



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

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.**

Property ID Number:	7025-0025-004-0
Property Owner:	MARK ALAN SWANSON EMMIE K SWANSON SWANSON FAMILY TRUS
Legal Description:	Lot 4, Block 5, COTTONWOOD SUBD, Plat# 91-09, Lot size 8800 sf, zone
Physical Address:	1553 DEWEY CT

Contact information for all correspondence relating to this appeal:

Mailing Address:	[REDACTED] Valdez, AK 99686		
Phone (daytime):	[REDACTED]	Phone (evening):	907-255-2541
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.

2026 COV Assessed Value	44,000	499,600	543,600
	Land	Building	Total
Appellant's Opinion of Value	44,000	379,023	423,025
	Land	Building	Total

Appeal Number: ADMIN USE

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

.We have not been able to appeal the taxable value of our properties since 2021 due to out-of-state
cancer treatment, complications resulting in endocrine failure, and facial reconstruction in 2020-2024
as well as spine surgery and associated complications in 2025. We feel that by not appealing our properties
have increased disproportionately to other properties which may have been appealed. We received
this year's property assessment, mailed on March 2, on March 19, and immediately called the
Assessor's office leaving a message for them. They replied in a timely manner and we are
consulting with them to arrive at full and true values. We are filing this appeal as recommended as
we have not completed the process with the assessor. Complete and accurate sales data is unavaila
to non-professionals in the real estate market.

Please see attached page
--------------------------

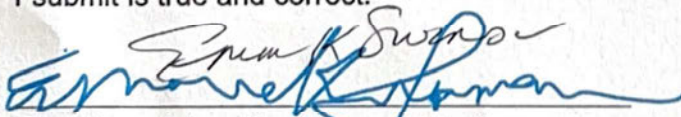
Additional Evidence?

- 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

3/31/2026

Date

Emmie K Swanson

Printed Name of Appellant / Agent / Representative

Appeal Number: ADMIN USE

1553 Dewey Ct

We have been unable to appeal the taxable values of our properties since 2021 due to out-of-state cancer treatments, complications, and facial reconstruction in 2020-2024 as well as spine surgery and associated complications in 2025. We feel that by not appealing our property values during this time frame, our property assessments have increased disproportionately to other properties which may have been appealed. We received this year's property assessment, mailed on March 2, on March 19, and immediately called the Assessor's office leaving a message for them. They replied in a timely manner and we are consulting with them to arrive at full and true values.

We are filing this appeal as recommended as we have not completed the process with the assessor.

Complete and accurate sales data is unavailable to non-professionals in the real estate market. Information found in sources such as Zillow and Trulia are historically inaccurate, incomplete and often missing. Professionals (both in property sales and property appraisals) readily admit that comparable sales data in Valdez is limited and often dated beyond the generally accepted time frame for comparison. This leaves the lay person property owner to formulate property value comparisons using the city of Valdez property tax rolls, which do not provide complete information such as size, age and condition, making it more difficult. We must all do our best to obtain this information and adjust the value. From the property owner's perspective, this is manageable via the tax rolls.

1553 Dewey Ct.

#### General notes

This 28 year old log house is one of the older structures in the neighborhood. It has significant log shrinkage and settling. All floors are uneven. Flooring is not solid wood though we have recently begun replacing the first-generation laminate floors with vinyl plank. All log walls are cracked and there is significant air leakage at window and door frames as well as at roof connections. The kitchen is unmodernized with mixed laminate and tile countertops, no backsplash and basic appliances. The dining room walls regularly show water intrusion from the roof (which is regularly attended to). Settling of the home has caused major foundation and plumbing issues and repair when the water lines in the cement garage floor had to be replaced. Like many homes in Valdez, we periodically have to replace copper piping in walls due to pin hole leaks. The bathrooms are basic, with one having a vanity crudely made of exterior grade plywood and no water barrier in the floor adjacent to the shower. There is no tub in the home. The roof is original and is repaired annually as it is highly prone to damage due to design.

We will provide additional evidence and details including specific recommendations within the required time limit. Thank you for your time, consideration and understanding.





## Valdez Property Appeal 53; 54; 55

6 messages

Martins Onskulis <monskulis@appraisalalaska.com>

Sat, Apr 18, 2026 at 7:47 AM

To: [REDACTED]

Emmie,

I hope all is well. I just got to your appeals and wanted to follow up with a few items as I work through them.

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.

A few questions and updates on the properties:

### 1553 Dewey

You mentioned there are several issues with the building. Do you happen to have any photos available? Alternatively, we could schedule a quick inspection. I do believe there may be condition-related concerns given the age and log construction, but seeing the issues you described would help make the review more accurate.

### 449 Resurrection Loop

I will be in town next Tuesday and Wednesday—would it be okay if I stop by to take a quick measurement? I reviewed similar units and think you may be correct that the square footage could be off. When they were building I think they had only two layout plans, and it’s possible the wrong square footage was assigned at some point. A quick measurement should help resolve this.

### 338 & 340 Jago

I have reviewed the valuation for these properties and believe I have enough information to make an adjustment. If you would prefer an inspection or have additional information to share, I’m happy to take another look.

On Jago Street, we have three multi-family buildings of the same size, and I’m fairly familiar with their condition:

- 7040-016-006-0 is assessed at \$447,100 and has been remodeled
- 7040-016-007-0 is assessed at \$358,000; I inspected this property a few years ago and it had some condition issues

Based on these comparables and the condition of your property, the recommended values are:

Land: \$39,600  
 Building: \$340,600  
 Total: \$380,200

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.

Please let me know your thoughts on the review and how you would like to proceed.

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)

---

**Emmie Swanson** <emmiekswanson@gmail.com>

Sat, Apr 18, 2026 at 8:04 AM

To: Martins Onskulis [REDACTED]

Hi Martins. Thanks.

Will you be in Valdez the week of April 27? We are traveling and return the 26th

Emmie  
[Quoted text hidden]

---

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

Mon, Apr 20, 2026 at 7:30 AM

To: Emmie Swanson [REDACTED]

Emmie,

I won't be in town that week, but I'll be around in mid-May - maybe earlier if plans change. Would you be okay with me doing a quick measurement of the Resurrection Loop property in the meantime? When you return, you could send me some photos of your home with some of the things that need to be repaired, log issues, etc.

Alternatively, we can plan to meet in mid-May - if that would work better for you.

I hope your travels are going well.

Thank you,  
Martins

[Quoted text hidden]

---

**Emmie Swanson** <emmiekswanson@gmail.com>

Mon, Apr 20, 2026 at 7:51 AM

To: Martins Onskulis <monskulis@appraisalalaska.com>

Hi Martins,

I have no problem with you measuring the Resurrection loop property while you are there. It is tenant occupied and managed by Sound Realty. I will give them a heads up so you can coordinate with them. Sound also manages the 4 plex on Jago. I don't think that property has been inspected for assessment since we purchased it. It might be interesting.

When exactly are you planning to be in Valdez this week?

I'll send current pictures and details on Dewey Ct next week. I'll be happy to meet with you in May.

Feel free to call me at [REDACTED]

Thanks.

Emmie  
[Quoted text hidden]

---

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

Mon, Apr 20, 2026 at 9:36 AM

To: Emmie Swanson [REDACTED]

Emmie,

Thank you. I'll be in town tomorrow and Wednesday - so I can do inspections either of those days.

Pictures would work fine for Dewey Ct.

Thank you,  
Martins

[Quoted text hidden]

---

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

Wed, Apr 22, 2026 at 11:42 AM

To: Emmie Swanson [REDACTED]

Emmie,

I stopped by to confirm the size for 449 Resurrection Loop, and you are correct—we had it listed larger than it actually is. I have updated the square footage to 1,531 SF of living area and 528 SF for the garage.

The adjusted values are:

- Land: \$18,000
- Building: \$274,000
- Total: \$292,000

338 & 340 Jago

I have reviewed the valuation for these properties and believe I have sufficient information to make an adjustment. If you would prefer an inspection or have additional information to share, I'm happy to take another look.

On Jago Street, there are three multi-family buildings of the same size, and I am fairly familiar with their condition:

- 7040-016-006-0 is assessed at \$447,100 and has been remodeled
- 7040-016-007-0 is assessed at \$358,000; I inspected this property a few years ago and noted some condition issues

Based on these comparables and the condition of your property, the recommended values are:

- Land: \$39,600
- Building: \$340,600
- Total: \$380,200

I will wait until you return so we can take care of 1553 Dewey.

Thank you,  
Martins

[Quoted text hidden]

# Additional Assessor Evidence

**BOE Appeal Review for 1553 Dewey Ct**



To: 2026 Board of Equalization  
From: Michael C. Renfro, Assessor  
Martins Onskulis, Assessor  
Re: 1553 Dewey Ct

---

**Introduction**

The subject property consists of 3,476 SF of living area with a 762 SF built-in garage and was constructed in 1998. The current assessed values are \$44,000 for land and \$499,600 for the building, for a total assessed value of \$543,600

I reviewed the appeal and considered the concerns raised, along with available market data, including sales of log homes. While some comparable sales exist, there are limited examples of log homes similar in size to the subject. For example, a property on Homestead Road with approximately 1,600 SF—significantly smaller than the subject—sold for \$440,000. Other available sales are also smaller in size.

When comparing the subject property to larger homes of similar condition, the current assessed value appears generally supported by the market, with comparable larger homes in town selling in the range of approximately \$535,000 to \$620,000. It is also worth noting that log homes in good condition often sell at a premium relative to typical stick-built homes.

**Current Recommendation is no change to the value.**

---

### **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.

---

### **Concern Raised by Property Owner**

- See attached appeal.
- 

### **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
-

#53

**3036 Childs sold on 6/10/2025 - \$620,000 - 3,043 SF and 870 Sf Attached grg.**



**1740 Homestead sold on 3/16/2026 - \$610,000 - 2,600 SF living - no garage**



#53

**3066 Child Sold on 7/3/2025 - \$535,000 - 2,400 SF and 752 SF attached garage**



**1130 - Ptarmigan Pl sold on 5/9/2024 - \$590,000 - 3,500 SF and 878 SF grg built in**



#53

**1,670 SF and 909 SF garga sold for \$440,000**



**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.



#53  
LAND DETAIL

Market Neighborhood **COTTONWOOD** Site Area **8,800** SF 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
	8,800	SF x \$5.00		= \$44,000	
		SF x		=	
		SF x		=	
		SF x		=	
<b>Total</b>	<b>8,800</b>	<b>SF</b>	Fee Value:	<b>\$44,000</b>	

SUMMARY FEE SIMPLE VALUATION

Inspected By  Date Inspected  Valued By  Date Valued

VALUATION CHECK

The Total Fee Value **\$464,095/2,647 SF** Indicates **\$205.36 Value/SF GBA**

Income Value =                      NOI Ratio                      = NOI                      /                      =

Comments

FEE VALUE SUMMARY

<b>Total Residential</b>	<b>\$499,600</b>
<b>Total Commercial</b>	
<b>Other Improvements</b>	
<b>Total Improvements</b>	<b>\$499,600</b>
<b>Land &amp; Site imp</b>	<b>\$44,000</b>
<b>Total Property Value</b>	<b>\$543,600</b>

EXEMPTION DETAIL

	Land	Improvements	Total	Percent Occupied <input type="text"/>
<b>Fee Value</b>	<b>\$44,000</b>	<b>\$499,600</b>	<b>\$543,600</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>\$44,000</b>	<b>\$420,095</b>	<b>\$464,095</b>	



RESIDENTIAL

Description **Main House** Property Type **SFR** Design **2 Story** Bedrooms **5**

Quality **Q4 - Average+** Plumbing Fixture Count **Fixtures -** Energy Efficiency **Typical** Bathrooms **4**

Other Rooms **5** Total Rooms **14**

Roof  Typical  Comp  Metal  Wood shingles  Other

Exterior  Typical  Wood  Metal  Cement Fiber  Log  Vinyl  Other

Foundation  Typical  Concrete Perim  Slab  Piling  Other

Heat Fuel  Typical  Oil  Electric  Wood  Other

Heat Type  Typical  BB  Space Heater  Radiant  Forced Air  Heat Pump  Other

Interior  Typical  Sheetrock  Plywood  Panel WD  Other

Floor  Typical  Slab  Plywood  Carpet  Vinyl  Wood - Laminate  Other

Year Built **1998** Actual

Effective age **17**

Total Life **55**

Condition **Q4 - Average+**

Effective age Status

Extra Lump Sums Total

Porches, Deck 320SF \$5,744 Covered Porch 252SF \$9,306 Total **\$18,113**

Garage

Built-in  762 SF Basement Garage  SF Attached  SF Detached  SF Carport  SF Finished  SF

Comments

Basement

Size **829** Finished Size **829** Describe

Description	Status	Area	Base Value	Factor	Unit Value	RCN	% Good	Net Value
2 Story Hous	Finished	2,647	\$115.76	1.45	\$167.85	\$444,304	83%	\$368,773
Basement	Finished	829	\$82.70	1.45	\$119.92	\$99,410	83%	\$82,510
Garage Built-in	Finished	762	\$32.97	1.45	\$47.81	\$36,429	83%	\$30,236
					\$0.00	\$0		
					\$0.00	\$0		

Additional Adjustment

Lump Sum Total **\$18,113**

Main House **Total** **\$499,600**

Comment

