



**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
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:	7025.003-010.0
Property Owner:	Marlon Ash
Legal Description:	Lot 10, Block 3, Cottonwood Subd PH-1, #91-9
Physical Address:	1560 Dewey Ct

Contact information for all correspondence relating to this appeal:

Mailing Address:	[REDACTED]		
Phone (daytime):	[REDACTED]	Phone (evening):	same
Email Address:	[REDACTED]	<input checked="" type="checkbox"/>	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.

2026 COV Assessed Value	44,000	395,600	439,600
	Land	Building	Total
Appellant's Opinion of Value	44,000	374,220	418,220
	Land	Building	Total

Appeal Number: _____

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

The 2026 assessed value increased 10%.
 The average property value increase in Alaska is 3.5%. I think a 5% increase should be more than fair. No improvements were made this year.

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.

Marlon Ash
 Signature of Appellant / Agent / Assigns

3/29/26
 Date

MARLON ASH
 Printed Name of Appellant / Agent / Representative

Appeal Number: _____



Valdez Property Appeal #70

1 message

Martins Onskulis <monskulis@appraisalalaska.com>

Thu, Apr 23, 2026 at 1:53 PM

To: [REDACTED]

Marlon,

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.

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. That said, I did take into account the age of the structure and reviewed how we have assessed/depreciated similar year built homes and made a slight adjustment to the value. I understand this may not be the outcome you were hoping for, but it is the best adjustment I can support based on the available data.

Below are the revised values:

- Land: \$44,000
- Building: \$391,500
- Total: \$435,500

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

Thank you,
Martins

--
Martins Onskulis, MBA
Appraisal Company of Alaska

405 W. 27th Ave.

Anchorage, AK 99503

907.334.6312 (Office)
907.793.7713 (c)

Additional Assessor Evidence

BOE Appeal Review for #70; #71; #72

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

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 comparable sales for appeals within Cottonwood and Winter Park 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 **\$410,000 to \$507,000**. The calculated assessment-to-sale ratio within the subdivision is approximately **84.8%**, which is slightly lower 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.

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

#70

- Making unsupported adjustments for one property would create inequity across the tax roll
-

Sales

309 Birch sold for \$410,000 - 6/4/2024 - 1684 sf; built in garage 624 sf



#70

318 Clark Circ - sold for \$450,000 on 8/11/2023 - 1,906 SF living and 490 sf attached garage



#70

100 Dadina sold for \$507,000 8/30/2024 – 1,950 SF living and 546 SF built in 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.

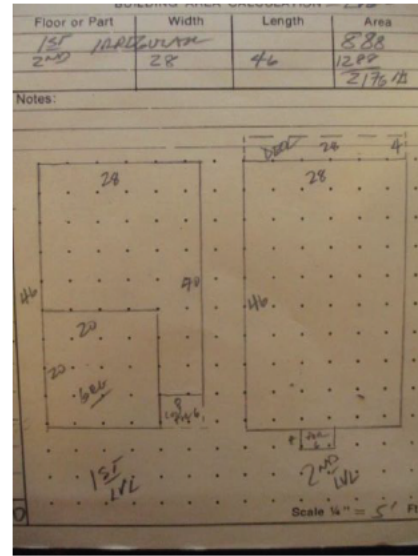
EA-3 it is assumed that the conditions of the properties areas as described in the various records based on the limitations of the inspections and observable features.

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			
MARLON ASH SALLY ASH [REDACTED]	Parcel #	7025-003-010-0	Use	R - Residential
	City Number	2919	Property	SFR
			Service Area	Valdez

Property Information					
Improvement Size	2,176 SF	Year Built	2018 Actual	Land Size	8,800 SF
Basement Size		Effective Age	3	Zone	R1
Garage Size	400 SF	Taxable Interest	Fee Simple		

Legal Description						
Plat #	91-9	Lot #	10	Block	3	
Tract		Doc #		Rec. District	318 - Valdez	
Describe					Date recorded	

PROPERTY HISTORY							
Year	Taxable Interest	Land	Improvement	Assessed Value	Exempt Value	Taxable Value	Trending
2026	Fee Simple	\$44,000	\$391,500	\$435,500	\$0	\$435,500	Res +11%
2025	Fee Simple	\$44,000	\$356,400	\$400,400	\$0	\$400,400	
2024	Fee Simple	\$44,000	\$356,400	\$400,400	\$0	\$400,400	Land Rev/Res -3%
2023	Fee Simple	\$33,000	\$367,400	\$400,400	\$0	\$400,400	Res +20%

NOTES

6/10/2023 - Appeal Resolution. MO
 11/10/2021 - New Book. MO
 04/28/2020 10:12 AM - brusher-2020 Appeal result: No change in land value, reduction in improvement value from \$291.000 to \$273.500 for a total market value of \$306.500. Accepted by owner on 4/24/20.--01/15/2019 02:07 PM -

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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
	8,800	SF x \$5.00		\$44,000	
		SF x		=	
		SF x		=	
		SF x		=	
		SF x		=	
Total	8,800	SF	Fee Value:	\$44,000	

SUMMARY FEE SIMPLE VALUATION

Inspected By Date Inspected Valued By Date Valued

VALUATION CHECK

The Total Fee Value \$435,500/2,176 SF Indicates \$200.14 Value/SF GBA

Income Value = NOI Ratio = NOI / =

Comments

FEE VALUE SUMMARY

Total Residential	\$390,000
Total Commercial	
Other Improvements	\$1,500
Total Improvements	\$391,500
Land & Site imp	\$44,000
Total Property Value	\$435,500



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 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							Total															
Porches,	Deck 112SF \$3,437 Covered Porch 24SF \$1,976						Total	\$7,457														
Garage																						
Built-in	<input checked="" type="checkbox"/>	400	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	2,176	SF	\$120.68	1.45	\$174.99	\$380,770	95%	\$361,731													
Garage Built-in	Finished	400	SF	\$37.73	1.45	\$54.71	\$21,883	95%	\$20,789													
			SF			\$0.00	\$0															
			SF			\$0.00	\$0															
			SF			\$0.00	\$0															
								Additional Adjustment														
								Lump Sum Total		\$7,457												
								Main House Total		\$390,000												
Comment																						



OTHER IMPROVEMENTS

Description	Status	Quality	Size	UOM	Unit	RCN	% Good	Ad Adj.	Net Value	
Shed	Finished	Typical	64	SF	\$23.4175	\$1,498.72	100%		\$1,499	
Comment					Base Value	\$16	Factor	?	Age	Life

