

# BOARD OF EQUALIZATION MINUTES

July 27, 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 the hearing recording: <https://youtu.be/scVUGKGDGOc>

## A. CALL TO ORDER

Vice Chair Kenny Solomon-Gross called the Board of Equalization Hearing for July 27, 2023 to order at 5:30 p.m.

## B. ROLL CALL

Members Present: Kenny Solomon-Gross, Gary Sonnenberg and Emily Haynes

Staff/Other: Di Cathcart, Emily Wright, Sherri Layne, Aaron Landvik, Greg Morris, Scott Carson and

## C. SELECTION OF PRESIDING OFFICER

### 1. BOE Hearing Process - Reference Material

Kenny Solomon-Gross was selected as the Presiding Officer

## D. APPROVAL OF AGENDA

Agenda approved as presented.

## 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

**REMANDED BACK TO ASSESSOR'S OFFICE AT [6/22/2023 BOE HEARING](#)**

Appellant Norman Carson was on hand to answer questions from the board. Aaron Landvik walked the board through the revised material requested by the BOE when this appeal was remanded back to the Assessor's Office. Mr. Carson and the Assessor's Office answered questions from the BOE.

Mr. Carson stated no improvements have been made to justify a 24% increase to my property and noted the disproportionate evaluation of his property from other properties and ask for a fair evaluation of \$575,456; he felt the building assessment was increased at a disproportionate rate to other comparable homes that only saw a 14% increase.

Mr. Sonnenberg mentioned there was a reference to the previous calculation errors, what were those previous calculations and how do they relate to this assessment. Mr. Carson responded that the discussion is included in the packet and there has been a pattern of over calculation of his property and the Assessor's noted there were errors.

Mr. Solomon-Gross said he wanted to make sure we are working off the scope of what the remand was referencing and to make sure the Assessor could use the appellants comparable and asked Mr. Landvik to go over what the Assessor's Office did when it was remanded back. Mr. Landvik stated that since 2020 the entire housing market has gone crazy and looking at the comparable, we were asked to review, the appellant falls right into the comparable.

**MOTION:** by Mr. Solomon-Gross that the board grant the appeal because the appellant has provided sufficient evidence of error showing the assessed valuation and request the Assessed value would be \$584,000. **Roll Call Vote:** Yes (Solomon-Gross), no (Sonnenberg), no (Haynes). **Motion fails Appeal 2023-0130 is denied.**

## 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: 1C070B000020 - Gastineau Lot 6, Juneau - Shannon Siefert/Terrance Schwarz

Board members reviewed the late file request and Mr. Solomon-Gross opened it up for questions from BOE members. This property was one of the ones affected by the September 2022 Gastineau mud slide. Mr. Sonnenberg said, on page 158, the appellant is referring to a timely assessment disaster appeal. Mr. Landvik noted doing a revised assessment was missed by the Assessor's Office after the mudslide to note damage to property and the Assessor's Office is past the deadline to make that correction, so it's been brought to the BOE.

Mr. Sonnenberg asked if we accept the late file appeal what happens, and if we don't accept, what happens. Mr. Landvik, with disapprove, no change happens the assessment stands. If the late file is approved, Assessor staff go up on Monday and reevaluate the situation and come up with a true value of the property and send out that value to the property with a 10-day request for review.

Mr. Solomon-Gross, if we deny this late file their next course of action would be to take it to superior court. Ms. Wright, that's correct, but Superior Court looks at if the BOE made a mistake not if the Assessor's made a mistake.

**MOTION:** by Mr. Solomon-Gross to accept and hear the late file appeal and ask for a yes vote. **Roll Call Vote:** Yes (Solomon-Gross), No (Haynes), Yes (Sonnenberg). 2 yes – 1 no; **Motion Passed; late file for Parcel: 1C070B000020 is granted.**

## G. ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 7:44 p.m.