

From: [Allen Shattuck](#)
To: [Jacob Clark](#)
Subject: RE: Petition for Review - 1D050L04D160
Date: Monday, April 8, 2024 11:31:25 AM
Attachments: [Assessment Appeal.docx](#)

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

Jacob,

Here it is.

Allen

From: Jacob Clark [mailto:Jacob.Clark@juneau.gov]
Sent: Monday, April 8, 2024 9:13 AM
To: Allen Shattuck
Subject: RE: Petition for Review - 1D050L04D160

Allen,

Please review the BOE Hearing of Appeal Code attached above. Sections (a) and (c) 5-7 will provide many answers to your questions.

You will be expected to write out whatever you plan on providing to the BOE and have 15 minutes to present that information on the date of your hearing.

(6) Rules of evidence. Evidence shall only be presented by the appellant and the assessor or their authorized representatives. The board shall not be restricted by the formal rules of evidence; however, the presiding officer may exclude evidence irrelevant to the issue(s) appealed. Relevant evidence includes but is not limited to purchase and closing documents, appraisal reports, broker opinions of value, engineer reports, estimates to repair, rent rolls, leases, and income and expense information. Hearsay evidence may be considered provided there are adequate guarantees of its trustworthiness and it is more probative on the point for which it is offered than any other evidence that the proponent can procure by reasonable efforts.

Jacob Clark
Appraiser I
Assessor's Office
City and Borough of Juneau, AK
(907) 586-5215 ext 4038
Jacob.Clark@Juneau.gov



From: Allen Shattuck <alshattuck1@gmail.com>
Sent: Saturday, April 6, 2024 11:47 AM
To: Jacob Clark <Jacob.Clark@juneau.gov>
Subject: RE: Petition for Review - 1D050L04D160

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

I don't understand the process. Do I need to submit my arguments in writing or do I make a verbal presentation to the BOE. I'm not clear on what you mean by "supporting evidence".

From: Jacob Clark [<mailto:Jacob.Clark@juneau.gov>]
Sent: Friday, April 5, 2024 11:21 AM
To: Allen Shattuck
Subject: RE: Petition for Review - 1D050L04D160

Allen,

I will send your appeal along to the Assessor for review and we will schedule a date for the Board of Equalization as soon as possible. It takes considerable effort from the BOE (who are community volunteers), the Clerk's Office, and the Assessor's Office to prepare for the BOE so if you wish to withdraw, please do let me know.

State statute requires that the burden of proof rests with the appellant. Appellants are expected to provide specific evidence which indicates that their property valuation is one of the following:

EXCESSIVE – To show that an assessment is excessive, an appellant must show that the assessment is more than just overvalued. It must be shown that the assessment is grossly disproportionate when compared to other assessments (or, it can be shown that there is an intentional or fraudulent purpose to place an excessive valuation on the property.)

UNEQUAL – To show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis

that would justify different valuations of the property.

IMPROPER – To show that an assessment is improper, it must be shown that the assessor used an improper method of valuation, which amounts to fraud or a clear adoption of a wrong principle of valuation.

UNDERVALUED – Rare, but yes it does happen from time to time.

Only the reasons above are considered valid reasons for an appeal.

We are request that all supporting evidence be provided to the Assessor Office no later than April 18th, per CBJ ordinance.

https://library.municode.com/ak/juneau/codes/code_of_ordinances?nodetid=PTIICOOR_TIT15AS

This link provides information from the State of Alaska regarding the appeal process.

[Property Assessments in Alaska, Local Government Online, Division of Community and Regional Affairs](#)

These handouts explain the assessment process.

<https://juneau.org/wp-content/uploads/2020/12/Understanding-Assessment.pdf>

<https://juneau.org/wp-content/uploads/2020/12/For-the-Property-Owner-Who-Wants-to-Know.pdf>

Jacob Clark

Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov



From: Allen Shattuck <alshattuck1@gmail.com>

Sent: Friday, April 5, 2024 11:13 AM

To: Jacob Clark <Jacob.Clark@juneau.gov>

Subject: RE: Petition for Review - 1D050L04D160

EXTERNAL E-MAIL: BE CAUTIOUS WHEN OPENING FILES OR FOLLOWING LINKS

I reject the "no change" proposal. Please schedule for the Board of Equalization.

From: Jacob Clark [<mailto:Jacob.Clark@juneau.gov>]

Sent: Thursday, April 4, 2024 12:51 PM

To: Alshattuck1@gmail.com

Subject: RE: Petition for Review - 1D050L04D160

Based on the information in my previous email, I see no reason to make an adjustment to your assessment.

Upon review of your appeal, I find our assessment of your property to be fair and equitable and propose **no change** to your 2024 Assessment.

2024 Value: Site: \$5,000 Improvements: \$717,000 Total: \$722,000

Please respond by email stating your acceptance of no change to the 2024 assessed value. Upon receipt of your acceptance, I withdraw the appeal. If you reject this no change proposal, I will have the Clerk's Office schedule the case for the next available Board of Equalization, and you will be notified of the date.

If I do not receive a response to this email by April 10th, 2024, I will consider this case closed and withdraw your appeal.

Jacob Clark

Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov



From: Jacob Clark

Sent: Thursday, April 4, 2024 12:37 PM

To: 'Alshattuck1@gmail.com' <Alshattuck1@gmail.com>

Subject: RE: Petition for Review - 1D050L04D160

Allen,

Our Deputy Assessor did a recent study on your condo association and his findings are listed below. It appears that most condo units above 2000sqft are projected to sell at roughly the same price based on our time trended sales data.

From my analysis (though be it very limited in scale due to the quantity of sales in these buckets), it appears that we expect two groups to sell for about the same price.

Appellant is in value Group G, comp is in Group H

| PCN | UnitArea | Grp | 2024AV | CondoBas |
|--------------|----------|-----|---------|----------|
| 1D050L040010 | 1568 | A | 449,800 | 444,800 |
| 1D050L040020 | 1568 | A | 449,800 | 444,800 |
| 1D050L040030 | 1635 | B | 468,200 | 463,200 |
| 1D050L040040 | 1635 | B | 468,200 | 463,200 |
| 1D050L040050 | 1635 | B | 468,200 | 463,200 |
| 1D050L040060 | 1635 | B | 468,200 | 463,200 |
| 1D050L040070 | 2419 | C | 508,100 | 503,100 |
| 1D050L040080 | 1635 | B | 468,200 | 463,200 |
| 1D050L040090 | 1635 | B | 468,200 | 463,200 |
| 1D050L040100 | 1635 | B | 468,200 | 463,200 |
| 1D050L040110 | 1872 | D | 608,300 | 603,300 |
| 1D050L04D120 | 2016 | E | 754,000 | 749,000 |
| 1D050L04D130 | 1496 | F | 668,700 | 663,700 |
| 1D050L04D140 | 1496 | F | 668,700 | 663,700 |
| 1D050L04D150 | 1496 | F | 668,700 | 663,700 |
| 1D050L04D160 | 2093.5 | G | 722,000 | 717,000 |
| 1D050L04D170 | 2104 | G | 722,000 | 717,000 |
| 1D050L04D180 | 2304 | H | 721,700 | 716,700 |
| 1D050L04D190 | 1496 | F | 668,700 | 663,700 |
| 1D050L04D200 | 1496 | F | 668,700 | 663,700 |
| 1D050L04D210 | 1496 | F | 668,700 | 663,700 |
| 1D050L04D220 | 2093.5 | G | 722,000 | 717,000 |
| 1D050L04D230 | 2104 | G | 722,000 | 717,000 |

There have not been many known sales within groups G&H (2 & 1 respectively). The limited sale data indicates that we expect them to sale for the same price regardless of the difference in size. Analysis is based upon time trending all known condo sale prices using the generic condo time trend factor.

| Row Labels | Count of SALE_ID | Average of GenTASP/UnitArea | Average of GenTASP |
|--------------------|------------------|-----------------------------|--------------------|
| A | 3 | 311.51 | 488,450 |
| B | 7 | 306.38 | 500,939 |
| C | 1 | 221.11 | 534,853 |
| D | 2 | 342.07 | 640,353 |
| E | 2 | 393.68 | 793,664 |
| F | 9 | 461.67 | 690,652 |
| G | 2 | 362.11 | 759,996 |
| H | 1 | 329.72 | 759,682 |
| Grand Total | 27 | 369.66 | 624,828 |

Only 1 sale in the entire condo development within the last 3 years

| Grp | MedianTASP | MedianGenTASF | 0.95 | CondoBas | AS-GenTASP |
|-----|-------------|---------------|---------|----------|------------|
| A | 0 | 473,488 | 449,800 | 444,800 | 0.949971 |
| B | 0 | 492,825 | 468,200 | 463,200 | 0.950032 |
| C | 0 | 534,853 | 508,100 | 503,100 | 0.949981 |
| D | 353904.3606 | 640,353 | 608,300 | 603,300 | 0.949945 |
| E | 0 | 793,664 | 754,000 | 749,000 | 0.950024 |
| F | 0 | 703,882 | 668,700 | 663,700 | 0.950017 |
| G | 0 | 759,996 | 722,000 | 717,000 | 0.950006 |
| H | 0 | 759,682 | 721,700 | 716,700 | 0.950002 |

This table shows the # of qualified sales by year

| Row Labels | Count of SALE_ID |
|--------------------|------------------|
| 1986 | 1 |
| 1987 | 1 |
| 1989 | 2 |
| 1990 | 1 |
| 1996 | 1 |
| 1998 | 2 |
| 2000 | 2 |
| 2002 | 1 |
| 2003 | 1 |
| 2005 | 1 |
| 2006 | 1 |
| 2007 | 2 |
| 2008 | 1 |
| 2009 | 2 |
| 2011 | 1 |
| 2012 | 1 |
| 2014 | 2 |
| 2015 | 1 |
| 2022 | 1 |
| 2023 | 2 |
| Grand Total | 27 |

Jacob Clark

Appraiser I

Assessor's Office

City and Borough of Juneau, AK

(907) 586-5215 ext 4038

Jacob.Clark@Juneau.gov



From: Jacob Clark

Sent: Thursday, April 4, 2024 11:49 AM

To: Alshattuck1@gmail.com

Subject: Petition for Review - 1D050L04D160

Allen,

My name is Jacob, and I am an Appraiser with the CBJ Assessor's Office. I am reaching out to let you

know that I have started reviewing your appeal for **2616 Douglas Hwy #105**. Once I have analyzed your supporting documents, I will follow up with an additional email asking you to confirm what we have on file. If I find that an adjustment is warranted, I'll send a proposal with an updated valuation.

If you happen to be unfamiliar with our valuation process, I added extra information below regarding how we formulate our assessments. Should you have any questions about the appeal process or would like to discuss this further, please call me at 586-5215 ext. 4038.

Alaska State Statute requires boroughs throughout the State to assess at an estimate of “full market value” as of January 1st of the assessment year. To do this, the Assessor is tasked with gleaning market information for individual neighborhoods throughout the borough and looking at what the median difference between our replacement cost new and actual sale prices for those homes sold in a specific neighborhood is, this is called a neighborhood adjustment. Neighborhood adjustments are applied to every parcel within the given neighborhood for which the adjustment has been calculated. This is why you see an increase in value each year. As the market continues to trend upwards, your value increases.

So, to appraise all homes in the Borough, we use what is called replacement cost new less depreciation, where we take the structural elements of your building and look at what it would cost to build that same structure in today's market and then apply depreciation to account for the age and condition of the structure. The data for our calculation of replacement cost new less depreciation is provided by a firm called Marshall & Swift which provides Assessor's Offices nationwide with regional and local information regarding building supply costs and factors of inflation. We then add the site value and apply our neighborhood adjustment to get within 5% of market value.

We use the assessed value and divide it by the time-adjusted sales price to determine the neighborhood adjustment for your neighborhood or the “A/S” ratio.

Land values are developed on a neighborhood basis. The land is examined to understand the typical land characteristics in the neighborhood. These characteristics include size, slope, view, water frontage, significant wetlands and others and are used to develop a neighborhood land valuation model. This model is tested and refined in consideration of sales of vacant and developed parcels. The resulting model is then applied to all the land in the neighborhood to establish assessed site values.

Below are links to helpful articles:

[Understanding Your Assessment](#)

[For the Property Owner Who Wants to Know](#)

[CBJ Assessor FAQ](#)

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[Property Tax 101 – The Mechanics](#)

Jacob Clark

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Jacob.Clark@Juneau.gov



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