

# **Bond Case Briefs**

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## **TAX - ALASKA**

### **Kelley v. Municipality of Anchorage, Board of Equalization**

**Supreme Court of Alaska - May 31, 2019 - P.3d - 2019 WL 2314083**

Landowner sought review of municipality's tax valuation of property.

The Superior Court affirmed. Landowner appealed.

The Supreme Court held that:

- Municipal board of equalization acted within its discretion in refusing to admit, on timeliness grounds, landowner's offered documentary evidence of other lots' values;
- Board was not required to find that landowner's sale of different lot in same subdivision for particular amount was definitive evidence of value of lot at issue; and
- Board was not required to find that landowner's payment of particular amount for lot was definitive evidence of its value.

Municipal board of equalization was not required to find that landowner's sale of different lot in same subdivision for particular amount was definitive evidence of value of lot for which landowner disputed assessed value for taxation purposes; assessor testified that because other lot had not been listed on central listing service, there was no assurance that lot had actually been exposed to the open market.