

CBJ CLERK

AUG 09 2022



RECEIVED

OFFICE OF THE MUNICIPAL CLERK

155 S. Seward St., Room 202

Phone: (907)586-5278 Fax: (907)586-4552

email: city.clerk@juneau.org

Appeal # 2022-AA05 Bjm

Notice of Appeal

This appeal is governed by CBJ 01-50, the Municipal Appellate Code. This code establishes the standards and procedures for appeals.¹ Anyone who files an appeal should be familiar with the appellate code. The clerk can give you a copy of the code.

Attach a copy of the decision being appealed. Do not attach any other documents, exhibits, or additional pages to this form, except for any pages needed to continue the answers to the requested information below. The clerk will accept this form only if the appropriate filing fee is attached. The fee to file an appeal to the assembly is \$500.00. To be timely, an appeal must be filed within 20 days of the date the decision being appealed is filed with the clerk.

Action Being Appealed

Board decisions are appealable: board recommendations and most staff decisions are not.

City and Borough of Juneau, Finance Department,
☐ Agency Appealed From: Assessor Division
see below

☐ Description and Date of Decision: Parcel # 1C 070A ~~050000~~ ^{040020 (224 Second ST)}
see attached (224 Second ST)
Incorporated by Reference

Concerned Parties

Date of Decision: July 22, 2022
Identify the people who have an interest in the action being appealed: yourself and others.

☒ Party Filing Appeal

Adelstein Improvement
Company

Mailing Address

426 East Route 1
Santa Monica, CA
90402

Telephone

310-612-1312

Fax

Email

gregoryl.adler@gmail.com

☐ Parties Who Won the Decision Appealed

Mailing Address

Telephone

Fax

Email

Co.

gregoryl.adler@gmail.com

1 01.50.070 STANDARD OF REVIEW AND BURDEN OF PROOF. (a) The appeal agency may set aside the decision being appealed only if:

- (1) The appellant establishes that the decision is not supported by substantial evidence in light of the whole record, as supplemented at the hearing;
 - (2) The decision is not supported by adequate written findings or the findings fail to inform the appeal agency of the basis upon which the decision appealed from was made; or
 - (3) The agency failed to follow its own procedures or otherwise denied procedural due process to one or more of the parties.
- (b) The burden of proof is on the appellant. (Serial No. 92-36 12 (part), 1992).1

-over-

Issues on Appeal²

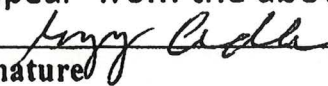
Concisely describe the legal and factual errors that form the basis for your appeal. Do not argue them; argument will be heard later.

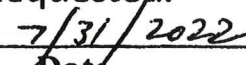
Fraud, improper, excessive, and unequal valuation including methodology by the Juneau Assessor; including but not limited to factual errors such as square feet used in valuations, malicious misrepresentation of "Leased Fee Interest;" improper building costs. See Attached Notice of Appeal, Table of Contents, Exhibits 1-46, Julie Dinneen appraisals and Expense Related Expenses and Corrected Pages, The Assembly has Jurisdiction and Appellant Materials and Requests which are hereby incorporated by reference as the legal and factual errors that form the basis of our appeal.

Relief Requested

What should the Assembly do with the action being appealed: send it back, modify it, or something else?

Respectfully, we request the Assembly hear this appeal and resolve this matter. We believe a hearing officer should be appointed to examine and investigate the issues we describe "Issues on Appeal" herein. In the interim, we request our property taxes and all property taxpayers be assessed at 2020 assessments levels; that an Oversight Board be appointed to watch over the Hearing Officer with an equal number of members coming from commercial property owners; all appeal rights are stayed, including the obligation to file legal actions in Superior Court. We hereby incorporate by reference the "Issues on Appeal" from the above paragraph into the Relief Requested.

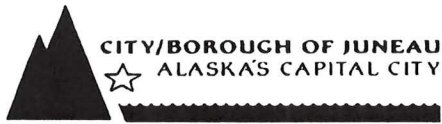
Signature 

Date 

If you are representing any group, or a person other than yourself, you must sign a notarized statement that you are authorized to represent them.

2 01.50.030(b)(5) COMMENCEMENT OF ACTION.

The notice of appeal shall include a concise statement of the legal and factual errors in the decision that form the basis of the appeal.



**Office Of The Assessor
155 South Seward Street
Juneau, AK 99801**

GOLDSTEIN IMPROVEMENT COMPANY
130 SEWARD ST STE 001
JUNEAU AK 99801

**NOTICE OF DECISION
BOARD OF EQUALIZATION**

Date of BOE	Thursday, July 21, 2022
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	July 25, 2022
Parcel Identification	1C070A040020
Property Location	224 SECOND ST
Appeal No.	APL20220155
Sent to Email Address:	gregoryladler@gmail.com

ATTENTION OWNER

The Board of Equalization (BOE) held a hearing on the date shown above to consider and decide your appeal of the 2022 Assessed Value for your parcel. Based on the findings of fact and conclusions of law contained in the recorded hearing and record on appeal, the BOE hereby certifies its decision as shown below:

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	Before BOE	After BOE
Site/Land	\$397,194.00	\$397,194.00
Building/Improv	\$0.00	\$0.00
Total	\$397,194.00	\$397,194.00
Exempt Total	\$0.00	\$0.00
2022 Taxable Value	\$397,194.00	\$397,194.00

This is a final administrative decision of the Board of Equalization of the City and Borough of Juneau. It may be appealed to the Alaska Superior Court, in Juneau, pursuant to AS 29.45.210(d), CBJ 15.05.200 and the Alaska Rules of Court, if such appeal is filed within 30 days from the mailing/distribution date of this notice.

7/22/2022

Date

Chair/Presiding Officer
Board of Equalization

CONTACT US: CBJ Assessor's Office

Phone	Email	Website	Physical Location
Phone (907) 586-5215 Fax (907) 586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30

CITY AND BOROUGH OF JUNEAU**Treasury Division**

155 South Seward
Juneau, AK 99801
(907) 586-5218

DATE

8/9/2022

086215

RECEIPT NUMBER

REC'D

FROM: NAME

Gregg Miller Interiors, Inc.

ADDRESS

Agreement 426 E Rustic Rd.

CITY

Santa Monica, CA

STATE

CA

ZIP

90402

DESCRIPTION

ARS ☐ BUS TAX ☐ REA TAX ☐ POLICE CIT ☐ SALES TAX ☐ HBR ☐ UTL ☐ G/L ☐

OTHER

1/2 units to assembly & 4/10 500/ea.

CODE	AMOUNT
1-110030101-4/420-0009	\$2000.00
Parcel #s	
10070A020043 (119 2nd St)	
10070A040010 (201 Seward St)	
10070A040020 (224 Seward St)	
10070A050060 (234 Seward St)	

Assigned Assembly Appeal
Numbers as shown below.
Beth McEwen

#2022-AA03

#2022-AA04

#2022-AA05

#2022-AA06

RECEIVED

CREDIT CARD ☐

AMOUNT \$

2000.CASH ☐CHECK ☒

REC'D BY:

Beth McEwen

TREA CASH 10/88