



**Tax Year 2026 #30**  
**Real Property Assessment Appeal**  
**City of Valdez**  
**Office of the City Clerk**

3.29.2026
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.**

<b>Property ID Number:</b>	71350000100
<b>Property Owner:</b>	Devlin M Jena-Marie
<b>Legal Description:</b>	Lot 10A Tazlina Vista
<b>Physical Address:</b>	535 Vallhalla Ln

**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>	24,400	192,100	216,500
	Land	Building	Total
<b>Appellant's Opinion of Value</b>	24,400	172,100	196,500
	Land	Building	Total

Appeal Number: ADMIN USE

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

The last time I filed for an appeal, my property was valued at \$216,500. There are several improvements that need to be completed to the home. Since I purchased the home in 2016,
no significant improvements have been done. Just routine maintenance. The flooring needs to be
redone, interior needs paint, exterior needs paint and the front deck needs to be stained (starting
to rot). Several windows need to be replaced as well as the downstairs door in the bathroom that
leads to the backyard as it has a pretty bad draft in cold weather.
I feel the proposed value is high compared to what needs to be done to the house.

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

03/18/2026  
\_\_\_\_\_  
Date

Jena-Marie M. Devlin  
\_\_\_\_\_  
Printed Name of Appellant / Agent / Representative





Martins Onskulis <monskulis@appraisalalaska.com>

**Valdez Property Appeal 30 & 31**

3 messages

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

Fri, Apr 17, 2026 at 8:26 AM

To: [Redacted]

Jena,

Thank you again for taking the time to discuss your property appeal with me—I really appreciate it. I have reviewed your appeal and the valuation of your property. As you may know, property in Alaska is required to be assessed at “full and true value” as of January 1 of 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 using 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. The state requirement is that assessed values be close to market value overall, while recognizing that individual properties may vary.

**535 Valhalla**

In your case, I have reviewed your appeal and considered the concerns you mentioned. Unfortunately, we have limited room for adjustment, as the majority of properties are currently assessed below overall market levels. Additionally, your unit is already assessed at the lowest value compared to other units within the subdivision. I understand this may not be the outcome you were hoping for, but based on the available data, I am unable to support any further adjustments.

Below are the current values:

- Land: \$24,400
- Building: \$213,200
- Total: \$237,600

**614 Pacific Ave**

I have reviewed the valuation of your parents’ property. Based on our discussion and the items noted in the appeal, I made adjustments to better reflect the current condition of the property and the needed repairs.

Below are the revised values:

- Land: \$42,100
- Building: \$189,200
- Total: \$231,300

Please let me know if you agree or disagree with these adjustments, or if you have any questions.

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)

Jena Devlin [Redacted]

Fri, Apr 17, 2026 at 1:13 PM

To: Onskulis Martins <monskulis@appraisalalaska.com> #30

Thank you! Mine is valued the least because I was the only one that appealed last time.

Sent from my iPhone

On Apr 17, 2026, at 08:27, Martins Onskulis <monskulis@appraisalalaska.com> wrote:

[Quoted text hidden]

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

Mon, Apr 20, 2026 at 7:14 AM

To: [REDACTED]

Hi Jena,

Thank you for your reply. We do not conduct interior inspections, so one of the ways we make adjustments is based on appeals and the information provided by property owners. Overall, the assessed values in the subdivision are fairly consistent, and currently most properties are assessed somewhat below market value. Given that your property is already assessed at the lower end compared to others in the subdivision, I'm not able to support a further adjustment at this time.

It sounds like we are in agreement regarding your parents' property. Please let me know how you would like to proceed with your property—whether you agree with the findings or would like to move forward with the appeal.

Thank you,  
Martins

[Quoted text hidden]

# Additional Assessor Evidence

**BOE Appeal Review for 535 Valhalla**



To: 2026 Board of Equalization  
From: Michael C. Renfro, Assessor  
Martins Onskulis, Assessor  
Re: 535 Valhalla

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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 Tazlina Vista and subdivision in the immediate vicinity. 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 for one story modular is approximately **\$319,000 to \$325,000**. The calculated assessment-to-sale ratio within the subdivision is approximately **91.9%**, 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
-

#30

**476 SHOUP LN - 11/4/2025 - sold for \$319,000 - 1398 sf ; built in grg 558, built in 1998.**



**462 Resurrection Lp - 8/15/2024 - sold for \$325,000 - 1844 sf - liing; built in grg 676sf; built in 2006**



#30

**466 Tonsina Ln - 8/26/2024 - sold for \$315,000 - 1,398 sf; built in grg 558 sf; built in 2001;**



**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.

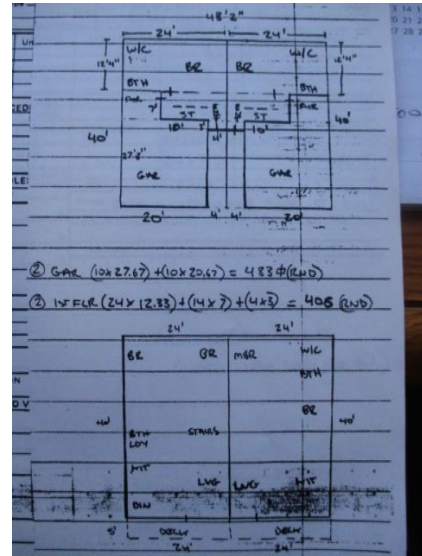
EA-3 it is assumed that the conditions of the properties areas as described in the various records based on the limitations of the inspections and observable features.

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.



<b>CURRENT OWNER</b>	<b>Property Identification</b>			
<b>JENA-MARIE M DEVLIN</b> PO BOX 884 VALDEZ, AK 99686-0884	Parcel #	7135-000-010-0	Use	R - Residential
	City Number	2673	Property	Duplex
			Service Area	Valdez

Property Information					
Improvement Size	1,366 SF	Year Built	1998 Actual	Land Size	4,442 SF
Basement Size		Effective Age	2	Zone	R2
Garage Size	483 SF	Taxable Interest	Partial Exempt		

Legal Description						
Plat #	96-10	Lot #	10A	Block		
		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	\$24,400	\$213,200	\$237,600	-\$79,505	\$158,095	Res +11%
2025	Partial Exempt	\$24,400	\$192,100	\$216,500	-\$77,862	\$138,638	
2024	Partial Exempt	\$24,400	\$192,100	\$216,500	-\$76,155	\$140,345	Land Rev/Res -2%
2023	Partial Exempt	\$20,000	\$196,500	\$216,500	-\$75,000	\$141,500	Res +20%

**NOTES**

6/11/2023 - Appeal Resolution. MO  
 1/22/2022 - New Book. MO  
 01/12/2017 07:37 PM - tstuder-WARRANTY DEED 2016-000659-0 DATED 11/16/16 FROM MICHAEL L & LAURA O MEADORS TO JENA-MARIE M DEVLIN. AN UNMARRIED PERSON. ADDING PHE FOR 2017.--03/04/2016 01:40 PM -

#30  
LAND DETAIL

Market Neighborhood **TOWNSITE** Site Area **4,442** SF Topo **Level** Vegetation **Cleared**

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

Utilities  Typical  Water  Sewer  Telephone  Electric LQC

Comments

SITE IMPROVEMENTS

Site Improvements  Total

Description	Area	Unit Value	Adj.	Value	Comments
	4,442	SF x \$5.50		= \$24,431	
		SF x		=	
		SF x		=	
		SF x		=	
<b>Total</b>	<b>4,442</b>	<b>SF</b>	Fee Value:	<b>\$24,400</b>	

SUMMARY FEE SIMPLE VALUATION

Inspected By  Date Inspected  Valued By  Date Valued

VALUATION CHECK

The Total Fee Value **\$158,095/1,366 SF** Indicates **\$173.94 Value/SF** GBA

Income Value =                      NOI Ratio                      = NOI                      /                      =

Comments

FEE VALUE SUMMARY

<b>Total Residential</b>	<b>\$213,200</b>
<b>Total Commercial</b>	
<b>Other Improvements</b>	
<b>Total Improvements</b>	<b>\$213,200</b>
<b>Land &amp; Site imp</b>	<b>\$24,400</b>
<b>Total Property Value</b>	<b>\$237,600</b>

EXEMPTION DETAIL

	Land	Improvements	Total	Percent Occupied <input type="text"/>
<b>Fee Value</b>	<b>\$24,400</b>	<b>\$213,200</b>	<b>\$237,600</b>	Comments <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>\$24,400</b>	<b>\$133,695</b>	<b>\$158,095</b>	



RESIDENTIAL											
Description	Main House	Property Type	Duplex	Design	2 Story	Bedrooms	3				
Quality	Q4 - Average	Plumbing Fixture Count	Fixtures -	Energy Efficiency	Typical	Bathrooms	2				
						Other Rooms	2				
						Total Rooms	7				
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 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,	Covered Porch 120SF \$5,683						Total	\$6,757			
Garage											
Built-in	<input checked="" type="checkbox"/> 483 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	Finished Size		Describe								
Description	Status	Area	Base Value	Factor	Unit Value	RCN	% Good	Net Value			
2 Story Hous	Finished	1,366 SF	\$105.68	1.45	\$153.24	\$209,320	89%	\$186,295			
Garage Built-in	Finished	483 SF	\$32.33	1.45	\$46.88	\$22,642	89%	\$20,152			
		SF			\$0.00	\$0					
		SF			\$0.00	\$0					
		SF			\$0.00	\$0					
Additional Adjustment											
Lump Sum Total							\$6,757				
<b>Main House</b>						<b>Total</b>		<b>\$213,200</b>			
Comment											