

**From:** [Greg Morris](#)  
**To:** [Thomas Hanley](#)  
**Subject:** RE: Appeal of Assessed Value 2290 Brandy Lane Unit 11  
**Date:** Thursday, March 14, 2024 2:14:00 PM  
**Attachments:** [jmaoe001.png](#)  
[jmaoe002.png](#)

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Ok, thank you for your reply Mr. Hanley. The BOE has yet to schedule their first hearing, but I will send your appeal to the assessor and you will be notified of the BOE hearing date. Feel free to call if you would like to discuss this further. I am always happy to talk.

**Greg Morris**  
Commercial Appraiser  
Assessor's Office  
City and Borough of Juneau, AK  
(907) 586-5215 X 4036

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**From:** Thomas Hanley <[thomashanley@live.com](mailto:thomashanley@live.com)>  
**Sent:** Thursday, March 14, 2024 1:22 PM  
**To:** Greg Morris <[Greg.Morris@juneau.gov](mailto:Greg.Morris@juneau.gov)>  
**Subject:** Re: Appeal of Assessed Value 2290 Brandy Lane Unit 11

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

Hi, Greg, nice to hear from you again,

Thanks very much for taking the time to provide a written response to my appeal. It's much better than a phone call with so much information.

I appreciate your information, but I am amazed how little effect the Board of Equalization's decisions have on the Juneau Assessor's Office. When you say that the BOE's decision "only applies to the specific assessment year," and that it is standard procedure to revert to your model the very next year if you have no evidence that shows your model is incorrect (i.e., you were not convinced by either the appeal or the BOE's decision), then you are simply negating the whole appeal and BOE decision beyond that one year of appeal. Does the BOE realize how insignificant their decisions are? Why would anyone bother to appeal for just one year alone? The effect is so insignificant as to be a waste of everyone's time.

I believe my case now represents an interesting one for the BOE to consider a second year in a row. Last year my argument to the BOE was entirely based on the idea that your model is, in fact, seriously flawed and incorrect. And the BOE agreed with me about that, unanimously. The assumption of no improvements in any/all boat condo units is a fundamental assumption of your model, yet it completely ignores the very reason for such wide variation in your own sales data. When the BOE agrees that your model is incorrect, and you choose to simply ignore the BOE's determination the very next year with absolutely no change in your model, what does that say about the BOE's role in the whole process of real estate assessments in the City and Borough of Juneau?

Last year, your case was based on comparative sales data. This year, you say it is based on only a time trend (which, of course, is based on prior comparative sales data). Regardless, given that the BOE unanimously agreed that the "true market value" of my unit was \$110,000 just last year, then that should be the best reference point for future time trend beyond it (i.e., this year and beyond). Given that none of the other units in my condo association increased in their assessments this year (2024 vs. 2023), then that same time trend should apply to my unit, too – i.e., no change from its 2023 value. The only way time trending my unit's value from the date of my purchase in 2013 makes sense is to completely disregard the BOE's determination last year. Is that really "standard practice" in the Juneau Assessor's Office?

I'm sorry to have to say that I do wish to proceed with my appeal again this year. If heeding the BOE's decisions so lightly is standard practice in the Juneau Assessor's Office, then I think it is very important to demonstrate that to the BOE so they can better understand how meaningless is their time and effort. My case, being in the middle of a group of boat condos all assessed at the same value, provides a clear example of what's going on.

I appreciate your taking my appeal seriously, Greg, and I thank you very much for that. I feel there are some things seriously amiss in the Juneau Assessor's Office, though, and I owe it to both myself and the community of Juneau to show them.

Thank you,  
Thomas A. Hanley, TTEE

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**From:** Greg Morris <[Greg.Morris@juneau.gov](mailto:Greg.Morris@juneau.gov)>  
**Sent:** Monday, March 11, 2024 3:40 PM  
**To:** Thomas Hanley <[thomashanley@live.com](mailto:thomashanley@live.com)>  
**Subject:** Appeal of Assessed Value 2290 Brandy Lane Unit 11

Hello Mr. Hanley,

I wrote out the email below for clarity regarding your 2024 assessed value for your condo, but I am happy to speak with you anytime.

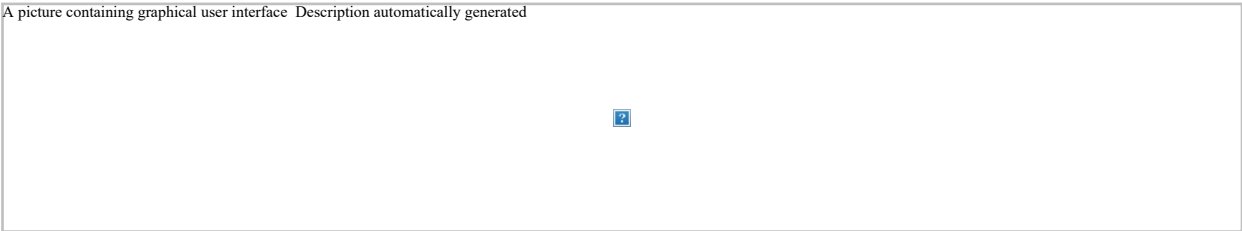
Regarding your appeal for 2290 Brandy Lane Unit 11 (parcel 4B1601140110), the BOE decision is not in perpetuity, it only applies to the specific assessment year. It is standard procedure to revert to our model if we have no evidence submitted that shows our model is incorrect. Currently your unit is the only unit in the condominium that is out of equity. Your assessment this year should have reverted to the original value of \$122,000 which would make you in equity with the other units in your condo, however due to an error, you received an assessment for \$115,000. Your current assessment value will remain this year, but we will update the value for next year.

Although I have no doubt that other units have interior improvements, we have no idea what those improvements are or what units they are in. Owners have not applied for building permits. We must use the data that is available to us. You have not submitted proof regarding these improvements or disclosed sales showing the difference in interior improvements, or submitted sales information that we are overvalued.

The assessed value of your condo is based on the original 2006 assessed value of \$85,000 (based on original sales) and trended based on sales analysis. We are looking at similar properties as a whole to find a general market trend percent to apply to all similar properties. So we are assuming that since you bought your condo in 2013, it has been subject to the same market trends as other similar condo units. You are not being valued as compared to other units that may have interior improvements by a price per square foot because we do not have any sales, you are being valued based on the original sale price and market trends by percent. Currently we are not assuming any improvements for any of the condo units. When we lack any recent disclosed sales (your 2013 sale was the last disclosed sale price in the condominium), we will apply a general market trend based on area wide like-property sales to the condominium.

To reiterate, we are not estimating a mean value per square foot, we are estimating a percentage increase over time. It is a time trend. So, a condo unit with a large amount of interior improvements is expected to be subject to the same market trends that your non-improved condo unit has.

I have reviewed the sales of your condo association. We have 12 qualified sales from 2005 when built. With two sales that were 2 days apart in your own building (building 4). I have reviewed the plans and there are no apparent interior improvements, so I am assuming they were originally sold unimproved.



- 12 qualified sales from 2005 when built. Two sales 2 days apart in your own building (building 4).
  - 11/14/2005 for \$87,500
  - 11/16/2005 \$87,375
    - Based on these two sales, the original assessed value of \$85,000 looks reasonable.
  - Assuming these sales did not have interior improvements as the plans from 2005 suggest from the adjacent building (could not locate plans for building 4), and considering the trend from sales in the condominium, we are not overvaluing your property and are treating you the same as everyone else in the condominium. We are not valuing your property as improved.
  - Time trending your sale price of \$90,000 on 10/15/2013 to current day from a time trend developed from condominiums in the area (we have no recent sales in your condo), your time trended value would be \$118,000 which is within 3% of the assessed value of \$122,000.
  - No information regarding interior improvements has been supplied to the Assessor's Office or Community Development through the building permit process which is required.

As a check, I performed a sales study from nearby condos in your neighborhood that include your direct sale, Riverview Yacht Condos and Brandy Lane Yacht Condos and we are within 2% of full market value based on the median time adjusted sale price. IAAO standards are +-5% of market value. Although I do not prefer to run studies within such a long range of time, I wanted to include as many sales as possible including your own.

If you have any evidence to submit showing overvaluation or inequity, please send it my way for review.

**Based on my review I find your 2024 assessment to be fair, and although it is out of equity with other units, the value will remain unchanged until next year to maintain equity with the other units. I request that you withdraw your appeal.**

**If you reject the request to withdraw your appeal, I will 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 March 18th, 2024, I will consider this case closed and your tax bill will reflect the above proposed assessment.**

**Greg Morris**

Commercial Appraiser

Assessor's Office

City & Borough of Juneau, Alaska

On the Traditional Land of the Tlingit People

(907) 586-5215 x4036

