

From: [Mary Hammond](#)
To: [Thomas Hanley](#)
Subject: RE: An appeal that might reflect poorly on your policy
Date: Friday, March 22, 2024 10:40:00 AM

Mr. Hanley,

Thank you for reaching out to me. I am sorry that you did not receive a call back from Greg, he was out of office this week but is attempting to contact you today. Unfortunately, our phone system isn't really set up for out of office messages.

I understand that this process is frustrating, but Greg and I discussed your appeal thoroughly before he responded to you in writing. We agreed that it is unfair for you to receive a downward adjustment without us knowing which other units within your association are unimproved and you are the only owner coming forward. Without seeing the interior of every unit, we cannot fairly adjust yours.

As Greg pointed out, we are only looking at sales of unimproved units within your association, no improved units have sold and disclosed the sale price to our office.

These will be the facts that we will present to the BOE.

Mary Hammond

Assessor

City & Borough of Juneau

(907) 586-5215 ext. 4033

From: Thomas Hanley <thomashanley@live.com>
Sent: Thursday, March 21, 2024 7:05 PM
To: Mary Hammond <mary.hammond@juneau.gov>
Subject: An appeal that might reflect poorly on your policy

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

Dear Ms. Hammond,

I think you might want to review the attached information regarding an appeal I am filing this year after doing exactly the same last year. Last year, the appeal concerned the proposed assessed value of my "boat condo" relative to the other units in my condo association. This year, it involves the policy of the appraiser completely ignoring last year's BOE valuation of my unit. I think you might want to review this year's information, because I can't believe that

such a policy is actually standard practice in your office, and the points I will be making to the BOE this year will reflect on you directly as the Assessor and manager of that office.

I realize that BOE decisions "are not in perpetuity," but I think they should at least be considered as a valid valuation of current market value at the time they are made and more valid than the proposed assessment that was overturned. Last year, I argued that the assessor's own data demonstrate an enormous variation in sales prices of boat condos even within the same association, and I argued that the principal reason for that is because boat condos vary enormously in what improvements have been made inside them. I did not dispute the assessor's ability to estimate the mean market value of boat condos in a given association, but I did dispute the fundamental assumption that all boat condos in a given association are of that same value. I offered to show the appraiser that my condo contains ZERO improvements, which obviously makes its value lower than the mean, so its assessed value should NOT be the mean value of the association. In other words, my whole argument was that the appraiser's model is incorrect and results in unfair upward bias for boat condos such as mine. The BOE agreed with me unanimously and determined that my unit should be valued at \$12,000 less than the average in my association.

This year, nothing has changed in the assessments within my association, except that of my boat condo. Upon my filing the appeal, the appraiser's response was that, actually, the intention was to return my assessment to exactly the value as proposed last year (\$122,000), and that will happen next year because it was raised to only \$115,000 this year by mistake. In other words, the BOE valuation is absolutely meaningless beyond last year alone. He argues that on the basis of time trended analysis since I purchased my unit in 2013, his model predicts its value today is exactly what he proposed last year (ignoring the BOE valuation). But is not the BOE valuation in 2023 a much better "starting point" for time-trending the future than is one purchase price from 2013 or original sales prices in 2005? Time-trending the 2023 BOE valuation to 2024 yields exactly the same valuation as the BOE determined last year, because NONE of the other units in my association changed in assessed value this year.

You can see the details in the two attachments if you are interested. I will be explaining to this year's BOE that the Juneau Assessor's Office has a policy of totally ignoring BOE decisions beyond the single year that they are made and totally ignoring the rationale for why the BOE arrived at their decision in cases where the BOE agreed with an appellant. If that truly is the policy of your office, then I will argue that you are terribly wasting the time and effort of everyone involved in the charade of appealing their proposed assessments. I cannot imagine that the BOE, the CBJ Assembly, or the taxpayers will condone that approach to taxation.

Finally, just for information, I have not been avoiding discussion of this with Mr. Morris. Although he appears gracious in offering to discuss this over the telephone, I've been able to reach only his answering machine when I've tried calling, and I've been waiting for a return call

since Monday (today is Thursday evening). I greatly appreciate his effort and written responses to my appeal, and I'm sure it is a very busy time in your office now. The time deadlines are so tight.

Sincerely,
Thomas A. Hanley