



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

Received  
MAR 31 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.

Property ID Number:	7023-006-006-0
Property Owner:	Jamie Winchester
Legal Description:	Lot 6 Block 6 Carbin Creek Subdivision
Physical Address:	3037 Childs St.

Contact information for all correspondence relating to this appeal:

Mailing Address:	[REDACTED]		
Phone (daytime):	[REDACTED]	Phone (evening):	907 505 0046
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 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>	36,900	474,800	\$511,700
	Land	Building	Total

<b>Appellant's Opinion of Value</b>	36,900	443,800	\$480,700
	Land	Building	Total

Appeal Number: #109



**Property Assessment Appeal, 3037 Childs St., Parcel #7023-006-006-0**

Kit C Winchester, 907-505-0402  
Jamie Winchester, 907-505-0046  
PO Box 1728, Valdez, AK 99686  
[the.winchesters@live.com](mailto:the.winchesters@live.com)

2026 Assessed Value: \$511,700

2025 Assessed Value: \$480,700

The assessment of the property located at 3037 Childs St. must remain at the 2025 assessed value of \$480,700 due to **unequal** treatment.

For example:

The property located at 1486 Richardson Hwy., Parcel #7160-002-003-0, is being assessed without the inclusion of a fully finished, detached shop/garage building. Our property is being assessed as if we have a fully finished detached garage, when in fact, there is only a gravel floor inside.

The property located at 1486 Richardson Hwy., Parcel #7160-002-003-0, is being assessed as half the size of the actual lot due to a stream, however the stream (per GIS overview) appears to occupy a significantly smaller portion of the lot - if half of the lot was affected, the home would be flooded.

The property located at 1486 Richardson Hwy., Parcel #7160-002-003-0, built in 2016, is being assessed at \$152.60/SF, whereas our home, built in 2005, is being assessed at \$154.97/SF, and is not a luxury home by any means in comparison to the comparison property.





Martins Onskulis <monskulis@appraisalalaska.com>

**Valdez Property Appeal Review #69**

1 message

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

Fri, Apr 24, 2026 at 2:04 PM

To: [REDACTED]

Jamie,

Thank you again for taking the time to discuss your property appeal with me—I really appreciate it.

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 mentioned. Based on recent market activity, including a nearby sale of a smaller home without a shop for over \$600,000, it appears that your property is already assessed below current market levels. Additionally, your property is currently depreciated at approximately 68%, which is consistent with how we typically treat 1975 modulares. I also reviewed the property you referenced as a comparison. That property has location-related factors that affect its value, and there are several other comparable properties that are valued within a similar range as your property.

Given these factors, I am unable to support an adjustment at this time. I understand this may not be the outcome you were hoping for, but it reflects the best conclusion based on the available market data.

Please let me know if you agree or disagree with this review, or if you have any questions.

Thank you,  
Martins

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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 #69.pdf**  
747K

# Additional Assessor Evidence

**BOE Appeal Review for Corbin Creek Properties – Appeals #11; #60; #69**

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

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**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 Corbin Creek 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 the subdivision is approximately **\$525,000 to \$620,000**, (Two low outliers \$279,000; \$385,000) with an average sale price of approximately **\$548,000**. The calculated assessment-to-sale ratio within the subdivision is approximately **90%**, 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.

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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 attached 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
-

#69

**415 Wood Way – Sold for \$525,000 on 8/21/2024 – 2,448 SF living and Attached Grg 400 SF; Detached Shop 1,496 SF with 2 Carports on both sides.**



#69

**3036 Childs - sold for \$620,000 on 6/10/2025 – 3,043 SF living and attached 870 SF large 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.

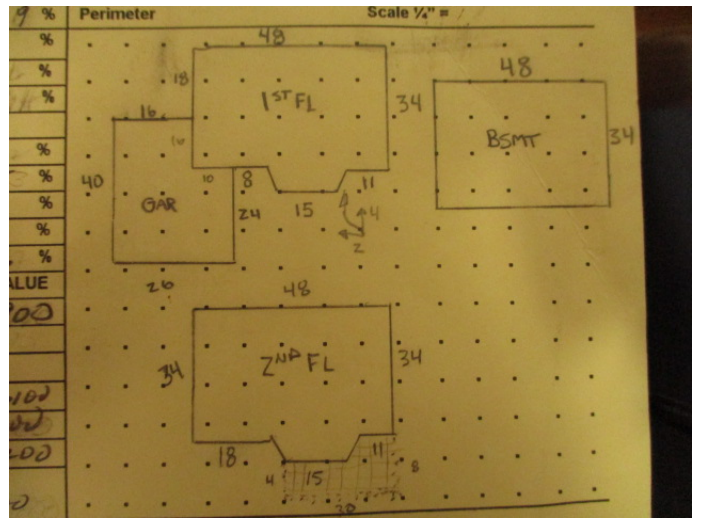
EA-3 it is assumed that the conditions of the properties areas as described in the various records based on the limitations of the inspections and observable features.

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; 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>KIT C WINCHESTER</b> <b>JAMIE WINCHESTER</b> PO BOX 1728 VALDEZ, AK 99686-1728 FNBA c/o CENTRAL LOAN ADMINISTRATION & REPORTING PO BOX 202028 FLORENCE. SC		Parcel #	7023-006-006-0	Use	R - Residential
		City Number	2228	Property	SFR
				Service Area	Valdez

Property Information					
Improvement Size	3,302 SF	Year Built	2005 Actual	Land Size	0.922 AC
Basement Size	1,632 SF	Effective Age	10	Zone	R1
Garage Size	2,080 SF	Taxable Interest	Partial Exempt		

Legal Description											
Plat #	2001-7	Lot #	6	Block	6	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	\$36,900	\$474,800	\$511,700	-\$79,505	\$432,195	Res +7%
2025	Partial Exempt	\$36,900	\$443,800	\$480,700	-\$77,862	\$402,838	
2024	Partial Exempt	\$36,900	\$443,800	\$480,700	-\$76,155	\$404,545	Land Rev/Res -2%
2023	Partial Exempt	\$32,200	\$452,800	\$485,000	-\$75,000	\$410,000	Res +20%

**NOTES**

6/11/2023 - Appeal Resolution. MO  
 5/9/2022 - Appeal Resolution. See attached documents. MO  
 11/9/2021 - New Book. MO  
 01/15/2019 02:06 PM - brusher-Assessor value changes: modified improvements.-

#69  
LAND DETAIL

Market Neighborhood **CORBIN CREEK** Site Area **0.922** **A** Topo **Level** Vegetation **Cleared**

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
	0.922	AC x \$40,000.00		= \$36,880	<input type="text"/>
		AC x		=	
		AC x		=	
		AC x		=	
<b>Total</b>	<b>0.922</b>	<b>AC</b>	Fee Value:	<b>\$36,900</b>	

SUMMARY FEE SIMPLE VALUATION

Inspected By **Martins Onskulis** Date Inspected **10/5/2022** Valued By  Date Valued

VALUATION CHECK

The Total Fee Value **\$432,195/3,302 SF** Indicates **\$154.97 Value/SF** GBA

Income Value =                      NOI Ratio                      = NOI                      /                      =

FEE VALUE SUMMARY

<input type="text"/>	<b>Total Residential</b> <b>\$474,800</b>
	<b>Total Commercial</b>
	<b>Other Improvements</b>
	<b>Total Improvements</b> <b>\$474,800</b>
	<b>Land &amp; Site imp</b> <b>\$36,900</b>
	<b>Total Property Value</b> <b>\$511,700</b>

EXEMPTION DETAIL

	Land	Improvements	Total	Percent Occupied <input type="text"/>
<b>Fee Value</b>	<b>\$36,900</b>	<b>\$474,800</b>	<b>\$511,700</b>	<input type="text"/>
<b>Primary</b>	<b>\$0</b>	<b>-\$79,505</b>	<b>-\$79,505</b>	
<b>Total Exempt</b>	<b>\$0</b>	<b>-\$79,505</b>	<b>-\$79,505</b>	
<b>Taxable Value</b>	<b>\$36,900</b>	<b>\$395,295</b>	<b>\$432,195</b>	



RESIDENTIAL																			
Description	Main House		Property Type	SFR		Design	2 Story		Bedrooms	3									
Quality	Q4 - Average+		Plumbing Fixture Count	Fixtures -		Energy Efficiency	Typical		Bathrooms	2									
									Other Rooms	3									
									Total Rooms	8									
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 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 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									Total										
Porches,	Deck 276SF \$5,158								Total	\$3,665									
Garage																			
Built-in	<input type="checkbox"/>	SF	Basement Garage	<input type="checkbox"/>	SF	Attached	<input checked="" type="checkbox"/>	880	SF	Detached	<input checked="" type="checkbox"/>	?	SF	Carport	<input type="checkbox"/>	SF	Finished	<input type="checkbox"/>	
Comments	1200 SF Shop - Metal Shell																		
Basement																			
Size	1632		Finished Size			Describe													
Description	Status	Area	Base Value	Factor	Unit Value	RCN	% Good	Net Value											
2 Story Hous	Finished	3,302	SF \$107.58	1.45	\$155.99	\$515,082	68%	\$350,256											
Basement	Finished	1,632	SF \$37.18	1.45	\$53.91	\$87,983	68%	\$59,828											
Garage Attached	Finished	880	SF \$36.10	1.45	\$52.35	\$46,064	68%	\$31,323											
Well & Septic	Finished	1	SF ?	1.45	?	\$18,246	68%	\$12,407											
Garage Detached	Finished	1,200	SF \$20.76	1.45	\$30.10	\$36,122	48%	\$17,339											
Additional Adjustment																			
Lump Sum Total								\$3,665											
Main House							<b>Total</b>	\$474,800											
Comment																			

