



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

Received 3/23/2026
City of Valdez
~~ADMIN USE~~
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: | 7105-002-004-0 |
| Property Owner: | Glen C Goodwin |
| Legal Description: | Lot 4, Block2, LOWE RIVER SUBD, Plat#80-4, Lot Size 2.01 AC, Zone RR |
| Physical Address: | 6479 Elias St |

Contact information for all correspondence relating to this appeal:

| | | | |
|------------------|------------|-------------------------------------|------------------------------|
| Mailing Address: | [REDACTED] | | |
| Phone (daytime): | [REDACTED] | Phone (evening): | [REDACTED] |
| 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 | 500 | 0 | 500 |
| | Land | Building | Total |
| Appellant's Opinion of Value | 0 | 0 | 0 |
| | Land | Building | Total |

Appeal Number: ADMIN USE
12

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

| |
|--|
| Enter Reason for Appeal |
| Since 2020 this property was changed to the value of 0 because it had no access and was not buildable and flooded. For years I paid taxes and finally worked with realtor who told me it under water and not worth anything. They could not list it. I've been receiving notice because property is in the Special Flood Hazard Area (SFHA). Since I contacted the City of Valdez the land has been assessed at zero for the past 5 yrs because the land has no value. I did talk to Martins Onskulis, MBA and he said it was uncommon to see land with no value. This parcel certainly qualifies for "no value" as it is not buildable. Please consider my request and "once again" value this property as zero. Thank you for looking into this. |
| |
| |
| |

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

03/23/26
Date

Glen C Goodwin
Printed Name of Appellant / Agent / Representative

Appeal Number: ADMIN USE



Kathy G <[REDACTED]>
To Tax Appeals

[Reply](#) [Reply All](#) [Forward](#)  

Fri 4/24/2026 1:11 PM

Reggie, per our conversation I want to proceed to the board of equalization. This property is not buildable at this time and when it is no longer flooded it seems fair to then assess me. I imagine there are quite a few properties in this same predicament. Thank you. Kathy/Glen Goodwin



Attached is appeal form to continue the zero value of this property

Date Mon 3/23/2026 10:42 AM

To Tax Appeals <taxappeals@ValdezAK.Gov>

 1 attachment (399 KB)

Valdez property appeal 3 2026.pdf;

It is flooded and no access. Last 5 years it was valued at zero and now it went back to the \$500 land value. I've paid taxes for many many years on property that is worthless so I'd like to continue the zero value until this status actually changes. Pls advise if I need to mail it in physically. Hopefully I completed everything properly. I'm assuming you have access to the assessments in the past 5 years where it was reduced to zero. Thank you. Glen C Goodwin



Valdez Property Appeal 12

4 messages

Ma [REDACTED] Fri, Apr 17, 2026 at 7:24 AM

To: [REDACTED]

Kathy,

Thank you for taking the time to submit the property appeal and for sharing additional information regarding the flooding and access issues.

I understand your concern that the property currently has significant limitations due to flooding and lack of access. These are important factors, and they have been considered in the valuation.

That said, in assessment practice, it is very uncommon for real property to be assigned a value of \$0. Even properties with substantial limitations typically retain some level of market value. This is because land generally still carries underlying rights and potential uses—such as future access, recreational use, or long-term development potential if conditions change.

A value of \$0 is typically reserved for situations where a property represents a net liability to a potential buyer—for example, in cases involving severe contamination or environmental hazards (such as a fuel spill) where cleanup costs would exceed the value of the land.

In your case, while the property is clearly impacted by flooding and access constraints, there is no indication that it carries that level of liability. Based on consistent assessment practices across similar properties in the area, properties with comparable limitations are still assigned a nominal value.

For consistency and equity across the tax roll, we have applied a minimal value of \$500, which reflects these constraints while recognizing that the property still retains some underlying value.

Please let me know if you have any additional information you would like me to consider, 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)

Kathy G <[REDACTED]>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Fri, Apr 17, 2026 at 7:33 AM

Thank you for the explanation but I wonder why the county sold many of these lots and if they knew in advance this was the case which is not ethical? I believe each lotto ticket was 10\$ at that time and my husband bought 10 tickets in addition to the many years he paid 10\$ in taxes. For the past 4 years the value was zero dollars until this current appraisal. I'll do some additional research and see what other property owners have done. I believe you also had someone from the county that would take

this property back as it has no value to us ^{#12} and realtors in Valdez cannot / will not list it. Thank you for your time. I appreciate your quick response. The Goodwins

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>

Mon, Apr 20, 2026 at 7:08 AM

To: Kathy G [REDACTED]

Kathy,

Thank you for the quick response. I'm not entirely sure what the conditions were when the lots originally sold—it's possible they were dry at the time, but we would likely need to check with someone who was local then to confirm. The river can shift significantly, so conditions may have changed over time and could continue to change in the future. I've seen similar situations with river erosion, as well as in coastal communities like Dillingham, where land loss has been an ongoing issue.

My assumption is that realtors may not be listing these lots due to their low value and limited commission potential, though that is just a guess. At this time, all of the lots are assessed at \$500.

Please let me know if you need any additional information from us.

Thank you,
Martins

[Quoted text hidden]

Kathy G [REDACTED]

Mon, Apr 20, 2026 at 11:54 AM

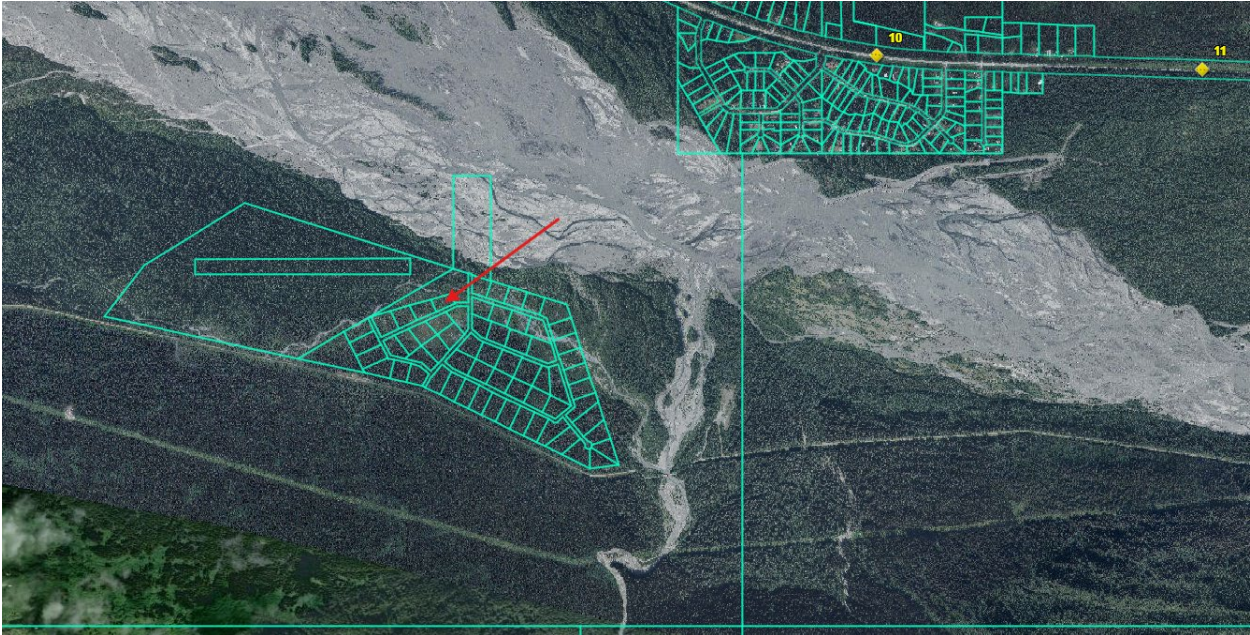
To: Martins Onskulis <monskulis@appraisalalaska.com>

Thanks. The Realtor I called just said it was flooded as she lives in Valdez. So I agree, they would not want to waste their time with flooded property. This was 5 years ago. Thanks for your time, I appreciate it.

[Quoted text hidden]

Additional Assessor Evidence

BOE Appeal Review for 6479 Elias St



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 6479 Elias St

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

Introduction

- The subject property is located at 6479 Elias St
- Land Size: 88,862 SF
- Land Value: \$500
- Total Assessed Value: \$500
- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

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
 - 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
-

Concern Raised by Property Owner

- The property owner believes the land should be worth \$0 due to flooding and wetlands.
-

Conclusion

In assessment practice, it is very uncommon for real property to be assigned a value of \$0. Even properties with substantial limitations typically retain some level of market value. This is because land generally still carries underlying rights and potential uses—such as future access, recreational use, or long-term development potential if conditions change.

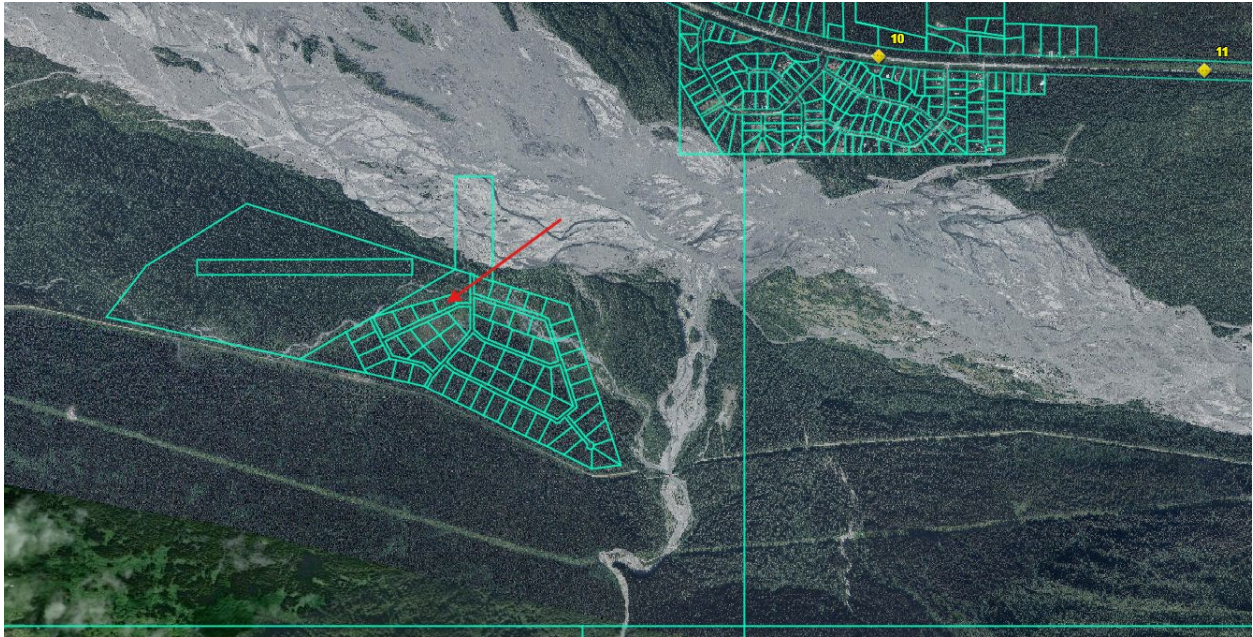
A value of \$0 is typically reserved for situations where a property represents a net liability to a potential buyer—for example, in cases involving severe contamination or environmental hazards (such as a fuel spill) where cleanup costs would exceed the value of the land.

In this case, while the property is clearly impacted by flooding and access constraints, there is no indication that it carries that level of liability. Based on consistent assessment practices across similar properties in the area, properties with comparable limitations are still assigned a nominal value.

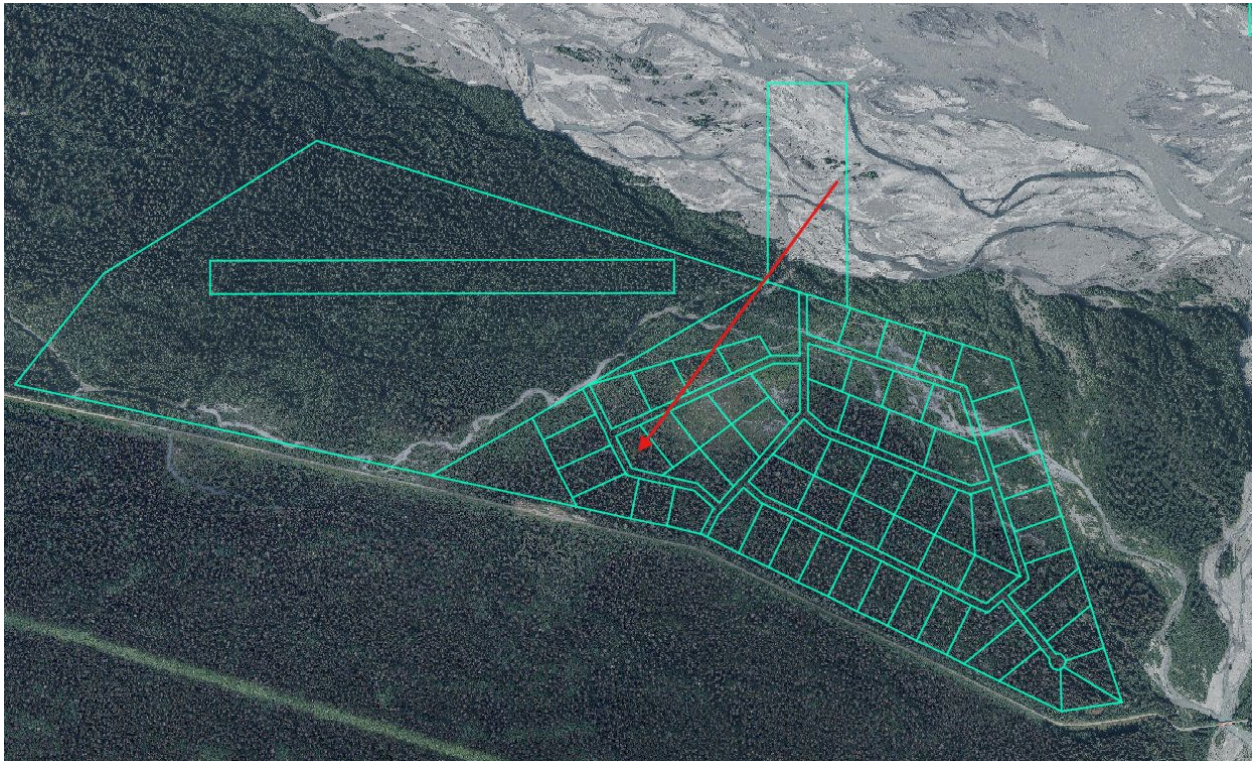
For consistency and equity across the tax roll, we have applied a minimal value of \$500, which reflects these constraints while recognizing that the property still retains some underlying value.

Recommendation: No change to the assessed value.

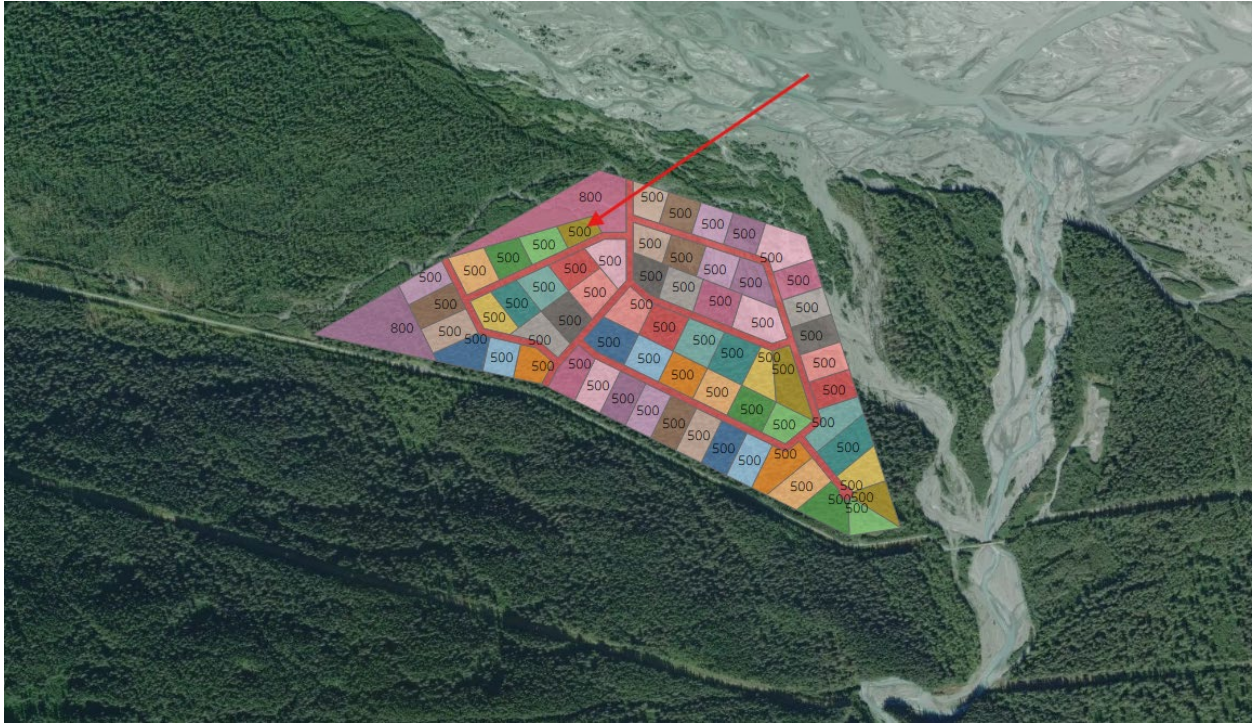
Subject Property



Sale Location – \$5,100 from 1999



Valuation Map



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 | | | |
|--|-------------------------|----------------|--------------|-----------------|
| GLEN C GOODWIN [REDACTED] OCALA, FL 34481 | Parcel # | 7105-002-004-0 | Use | V - Vacant Land |
| | City Number | 856 | Building | |
| | | | Service Area | Valdez |

| Property Information | | | | | |
|----------------------|----------------------|------------------|----------------------|-----------|---------|
| Improvement Size | <input type="text"/> | Year Built | <input type="text"/> | Land Size | 2.04 AC |
| Basement Size | <input type="text"/> | Effective Age | <input type="text"/> | Zone | RR |
| Garage Size | <input type="text"/> | Taxable Interest | Fee Simple | | |

| Legal Description | | | | | | |
|-------------------|----------------------|-------|----------------------|---------------|---------------|----------------------|
| Plat # | 80-4 | Lot # | 4 | Block | 2 | |
| Tract | <input type="text"/> | Doc # | <input type="text"/> | Rec. District | 318 - Valdez | |
| Describe | <input type="text"/> | | | | Date recorded | <input type="text"/> |

| PROPERTY HISTORY | | | | | | | |
|------------------|------------------|-------|-------------|----------------|--------------|---------------|----------|
| Year | Taxable Interest | Land | Improvement | Assessed Value | Exempt Value | Taxable Value | Trending |
| 2026 | Fee Simple | \$500 | | \$500 | \$0 | \$500 | |
| 2025 | Fee Simple | \$0 | | \$0 | \$0 | \$0 | |
| 2024 | Fee Simple | \$0 | | \$0 | \$0 | \$0 | |
| 2023 | Fee Simple | \$0 | | \$0 | \$0 | \$0 | |

| NOTES |
|--|
| 04/05/2021 12:00 PM - asalvania-Property cannot be developed due to flooding. Assessor changed the value to 0.- -03/04/2021 04:25 PM - asalvania-Arne asked for the record. |



#12
LAND DETAIL

Market Neighborhood **LOWE RIVER** Site Area **2.04** **A** Topo **Moderate** Vegetation **Wooded**

Access **Typical** 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 |
|--------------|-------------|----------------------|------|--------------|----------|
| | 2.04 | AC x \$250.00 | | = \$510 | |
| | | AC x | | = | |
| | | AC x | | = | |
| | | AC x | | = | |
| | | AC x | | = | |
| Total | 2.04 | AC Fee Value: | | \$500 | |

SUMMARY FEE SIMPLE VALUATION

Inspected By Date Inspected Valued By Date Valued

VALUATION CHECK

The Total Fee Value

Income Value = NOI Ratio = NOI / =

Comments

FEE VALUE SUMMARY

| | |
|-----------------------------|--------------|
| Total Residential | |
| Total Commercial | |
| Other Improvements | |
| Total Improvements | |
| Land & Site imp | \$500 |
| Total Property Value | \$500 |

