



#1

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

Received  
3/5/2026  
City of Valdez

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.**

<b>Property ID Number:</b>	7100-005-010-0
<b>Property Owner:</b>	Goldman Miller
<b>Legal Description:</b>	Lot 10, Block 5, ALPINE WOODS, Plat# 75-4, Lot Size 54885 SF, Zone RR
<b>Physical Address:</b>	5380 Snowflake Circle

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

<b>Mailing Address:</b>	[REDACTED]		
<b>Phone (daytime):</b>	[REDACTED]	<b>Phone (evening):</b>	[REDACTED]
<b>Email Address:</b>	[REDACTED]		<input checked="" 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>	22000	343100	365100
	Land	Building	Total
<b>Appellant's Opinion of Value</b>	18000	265000	283000
	Land	Building	Total

Appeal Number: 1

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

Enter Reason for Appeal
Land and buildings next door at 5400 Snowflake Circle are valued at \$189,400, though the home (an "Alyeska Modular") has had substantial remodeling, installation of a new snow shedding roof, and includes a sizeable shop building of recent construction. The lot size is similar with similar view and water features.
My property at 5380 Snowflake Circle is also an Alyeska Modular manufactured home, but the lot has no outbuildings other than two lean-to style woodsheds. The home itself has no central heating, is poorly insulated, has never had a kitchen remodel, has unfinished plywood floors, and would require a substantial investment to upgrade the deck and entrance before it could be sold to anyone purchasing the home with financing. I try to keep up the home's 'curb appeal,' and its outward appearance may suggest the house is worth more than it actually is. Even in today's property market, the home would not sell for \$365,100.

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

5 March 2026  
\_\_\_\_\_  
Date

Goldman Miller  
\_\_\_\_\_  
Printed Name of Appellant / Agent / Representative



**Regan Radotich**

---

**From:** [REDACTED]  
**Sent:** Thursday, March 5, 2026 11:15 AM  
**To:** Tax Appeals  
**Subject:** 2026 Assessment - 7100-005-010-0  
**Attachments:** COV Property Tax Appeal Form 2026 - Property Owner.pdf

I am writing to appeal the 2026 appraisal of my property at 5380 Snowflake Circle, which has been valued at \$365,100.

One of my concerns is the significant disparity between my valuation and that of the adjacent property at 5400 Snowflake Circle. That property — also an 'Alyeska Modular' of similar size and lot, with the same water features — was appraised at \$189,400 in 2025, compared to my 2025 valuation of \$342,700. Notably, 5400 Snowflake Circle has received substantial upgrades, including a new snow-shedding roof, a remodeled kitchen, and a sizeable standalone shop/garage/boat storage structure. My property has not.

The other concern is the intrinsic value of the property itself. The dwelling is a 1974 manufactured home — a double-stacked-double-wide trailer, essentially — that still contains aluminum wiring, original wood paneling, old appliances, has no central heating, and is poorly insulated with 2x4 exterior walls. The lot is not on city water or sewer, and requires substantial private snow removal for winter access. The value of my house can't be compared to stick-built homes on Snowflake Circle or elsewhere in Alpine Woods, many of which feature 2x6 construction and modern, non-hazardous materials.

While I work hard to maintain my home's curb appeal, a realistic market sale would not approach the 2026 valuation of \$365,000. I have accepted above-market valuations since 2022 and paid taxes on them without objection, in part out of a genuine desire to support the City of Valdez. As a longtime resident, I have been proud to do so. I also felt that at some point the increasing valuations would level out to reflect what the market would actually bear. However, the 2026 figure shows this is not the case. I must now appeal these unrealistic appraisals, or they will continue their unmerited rise.

Please see the attached appeal for additional information. Thanks for your consideration and feel free to reach out with questions.

Regards,  
Goldman Miller  
[REDACTED]



Martins Onskulis &lt;monskulis@appraisalalaska.com&gt;

---

**Valdez Property Appeal**

2 messages

---

**Martins Onskulis** <monskulis@appraisalalaska.com>  
[Redacted]

Wed, Mar 18, 2026 at 5:58 AM

Goldman,

Thank you for discussing your appeal with me.

Our assessments are conducted in accordance with the relevant regulations, particularly Alaska Statute 29.45.110, which stipulates the methodology for determining property values based on current market conditions.

Based on the appeal review and our conversation, we have made an adjustment to the assessed value of your property to reflect the condition of the interior, lack of central heating, and other relevant factors. The assessed value is supported by sales data and is equitable in comparison to similar properties.

The proposed values are as follows:

Land: \$22,000

Building: \$301,900

Total: \$323,900

Please let me know if you agree or disagree with the adjustment, or if you have any questions, concerns, or would like to discuss this further.

Thank you,

Martins

--

Martins Onskulis, MBA  
Appraisal Company of Alaska405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)

907.793.7713 (c)

---

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

Mon, Apr 13, 2026 at 6:47 PM

To: [Redacted]

Goldman,

I wanted to follow up on my previous email. Please let me know if you have any questions or need any additional information.

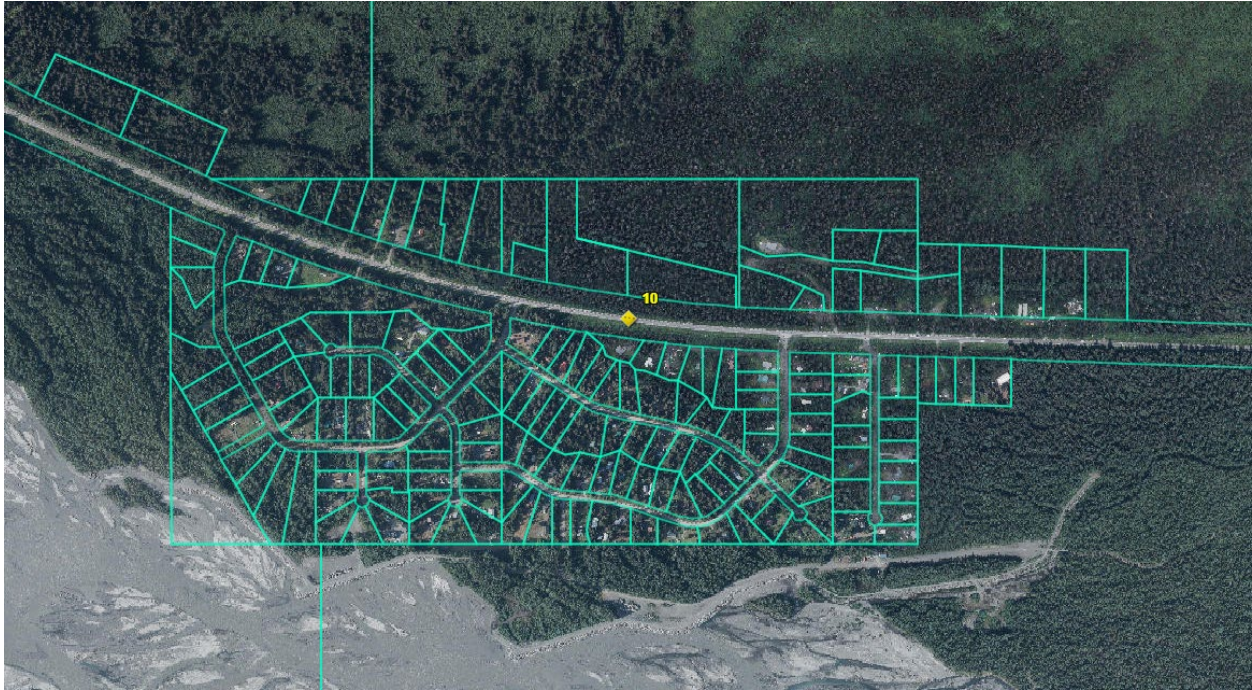
Thank you,  
Martins

[Quoted text hidden]

#1

# Additional Assessor Evidence

**BOE Appeal Review for Alpine Woods Properties – Appeals #1; #32-#35; #46; #62**



To: 2026 Board of Equalization  
From: Michael C. Renfro, Assessor  
Martins Onskulis, Assessor  
Re: Alpine Woods Subdivision

---

**Purpose of Report**

The 2026 assessed value of the subject property has been developed through the mass appraisal process and is supported by recent market activity and sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

This section provides an overview of market activity within the Alpine Woods subdivision. All verified sales within the subdivision over the past three years have been reviewed and analyzed. The data indicates a stable and active market, with the majority of properties selling at or above their assessed values.

The observed sale price range within Alpine Woods is approximately **\$300,000 to \$495,000**, with an average sale price of approximately **\$404,000**. The calculated assessment-to-sale ratio within the subdivision is approximately **91%**, which is slightly higher than the overall community ratio of **89.97%**, indicating that assessed values in this subdivision are generally aligned with, and in many cases below, market value.

The inclusion of the full range of sales is intended to demonstrate both the lower and upper bounds of the market and to provide context for where the subject property falls within that range.

Also included are the relevant sales data and prior correspondence outlining the recommended value for the subject property. Based on this analysis, the current assessed value is considered to be supported by market evidence and consistent with similarly situated properties within the subdivision.

---

### **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
- 

### **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.

---

### **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.

---

### **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.

---

### **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.

---

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

- See attached appeal.
- 

### **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
-

#1

5450 Chalet Dr – Sold for \$300,000 on 6/30/2023 – 1,517 SF living and Carport 336 SF



#1

**5375 Chalet Dr - sold for \$495,000 on 6/18/2024 – 2,736 SF living and attached large garage and detached large shops**



**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.

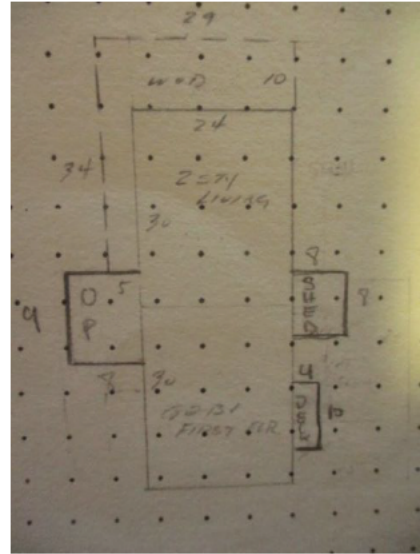
EA-3 it is assumed that the conditions of the properties areas as described in the various records based on the limitations of the inspections and observable features.

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; 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			
<b>GOLDMAN MILLER</b> PO BOX █████ VALDEZ, AK 99686-0453		Parcel #	7100-005-010-0	Use	R - Residential
		City Number	1413	Property	SFR
				Service Area	Valdez

Property Information					
Improvement Size	2,160 SF	Year Built	1982 Actual	Land Size	54,885 SF
Basement Size		Effective Age	16	Zone	RR
Garage Size	720 SF	Taxable Interest	Partial Exempt		

Legal Description									
Plat #	75-4	Lot #	10	Block	5	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	\$22,000	\$301,900	\$323,900	-\$79,505	\$244,395	Res +7%
2025	Partial Exempt	\$22,000	\$320,700	\$342,700	-\$77,862	\$264,838	
2024	Partial Exempt	\$22,000	\$304,700	\$326,700	-\$76,155	\$250,545	Land Rev; Res -1%
2023	Partial Exempt	\$14,000	\$315,100	\$329,100	-\$75,000	\$254,100	Res +20%

NOTES
1/3/2025 - P/U CP on the left side. MO 12/3/2021 - New Book. MO 09/22/2017 09:11 AM - tstuder-STATUTORY WARRANTY DEED 2009-000626-0 DATED 8/6/09 FROM JONATHAN F MILLER TO GOLDMAN MILLER.--

**#1**  
**LAND DETAIL**

Market Neighborhood  Site Area  SF Topo  Vegetation

Access  Frontage  View  Soil

Utilities  Typical  Water  Sewer  Telephone  Electric

Comments

**SITE IMPROVEMENTS**

Site Improvements  Total

Description	Area	Unit Value	Adj.	Value	Comments
	54,885	SF x \$0.40		= \$21,954	
		SF x		=	
		SF x		=	
		SF x		=	
<b>Total</b>	54,885	SF	Fee Value:	\$22,000	

**SUMMARY FEE SIMPLE VALUATION**

Inspected By  Date Inspected  Valued By  Date Valued

**VALUATION CHECK**

The Total Fee Value \$244,395/2,160 SF Indicates \$149.95 Value/SF GBA

Income Value =                      NOI Ratio                      = NOI                      /                      =

Comments

**FEE VALUE SUMMARY**

<b>Total Residential</b>	<b>\$301,900</b>
<b>Total Commercial</b>	
<b>Other Improvements</b>	
<b>Total Improvements</b>	<b>\$301,900</b>
<b>Land &amp; Site imp</b>	<b>\$22,000</b>
<b>Total Property Value</b>	<b>\$323,900</b>

**EXEMPTION DETAIL**

	Land	Improvements	Total	Percent Occupied <input type="text"/>
<b>Fee Value</b>	\$22,000	\$301,900	\$323,900	Comments <input type="text"/>
<b>Primary</b>	\$0	-\$79,505	-\$79,505	
<b>Total Exempt</b>	\$0	-\$79,505	-\$79,505	
<b>Taxable Value</b>	\$22,000	\$222,395	\$244,395	



RESIDENTIAL									
Description <b>Main House</b>		Property Type <b>SFR</b>		Design <b>2 Story</b>		Bedrooms <b>4</b>		Bathrooms <b>3</b>	
Quality <b>Q4 - Average</b>		Plumbing Fixture Count <b>Fixtures -</b>		Energy Efficiency <b>Typical</b>		Other Rooms <b>4</b>		Total Rooms <b>11</b>	
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 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 type="checkbox"/> BB <input type="checkbox"/> Space Heater <input type="checkbox"/> Radiant <input checked="" 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 <b>Greenhouse \$5,100</b>						Total <b>\$5,100</b>		Year Built <b>1982</b> Actual	
Porches, <b>Deck 522SF \$7,345 Covered Porch 480SF \$14,472</b>						Total <b>\$22,776</b>		Effective age <b>16</b>	
<b>Garage</b>						Total Life <b>55</b>		Condition <b>C4 - Average</b>	
Built-in <input checked="" type="checkbox"/> <b>720</b> SF Basement Garage <input type="checkbox"/> SF Attached <input type="checkbox"/> SF Detached <input type="checkbox"/> SF Carport <input checked="" type="checkbox"/> <b>468</b> SF Finished									
Comments									
Basement									
Size		Finished Size		Describe					
Description	Status	Area	Base Value	Factor	Unit Value	RCN	% Good	Net Value	
2 Story Hous	Finished	2,160	SF \$102.14	1.45	\$148.10	\$319,902	72%	\$230,330	
Garage Built-in	Finished	720	SF \$29.18	1.45	\$42.31	\$30,464	72%	\$21,934	
Carport	Finished	468	SF \$17.42	1.45	\$25.26	\$11,821	72%	\$8,511	
Well & Septic	Finished	1	SF ?	1.45	?	\$18,432	72%	\$13,271	
			SF		\$0.00	\$0			
Additional Adjustment									
Lump Sum Total								\$27,876	
<b>Main House</b>						<b>Total</b>		<b>\$301,900</b>	
Comment									