

**CITY AND BOROUGH OF JUNEAU  
INSTRUCTIONS ON APPEAL PROCESS  
CORRECTION OF ASSESSED VALUATION  
FOR REAL PROPERTY**

To Property Owner:

**A.** Under the Alaska Statutes and the City and Borough of Juneau Code, all property is assessed at full and true value as of January 1<sup>st</sup> of each year. This is determined by considering the following accepted appraisal methods:

- 1) A comparison of recent sales of like properties.
- 2) The cost new, less depreciation, of replacing your improvements plus land value.
- 3) The amount of income which, over time, your property could earn (used on income-producing property).

**B.** If you believe that your property, if placed on the open market could not, within a reasonable period of time, command a selling price equal to the assessment, or, If you believe that your property has not been assessed according to procedures and methods applied to like property (or, conversely, that your property is substantially dissimilar to the properties deemed by the Assessor to be like valuation of your property).

**YOU MUST FILE YOUR APPEAL WITH THE ASSESSOR'S OFFICE IN WRITING NO LATER THAN MAY 12, 2009.**

**C. PLEASE UNDERSTAND THAT ONE OF THREE THINGS CAN HAPPEN WITH A PROPERLY FILED APPEAL:**

- a. The Assessor's Staff inspects the property and the value goes down.
- b. The Assessor's Staff inspects the property and the value remains the same.
- c. The Assessor's Staff inspects the property and the value goes up.

**Following inspection and review by the Assessor's Staff, you will be asked to indicate in writing whether you accept or reject the assessed valuation. If you reject the Assessor's decision; your appeal will proceed to the Board of Equalization for hearing and decision, unless you withdraw your appeal before The Board's hearing.**

**D.** If you are considering an appeal to the Board of Equalization, you should review the following information:

- 1) The Board of Equalization is a quasi-judicial body and not a legislative body. As such, it can rule only on evidence presented and only within the confines of preexisting law. The Board cannot pass new legislation or change existing law to accommodate appellants.
- 2) In all cases, the burden of proof lies with the appellant, and not with the Assessor. According to law, the Board, unless convinced otherwise, must vote to sustain the Assessor.

- 3) Unless the Board votes to change the assessment by a majority the Assessor's recommendation will be sustained; no action by the Board serves to sustain the Assessor.
- 4) In order to ensure a thorough review, all supporting information must be made available, whether requested by the appellant, the Assessor, or the Board of Equalization.
- 5) In stating your case, it is recommended that all major points of argument be submitted in writing on the space provided (or on separate attachments if necessary), to be supplemented by verbal argument during the hearing.
- 6) It is suggested that appellant appear personally before the Board, even if represented by another party, as the Board may have questions which could be best answered by the property owner.

### **HELPFUL HINTS IN APPEALING**

- 1) Obtain a copy of your assessor property record.
- 2) Review the record with a member of the Assessor's staff.
- 3) Obtain one of the following:
  - a. Written appraisal or letter of opinion from a professional appraisal company.
  - b. Market data from a Realtor.
- 4) Interview buyers and/or sellers of properties that compare to yours.
- 5) Write a factual summary as to what market value you consider appropriate for your property and a detailed justification supporting you position.

**ASSESSOR'S FILES ARE PUBLIC INFORMATION. DOCUMENTS FILED WITH APPEAL BECOME PUBLIC INFORMATION.**

**YOUR APPEAL MUST BE FILED IN WRITING WITH THE ASSESSOR'S OFFICE *NO LATER THAN MAY 12, 2009*; OR YOUR APPEAL CANNOT BE HEARD BY THE BOARD OF EQUALIZATION.**

*CITY AND BOROUGH OF JUNEAU  
ASSESSOR'S OFFICE  
155 S. SEWARD ST  
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