



**Tax Year 2024
Real Property Assessment Appeal
City of Valdez
Office of the City Clerk**

Appeal Number 80

APR 01 2024
Date Received

212 Chenega Drive, P.O. Box 307, Valdez, Alaska 99686 - (907) 835-4313 - taxappeals@valdezak.gov

Applications must be received by the City Clerk's Office by: 5:00 p.m. on **April 1, 2024.**

Property ID Number:	<u>7150-111-003-0</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>WILLIAM F. LUSK</u>	
Legal Description:	<u>LOT 3, BLOCK 111, VALDEZ TOWNSITE, LOT SIZE 7000 SF</u>	
Physical Address of Property:	<u>2173 9TH ST (71501110030)</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>[REDACTED] VALDEZ, AK</u>		
Phone (daytime):	<u>[REDACTED]</u>	Phone (evening):	<u>[REDACTED]</u>
Email Address:	<u>[REDACTED]</u>		<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 below for your appeal to be valid. (Attach additional sheets as necessary)

- 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.

You must provide specific reasons and provide evidence supporting the item checked above.

Unfortunately, the city continues the confusing practice of allowing properties on 9th Street to continue using Richardson Highway addresses. William Lusk owns 2301 Richardson Highway (2.522 Acres) and ADJOINING properties 2173 and 2243 "9th Street" (3.857 acres), for a total of 6.379 Acres. While the 9th Street properties are divided into 12 parcels each for a total of 24 parcels, a throwback to early Valdez townsite practice, it serves no purpose other than requiring the printout of 24 additional billings each year come tax time, and now the filing of 24 protests. The property was purchased to allow expansion of Mr. Lusk's business and has never been considered for sale or offered for sale as separate parcels. Continued on back.

2024 COV Assessed Value	<u>7,000.00</u>	<u>0</u>	<u>7,000.00</u>
	Land	Improvements	Total
Appellant's Opinion of Value	<u>3,000.00</u>	<u>0</u>	<u>3,000.00</u>
	Land	Improvements	Total

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

Continued from front.

Without city participating in installing water and sewer, under current DEC rules, a property of at least one acre is required to install a septic system or well, which would require over 6 of the Seven hundred square feet lots to be combined for the property to have meaningful usefulness. In the early days a privy did not require a lot of land to serve the landowner and building lots were smaller. Assessor Martins professes that small light industrial lots are more valuable. If you look at how LI zoning is being used in Valdez, you will find much of it is for Residential purposes. Individuals who want a larger lot to live on and are willing to pay a higher cost. Larger parcels that may actually be used for light industrial use are assessed lower. Mr. Lusk uses his land for his heavy equipment and trucking business, there is not even a residential component at all. It seems appropriate for the total acreage amount to be used in determining his tax base instead of charging one rate for 2.522 acres and then 24 parcels at 700 square feet each, which would give him 6.379 acres to be assessed.

The requested comparable properties I was provided and the 2024 proposed values for properties the assessors have worked up would suggest a value of perhaps \$0.53 a square foot, not \$1.00.

Proposed Tax Values for 2024

115 Glacier Haul Rd.	5.977 A	\$ 0.56
2500 Richardson Hwy	7.25 A	\$ 0.51
596 Hobart	7.29 A	\$.051
2580 Richardson Hwy	5.05 A	\$.60

CURRENT OWNER	Property Identification			
WILLIAM F LUSK [REDACTED] VALDEZ AK 99686-0071	Parcel #	7150-111-003-0	Use	V - Vacant Land
	City Number	2334	Building	
			Service Area	Valdez

Property Information					
Improvement Size	<input type="text"/>	Year Built	<input type="text"/>	Land Size	7,000 SF
Basement Size	<input type="text"/>	Effective Age	<input type="text"/>	Zone	U
Garage Size	<input type="text"/>	Taxable Interest	Fee Simple		

Legal Description						
Plat #	<input type="text"/>	Lot #	3	Block	111	
		Tract	<input type="text"/>	Doc #	<input type="text"/>	
				Rec. District	318 - Valdez	
Describe	<input type="text"/>				Date recorded	<input type="text"/>

PROPERTY HISTORY							
Year	Taxable Interest	Land	Improvement	Assessed Value	Exempt Value	Taxable Value	Trending
2024	Fee Simple	\$7,000		\$7,000	\$0	\$7,000	
2023	Fee Simple	\$900		\$900	\$0	\$900	
2022	Fee Simple	\$900		\$900	\$0	\$900	
2021	Fee Simple	\$900		\$900	\$0	\$900	

NOTES



LAND DETAIL

Market Neighborhood Site Area **7,000** **SF** Topo **Level** Vegetation **Brushy**

Access **Public road** Frontage **Ft** View **Neutral** Soil **Typical**

Utilities Typical Water Sewer Telephone Electric LQC

Comments

SITE IMPROVEMENTS

Site Improvements Total

Description	Area	Unit Value	Adj.	Value	Comments
	7,000	SF x \$1.00		= \$7,000	
		SF x		=	
		SF x		=	
		SF x		=	
Total	7,000	SF	Fee Value:	\$7,000	

SUMMARY FEE SIMPLE VALUATION

Inspected By Date Inspected Valued By Date Valued

VALUATION CHECK				FEE VALUE SUMMARY	
The Total Fee Value				Total Residential	
Income Value = NOI Ratio = NOI / =				Total Commercial	
Comments <input type="text"/>				Other Improvements	
				Total Improvements	
				Land & Site imp	\$7,000
				Total Property Value	\$7,000



Owner

VALDEZ LAND, INC.

Mailing Address

Property Address

Permits

Date Built

Remodeled

Effect. Age

Lot 3 Block 111

TAX LOT NO: 7150-111-0030

OLD VALDEZ TOWN SITE SUBDIVISION

Observed Physical Condition	Exterior P F A G E				Interior P F A G E				Foundation P F A G E						
Building Type And Use	Exterior				Interior (Continued)				Heat						
SFR _____ Duplex _____ 3-Plex _____ 4-Plex _____ No. Stories: _____ Avg Wall Height: _____ Basement _____ % Frame: <u>WD</u> <u>Steel</u> <u>Pole</u> Log: _____ " Rnd _____ " Sq.	T1-11 _____ Plywood _____ Metal _____ Vinyl _____ Hardi Plank _____ T&G _____ Cedar _____ Log Siding _____ Stucco _____				Floor Total BR BA Bsmt _____ 1st _____ 2nd _____ 3rd _____ Attic _____ Total _____ B/Grade _____ Sq.Ft. A/Grade _____ Sq.Ft.				Oil Gas Propane Hot Water Baseboard Forced Warm Air Radiant Space Heater (DV) Fireplaces Steel with flue #Story Heatilator Masonry Raised Hearth Flr Lvl Hearth Wood Stove P F A G						
Foundation	Roof				Kitchen Q / C				Plumbing (Continued)						
Poured Concrete _____ Concrete Block _____ Steel Pier _____ Wood P&B: _____ Skids _____ Wood Sills _____	Gable Hip Flat Gambrel Mansard Metal _____ Comp Shingle Cdr Shake Built-up _____ Tar Paper _____ G & D _____				Refrigerator _____ Range/Oven _____ Disposal _____ Dishwasher _____ Fan/Hood _____ Microwave _____ Washer/Dryer _____				WaterSource _____ Sewer Source _____						
Basement	Interior				Attic / Dormers				Plumbing						
Partial _____ SF Full _____ SF Poured Concrete _____ " Concrete Block _____ Cribbed _____ Outside Entrance _____ Room Count _____ Fin Walls _____ Fin Flrs _____ Fin Ceil _____ BA Encl _____	Drywall _____ Wood Panel _____ T&G _____ Plywood _____ Log _____ Finished _____ Unfinished _____ Trim P F A G _____ Windows _____ Bay Windows _____				None _____ Stairs _____ Drop Stair _____ Scuttle _____ Floor _____ Heated _____ Finished _____ Area: 1. _____ 2. _____ 3. _____ 4. _____ Total Area: _____ Sq.Ft.				No. Tubs W/Shw _____ No. Toilets _____ No. Basins _____ No. Kit. Sinks _____ No. Shower Stalls _____ No. Hot Wa. Tanks _____ No. Laundry Trays _____ Sauna Baths Built-In Prefabricated Detached Bath House Elec. Wall Unit Elec. Floor Unit Wood Stove Total Sq.Ft. _____ Quality P F A G						
Frame	Floors				Electrical				Garage						
Floor _____ o.c. Walls _____ o.c. Roof _____ o.c.	Kitchen _____ Bath _____ Living Rm _____ Bed Rms _____				Wired _____ Grade 220 Service _____				Built-in _____ Attached _____ Detached _____ Unfinished Drywall _____ Finished Drywall _____ Suspended HW & Blower GDO Floor Drain _____						
Other Buildings				Plumb				Hot Tub				Porches			
Area _____				Unit Cost _____				Ft. Dia. _____ Quality Low Avg High				Floor Drain _____			
Floor _____				Adds & Deducts _____				Jacuzzi Tubs Quality Low Avg High				QUALITY: _____ CONDITION: _____			
Roof _____				Repl Cost _____				Total Sq.Ft. _____				Building Value _____			
Interior _____				Age _____				Condition _____				Building Value _____			
Heat _____				Condition _____				Building Value _____				Building Value _____			

Other Buildings	Area	Floor	Roof	Interior	Heat	Plumb	Unit Cost	Adds & Deducts	Repl Cost	Age	Condition	Building Value

BUILDING VALUE CALCULATION				OPERATIONS AND PROCEDURES		BUILDING AREA CALCULATION					
Item	Area	Unit	Total	Performed By	Date						
				Inspection							
				Classification							
				Calculation							
				Review		Notes:					
DEPRECIATION											
ADDITIONS AND DEDUCTIONS				Effective Age:	%	Perimeter					
				Observed Physical:	%	Scale 1/2" =					
				Total Depreciation	%					
				Net Condition	%					
OBSOLESCENCE											
				Physical	%					
				Functional	%					
				Economic	%					
				Net Condition	%					
				Final Net Condition	%					
SUMMARY OF APPRAISED VALUE											
Principle Building										
1.										
2.										
Accessory Bldgs										
Total Replacement Cost \$				Total Building Value							
Cost Conversion Factor				Total Land Value							
Adjusted Replacement Cost \$				TOTAL APPRAISED Value							