

BOARD OF EQUALIZATION HEARINGS MINUTES

May 18, 2023 at 5:30 PM

Zoom Webinar



Please Note: Different Zoom Link from Previous BOE Hearings

<https://juneau.zoom.us/j/84875334272> or 1-253-215-8782 Webinar ID: 848 7533 4272

To view the video recording of the hearing: <https://youtu.be/9WFgyWyMMJI>

A. CALL TO ORDER

Vice Chair Kenny Solomon-Gross called the Board of Equalization Hearing for May 18, 2023 to order at 5:30 p.m.

B. ROLL CALL

Members Present: Kenny Solomon-Gross, Thor Williams and Emily Haynes

Staff/Other: Di Cathcart, Emily Wright, Mary Hammond, Aaron Landvik, Dora Prince, Jacob Clark, Greg Morris, Sherri Layne, Thomas Hanley, Kristin Cadigan McAdoo and Nicole Ferrin

C. SELECTION OF PRESIDING OFFICER

1. BOE Hearing Process - Reference Material

Kenny Solomon-Gross was selected at the Presiding Officer

D. APPROVAL OF AGENDA

Agenda approved as presented.

E. PROPERTY APPEALS - APPEALS PREVIOUSLY ON 5/11 AGENDA

1. APL 2023-0335 - Parcel: 2D04020B0021 – 1714 Douglas Hwy, Douglas

Owner: Kristin Cadigan McAdoo & Jason McAdoo

Appellant's Estimate of Value

Site: Not Specified Building: Not Specified Total: Not Specified

Original Assessed Value

Site: \$113,100 Building: \$538,700 Total: \$669,800

Recommended Value

Site: \$113,100 Building: \$538,700 Total: \$669,800

Appellant Kristin Cadigan-McAdoo presented her arguments and evidence to the board. Following the closing of the presentations by both parties, Ms. Cadigan-McAdoo and the Assessor's Office answered questions from the BOE.

Ms. Haynes asked Ms. Hammond if town homes are valued separately. Ms. Hammond stated they are valued similarly but there is a different ratio study used; the packet was in error not the evaluation. Ms. Haynes stated the two middle units had not increased in assessed value but the two end units have been increasing, and asked Ms. Hammond to speak to that. Ms. Hammond responded that the inside units have increased in value every year.

No Board of Equalization members made a motion; with no motion being made, appeal 2023-0335 is denied.

2. APL 2023-0112 - Parcel: 4B2901270071 – Property: 1122 Slim Williams Way, Juneau

Owner: Nicole & Tyler Ferrin

Appellant's Estimate of Value

Site: \$53,572.20 Building: \$293,700 Total: \$347,272.20

Original Assessed Value

Site: \$146,300 Building: \$293,700 Total: \$440,000

Recommended Value

Site: \$146,300 Building: \$293,700 Total: \$440,000

Appellant Nicole Ferrin presented her arguments and evidence to the board. Mr. Landvik presented the Assessor's Office findings on behalf of the Assessor's Office. Following the closing of the presentations by both parties, Ms. Ferrin and the Assessor's Office answered questions from the BOE.

Panel members asked if it was correct that a smaller parcel is charged at a higher rate; Mr. Landvik stated that if all other things are considered equal that is correct. Mr. Williams stated the city should work to do a better job of educating the homeowners in how land is valued, it can take someone by surprise to learn that a smaller parcel is charged at a higher rate. Ms. Haynes agreed with Mr. Williams and would have liked to see that explanation included in the packet. Mr. Solomon-Gross repeated his previous request of last year to have better information on the graphs provided so they help appellants and board members understand.

No Board of Equalization members made a motion; with no motion being made, appeal 2023-0112 is denied.

3. APL 2023-0051 - Parcel: 4B1601140110 – Property: 2290 Brandy Lane Unit 11, Juneau

Owner: Thomas Hanley (Trustee of Thomas Andrew Hanley Revocable Living Trust)

Appellant's Estimate of Value

Site: \$5,000 Building: \$105,000 Total: \$110,000

Original Assessed Value

Site: \$5,000 Building: \$117,000 Total: \$122,000

Recommended Value

Site: \$5,000 Building: \$117,000 Total: \$122,000

Appellant Thomas Hanley presented his arguments and evidence to the board. Mr. Morris presented the Assessor's Office findings on behalf of the Assessor's Office. Following the closing of the presentations by both parties, Mr. Hanley and the Assessor's Office answered questions from the BOE.

Ms. Haynes, the Assessor's Office, stated they don't know of any of the improvements, how many improvements are you aware of. Mr. Morris, when final plans are submitted that is when we collect that data. The reality is based on my time in the field, most people don't get building permits for improving their boat condos and that's our only way of knowing. Ms. Haynes, why aren't those improvements included for boat condos like you do for other residences. Mr. Morris, we will use the sale price if we have access to it and we do value improvements. Mr. Landvik added that the Assessor's Office just doesn't have the data as with other residences.

Mr. Solomon-Gross, can you explain why the Assessor's Office didn't take Mr. Hanley up on his offer to see the inside of his boat condo. Mr. Morris, we don't know what's in anyone else's condo to base against. Mr. Williams,

my concern is that without checking those properties, some people may have a really nice home that isn't being assessed correctly.

Ms. Haynes, there is a problem here, in my mind this is not equitable, and the value of unimproved boat condos should be considered otherwise it will drive people like Mr. Hanley out if they are consistently getting over-assessed. Mr. Williams, I have the same concerns that Ms. Haynes has. If we can do appraisals on regular condos, we should be able to do the same with boat condos. Mr. Solomon-Gross, I agree that the Assessor has a hard time with boat condos and using a mass appraisal to try to get equitable amounts; if you go to page 124 of the packet, and we look at values of these condos over the last several years, there wasn't a huge increase and this year it went up by \$9,000. Mr. Solomon-Gross stated he was torn on this appeal and would have liked to see some photos.

MOTION: by Ms. Haynes; that the Board grant the appeal because the appellant has provided sufficient evidence of error showing the assessed valuation is inequitable and recommends a new assessed value of \$110,000 and asked for a yes vote. **Hearing no objection, motion passed by unanimous consent; Appeal 2023-0051 granted.**

F. LATE FILE APPEALS

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: 4B2601080100 - 10125 Silver St., Juneau - Shawn & Rachel Phelps

The BOE panel reviewed the late file material and Mr. Solomon-Gross asked if any member would like to make a motion. **Seeing no motion's made; late file for Parcel: 4B2601080100 is denied.**

G. ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 8:04 p.m.