



CITY AND BOROUGH OF SITKA

ASSEMBLY CHAMBERS
1332 Seward Ave.
Room 229
Sitka, AK
(907)747-1811

Minutes - Final

City and Borough Assembly

Mayor Mim McConnell
Deputy Mayor Matt Hunter
Vice-Deputy Mayor Benjamin Miyasato
Aaron Swanson, Steven Eisenbeisz
Tristan Guevin, and Bob Potrzuski

Municipal Administrator: Mark Gorman
Municipal Attorney: Robin L. Schmid

Monday, May 2, 2016

6:00 PM

Assembly Chambers

Meeting to be held at the Sealing Cove Business Center 601 Alice Loop

SPECIAL MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

Present: 5 - McConnell, Hunter, Swanson, Miyasato, and Guevin

Absent: 2 - Eisenbeisz, and Potrzuski

IV. NEW BUSINESS:

Board of Equalization

Attorney Schmid reviewed the legal procedures for the Board of Equalization hearings.

A [16-084](#)

Hear an appeal, and reach findings and decision, filed by Christine McGraw in regard to Lot One (1), North Woodbury Subdivision - Parcel 2-4909-130

Assembly member Swanson recused himself stating his sister owned two lots near the McGraw property.

Mayor McConnell outlined the process for the hearing. The Appellant and Assessor would each be afforded 3 minutes to make their presentation, then each would be given 3 minutes for rebuttal, followed by a 3 minute time period for each to make closing arguments. McConnell stated the hearing would then be closed and the Board would determine whether the assessment was unequal, excessive, improper, or undervalued and clearly state the findings of fact relied on to reach the decision.

Appellant presentation - Chris McGraw, agent for Christine McGraw, stated the property had development restrictions that occurred from the August 18, 2015 landslide event. McGraw added that if construction wasn't allowed on a residential lot then one would assume the property had a zero value.

Assessor presentation - Wendy Lawrence, City and Borough of Sitka (CBS) Assessor, provided property details and reminded the Assembly of the January 1, 2016 assessment date. She stated that information gathered in 2015 was used for this assessment and reminded only information prior to January 1, 2016 could be considered. Lawrence stated the subject property was purchased in 2014 for \$110,000. The landslide impacted the property in August 2015 and at that time was reassessed according to the disaster exemption. The property was taken to a 50% value and that was based upon an analysis of past practices for the CBS and best practices around the state. Lawrence stated any of the geotechnical information from 2016 would be taken into account for the next year.

Appellant rebuttal - McGraw reiterated there was no value to the property. Hunter asked McGraw if he felt there was any value in the property even to use it for parking or storage. McGraw replied no. Assembly members questioned whether or not Ms. McGraw had tried to sell the property to which McGraw also replied no.

Assessor rebuttal - Lawrence reviewed evidence that could be submitted such as an insurance appraisal, cost secure insurance estimate, or a bank statement indicating a bank wouldn't lend on the property. Lawrence stated in the absence of evidence and in the absence of market sales she felt her method was a standardized way to value the impacted area and urged the Assembly to uphold the valuation. Hunter reviewed, and Lawrence further clarified, the factors for determining whether the assessment was unequal, excessive, improper, or undervalued.

Appellant closing argument - McGraw stated he didn't disagree with the method used but reminded the Board there were three pieces of property in the subject area that were unique and different. He stated that without a comparison, cutting the value in half didn't give it the proper value.

Assessor closing argument - none.

Mayor McConnell announced the hearing was closed and the Board would determine whether the assessment was unequal, excessive, improper, or undervalued and clearly state the findings of fact relied on to reach the decision.

A motion was made by Guevin to UPHOLD the appeal value of \$52,700 for Lot One (1), North Woodbury Subdivision – Parcel 2-4909-130. The motion PASSED by the following vote.

Yes: 4 - McConnell, Hunter, Miyasato, and Guevin

Absent: 2 - Eisenbeisz, and Potrzuski

Recused: 1 - Swanson

Members stated no factual evidence had been submitted by the appellant and no alternate valuation to counter the Assessor's valuation.

A motion was made by Miyasato to **APPROVE** the following findings of fact and conclusions of law based upon the evidence and argument presented at the hearing of May 2, 2016 for Lot One (1), North Woodbury Subdivision - Parcel 2-4909-130.

- 1) No factual or written evidence was presented by the appellant that appellant's property had zero value.
- 2) Find the Assessor's calculations were accurate and used best practices and best information available whereby appellant offered no alternative method of valuation.

The conclusion of law for the assessment is that the value was upheld. The motion **PASSED** by the following vote.

Yes: 4 - McConnell, Hunter, Miyasato, and Guevin

Absent: 2 - Eisenbeisz, and Potrzuski

Recused: 1 - Swanson

A motion was made by Guevin to **RECONVENE** as the Assembly in regular session. The motion **PASSED** by a unanimous voice vote.

B [16-086](#)

Hear an appeal, and reach findings and decision, filed by Dal Global Services, LLC dba Delta Airlines in regard to personal property referenced within appeal packet 2016-03 by reference

This appeal was resolved prior to the Board of Equalization and no action was required.

V. PERSONS TO BE HEARD:

Administrator Mark Gorman recognized Assessor Wendy Lawrence and her staff for their work.

VI. EXECUTIVE SESSION

None.

VII. ADJOURNMENT

A motion was made by Miyasato to **ADJOURN**. Hearing no objections, the meeting **ADJOURNED** at 6:45pm.

ATTEST: _____
Sara Peterson, CMC
Municipal Clerk