



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

Appeal Number

88

APR 01 2024

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 April 1, 2024.

Property ID Number:	7150-111-001-D	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	WILLIAM F. LUSK	
Legal Description:	LOT 11, BLOCK 111, VALDEZ TOWNSITE, LOT SIZE 7000 SF	
Physical Address of Property:	2173 9TH ST (71501110110)	

Contact Information for all correspondence relating to this appeal:

Mailing Address:	[REDACTED] VALDEZ, AK		
Phone (daytime):	[REDACTED]	Phone (evening):	[REDACTED]
Email Address:	[REDACTED]		
☒ 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.

Unfortunately, the city continues the confusing practice of allowing properties on 9th Street to continue using Richardson Highway addresses. William Lusk owns 2301 Richardson Highway (2.522 Acres) and ADJOINING properties 2173 and 2243 "9th Street" (3.857 acres), for a total of 6.379 Acres. While the 9th Street properties are divided into 12 parcels each for a total of 24 parcels, a throwback to early Valdez townsite practice, it serves no purpose other than requiring the printout of 24 additional billings each year come tax time, and now the filing of 24 protests. The property was purchased to allow expansion of Mr. Lusk's business and has never been considered for sale or offered for sale as separate parcels. Continued on back.

2024 COV Assessed Value	7,000.00	0	7,000.00
	Land	Improvements	Total
Appellant's Opinion of Value	3,000.00	0	3,000.00
	Land	Improvements	Total

**** THE APPELLANT BEARS THE BURDEN OF PROOF UNDER AS 29.45.210(b) AND VMC 3.12.120 (G)(1)(e) ****

Continued from front.

Without city participating in installing water and sewer, under current DEC rules, a property of at least one acre is required to install a septic system or well, which would require over 6 of the Seven hundred square feet lots to be combined for the property to have meaningful usefulness. In the early days a privy did not require a lot of land to serve the landowner and building lots were smaller. Assessor Martins professes that small light industrial lots are more valuable. If you look at how LI zoning is being used in Valdez, you will find much of it is for Residential purposes. Individuals who want a larger lot to live on and are willing to pay a higher cost. Larger parcels that may actually be used for light industrial use are assessed lower. Mr. Lusk uses his land for his heavy equipment and trucking business, there is not even a residential component at all. It seems appropriate for the total acreage amount to be used in determining his tax base instead of charging one rate for 2.522 acres and then 24 parcels at 700 square feet each, which would give him 6.379 acres to be assessed.

The requested comparable properties I was provided and the 2024 proposed values for properties the assessors have worked up would suggest a value of perhaps \$0.53 a square foot, not \$1.00.

Proposed Tax Values for 2024

115 Glacier Haut Rd.	5.977 A	\$ 0.56
2500 Richardson Hwy	7.25 A	\$ 0.51
596 Hobart	7.29 A	\$.051
2580 Richardson Hwy	5.05 A	\$.60

- ☒ 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.

William F. Lusk
Signature of Appellant / Agent / Assigns

3/31/24
Date

William F. Lusk
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 and conversation with the property owner - we recommend adjusting the land value to reflect the size and usable area

Was the value adjusted by the Assessor

☒ YES

NO

Adjusted Assessed Value

\$4,800

\$4,800

Land

Improvements

Total

W. O. Lusk
Signature of Assessor

4/11/2024

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.

William F. Lusk
Signature of Appellant / Agent / Assigns

4/16/24
Date

CURRENT OWNER	Property Identification			
WILLIAM F LUSK [REDACTED] VALDEZ AK 99686-0071	Parcel #	7150-111-011-0	Use	V - Vacant Land
	City Number	2334	Building	
			Service Area	Valdez

Property Information						
Improvement Size		Year Built		Land Size	7,000	SF
Basement Size		Effective Age		Zone		
Garage Size		Taxable Interest	Fee Simple			

Legal Description											
Plat #		Lot #	11	Block	111	Tract		Doc #		Rec. District	318 - Valdez
Describe										Date recorded	

PROPERTY HISTORY						
Year	Taxable Interest	Land	Improvement	Assessed Value	Exempt Value	Taxable Value
2024	Fee Simple	\$7,000		\$7,000	\$0	\$7,000
2023	Fee Simple	\$900		\$900	\$0	\$900
2022	Fee Simple	\$900		\$900	\$0	\$900
2021	Fee Simple	\$900		\$900	\$0	\$900

NOTES

LAND DETAIL									
Market Neighborhood			Site Area	7,000	SF	Topo	Level	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			
	7,000	SF	x \$1.00		=	\$7,000				
		SF	x		=					
		SF	x		=					
		SF	x		=					
		SF	x		=					
Total	7,000	SF	Fee Value:			\$7,000				

SUMMARY FEE SIMPLE VALUATION										
Inspected By			Date Inspected			Valued By			Date Valued	
VALUATION CHECK						FEE VALUE SUMMARY				
The Total Fee Value						Total Residential				
Income Value =						Total Commercial				
NOI Ratio = NOI / =						Other Improvements				
Comments						Total Improvements				
						Land & Site imp				\$7,000
						Total Property Value				\$7,000

Size: 50 x 140

Area: 7000

Zoning: U

Land Use: VA

Unit Value:

[illegible]

REMARKS:

PHOTO

Owner

VALDEZ LAND INC.

Mailing Address

Property Address

Permits

Date Built

Remodeled

Effect. Age

Observed Physical Condition	Exterior	P	F	A	G	E	Interior	P	F	A	G	E	Foundation	P	F	A	G	E
Building Type And Use	Exterior	Interior (Continued)					Heat											
SFR	T1-11	Floor	Total	BR	BA		Oil	Gas	Propane									
Duplex	Plywood	Bsmt					Hot Water Baseboard											
3-Plex	Metal	1st					Forced Warm Air											
4-Plex	Vinyl	2nd					Radiant											
No. Stories:	Hardi Plank	3rd					Space Heater (DV)											
Avg Wall Height:	T&G	Attic					Fireplaces											
Basement %	Cedar	Total					Steel with flue #Story											
Frame: WD Steel Pole	Log Siding	B/Grade	Sq.Ft.				Heatilator											
Log: " Rnd "Sq.	Stucco	A/Grade	Sq.Ft.				Masonry											
							Raised Hearth											
							Flr Lvl Hearth											
							Wood Stove P F A G											

Plumbing (Continued)

WaterSource

Sewer Source

Foundation	Roof	Kitchen	Q / C	Plumbing	Electrical
Poured Concrete	Gable Hip Flat	Refrigerator		No. Tubs W/Shw	Wired Grade
Concrete Block	Gambrel Mansard	Range/Oven		No. Toilets	220 Service
Steel Pier	Metal	Disposal		No. Basins	
Wood P&B:	Comp Shingle	Dishwasher		No. Kit. Sinks	
Skids	Cdr Shake	Fan/Hood		No. Shower Stalls	
Wood Sills	Built-up	Microwave		No. Hot Wa. Tanks	
	Tar Paper	Washer/Dryer		No. Laundry Trays	
Basement	G & D	Attic / Dormers		Sauna Baths	
Partial SF		None	Dormers	Built-In Prefabricated	
Full SF		Stairs	Area:	Detached Bath House	
Poured Concrete "		Drop Stair	1.	Elec. Wall Unit	
Concrete Block		Scuttle	2.	Elec. Floor Unit	
Cribbed		Floor	3.	Wood Stove	
Outside Entrance		Heated	4.	Total Sq.Ft.	
Room Count		Finished	Total Area:	Quality P F A G	
Fin Walls			Sq.Ft.		
Fin Flrs		Floors		Hot Tub Ft.Dia.	
Fin Ceil		Kitchen		Quality Low Avg High	
BA Encl		Bath		Jacuzzi Tubs	
		Living Rm		Quality Low Avg High	
Frame		Bed Rms			
Floor o.c.					
Walls o.c.					
Roof o.c.					

QUALITY:

CONDITION:

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