

CITY OF UNALASKA
UNALASKA, ALASKA
BOARD OF EQUALIZATION MEETING
MAY 11, 2010

The Unalaska City Council, sitting as the Board of Equalization, was called to order by Mayor Marquardt at 6:00 p.m., May 11, 2010, in the Unalaska City Hall Council Chambers. Roll call was taken and the following members were present:

Mayor	-Shirley Marquardt
Members	-Dick Peck -Katherine McGlashan -Dennis Robinson -Zac Schasteen -Roger Rowland
Absent	-Dave Gregory-excused

APPEALS: 2010 REAL AND BUSINESS PERSONAL PROPERTY ASSESSMENTS:

Adam Verrier of the Appraisal Company of Alaska reported on the reappraisal he conducted on behalf of the City of Unalaska. Mr. Verrier explained that values are based on local supply and demand, and the Unalaska market appears stable. The Appraisal Company of Alaska used Marshall Swift to recalculate all residential properties.

Adam Verrier reported on the 2010 total assessed value for real and business personal property and gave a brief explanation of the process of assessing property. This year, Unalaska received 30 appeals, 29 of which were residential appeals, and 1 of which was a business personal property appeal. Twenty-three appeals were resolved prior to the Board of Equalization, and seven are brought before the BOE tonight.

TAX ACCOUNT 06-09-154: JULIETTE VRIES:

For the record, Adam Verrier read the letter of appeal from Juliette Vries, who was not in attendance. The Appeal is on the valuation of Lot 8, Creekside Estates Subdivision, Amundson Addition #2, which has an assessment of \$44,400. Ms. Vries, the appellant, believes that because there have been no significant improvements to the property and because of the negative impact by the surrounding properties, the assessment should be \$30,000.

Mr. Verrier explained that the recent history of the valuation of the property and reinforced his recommendation that the valuation remain at \$30,000 for the site and \$14,400 for improvements.

No change was made in the assessed value of Lot 8, Creekside Estates Subdivision, Amundson Addition #2; the assessment remains at \$44,400.

TAX ACCOUNT 06-04-280: COE WHITTERN:

Adam Verrier presented an appeal from Coe Whittern on the valuation of Tract C-2, Block 6, USS 778B, which has an assessment of \$68,500. Mr. Whittern, the appellant, believes the assessment should be \$61,800.

Jessica Earnshaw, City Clerk, administered oath to Coe Whittern, the appellant.

Mr. Whittern explained that this piece of raw land is like several other pieces of raw land that he owns. Because this is the only one that increased in value, Mr. Whittern questioned the consistency of the valuation process across the board and asked for an explanation of why the value of this property was increased.

Mr. Verrier explained the process involved in the valuation of parcels.

MOTION: Council Member Peck made a motion to alter the assessed value of Tract C-2, Block 6, USS 778B from \$68,500 to \$61,800.

Motion carried.

The assessed value of Tract C-2, Block 6 is reduced to \$61,500.

TAX ACCOUNT 03-07-706: COE WHITTERN:

Adam Verrier presented an appeal from Coe Whittern on the valuation of Lot 4A, Bayview Subdivision, which has an assessment of \$296,500. Mr. Whittern, the appellant, believes the assessment should be \$225,700. The appellant explained that at the first of the year, when the value was established, the house was unfinished and unoccupied.

Mr. Verrier assessed the value at the first of the year based on comparables. He feels the valuation of the Appellant's property is well-supported by data.

No change was made in the assessed value of Lot 4A, Bayview Subdivision; the assessment remains at \$296,500.

TAX ACCOUNT 03-07-704: COE WHITTERN:

Adam Verrier presented an appeal from Coe Whittern on the valuation of Lot 2, Bayview Subdivision, which has an assessment of \$298,400. Mr. Whittern, the appellant, believes the assessment should be \$270,600.

The appellant believes that the downturn in the economy indicates that the value of rental property should not increase.

No change was made in the assessed value of Lot 2, Bayview Subdivision; assessment remains at \$298,400.

TAX ACCOUNT 06-05-502: MARK STAHL:

Adam Verrier presented an appeal from Mark Stahl on the valuation of Lot 4, Eagleview Subdivision, which has an assessment of \$401,700. Upon reconsideration, Mr. Verrier applied additional depreciation and assessed the value at \$268,100.

Mr. Stahl, the Appellant, was not present. Mr. Verrier read a statement from Mr. Stahl in which Mr. Stahl explained that he believes the assessment should be approximately 70% of the assessed value at \$216,000.

No change was made in the assessed value of Lot 4, Eagleview Subdivision; assessment remains at \$268,100.

TAX ACCOUNT 06-09-183: BRIAN SWAIN:

Adam Verrier presented an appeal from Brian Swain on the valuation of Lot 7, Arc Subdivision, which has an assessment of \$40,000. After consideration, based on comparables, Mr. Verrier altered his recommendation to a reduced value of \$35,000. The appellant believes assessment should be \$10,000.

MOTION: Council Member Rowland made a motion to alter the valuation of Lot 7, Arc Subdivision to \$35,000.

Motion failed.

No change was made in the assessed value of Lot 7, Arc Subdivision; assessment remains at \$40,000.

TAX ACCOUNT 06-09-136: CLARENCE HEGEVOLD:

Adam Verrier presented the appeal from Clarence Helgevold on valuation of Lot 1, Helgevold Subdivision, which has an assessment of \$156,800. The appellant believes the assessment should be reduced to \$90,000.

Based on a physical inspection of the building, Mr. Verrier increased the physical depreciation and estimate of effective age. Mr. Verrier recommended that the valuation be altered to \$86,400.

MOTION: Council Member Rowland made a motion to alter the assessed value Lot 1, Helgevold Subdivision from \$156,800 to \$86,400.

Motion carried.

The assessed value of Lot 1, Helgevold Subdivision was altered to \$86,400.

TAX ACCOUNT 99-00-427: PENINSULA AIRWAYS, INC.

Arne Erickson, Municipal Assessor with Appraisal Company of Alaska, presented, via telephone, an appeal from PenAir on the valuation of the Grumman Goose G-21A and the Piper T-Navajo 1040. The assessed value of the Goose is \$325,000, and the assessed value of the Navajo is \$238,000.

PenAir, the appellant, feels the appraiser is inconsistent in the valuation of commercial aircraft. Mr. Erickson explained the process followed for the valuation of commercial aircraft.

No change was made in the assessed value of the Grumman Goose G-21A and the Piper T-Navajo 1040; the valuation of the Grumman Goose G-21A remains at \$325,000, and the valuation of the Piper T-Navajo 1040 remains at \$238,000.

Mayor Marquardt adjourned the meeting at 7:14 p.m.

Jessica Earnshaw
City Clerk