



**Tax Year 2026  
Real Property Assessment Appeal  
City of Valdez  
Office of the City Clerk**

MAR 31 2026  
City of Valdez  
ADMIN USE  
Date Received

212 Chenega Drive, P.O. Box 307, Valdez, Alaska 99686 - (907) 835-4313 - [taxappeals@valdezak.gov](mailto:taxappeals@valdezak.gov)  
Applications must be received by the City Clerk's Office by 5:00 p.m. on Tuesday, March 31, 2026.

\* THE APPELLANT BEARS THE BURDEN OF PROOF UNDER AS 29.45.210(b) AND VMC 3.12.120 (G)(1)(e) \*

**NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.**

Property ID Number:	7075-001-008-0
Property Owner:	Albright, Randall, Mary
Legal Description:	327 Winter Park Circle
Physical Address:	Lot 8, Block 1, Winterpark Circle Valdez, Alaska 99686

**Contact information for all correspondence relating to this appeal:**

Mailing Address:	PO Box [REDACTED] Valdez, AK. 99686		
Phone (daytime):	[REDACTED]	Phone (evening):	same
Email Address:	[REDACTED]	<input type="checkbox"/>	I AGREE TO BE SERVED VIA EMAIL

**THE ONLY GROUNDS FOR APPEAL ARE: UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY (VMC 3.12.110(C)).**

Mark reason for appeal and provide a detailed explanation on next page for your appeal to be valid.

- My property value is excessive. (Overvalued)
- My property was valued incorrectly. (Improperly)
- My property has been undervalued.
- My property value is unequal to similar properties.

**The following are NOT grounds for appeal:**

- ↳ The taxes are too high.
- ↳ The value changed too much in one year.
- ↳ You cannot afford the taxes.

<b>2026 COV Assessed Value</b>	39800	40500	39800
	Land	Building	Total
<b>Appellant's Opinion of Value</b>	39800	380000	419800
	Land	Building	Total

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Appeal Number: ADMIN USE

**Provide specific reasons for your appeal below and evidence supporting your appeal. Attach additional sheets as needed.**

The house built in 1997 is going on 29 years old. Related information below.
* Siding on north side of house is showing moisture rot needs repaired and replaced.
* Copper plumbing has had several pinhole leaks and caused sheet rock damage in several rooms
* Waste piping in crawl space has developed a leak.
* Plate on roof for gas fireplace pipe is leaking down piping and into attic causing mold and damage.
* Front upper decking has rotten wood joists and planks and is unsafe to walk on. needs replaced.
* Home has not been remodeled, roof is original, paint is original. HVAC is not functional.
* The lack of home sales in the last 12 months, less than
* Average appreciation rose 3 - 5 %

Additional Evidence?

I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.

My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

**Check the following statement that applies to who is filing this appeal:**

I am the owner of record for this property and my name appears on the assessment roll

I am the agent or assigns of the owner of record for this property (provide additional documentation outlined in [VMC 3.12.110 \(D\)](#))

**Oath of Appellant:** I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

  
Signature of Appellant / Agent / Assigns

03/31/2026  
Date

Randall Albright  
Printed Name of Appellant / Agent / Representative

Appeal Number: #66 ADMIN USE





**Valdez Property Appeal #66**

1 message

**Martins Onskulis** <monskulis@appraisalalaska.com>

Fri, Apr 24, 2026 at 2:04 PM

To: g [REDACTED]

Randall,

I've been trying to reach you by phone and email. Since I need to complete my review today, I wanted to follow up with the results of my evaluation.

As you may know, property in Alaska is required to be assessed at "full and true value" as of January 1 each year, which generally reflects market value—what a property would sell for between a willing buyer and seller. To determine this, we use a mass appraisal process, where properties are valued based on market data such as recent sales, cost information, and property characteristics (size, location, condition, etc.). This approach helps ensure that properties are assessed consistently and fairly across the community. We also compare assessed values to actual sale prices through sales ratio studies to ensure alignment with the market. While the goal is to be close to market value overall, individual properties may vary.

In your case, I have reviewed your appeal and considered the concerns you raised. As discussed, we have limited room for adjustment overall, as most properties are currently assessed below market levels. I also reviewed the depreciation applied to the building, which already reflects a relatively low condition level—generally in line with how we treat older or modular-type structures.

Based on this review, I am able to support only a limited adjustment, which is reflected in the updated values below. I understand this may not be the outcome you were hoping for, but it reflects the best adjustment I can support based on the available data.

Revised values:

- Land: \$39,800
- Building: \$399,900
- Total: \$439,700

Please let me know if you agree or disagree with this adjustment, or if you have any questions. I'm happy to discuss further if you'd like to connect.

Thank you,  
Martins

--  
Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)

907.793.7713 (c)

**COV Property Tax Appeal Form 2026 - Assessor Review #66.pdf**  
764K

# Additional Assessor Evidence

**BOE Appeal Review for 327 Winter Park**



To: 2026 Board of Equalization  
From: Michael C. Renfro, Assessor  
Martins Onskulis, Assessor  
Re: **327 Winter Park**

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**Purpose of Report**

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

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**Introduction**

- The subject property is located at 327 Winter Park
- Land Size: 8,840 SF

- Building Size: 3,292 SF with Finished BSMT 576 and 672 SF built in garage; Average Quality; built in 1997
- Land Value: \$39,800
- Building Value: \$399,900
- Total Assessed Value: \$439,700
- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

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### **Legal and Assessment Standard**

Under Alaska law (AS 29.45.110), property must be assessed at its full and true value, defined as the estimated market value as of January 1.

- Market value is based on a willing buyer and willing seller
- It reflects actual market behavior
- Assessments must be applied uniformly and equitably across similar properties

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### **Overview of Valuation Process**

Property valuations in Valdez are developed using a mass appraisal approach that considers:

- Property characteristics
- Location and neighborhood influences
- Market trends
- Verified comparable sales

This methodology follows accepted appraisal standards and ensures consistency across similarly situated properties.

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### **Utilization of Sales Data**

Sales of comparable properties within the local market are the primary basis for valuation.

- Sales reflect actual buyer and seller behavior
- Adjustments are made for differences in size, location, and characteristics
- Market evidence must be local and relevant

This ensures assessed values reflect real-world transactions rather than theoretical assumptions.

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### **Validation Through Sales Ratio Studies**

All assessed values are tested using sales ratio studies to ensure accuracy and equity.

- Current ratios are in the 89% range of market value
- This indicates assessments are conservative relative to market
- The State of Alaska expects assessments to be near 100% of market value

This confirms that assessed values are not excessive and, if anything, are below full market value.

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### **Burden of Proof for Adjustments**

For an adjustment to be warranted, there must be:

- Credible, market-supported evidence
- Comparable sales demonstrating a measurable impact

General concerns, opinions, or studies from other regions do not meet this standard unless supported by local market data.

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### **Concern Raised by Property Owner**

- See appeal.

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### **Mass Appraisal Consistency**

It is important to note:

- All properties are valued using the same methodology
- No adjustments are made for factors unless supported by market data
- Making unsupported adjustments for one property would create inequity across the tax roll

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**I have reviewed your appeal and considered the concerns you raised. As discussed, we have limited room for adjustment overall, as most properties are currently assessed below market levels. I also reviewed the depreciation applied to the building, which already reflects a relatively low condition level—generally in line with how we treat older or modular-type structures.**

**Based on this review, I am able to support only a limited adjustment, which is reflected in the updated values below.**

**Revised values:**

- **Land: \$39,800**
- **Building: \$399,900**
- **Total: \$439,700**

**Recommendation: Adjust the assessed value.**

**Subject Property**



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**Sales**

**309 Birch sold for \$410,000 - 6/4/2024 - 1684 sf; built in garage 624 sf**



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**318 Clark Circ - sold for \$450,000 on 8/11/2023 - 1,906 SF living and 490 sf attached garage**



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**100 Dadina sold for \$507,000 8/30/2024 – 1,950 SF living and 546 SF built in garage**



### **Assumptions and Limiting Conditions**

This mass appraisal is subject to the following extraordinary assumptions (EA) and general assumptions and limiting conditions as follows:

EA-1 it is assumed that the properties ownership valued is correctly identified and held in fee simple interest unless stated otherwise.

EA-2 it is assumed that the land areas and dimensions are as stated in the records.

EA-3 it is assumed that the conditions of the properties areas as described in the various records based on the limitations of the inspections and observable features.

General Assumptions and Limiting Conditions:

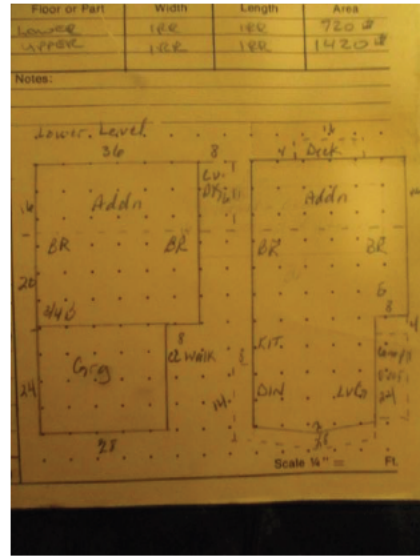
1. It is assumed the data, maps, and descriptive data are accurate and correct. Photos, sketches, maps, and drawings in this appraisal report are for visualizing the property only and are not to be relied upon for any other use. They may not be to scale.
2. The valuation is based on information and data from sources believed reliable, correct and accurately reported. No responsibility is assumed for false data provided by others.
3. No responsibility is assumed for building permits, zone changes, engineering or any other services or duty connected with legally utilizing the subject property.
4. This appraisal was made on the premise that there are no encumbrances prohibiting utilization of the property under the appraiser's estimate of the highest and best use.
5. It is assumed the title to the property is marketable. No investigation to this fact has been made by the appraiser.
6. No responsibility is assumed for matters of law or legal interpretation.
7. It is assumed no conditions existed that were undiscoverable through normal diligent investigation which would affect the use and value of the property.
8. Unless otherwise stated in this report, the existence of hazardous material, which may or may not be present on the property, was not observed by the appraiser. The appraiser is not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation or other potentially hazardous materials may affect the value of the property. The value estimate is predicated on the assumption that there is no such material on or in the property that would cause a loss in value beyond what is estimated herein. No responsibility is assumed for any such conditions, or for any expertise or engineering knowledge required to discover them. The client is urged to retain an expert in this field, if desired.
9. The value estimate is made subject to the purpose, date and definition of value.
10. The appraisal is to be considered in its entirety, the use of only a portion thereof will render the appraisal invalid.

### **Extraordinary Assumption**

An assumption, directly related to a specific assignment, which, if found to be false, could alter the appraiser's opinions or conclusions. Extraordinary assumptions presume as fact otherwise uncertain information about physical, legal, or economic characteristics of the subject property;

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or about conditions external to the property such as market conditions or trends; or about the integrity of data used in an analysis.



CURRENT OWNER		Property Identification			
RANDALL ALBRIGHT MARY ALBRIGHT PO BOX █████ VALDEZ, AK 99686-2236		Parcel #	7075-001-008-0	Use	R - Residential
		City Number	133	Property	SFR
				Service Area	Valdez

Property Information					
Improvement Size	3,292 SF	Year Built	1997 Actual	Land Size	8,840 SF
Basement Size	576 SF	Effective Age	13	Zone	R1
Garage Size	672 SF	Taxable Interest	Partial Exempt		

Legal Description											
Plat #		Lot #	8	Block	1	Tract		Doc #		Rec. District	318 - Valdez
Describe										Date recorded	

PROPERTY HISTORY							
Year	Taxable Interest	Land	Improvement	Assessed Value	Exempt Value	Taxable Value	Trending
2026	Partial Exempt	\$39,800	\$399,900	\$439,700	-\$79,505	\$360,195	Res +11%
2025	Partial Exempt	\$39,800	\$364,900	\$404,700	-\$77,862	\$326,838	
2024	Partial Exempt	\$39,800	\$330,500	\$370,300	-\$76,155	\$294,145	Land Rev/Res -5%
2023	Partial Exempt	\$25,000	\$347,900	\$372,900	-\$75,000	\$297,900	Res +20%

**NOTES**

4/21/2025 - Appeal Resolution. MO  
 6/10/2023 - Appeal Resolution. MO  
 10/15/2022 - Adjusted appeal resolution math error. MO  
 5/12/2022 - Appeal Resolution. See attached documents. MO

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LAND DETAIL

Market Neighborhood  Site Area  SF Topo  Vegetation

Access  Frontage  Road  View  Soil

Utilities  Typical  Water  Sewer  Telephone  Electric

Comments

SITE IMPROVEMENTS

Site Improvements  Total

Description	Area	Unit Value	Adj.	Value	Comments
	8,840	SF x \$4.50		= \$39,780	
		SF x		=	
		SF x		=	
		SF x		=	
<b>Total</b>	8,840	SF	Fee Value:	\$39,800	

SUMMARY FEE SIMPLE VALUATION

Inspected By  Date Inspected  Valued By  Date Valued

VALUATION CHECK

The Total Fee Value \$360,195/3,292 SF Indicates \$133.57 Value/SF GBA

Income Value =                      NOI Ratio                      = NOI                      /                      =

FEE VALUE SUMMARY

<b>Total Residential</b>	<b>\$399,900</b>
<b>Total Commercial</b>	
<b>Other Improvements</b>	
<b>Total Improvements</b>	<b>\$399,900</b>
<b>Land &amp; Site imp</b>	<b>\$39,800</b>
<b>Total Property Value</b>	<b>\$439,700</b>

Comments

EXEMPTION DETAIL

	Land	Improvements	Total	Percent Occupied <input type="text"/>
Fee Value	\$39,800	\$399,900	\$439,700	Comments <input type="text"/>
Primary	\$0	-\$79,505	-\$79,505	
<b>Total Exempt</b>	<b>\$0</b>	<b>-\$79,505</b>	<b>-\$79,505</b>	
<b>Taxable Value</b>	<b>\$39,800</b>	<b>\$320,395</b>	<b>\$360,195</b>	



RESIDENTIAL																						
Description	Main House		Property Type	SFR		Design	2 Story		Bedrooms	3												
Quality	Q4 - Average		Plumbing Fixture Count	Fixtures -		Energy Efficiency	Typical		Bathrooms	1.5												
									Other Rooms	3												
									Total Rooms	7.5												
Roof	<input type="checkbox"/> Typical <input type="checkbox"/> Comp <input checked="" type="checkbox"/> Metal <input type="checkbox"/> Wood shingles <input type="checkbox"/> Other																					
Exterior	<input type="checkbox"/> Typical <input checked="" type="checkbox"/> Wood <input type="checkbox"/> Metal <input type="checkbox"/> Cement Fiber <input type="checkbox"/> Log <input checked="" type="checkbox"/> Vinyl <input type="checkbox"/> Other																					
Foundation	<input type="checkbox"/> Typical <input checked="" type="checkbox"/> Concrete Perim <input type="checkbox"/> Slab <input type="checkbox"/> Piling <input type="checkbox"/> Other																					
Heat Fuel	<input type="checkbox"/> Typical <input checked="" type="checkbox"/> Oil <input type="checkbox"/> Electric <input type="checkbox"/> Wood <input type="checkbox"/> Other																					
Heat Type	<input type="checkbox"/> Typical <input checked="" type="checkbox"/> BB <input type="checkbox"/> Space Heater <input type="checkbox"/> Radiant <input type="checkbox"/> Forced Air <input type="checkbox"/> Heat Pump <input type="checkbox"/> Other																					
Interior	<input checked="" type="checkbox"/> Typical <input type="checkbox"/> Sheetrock <input type="checkbox"/> Plywood <input type="checkbox"/> Panel WD <input type="checkbox"/> Other																					
Floor	<input checked="" type="checkbox"/> Typical <input type="checkbox"/> Slab <input type="checkbox"/> Plywood <input type="checkbox"/> Carpet <input type="checkbox"/> Vinyl <input type="checkbox"/> Wood - Laminate <input type="checkbox"/> Other																					
Extra Lump Sums									Total													
Porches,	Deck 112SF \$3,177 Covered Porch 192SF \$7,563 Deck 56SF \$2,183								Total	\$12,555												
Garage																						
Built-in	<input checked="" type="checkbox"/>	672	SF	Basement Garage	<input type="checkbox"/>		SF	Attached	<input type="checkbox"/>		SF	Detached	<input type="checkbox"/>		SF	Carport	<input type="checkbox"/>		SF	Finished	<input type="checkbox"/>	
Comments																						
Basement																						
Size	576		Finished Size	576		Describe																
Description	Status	Area	Base Value	Factor	Unit Value	RCN	% Good	Net Value														
2 Story Hous	Finished	3,292	SF \$92.92	1.45	\$134.73	\$443,544	71%	\$314,916														
Basement	Finished	576	SF \$73.93	1.45	\$107.20	\$61,746	71%	\$43,840														
Garage Built-in	Finished	672	SF \$29.22	1.45	\$42.37	\$28,472	71%	\$20,215														
Deck	Finished	64	SF \$35.12	1.45	\$50.92	\$3,259	71%	\$2,314														
Covered Deck	Finished	128	SF \$46.31	1.45	\$67.15	\$8,595	71%	\$6,103														
Additional Adjustment																						
Lump Sum Total								\$12,555														
Main House							<b>Total</b>		\$399,900													
Comment																						

