



Alice Ruby, Mayor

City Council Members

- Elizabeth Pearch • Paul Liedberg • Bob Himschoot
- Keggie Tubbs • Tracy G. Hightower • Tim Sands

**DILLINGHAM CITY COUNCIL
MEETING AGENDA**

David B. Carlson Council Chambers

Dillingham City Hall, 141 Main Street, Dillingham, AK 99576 (907) 842-5212

BOARD OF EQUALIZATION

5:30 P.M.

FEBRUARY 2, 2012

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **APPROVAL OF AGENDA**
- IV. **SPECIAL BUSINESS**
 - A. **Real Property Appeal for Consideration**
 1. **Approval of Settled Adjustment – Case No. R2012-01, Gorden and Susan Isaacs**
- V. **CITIZEN'S DISCUSSION (Prior Notice or Agenda Items)**
- VI. **COUNCIL COMMENTS**
- VII. **MAYOR'S COMMENTS**
- VIII. **ADJOURNMENT**

Janice Williams

From: Arne Erickson [arneerickson@yahoo.com]
Sent: Monday, January 30, 2012 10:41 AM
To: janice shilanski
Subject: Assessed Value Appeal of Gordon and Susan Isaacs - Lot 15, Creekside Subdivision; Dillingham, Alaska

Good Morning Janice:

I am contacting you in follow-up to our telephone conversation of this morning. I have reviewed the above cited appeal; and recommend that the assessed value of the subject property be established at \$156,900- for the assessment/tax year 2011. This recommendation is based upon my physical inspection of the subject property in the presence of the owner, Mr. Gordon Isaacs in October 2011. The current physical condition of the subject is, in my opinion, is FAIR - due to neglect by the previous owner(s) which requires substantial repairs prior to the property being considered 100 percent complete. I will be in my office on 2 February 2012 at the designated time for your Board of Equalization hearing to answer any questions or concerns that may arise. The telephone number: 1-907-334-6318.

Sincerely,

Arne Erickson,
Municipal Assessments
Contract Assessor's Office



City of Dillingham

Property Assessment Appeal Form

Return to: Dillingham City Hall • Phone (907)842-5225
Or Mail to: City Appraiser, PO Box 889, Dillingham, AK 99576

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice.

I appeal the assessed value for the property identified below:

Lot 15 of Creekside Subdivision #2

Property Owner: Gorden and Susan Isaacs

Mailing address for all correspondence relating to this appeal:

Street Address or PO Box: POB 563

City: DILLINGHAM State: AK Zip: 99576

Phone: 907-843-0474 Email: gorden.isaacs@gmail.com

Why are you appealing your value? Check ONE and provide a detailed explanation below.

- My property value is excessive. (Overvalued)
- My assessed value is unequal to similar property.
- My property value was valued improperly. (Incorrectly)
- My property has been undervalued.

You must provide specific reasons and provide information supporting the item checked above:

The City assessor assumed that the inside had been finished. He looked at it inside and out and agreed that it should be lowered significantly, and said he would revalue the house to a value we agreed to.

Additional Information Attached to

Assessor Value From Notice	\$ 365,200 HOUSE Land \$ 30800	
Owners Estimate of Value	\$ 156,900 HOUSE + Land \$ 30800	
Purchase Price of Property	Price \$ 70,000.00	Purchase Date 10.22.2009

For Office Use Only

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

BOE Decision	
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Date Heard

Certified (Chairman or Clerk of Board)

Date

For Official Use Only:
Board of Equalization Facts and Findings;

THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL

Comparable Sales: Property Sold	Recent sales of similar property (within 3 years)		
	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

Has property been appraised within the last 5 years by anyone other than the Municipal Assessor?

Yes No

If Yes, appraisal date: _____ Appraised value: \$ _____

You may submit additional information to support your appeal of the assessed value. Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Please check the following statement that applies to your intentions:

- I intend to submit additional information within the required time limit.
 My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.

Susan Isaacs

Signature of Owner/Agent

11.8.2011

Date

SUSAN ISAACS

Print Name

November 7, 2011

City of Dillingham

Attention: Janice Williams, City Clerk

RECEIVED

NOV 10 2011

CITY OF DILLINGHAM
CITY CLERK

Dear Janice:

We received a letter on July 21, 2011 for property tax bills for the years 2010 and 2011 for the property we purchased on Emperor Way, Lot 15 of Creekside Subdivision #2.

The purchase became convoluted because Elaine Ingram had passed away, then her son passed away with his share going to his non-native father before the BIA was ready to issue a deed.

On October 22, 2009, BIA issued a 4/5 deed to us as we have acquired the property in a foreclosure situation. The other 1/5 remains unrecorded. We are still working to finish that transfer.

In previous purchase, the then acting City Clerk told us that the City would levy taxes based upon a search of transfers filed with the recorder's office. We were told that the current procedure is to rely on rumor and/or purchaser notifying the City. This seems haphazard at best. I would recommend a review of that policy.

Since this property transfer is still incomplete, we were not alarmed to not get a tax assessment. But when we did get this assessment, we were surprised at the value applied.

We contacted your tax office and arrangements were made to meet with your tax assessor. After showing him the condition of the house, he readily agreed that he had made a large mistake in valuing the property and verbally told me that we would lower it significantly to a value that I agreed with. He had wrongly assumed that the house had been finished; rather it had actually deteriorated from when he had originally looked at it several years before. Among other thing, the house still had the original temporary roof, that was leaking badly and had frozen up and flooded with about a foot of water.

In subsequent talks with your tax office, we were told that though we were not given the opportunity to contest that incorrect valuation within the published appeal time, they cannot correct the past mistake, but only can correct future valuations beginning in tax year 2012.

We think that the unusual circumstances of this transfer and tax billing warrant a variance of your normal appeal procedure.

We hereby request that you adjust the valuation to the value already recommended by your assessor, for the years 2010 and 2011.

If it is necessary to hold a special appeals board, we would be glad to present our evidence for the board for their review.

On November 1st, we paid a partial payment to the City for taxes for 2010 and 2011 for this property. In the letter from the City it stated property taxes were due for this property November 1 and December 1. We would like to not pay anymore monies for these years, until we have an opportunity to discuss this further with the City and present our facts and our appeal.

Please contact us and let us know what the next step would be. We will be out of Dillingham November 15 until November 27th.

Thank you.

A handwritten signature in cursive script that reads "Susan Isaacs".

Susan Isaacs and Gorden Isaacs

Po Box 563

Dillingham, AK 99576

Email: bcbinfo@gmail.com

907-842-7335

907-843-0474 cell (Gorden)

Cc: Ted Angasen/City of Dillingham