



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

Appeal Number 93

Received  
APR 01 2024  
Date Received Valdez

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:	7126-003-003-0		NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Josh + Tabatha Swerk		
Legal Description:	Lot 3, Block 3, Rebelake Wilderness, Plat# 2011-5, Lot Size 6.828 Ac Zone CR		
Physical Address of Property:	5331 Cummings Way		
Contact information for all correspondents relating to this appeal:			
Mailing Address:	Valdez, AK 99686		
Phone:	[Redacted]	Phone (evening):	
Email Address:	[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 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.

See attached

Increase not consistent with adjacent properties

2024 COV Assessed Value	98,300	—	98,300
	Land	Improvements	Total
Appellant's Opinion of Value	81,900	—	81,900
	Land	Improvements	Total

**\*\* THE APPELLANT BEARS THE BURDEN OF PROOF UNDER AS 29.45.210(b) AND VMC 3.12.110(C)(1)(a) \*\***

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.

Tabatha Swick

Signature of Appellant / Agent / Assigns

4/1/24

Date

Tabatha Swick

Printed Name of Appellant / Agent / Representative

For administrative use only

Action by Assessor

For administrative use only

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 we recommend no change in the assessed value. The assessed value is supported by sales data and is assessed equitable to similar properties.

Was the value adjusted by the Assessor

YES

NO

Adjusted Assessed Value

Land

Improvements

Total

[Signature]

Signature of Assessor

4/16/2024

Date

VMC 3.12.110 (H) - If the assessor and the appellant mutually resolve a duly filed appeal prior to a hearing by the board of equalization, the appellant may withdraw that appeal. The appellant's withdrawal must be filed in writing with the assessor or stated under oath at a board of equalization hearing prior to the assessor closing the appeal.

I hereby accept the foregoing assessed valuation in the amount of \$ \_\_\_\_\_ and withdraw my appeal to the Board of Equalization.

I hereby reject the foregoing assessed valuation and will proceed with my appeal before the Board of Equalization.

Signature of Appellant / Agent / Assigns

Date

For administrative use only

For administrative use only

Action by Board of Equalization

The BOE found that the assessment for \_\_\_\_\_ was:  
Property ID/ Address

EXCESSIVE  IMPROPER  UNEQUAL  UNDER VALUED

Based on the following evidence provided:


<b>Adjusted Assessed Value</b>	_____	_____	_____
	Land	Improvements	Total

\_\_\_\_\_  
Signature of BOE Chair

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of BOE Clerk (City Clerk)

Our property value has decreased if anything. In the past year the City sent out a grader to grade our road from the highway to our private Lake View Drive road. We contacted the City Public Works Director after his operator graded down too far into the roadbed material peeling up both fabric and big jagged rock road base. The resulting work left the road lower than the shoulders and ditches so that the water could not drain properly. When we met in person with the new City Public Works Director at the property, he explained how there are several rural roads that have been accepted by the city that will need a special look at our project money or something to be brought back to code. I explained to him that we fought this road being accepted for years. It wasn't built correctly. The City accepted it despite our comments and concerns, and now we continuously deal with water on the road, ice in the spring, inadequate sanding to prevent us from sliding into the highway, and now 6 to 8 inch ditches and washed out trenches on the edges of the road and down the middle. This partly due to operators, employed by the City, damaging the existing road. Until my road is brought back to city code, with proper material, road crowned to drain properly, proper plowing and sanding, and adequate level and safe approach to highway, I should not be paying for the increase in my property value that we saw back when this road was accepted, never mind the most recent increase. Therefore my property value is assessed incorrectly and too high for every one of the lots up off of Cummings Way and Lake View Drive. Both for all of our several properties and our adjacent neighbors.

Last summer CVTC contractors installing fiber on Cummings Way, Corbin Loop and Deep Lake Rd destroyed and prohibited access to almost all lots and properties on these roads. The construction dragged on for months. Eventually the contractors pulled the plug and left both a destroyed road, equipment and trash behind. Copper Valley's, original contractor, came in late fall to try and clean up and fix the mess. Unfortunately, the damage of mud that was dug up from below Geo fabric and hardened historic roadbeds that is now at surface level of the road, leading to inadequate driving surfaces and plain clay/mud being pushed up into the road surface on almost all of these roads and every location they dug, will require extensive repair. To fix this properly, their trenches will need to be re-dug, proper Geo fabric spread across any portion of the road that they dug through, an adequate road bed and road material at a minimum of 3 inch minus gravel be used to fill, and compacted to the previous road surface level. Many of these roads are privately owned, and leave us and other homeowners doing the repairs ourselves, out of pocket, to even get the level of access to our properties that we had prior to this fiber installation. For this reason, our property values should be even less this year than last, never mind far greater.

CURRENT OWNER	Property Identification			
TABATHA SWIERK JOSHUA SWIERK [REDACTED] VALDEZ AK 99686-1126	Parcel #	7126-003-003-0	Use	V - Vacant Land
	City Number	1949	Building	
			Service Area	Valdez

Property Information					
Improvement Size	<input type="text"/>	Year Built	<input type="text"/>	Land Size	6.828 AC
Basement Size	<input type="text"/>	Effective Age	<input type="text"/>	Zone	CR
Garage Size	<input type="text"/>	Taxable Interest	Fee Simple		

Legal Description											
Plat #	2011-5	Lot #	3	Block	3	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	\$98,300		\$98,300	\$0	\$98,300	Land +20%
2023	Fee Simple	\$81,900		\$81,900	\$0	\$81,900	
2022	Fee Simple	\$81,900		\$81,900	\$0	\$81,900	
2021	Fee Simple	\$81,900		\$81,900	\$0	\$81,900	

NOTES
<input type="text"/>



**LAND DETAIL**

Market Neighborhood  Site Area **6.828** **A** Topo **Moderate** 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	AC x \$24,000.00	?	= \$98,323	-40% Topo/Physical Barriers
		AC x		=	
		AC x		=	
		AC x		=	
<b>Total</b>	<b>7</b>	<b>AC</b>	Fee Value:	<b>\$98,300</b>	

**SUMMARY FEE SIMPLE VALUATION**

Inspected By  Date Inspected  Valued By  Date Valued

VALUATION CHECK	FEE VALUE SUMMARY
The Total Fee Value	<b>Total Residential</b>
Income Value =            NOI Ratio            = NOI            /            =	<b>Total Commercial</b>
	<b>Other Improvements</b>
Comments <input type="text"/>	<b>Total Improvements</b>
	<b>Land &amp; Site imp            \$98,300</b>
	<b>Total Property Value            \$98,300</b>



TAX LOT NO: 7126-003-003-0

Lot 3 Block 3

7126-003-003-0

ROBE LAKE WILDCRESS EST SUBDIVISION



Owner

Dean & Karen Cummings / Lake Front LLC

Mailing Address

P.O. Box 2501  
VALDCZ

Property Address

5331 Cummings Way

Permits

Date Built

Remodeled

Effect. Age

TAX LOT NO: 7126-003-003-0  
Lot 3 Block 3

ROBE LAKE BUSINESS EST-SUBDIVISION

Observed Physical Condition	Exterior P F A G E	Interior P F A G E	Foundation P F A G E
<b>Building Type And Use</b>	<b>Exterior</b>	<b>Interior (Continued)</b>	<b>Heat</b>
SFR _____ Duplex _____ 3-Plex _____ 4-Plex _____ No. Stories: _____ Avg Wall Height: _____ Basement _____ % Frame: ___WD___Steel___Pole Log: ___" Rnd ___"Sq.	T1-11 _____ Plywood _____ Metal _____ Vinyl _____ Hardi Plank _____ T&G _____ Cedar _____ Log Siding _____ Stucco _____	<b>Floor</b> 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) <b>Fireplaces</b> ___ Steel with flue ___ #Story Heatilator Masonry Raised Hearth Fir Lvl Hearth Wood Stove P F A G
<b>Foundation</b>	<b>Roof</b>	<b>Kitchen Q / C</b>	<b>Plumbing (Continued)</b>
___ 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	___ Water Source ___ Sewer Source
<b>Basement</b>	<b>Interior</b>	<b>Attic / Dormers</b>	<b>Plumbing</b>
___ 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.	<b>Electrical</b> ___ Wired _____ Grade ___ 220 Service <b>Garage</b> ___ Built-in ___ Attached ___ Detached ___ Unfinished Drywall ___ Finished Drywall ___ Suspended HW & Blower ___ GDO ___ Floor Drain <b>Porches</b> _____ _____ _____ <b>QUALITY:</b> _____ <b>CONDITION:</b> _____
<b>Frame</b>	<b>Ceiling Height</b>	<b>Floors</b>	<b>Sauna Baths</b>
___ Floor _____ o.c. ___ Walls _____ o.c. ___ Roof _____ o.c.	___ Basement _____ ___ 1st Floor _____ ___ 2nd Floor _____	Kitchen _____ Bath _____ Living Rm _____ Bed Rms _____	___ Built-In ___ Prefabricated ___ Detached Bath House ___ Elec. Wall Unit ___ Elec. Floor Unit ___ Wood Stove Total Sq.Ft. _____ Quality P F A G <b>Hot Tub</b> _____ Ft.Dia. Quality Low Avg High <b>Jacuzzi Tubs</b> Quality Low Avg High

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		<b>Notes:</b>						
				<b>DEPRECIATION</b>								
<b>ADDITIONS AND DEDUCTIONS</b>				Effective Age:	%	<b>Perimeter</b>		<b>Scale 1/4" =</b>				
				Observed Physical:	%							
				Total Depreciation	%							
				Net Condition	%							
				<b>OBSOLESCENCE</b>								
				Physical	%							
				Functional	%							
				Economic	%							
				Net Condition	%							
				Final Net Condition	%							
				<b>SUMMARY OF APPRAISED VALUE</b>								
				Principle Building								
				1.								
				2.								
				Accessory Bldgs								
Total Replacement Cost			\$	Total Building Value								
Cost Conversion Factor				Total Land Value								
Adjusted Replacement Cost			\$	<b>TOTAL APPRAISED Value</b>								