

BOARD OF EQUALIZATION HEARINGS MINUTES

June 22, 2023 at 5:30 PM

Zoom Webinar



<https://juneau.zoom.us/j/99741860260> or 1-253-215-8782 Webinar ID: 997 4186 0260

To view a recording of the hearing: <https://youtu.be/U5N3ufTkEu8>

A. CALL TO ORDER

Chair David Epstein called the Board of Equalization Hearing for June 22, 2023 to order at 5:32 p.m.

B. ROLL CALL

Members Present: David Epstein, Kenny Solomon-Gross and Thor Williams

Staff/Other: Di Cathcart, Emily Wright, Sherri Layne, Mary Hammond, Aaron Landvik, Norman Carson, and Philip Joy

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

David Epstein was selected at the Presiding Officer

D. APPROVAL OF AGENDA

Agenda approved as amended.

E. PROPERTY APPEALS

1. APL 2023-0130 - Parcel: 5B2101090050 - 9162 Skywood Ln.

Owner: Norman Carson & Michelle Carson

Appellant's Estimate of Value

Site: \$129,700 Building: \$445,765 Total: \$575,456

Original Assessed Value

Site: \$129,700 Building: \$505,400 Total: \$635,100

Recommended Value

Site: \$129,700 Building: \$505,400 Total: \$635,100

Appellant Norman Carson presented his arguments and evidence to the board. Following the closing of the presentations by both parties, Mr. Carson and the Assessor's Office answered questions from the BOE.

Ms. Hammond stated the appellants' property was previously valued at a high value property. The Assessor's Office found that was not the case in the last three years and the appellant received the same adjustment as all others in the neighborhood. Mr. Carson said he didn't dispute the assessment process, but that his had increased 24% whereas other comparable properties only went up by 12-14%.

Mr. Williams asked if as the BOE we can look at those properties on the assessor's map or is that a responsibility of the appellant to provide that to us. Ms. Wright advised that anything that Mr. Carson brings up you can ask the Assessor to walk through that or expand. Mr. Williams asked the Assessor's Office if the parcels listed on page 51 of the packet were the same parcels that were used on page 60 of the packet in the email exchanges between the

parties and if not, would like the Assessor's Office to use as a comparable the properties the appellant brought forward so BOE members know they are comparing an equal playing field.

MOTION: by Thor Williams, to remand APL 2023-0130 back to the Assessor's Office for development of further information to provide more clarity from the 6 properties the appellant brought forward in comparison to the four (4) properties the Assessor's Office used. **Roll Call Vote:** Yes (Williams), Yes (Solomon-Gross), No (Epstein). **2 yes – 1 no, Motion carries; appeal 2023-0130 is remanded back to the Assessor's Office.**

F. LATE FILE APPEAL

15.05.150 Appeal to Board of Equalization

(c) Late-filed appeal. A taxpayer who seeks to appeal the assessor's valuation after the 30-day appeal period has closed shall file a letter and supporting documents, if any, with the assessor stating the reasons why the taxpayer was unable to comply within the 30-day appeal period. A panel of the board shall consider each letter but shall not consider evidence regarding property valuation. The board shall only consider reasons the taxpayer was unable to comply within the 30-day appeal period. The taxpayer shall have five minutes to make an oral presentation solely focused on the taxpayer's inability to comply within the 30-day appeal period. The board's determination shall be based on the taxpayer's letter and any supporting documents or oral presentation. If the request is granted, the taxpayer shall have 30 days from the board's decision to file a valuation appeal and submit all evidence required by this title. The assessor shall send notice of the of the board's decision to the taxpayer.

1. Late File Appeals - BOE Process

2. Parcel: 1C030A430050 - 825 Calhoun Ave., Juneau - Philip Joy

The BOE panel reviewed the late file material and Mr. Epstein asked if any member would like to make a motion. **Seeing no motion's made; late file for Parcel: 1C030A430050 is denied.**

G. ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 6:41 p.m.