

BOARD OF EQUALIZATION HEARINGS MINUTES

June 15, 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/NCldснаM6HY>

A. CALL TO ORDER

Chair David Epstein called the Board of Equalization Hearing for June 15, 2023 to order at 5:29 p.m.

B. ROLL CALL

Members Present: David Epstein, Gary Sonnenberg and Emily Haynes

Staff/Other: Beth McEwen, Emily Wright, Sherri Layne, Mary Hammond, Nicole Lynch, Jacob Clark, Deborah Holbrook, Steven Bradford, and Kurt West

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

David Epstein was selected as the Presiding Officer.

D. APPROVAL OF AGENDA

Agenda approved as presented.

E. PROPERTY APPEALS

1. APL 2023-0158 - Parcel: 5B250151B003 - 4401 Riverside Dr. Unit B3

Owner: Bradford Joint Revocable Trust, Steven Bradford & Natalie Bradford, Trustees

Appellant's Estimate of Value

Site: \$5,000 Building: \$338,200 Total: \$343,200

Original Assessed Value

Site: \$5,000 Building: \$358,200 Total: \$363,200

Recommended Value

Site: \$5,000 Building: \$358,200 Total: \$363,200

Appellant Steve Bradford presented his arguments and evidence to the board. Jacob Clark presented on behalf of the Assessor's Office. BOE members deliberated after both parties spoke, no motions were brought forward.

No Board of Equalization members made a motion; with no motion being made, appeal 2023-0158 is denied.

2. APL 2023-0368 - Parcel: 1C070A110130 - 229 Franklin St.

Owner: Deborah Holbrook Solo 401K Trust

Appellant's Estimate of Value

Site: \$100,000 Building: \$140,000 Total: \$240,000

Original Assessed Value

Site: \$106,000 Building: \$195,900 Total: \$301,900

Recommended Value

Site: \$106,000 Building: \$150,800 Total: \$256,800

Appellant Deborah Holbrook presented her arguments and evidence to the board. Jacob Clark presented on behalf of the Assessor’s Office. Following the closing of the presentations by both parties, Ms. Holbrook and the Assessor’s Office answered questions from the BOE.

MOTION by Ms. Haynes to grant the appeal with a total assessed value of \$240,000 because the appellant has shown ample justification and met the burden of proof and asked for a yes vote. **Roll Call:** Yes (Haynes), No (Sonnenberg), No (Epstein). **1 yes – 2 no, Motion fails, appeal denied.**

Mr. Sonnenberg asked if it would be appropriate to make another motion. Ms. Wright noted that as long as it’s not the same motion that would be fine. Ms. Hammond stated that if no further motion was made, the amended recommended value would be upheld.

Mr. Sonnenberg asked for clarification that the value of \$256,800 was the final assessment rather than the \$301,900. Mr. Epstein answered Mr. Sonnenberg stating that without a motion, the amended value of \$256,800 would be the final assessment. Mr. Sonnenberg stated that due to that, he has no need to make any further motions.

With no other motions being made, Mr. Epstein thanked the appellant for being present and deemed appeal 2023-0368 denied with an adjusted valuation of \$256,800.

3. APL 2023-0437 - Parcel: 8B3301060010 - 16700 Ocean View Dr.

Owners: Kurt West & Kristi West

Appellant's Estimate of Value

Site: \$150,000 Building: \$440,000 Total: \$590,000

Original Assessed Value

Site: \$167,200 Building: \$574,500 Total: \$741,700

Recommended Value

Site: \$167,200 Building: \$574,500 Total: \$741,700

Appellant Kurt West presented his arguments and evidence to the board. Jacob Clark presented on behalf of the Assessor’s Office. BOE members deliberated after both parties spoke, no motions were brought forward.

No Board of Equalization members made a motion; with no motion being made, appeal 2023-0437 is denied.

F. ADJOURNMENT

There being no further business to come before the board, the meeting was adjourned at 7:51 p.m.