition
  - 2,307 SF GLA

*Sketch of Improvements:*



Year Built	Area Code	Base Area	Actual Area	Heated Area	Heated Percentage	Living Area	Effective Area	Perimeter
0	Built-In Garage	774	774	0		0	774	125
0	Main Living Area	827	827	827		827	827	129
0	2nd Level	1480	1480	1480		1480	1480	164
0	Wood Deck	496	496	0		0	496	111
0	Wood Deck w/Roof 154	154	154	0		0	154	50



# Cost Report

6/9/2023 1:45:41PM

Page 1

## Cost Report - Residential

8921		Record		1			
Parcel Code Number	5B2101090050	Building Type	R- Single-family Residence				
Owner Name	CARSON NORMAN SCOTT	Quality	3				
Parcel Address	9162 SKYWOOD LN	Construction	Stud Frame				
Effective Year Built	2008	Total Livable	2307				
Year Built	1977	Style	Two Story				
Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total	
Base							
Exterior	Frame, Plywood or Hardboard		72.00	75%			
Exterior	Frame, Siding, Wood		23.88	25%			
Roof	Metal, Formed Seams		4.79	100%			
Heating	Baseboard, Hot Water		2.64	100%			
Adjusted Base Cost		2,307	103.31			238,336	
Exterior Improvement(s)							
Other Garage	Built-in Garage (SF)	774	27.75			21,479	
Other Garage	Garage Finish, Built-in (SF)	774	2.11			1,633	
Porch	Wood Deck (SF)	650	15.00			9,750	
Total						32,862	
Additional Feature(s)							
Feature	Fixture	11				19,800	
Total						19,800	
Sub Total							290,998
Condition	Average						
Local Multiplier				1.22	[X]	355,017	
Current Multiplier				1.14	[X]	404,719	
Quality Adjustment				1.15	[X]	465,427	
Neighborhood Multiplier					[X]	465,427	
Depreciation - Physical			1.00 [X]	15.00	[-]	69,814	
Depreciation - Functional					[-]	0	
Depreciation - Economic					[-]	0	
Percent Complete				100.00	[-]	395,613	
Cost to Cure							
Neighborhood Adjustment				127	[X]	106,816	
Replacement Cost less Depreciation						502,429	
Miscellaneous Improvements							
Storage Shed Under 200SF					[+]	1,000	
Solid Fuel Heater					[+]	2,000	
Total Miscellaneous Improvements						3,000	
Total Improvement Value				[Rounded]		\$505,400	

## Assessment History

### City and Borough of Juneau Assessment History Report

5B2101090050  
NORMAN SCOTT CARSON  
9162 SKYWOOD LN  
RIVERWOOD BL A LT 5

<u>YEAR_ID</u>	<u>LAND_VALUE</u>	<u>MISC_VALUE</u>	<u>BLDG_VALUE</u>	<u>CAMA_VALUE</u>
2023	\$129,700.00	\$3,000.00	\$502,400.00	\$635,100.00
2022	\$123,700.00		\$390,100.00	\$513,800.00
2021	\$123,700.00	\$3,000.00	\$343,100.00	\$469,800.00
2020	\$123,700.00	\$3,000.00	\$334,900.00	\$461,600.00
2019	\$123,700.00		\$324,700.00	\$448,400.00
2018	\$132,700.00	\$3,000.00	\$315,500.00	\$451,200.00
2017	\$133,100.00		\$311,300.00	\$444,400.00
2016	\$115,500.00	\$5,000.00	\$328,700.00	\$449,200.00
2015	\$104,244.00		\$337,951.00	\$442,195.00
2014	\$102,100.00		\$331,000.00	\$433,100.00
2013	\$102,100.00		\$288,600.00	\$390,700.00
2012	\$87,500.00	\$0.00	\$311,400.00	\$398,900.00
2011	\$87,500.00	\$0.00	\$265,800.00	\$353,300.00
2010	\$87,500.00	\$0.00	\$265,800.00	\$353,300.00

## 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 unequal to similar properties. 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:** Aaron Landvik  
**Sent:** Wednesday, April 5, 2023 11:00 AM  
**To:** Scott Carson  
**Subject:** RE: 2023 Property Assessment Petition

Good morning,

I am the appraiser assigned to process your petition for review.

In looking the record over, it appears that the property was refinanced in 2021 and in 2022. Was an appraisal performed at that time? If so, can you please provide me with the appraisal?

Can you please provide me with recent interior photos of the common areas within the house (kitchen/bathrooms/living rooms/etc)? This will allow me review the condition of the property and consider the depreciation we have applied to the property.

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](mailto:aaron.landvik@juneau.gov)



---

**From:** Aaron Landvik  
**Sent:** Tuesday, March 28, 2023 11:56 AM  
**To:** Scott Carson <[scott.carson54@gmail.com](mailto:scott.carson54@gmail.com)>  
**Subject:** RE: 2023 Property Assessment Petition

Good morning,

This e-mail is to serve as confirmation that we have received your petition for review for the 2023 Assessment year. Your petition has been assigned to an appraiser who will contact you regarding the process.

We are currently working through a significant backlog primarily within the residential segment and will process the petitions in the order in which they were received.

**All supporting evidence must be provided to the Assessor Office no later than April 18<sup>th</sup> per CBJ ordinance.**

[https://library.municode.com/ak/juneau/codes/code\\_of\\_ordinances?nodeId=PTIICOOR\\_TIT15AS](https://library.municode.com/ak/juneau/codes/code_of_ordinances?nodeId=PTIICOOR_TIT15AS)

State statute requires that the burden of proof rests with the appellant. Appellants are expected to provide specific evidence which indicates that their property valuation is one of the following:

*EXCESSIVE – To show that an assessment is excessive, an appellant must show that the assessment is more than just overvalued. It must be shown that the assessment is grossly disproportionate when compared to other assessments (or, it can be shown that there is an intentional or fraudulent purpose to place an excessive valuation on the property.)*

*UNEQUAL – To show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property.*

*IMPROPER – To show that an assessment is improper, it must be shown that the assessor used an improper method of valuation, which amounts to fraud or a clear adoption of a wrong principle of valuation.*

*UNDERVALUED – Rare, but yes it does happen from time to time.*

**Only the reasons above are considered valid reasons for an appeal.**

I have included the evidence that you provided when submitting the petition for review. If possible, can you try to track down a copy of your purchase appraisal from 2016? When the property was re-financed in 2021 and 2022, was an appraisal performed? How was a value determined to secure the loan?

This link provides information from the State of Alaska regarding the appeal process.

[Property Assessments in Alaska, Local Government Online, Division of Community and Regional Affairs](#)

These handouts explain the assessment process.

<https://juneau.org/wp-content/uploads/2020/12/Understanding-Assessment.pdf>

<https://juneau.org/wp-content/uploads/2020/12/For-the-Property-Owner-Who-Wants-to-Know.pdf>

**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](mailto:aaron.landvik@juneau.gov)



**From:** Scott Carson <[scott.carson54@gmail.com](mailto:scott.carson54@gmail.com)>  
**Sent:** Wednesday, March 15, 2023 10:07 AM  
**To:** Assessor Office <[Assessor.Office@juneau.gov](mailto:Assessor.Office@juneau.gov)>  
**Subject:** Re: 2023 Property Assessment Petition

I apologize for overlooking the Appeals form. I have completed the attached form.

Respectfully,  
Scott Carson

On Wed, Mar 15, 2023 at 9:34 AM Assessor Office <[Assessor.Office@juneau.gov](mailto:Assessor.Office@juneau.gov)> wrote:

Hi Scott,

Thanks for reaching out. I've attached our Petition for Review form that we need to get your appeal started. You can find it at this link [Finance – Assessor Forms – City and Borough of Juneau](#) as well, under the Petition for Review tab, if you'd rather use the fillable PDF online.

Once you send this back I will attach it with your letter and hand off to one of our appraisers who will reach out to you when they get to your file.

Best Regards,

Tony Perletti

Administrative Assistant II

Assessor's Office

City and Borough of Juneau, AK

907-586-5215 ext 4034-Office

907-586-4520-Fax



**From:** Scott Carson <[scott.carson54@gmail.com](mailto:scott.carson54@gmail.com)>  
**Sent:** Wednesday, March 15, 2023 9:11 AM  
**To:** Assessor Office <[Assessor.Office@juneau.gov](mailto:Assessor.Office@juneau.gov)>  
**Subject:** 2023 Property Assessment Petition

City Property Assessor,

I am petitioning my 2023 property assessment. I believe the estimate CBJ conducted on my property (9162 Skywood Lane) contained errors and is incorrect. Please find the attached letter detailing my petition.

Respectfully,

Scott Carson

9162 Skywood Ln, Juneau, AK 99801

April 17, 2023

City & Borough of Juneau (CBJ) Property Assessor,

On March 15, 2023, I filed a dispute over my 2023 property assessment. The valuation of my home increased at a disproportionate rate to the comparable homes in my neighborhood. My home increased in value by 24% when the comparable homes increased in value between 12-14%. I am asserting that my property value is UNEQUAL to other properties in my immediate area.

I have not made any improvements or other modifications to my property.

The comparable properties for my home are:

- 3101 Riverwood Drive
- 9166 Skywood Lane
- 9163 Parkwood Drive
- 9171 Parkwood Drive
- 9158 Parkwood Drive
- 9166 Parkwood Drive

These properties have been used as a comparison to my property since 2017.

On March 15, 2023, I submitted a letter disputing my property assessment, I request this letter be attached to that letter and this letter should be considered a supporting document.

On April 5, 2023, I received an email from the Deputy Assessor requesting I provide photographs of the interior areas of my home as well as any appraisals that I have. I assume this information was requested so my property could be assessed again (or updated).

My issue with this request is my property was already assessed by the CBJ for 2023 and I have asked for the methodology and metrics of how my property was assessed in 2023. I believe the same error(s) that caused previous erroneous assessments have caused an incorrect assessment for year 2023. I never received a reply.

The CBJ admitted to an assessment error on my property in 2021 that artificially valued my property at a higher amount. Since I purchased my property in 2016 I have noticed my yearly property assessments has been significantly higher than the comparable properties in my area, every time I brought this error up to the CBJ a further review revealed the error and my property value was brought back in line with the comparable properties. Based upon the history of errors on my property assessment I believe that there is cause to show the CBJ has used IMPROPER methods when computing my property's value.

I stated earlier and I'm reasserting now that I have not had any improvements to my property in the past year, nor have I had a recent appraisal for my property.

I contacted a few of the homeowners of the comparable properties and I learned that they did not provide the CBJ with interior photographs of their homes nor did they provide the CBJ with an appraisal. Therefore, to remain fair and consistent with my neighbors, I decline the request of the Assessor's Office to provide the CBJ with photographs of the interior of my home. The city assessor can assess my property with what is viewable from the street.

Respectfully,

A handwritten signature in dark ink, appearing to read "Scott Carson", with a stylized flourish at the end.

Scott Carson  
9162 Skywood Lane  
Juneau, AK 99801  
(907)738-9030



## Mary Hammond

---

**From:** Scott Carson <[scott.carson54@gmail.com](mailto:scott.carson54@gmail.com)>  
**Sent:** Monday, April 17, 2023 9:37 AM  
**To:** Aaron Landvik  
**Subject:** Re: 2023 Property Assessment Petition  
**Attachments:** 2023 Property Assessment Attachment Letter.pdf

Good Morning,

Attached is my supporting document for my property assessment dispute. Since I have not heard back from you, I assume the city is not interested in answering any of my questions from my last email. Please feel free to contact me with any questions.

Respectfully,  
Scott Carson

On Wed, Apr 5, 2023 at 8:23 PM Scott Carson <[scott.carson54@gmail.com](mailto:scott.carson54@gmail.com)> wrote:

Hi Aaron,

I did not refinance my home in 2021 or in 2022. I refinanced my home in 2020 and there was not an appraisal for the refinance.

I have not made any recent improvements to my home.

I have a question about your requests for additional information: The Assessor's Office has already assessed my property and as I indicated in my original email that I noticed my assessment increased at twice the amount of my comparable homes. What data was used to determine that assessment?

Additionally, has everyone in Juneau provided the city with pictures of the inside of their homes?

Just so I understand what is being asked: Am I being directed to provide the City of Juneau photos of the interior of my home to the city in order to receive an assessment?

I think I need some more information from you before I can understand how the City has come to the assessed value of my home.

Respectfully,  
Scott Carson

On Wed, Apr 5, 2023 at 10:59 AM Aaron Landvik <[Aaron.Landvik@juneau.gov](mailto:Aaron.Landvik@juneau.gov)> wrote:

Good morning,

I am the appraiser assigned to process your petition for review.

In looking the record over, it appears that the property was refinanced in 2021 and in 2022. Was an appraisal performed at that time? If so, can you please provide me with the appraisal?

Can you please provide me with recent interior photos of the common areas within the house (kitchen/bathrooms/living rooms/etc)? This will allow me review the condition of the property and consider the depreciation we have applied to the property.

Kind regards,

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**Aaron Landvik**

Deputy Assessor

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## Aaron Landvik

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Thanks for reaching out. I've attached our Petition for Review form that we need to get your appeal started. You can find it at this link [Finance – Assessor Forms – City and Borough of Juneau](#) as well, under the Petition for Review tab, if you'd rather use the fillable PDF online.

Once you send this back I will attach it with your letter and hand off to one of our appraisers who will reach out to you when they get to your file.

Best Regards,

Tony Perletti

Administrative Assistant II

Assessor's Office

City and Borough of Juneau, AK

907-586-5215 ext 4034-Office

907-586-4520-Fax

**From:** Scott Carson <[scott.carson54@gmail.com](mailto:scott.carson54@gmail.com)>

**Sent:** Wednesday, March 15, 2023 9:11 AM

**To:** Assessor Office <[Assessor.Office@juneau.gov](mailto:Assessor.Office@juneau.gov)>

**Subject:** 2023 Property Assessment Petition

City Property Assessor,

I am petitioning my 2023 property assessment. I believe the estimate CBJ conducted on my property (9162 Skywood Lane) contained errors and is incorrect. Please find the attached letter detailing my petition.

Respectfully,

Scott Carson

9162 Skywood Ln, Juneau, AK 99801

## Mary Hammond

---

**From:** Aaron Landvik  
**Sent:** Thursday, June 8, 2023 8:47 AM  
**To:** Scott Carson  
**Subject:** PROPOSAL APL 2023 0130 5B2101090050 AL

Good afternoon,

I have finished my review of your petition for review for the 2023 assessment year.

After reviewing the information provided, I propose to NO CHANGE the 2023 assessed value as follows:

Period	Site Value	Improvement/ Building Value	Assessed Value
2023 Asmt	\$ 129,700	\$ 505,400	\$ 635,100
2023 Proposed	\$ 129,700	\$ 505,400	\$ 635,100

**Please respond by email stating your acceptance of this NO CHANGE.** Upon receipt of your acceptance I will take this to the Assessor for approval, subject to approval an adjustment letter will be issued.

**If you reject these proposed NO CHANGE,** I will schedule the case for the next available Board of Equalization and you will be notified of the date.

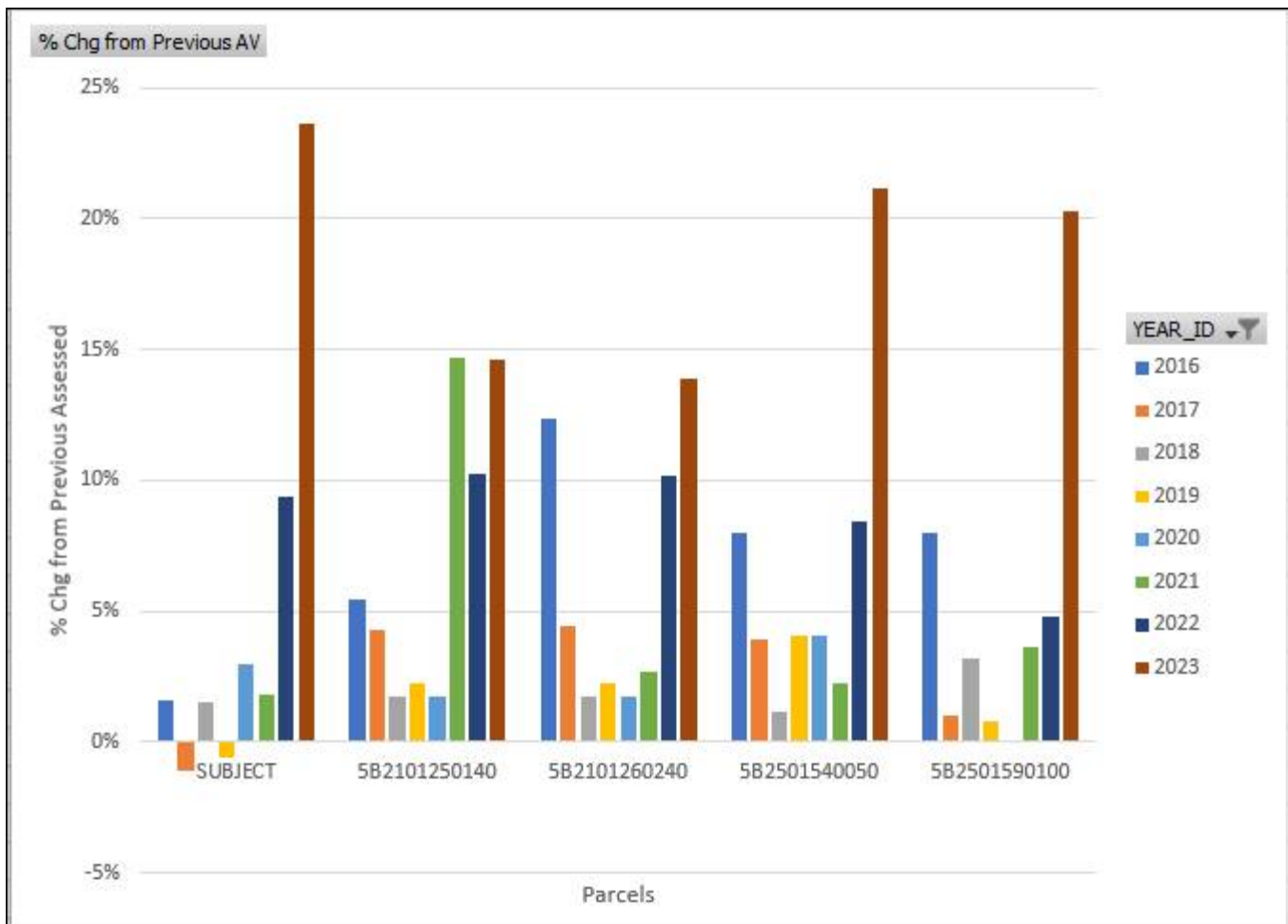
**If I do not hear back from you within 10-days, I will assume that the proposed NO CHANGE in value is acceptable and will process as accepted. Response deadline 06/22/23**

If you have any questions or wish to discuss this further please, contact me by email and we can coordinate a phone discussion.

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You are correct, for the current assessment year your property value did increase at a higher rate than would be considered typical for the current year.

This chart illustrates the % change in assessed value from the previous year for your property dating to 2016 for the comparables on your purchase appraisal.

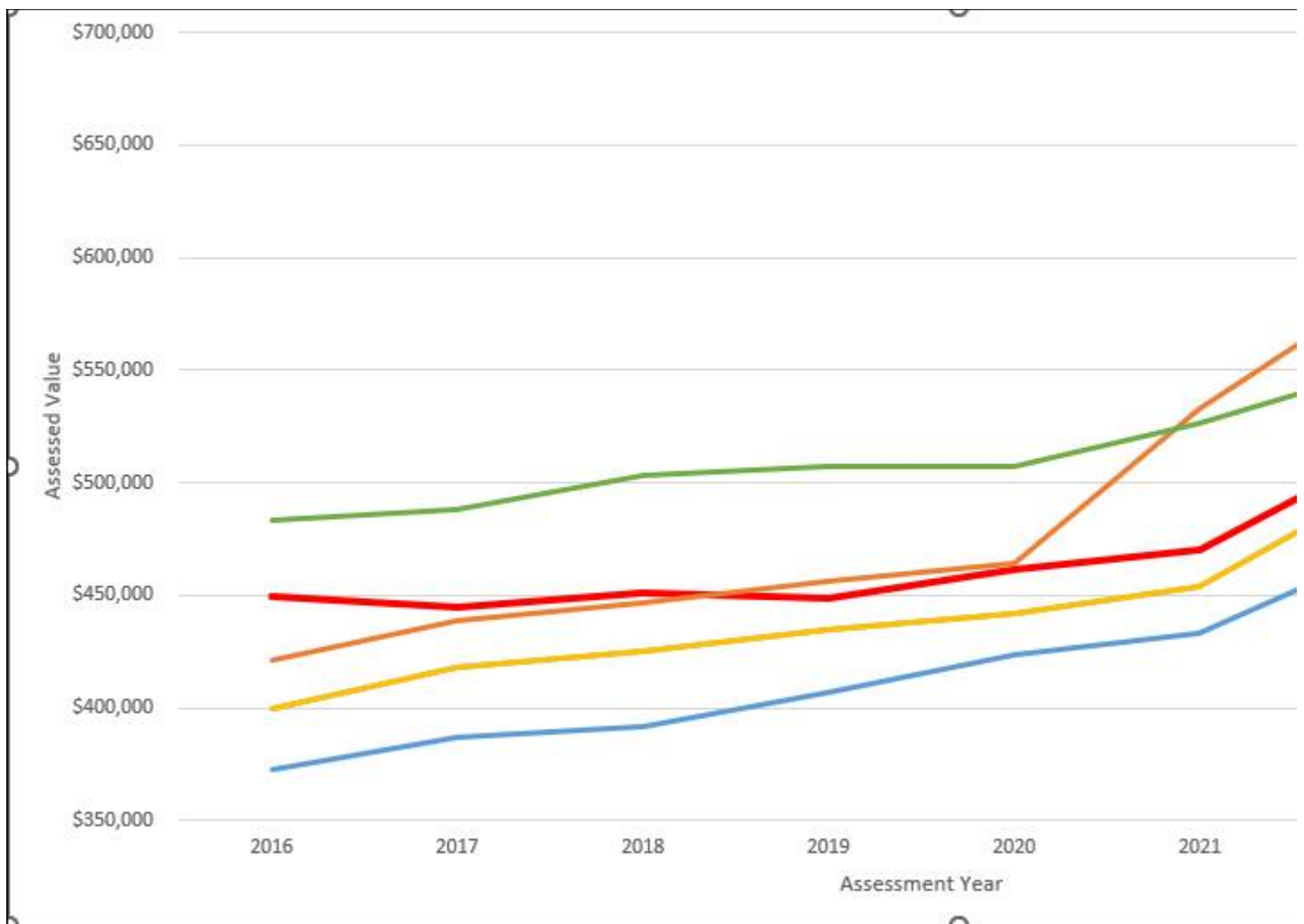


But to understand the value, I prefer to take a less myopic view.

This table illustrates the same information but looks at a longer term view

Since 2016, your property has increased in assessed value by 41%. This ranks you at the bottom of the list when compared against the comparable properties in your appraisal. It is my belief that this

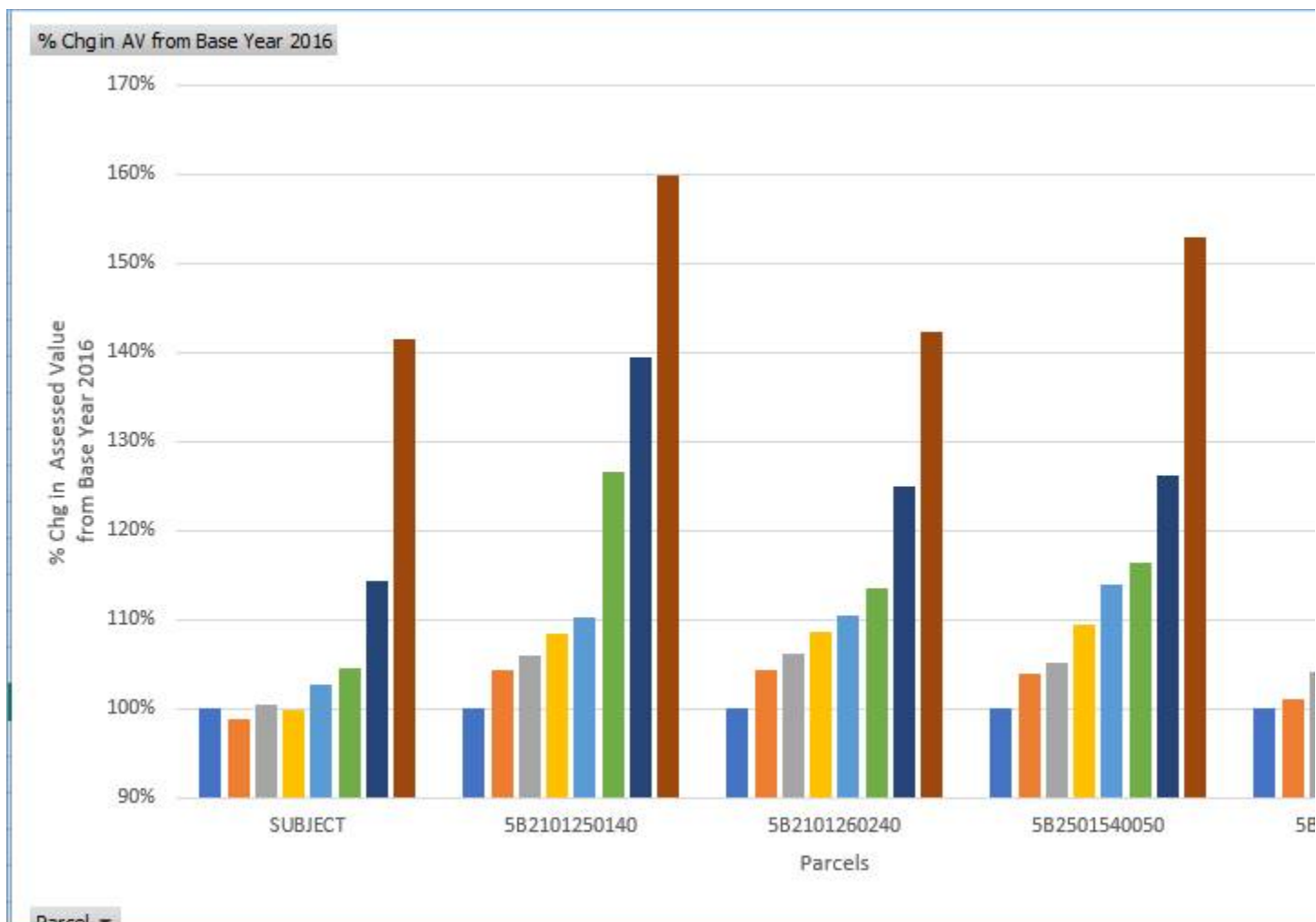
Change in Assessed Value since 2016



This is the same data but looks at the cumulative % change in assessed value with 2016 established as the base year

% Chg in AV fr	Yrs <span>▼</span>							
Row Labels ▼	2016	2017	2018	2019	2020	2021	2022	2023
<b>SUBJECT</b>	100.00%	98.93%	100.45%	99.82%	102.76%	104.59%	114.38%	141.38%
5B2101250140	100.00%	104.30%	106.08%	108.43%	110.29%	126.51%	139.43%	159.79%
5B2101260240	100.00%	104.43%	106.25%	108.60%	110.50%	113.45%	125.03%	142.35%
5B2501540050	100.00%	103.93%	105.14%	109.39%	113.85%	116.37%	126.18%	152.83%
5B2501590100	100.00%	101.00%	104.25%	105.05%	105.05%	108.90%	114.12%	137.28%
<b>Average</b>	100.00%	102.37%	104.34%	106.04%	108.17%	113.64%	123.35%	146.28%





As these charts illustrate, if we take a less myopic view of value your assessed value appears to fall right into the middle.

It is my belief as a result of your appeals, we over adjusted. The 2023 assessment represents a return to value more commensurate with the whole.

I have reviewed your purchase appraisal and all data we have regarding your property. I have requested interior photos to document current condition and quality, you refused.

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](mailto:aaron.landvik@juneau.gov)



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**From:** Scott Carson <scott.carson54@gmail.com>  
**Sent:** Monday, April 17, 2023 10:25 AM  
**To:** Aaron Landvik <Aaron.Landvik@juneau.gov>  
**Subject:** Re: 2023 Property Assessment Petition

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It looks like a 10% increase is average for last year. I won't argue against my property's value increasing by 10%.

Respectfully,

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On Mon, Apr 17, 2023 at 10:11 AM Aaron Landvik <[Aaron.Landvik@juneau.gov](mailto:Aaron.Landvik@juneau.gov)> wrote:

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Our job is to appropriately assess all taxable property within the borough. As part of that process, a consideration of the condition and quality of the interior can be very helpful. We are requesting either interior photos or a site visit for all appellants.

Previous valuation methodology had segmented SFRs into a normal bucket and a high value bucket. The threshold for inclusion was a base building value >\$350,000. The rationale behind this was that more expensive homes faced a different market than is typical. In reviewing the data, we made the decision to remove the high value designation as it was no longer supported by market evidence. This is the reason why your % change was greater than other properties.

Within the State of Alaska, the appellant bears the burden of proof. My job is to review the information that you have provided, if you choose to not provide the information then I will work with what you have provided.

The last 3 years have seen unprecedented growth in the residential market.

For years 2016-2020 I estimated growth at 3%/annum. For years 2020-2022 we estimated change at about 10%/annum.

	%Chg	Value
4/22/2016		435,000
1/1/2017	2%	443,700
1/1/2018	3%	457,011
1/1/2019	3%	470,721
1/1/2020	3%	484,843
1/1/2021	10%	533,327
1/1/2022	10%	586,660
1/1/2023	10%	645,326

Our market analysis indicates a time trend of about 9.8%/annum. This is supported by recent purchase appraisals which are utilizing a time adjustment factor of 0.75%/mo, approx. 9.5%/year (attached). This is supported by recent appraisals which utilized a 0.75%/mo factor (approx. 9.5%/annum).

Additional anecdotal evidence from the FRED Median US Housing price indicates a roughly 42% increase since 2020 which calculates out to about 12%/annum.



**Aaron Landvik**

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**From:** Scott Carson <[scott.carson54@gmail.com](mailto:scott.carson54@gmail.com)>  
**Sent:** Monday, April 17, 2023 9:37 AM  
**To:** Aaron Landvik <[Aaron.Landvik@juneau.gov](mailto:Aaron.Landvik@juneau.gov)>  
**Subject:** Re: 2023 Property Assessment Petition

Good Morning,

Attached is my supporting document for my property assessment dispute. Since I have not heard back from you, I assume the city is not interested in answering any of my questions from my last email.

Please feel free to contact me with any questions.

Respectfully,

Scott Carson

On Wed, Apr 5, 2023 at 8:23 PM Scott Carson <[scott.carson54@gmail.com](mailto:scott.carson54@gmail.com)> wrote:

Hi Aaron,

I did not refinance my home in 2021 or in 2022. I refinanced my home in 2020 and there was not an appraisal for the refinance.

I have not made any recent improvements to my home.



I have a question about your requests for additional information: The Assessor's Office has already assessed my property and as I indicated in my original email that I noticed my assessment increased at twice the amount of my comparable homes. What data was used to determine that assessment?

Additionally, has everyone in Juneau provided the city with pictures of the inside of their homes?

Just so I understand what is being asked: Am I being directed to provide the City of Juneau photos of the interior of my home to the city in order to receive an assessment?

I think I need some more information from you before I can understand how the City has come to the assessed value of my home.

Respectfully,

Scott Carson

On Wed, Apr 5, 2023 at 10:59 AM Aaron Landvik <[Aaron.Landvik@juneau.gov](mailto:Aaron.Landvik@juneau.gov)> wrote:

Good morning,

I am the appraiser assigned to process your petition for review.

In looking the record over, it appears that the property was refinanced in 2021 and in 2022. Was an appraisal performed at that time? If so, can you please provide me with the appraisal?

Can you please provide me with recent interior photos of the common areas within the house (kitchen/bathrooms/living rooms/etc)? This will allow me review the condition of the property and consider the depreciation we have applied to the property.

Kind regards,

Aaron

**Aaron Landvik**

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[aaron.landvik@juneau.gov](mailto:aaron.landvik@juneau.gov)



---

**From:** Aaron Landvik

**Sent:** Tuesday, March 28, 2023 11:56 AM

**To:** Scott Carson <[scott.carson54@gmail.com](mailto:scott.carson54@gmail.com)>

**Subject:** RE: 2023 Property Assessment Petition

Good morning,

This e-mail is to serve as confirmation that we have received your petition for review for the 2023 Assessment year. Your petition has been assigned to an appraiser who will contact you regarding the process.

We are currently working through a significant backlog primarily within the residential segment and will process the petitions in the order in which they were received.

**All supporting evidence must be provided to the Assessor Office no later than April 18<sup>th</sup> per CBJ ordinance.**

[https://library.municode.com/ak/juneau/codes/code\\_of\\_ordinances?nodeId=PTIICOOR\\_TIT15AS](https://library.municode.com/ak/juneau/codes/code_of_ordinances?nodeId=PTIICOOR_TIT15AS)

State statute requires that the burden of proof rests with the appellant. Appellants are expected to provide specific evidence which indicates that their property valuation is one of the following:

*EXCESSIVE – To show that an assessment is excessive, an appellant must show that the assessment is more than just overvalued. It must be shown that the assessment is grossly disproportionate when compared to other assessments (or, it can be shown that there is an intentional or fraudulent purpose to place an excessive valuation on the property.)*

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*IMPROPER – To show that an assessment is improper, it must be shown that the assessor used an improper method of valuation, which amounts to fraud or a clear adoption of a wrong principle of valuation.*

*UNDERVALUED – Rare, but yes it does happen from time to time.*

**Only the reasons above are considered valid reasons for an appeal.**

I have included the evidence that you provided when submitting the petition for review. If possible, can you try to track down a copy of your purchase appraisal from 2016? When the property was re-financed in 2021 and 2022, was an appraisal performed? How was a value determined to secure the loan?

This link provides information from the State of Alaska regarding the appeal process.

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These handouts explain the assessment process.

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**From:** Scott Carson <[scott.carson54@gmail.com](mailto:scott.carson54@gmail.com)>  
**Sent:** Wednesday, March 15, 2023 10:07 AM  
**To:** Assessor Office <[Assessor.Office@juneau.gov](mailto:Assessor.Office@juneau.gov)>  
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9162 Skywood Ln, Juneau, AK 99801



## Mary Hammond

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**From:** Scott Carson <scott.carson54@gmail.com>  
**Sent:** Thursday, June 8, 2023 10:29 AM  
**To:** Aaron Landvik  
**Subject:** Re: PROPOSAL APL 2023 0130 5B2101090050 AL

I do NOT accept your proposal and I request an appearance with the BOE.

Scott

On Jun 8, 2023, at 08:46, Aaron Landvik <Aaron.Landvik@juneau.gov> wrote:

Good afternoon,

I have finished my review of your petition for review for the 2023 assessment year.

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<image006.jpg>

But to understand the value, I prefer to take a less myopic view.

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Change in Assessed Value since 2016

<image007.jpg>

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<image008.png>

<image011.jpg>

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Deputy Assessor

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PHONE (907) 586-5215 ext 4037 – FAX (907) 586-4520

[aaron.landvik@juneau.gov](mailto:aaron.landvik@juneau.gov)

<image001.jpg>

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<image002.jpg>

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<image003.jpg>

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**Sent:** Monday, April 17, 2023 9:37 AM

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## Aaron Landvik

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