

**2022 Annual Report  
Board of Equalization  
City & Borough of Juneau, Alaska  
DRAFT**

The Board of Equalization (BOE), a nine member quasi-judicial board, sitting in panels of four, hear appeals brought before the BOE by an appellant for relief from an alleged error in valuation on properties. A panel hearing a case must first make a 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 2022, BOE Members were (with terms):**

David Epstein (2012-2023)

Emily Haynes (2022-2025)

Gary Sonnenberg (2021-2023)

Kenny Solomon-Gross (2018-2022)

Raymond 'Thor' Williams (2021-2023)

The Clerk's Office actively advertised for the four vacant seats to help alleviate the strain on other board members to fill the panels for 2022 hearing appeals however no applicants applied. The Clerk's Office will continue to advertise for those seats as well as seats of board members with terms coming due.

The BOE began hearing appeals on June 6, 2022. The BOE finished hearing the last remanded appeal on September 20, 2022 completing 8 appeal hearings between the months of June through September 2022. Many of the hearing packets were quite large (600-2000 page packets/ over 50MB). In accordance with the CBJ records retention schedule full BOE packets, transcripts (utilizing zoom transcript feature & Glacier Stenographic Reporters Inc.) and audio/video recordings of the hearings are available through the Municipal Clerk's Office.

Following is a breakdown of each hearing noting the presiding officer, panelists and alternate. Noted in parentheses are withdrawn appeals and remanded back to the Assessor's Office appeals.

**Wednesday, June 8, 2022**

**BOE Panelists:** David Epstein (presiding officer), Kenny Solomon-Gross, Emily Haynes and Gary Sonnenberg (alternate)

One (1) residential appeal: Bavard-Soulier Living Trust APL 2022-0300

**Tuesday, June 21, 2022**

**BOE Panelists:** David Epstein (presiding officer), Emily Haynes, Thor Williams and Gary Sonnenberg (alternate)

Two (2) commercial appeals: Gold Creek Properties LLC APL 2022-0268 & Bobcat of Juneau LLC APL 2022-0169

**Wednesday, June 29, 2022**

**BOE Panelists:** David Epstein (presiding officer), Thor Williams, Gary Sonnenberg and Kenny Solomon-Gross (alternate)

Six (6) commercial appeals: Goldstein Improvement Company/Greg Adler APL 2022-0154, -0156, -0158, -0157, -0155, -0131; only the first two appeals were heard that night, the other four moved to a later date.

**Thursday, June 30, 2022**

**BOE Panelists:** David Epstein (Presiding Officer), Emily Haynes and Gary Sonnenberg

Three (3) commercial appeals: Sherwood LLC APL 2022-0162, Coogan Alaska LLC APL 2022-0265 (withdrew prior to the hearing), Senate Properties APL 2022-0236

**Tuesday, July 12, 2022**

**BOE Panelists:** David Epstein (Presiding Officer), Emily Haynes, and Gary Sonnenberg

Two (2) commercial appeals: S&S Development /Duran APL 2022-0279 (withdrew appeal prior to hearing) & JLC Properties Inc. /Hanna APL 2022-0244

**Tuesday, July 19, 2022**

**BOE Panelists:** Emily Haynes (presiding officer), Gary Sonnenberg and Thor Williams

One (1) residential appeal: Latitude 55 North LLC/Mark Halsted

**Thursday, July 21, 2022**

**BOE Panelists:** Emily Haynes (presiding officer), Gary Sonnenberg and Thor Williams

Four (4) commercial appeals: Goldstein Improvement Company/Greg Adler APL 2022--0158, -0157, -0155, -0131

**Tuesday, September 20, 2022**

**BOE Panelists:** David Epstein, Emily Haynes, Thor Williams, Kenny Solomon-Gross and Gary Sonnenberg

One (1) remanded appeal: Senate Properties/Bruce Denton APL 2022-0236

Per CBJC 15.05.185(d) below is a summary breakdown of the 2022 assessment year.

- Number of cases appealed: 225
- Number of cases scheduled to be heard by the board: 15
- Number of cases actually heard: 13 (2 withdrew prior to hearing)
- Percentage of cases where an error of valuation was determined to exist: ~2% (2 of 13)
- Number of cases remanded to the assessor for reconsideration: 2
- The number of cases resulting in the board altering a property assessment: 2
- Net change to taxable property caused by board action: - \$23,000

Staff to the Board of Equalization for 2022 Appeal Hearings: Assistant City Attorney Adam Gottschalk, Deputy Municipal Clerk Di Cathcart and Municipal Clerk Beth McEwen.

*Respectfully Submitted by David Epstein, Board of Equalization Chair, September 20, 2022*