



#62

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

Received
MAR 31 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:	2110-000-004-0
Property Owner:	Dorothy Taylor
Legal Description:	Lot 4, Nordic Subd, lot size 62290 SF, Zone RR
Physical Address:	6050 Nordic Drive

Contact information for all correspondence relating to this appeal:

Mailing Address:	[REDACTED]		
Phone (daytime):	[REDACTED]	Phone (evening):	[REDACTED]
Email Address:	[REDACTED]	<input 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	24,900 Land	131,100 Building	156,000 Total
Appellant's Opinion of Value	24,900 Land	122,500 Building	147,400 Total

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Appeal Number: ADMIN USE

REASONS FOR APPEAL

A. What and how many buildings have you assessed on this 2026 tax appraisal as being on this property?

How much is the assessed value for each structure?

B. I am a widow on a fixed income and haven't financially been able to afford to have any improvements done to any of the building or have any new buildings built on this property since the last city tax assessment was done.

C. Instead of having any of being able to have any improvements done to any of the buildings, I have the following current challenges to the buildings which would lead me to believe that there shouldn't be an increase to the taxable value of the current building assessment:

1. The house is a log home in dire need of having the outside logs cleaned and re-oiled or preservative of some kind applied after the logs are cleaned.
2. The roof on the house is leaking in several places and is needing a new roof.
3. A tree has fallen on the roof of the house, and I haven't had or even have the resources to have the damage assessed, let alone have the money to fix the damage, if there is damage.
4. The other two buildings are needing repair, as well. The shop needs a new roof, and the other building is an open shed built using salvaged materials, which are decaying

at a very fast rate. It needs to be replaced with a new building.

5. Because of these repairs that are needing to be done, it is going to be difficult, if not impossible, for me to have the finances to get them completed. At my age, it is very unlikely to get any financial assistance to get the repairs done..



Martins Onskulis <monskulis@appraisalalaska.com>

Valdez Property Appeal Review 62

1 message

Martins Onskulis <monskulis@appraisalalaska.com>

Mon, Apr 20, 2026 at 6:30 AM

To: [REDACTED]

Dorothy,

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. While the goal is to be as close to market value as possible overall, individual properties may vary.

Based on your appeal and our conversation, I reviewed the valuation for your property and made adjustments to reflect its current condition, including aging logs, maintenance needs, roof condition, and other factors such as trees impacting the structure.

The adjusted values are as follows:

Land: \$24,900
Building: \$120,300
Total: \$145,200

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

Thank you,
Martins

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Martins Onskulis, MBA
Appraisal Company of Alaska

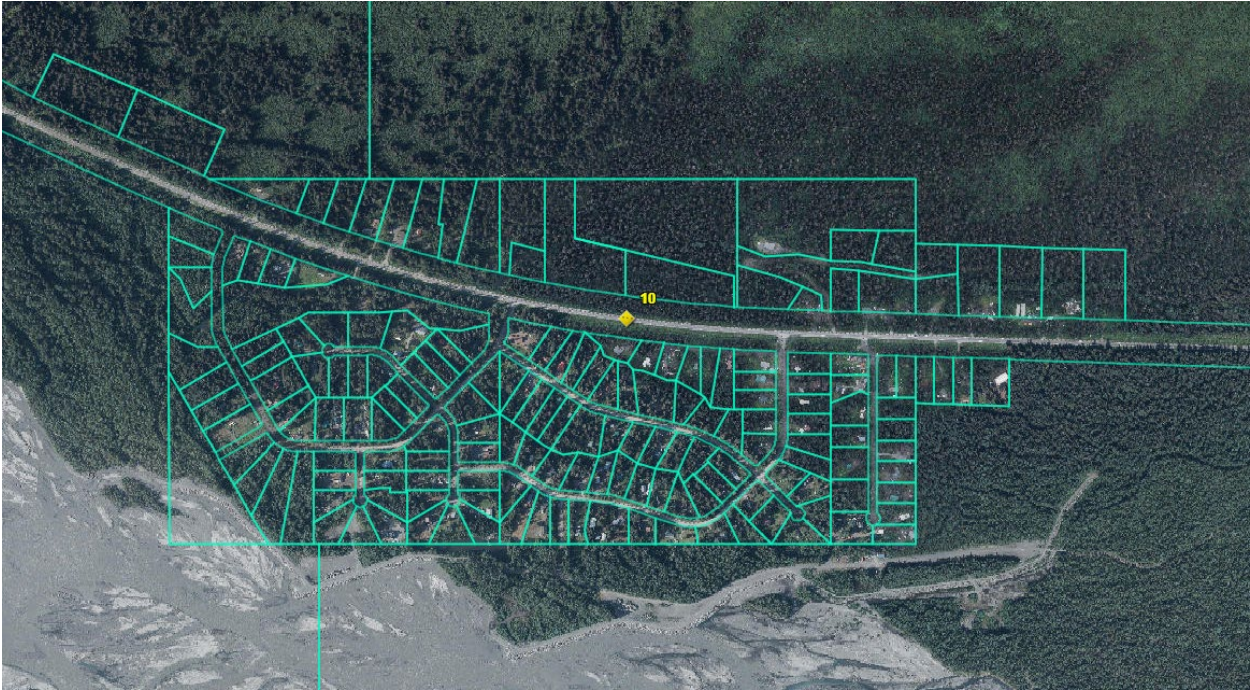
405 W. 27th Ave.

Anchorage, AK 99503

907.334.6312 (Office)
907.793.7713 (c)

Additional Assessor Evidence

BOE Appeal Review for Alpine Woods Properties – Appeals #1; #32-#35; #46; #62



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: Alpine Woods Subdivision

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 Alpine Woods 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 Alpine Woods is approximately **\$300,000 to \$495,000**, with an average sale price of approximately **\$404,000**. The calculated assessment-to-sale ratio within the subdivision is approximately **91%**, 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.

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5450 Chalet Dr – Sold for \$300,000 on 6/30/2023 – 1,517 SF living and Carport 336 SF



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5375 Chalet Dr - sold for \$495,000 on 6/18/2024 – 2,736 SF living and attached large garage and detached large shops



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.

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
-

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.

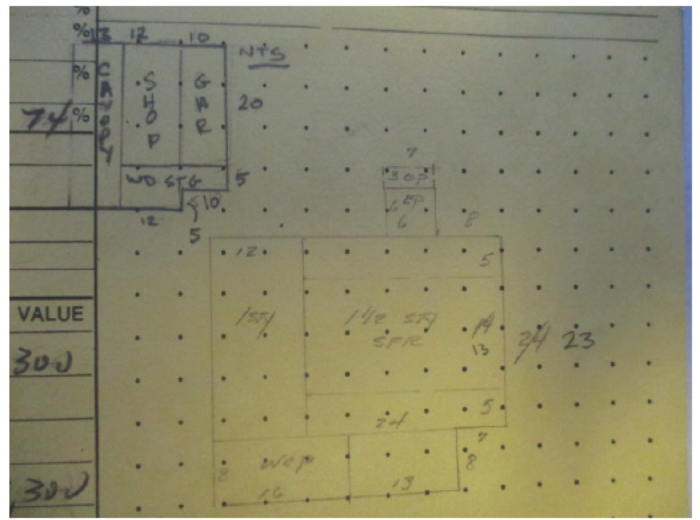
EA-3 it is assumed that the conditions of the properties areas as described in the various records based on the limitations of the inspections and observable features.

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			
WILLIAM TAYLOR DOROTHY TAYLOR AK 99686		Parcel #	7110-000-004-0	Use	R - Residential
		City Number	1976	Property	SFR
				Service Area	Valdez

Property Information					
Improvement Size	864 SF	Year Built	1975 Actual	Land Size	62,290 SF
Basement Size		Effective Age	31	Zone	RR
Garage Size	200 SF	Taxable Interest	Partial Exempt		

Legal Description					
Plat #	Lot # 4	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	\$24,900	\$120,300	\$145,200	-\$156,000	-\$10,800	Res +7%
2025	Partial Exempt	\$24,900	\$122,500	\$147,400	-\$147,400	\$0	
2024	Partial Exempt	\$24,900	\$122,500	\$147,400	-\$147,400	\$0	Land Rev/Res -1%
2023	Partial Exempt	\$16,000	\$131,300	\$147,300	-\$147,300	\$0	Res +20%

NOTES

6/10/2023 - Appeal Resolution. MO
 1/3/2022 - New book. MO
 03/25/2021 04:14 PM - asalvania-2021 Senior Exemption added.-

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LAND DETAIL

Market Neighborhood Site Area SF Topo Vegetation

Access Frontage Road View Soil

Utilities Typical Water Sewer Telephone Electric

Comments

SITE IMPROVEMENTS

Site Improvements Total

Description	Area	Unit Value	Adj.	Value	Comments
	62,290	SF x \$0.40		= \$24,916	
		SF x		=	
		SF x		=	
		SF x		=	
		SF x		=	
Total	62,290	SF	Fee Value:	\$24,900	

SUMMARY FEE SIMPLE VALUATION

Inspected By Date Inspected Valued By Date Valued

VALUATION CHECK

The Total Fee Value \$-10,800/864 SF Indicates \$168.06 Value/SF GBA

Income Value = NOI Ratio = NOI / =

Comments

FEE VALUE SUMMARY

Total Residential	\$120,300
Total Commercial	
Other Improvements	
Total Improvements	\$120,300
Land & Site imp	\$24,900
Total Property Value	\$145,200

EXEMPTION DETAIL

	Land	Improvements	Total	Percent Occupied <input type="text"/>
Fee Value	\$24,900	\$120,300	\$145,200	Comments <input type="text"/>
Sr. Citizen	-\$18,900	-\$131,100	-\$150,000	
Primary	-\$6,000	\$0	-\$6,000	
Total Exempt	-\$24,900	-\$131,100	-\$156,000	
Taxable Value	\$0	-\$10,800	-\$10,800	



RESIDENTIAL																
Description	Main House		Property Type	SFR		Design	1.5 Fin			Bedrooms	2					
Quality	Q4 - Average		Plumbing Fixture Count	Fixtures -		Energy Efficiency	Typical			Bathrooms	1					
										Other Rooms	2					
										Total Rooms	5					
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 type="checkbox"/> Wood <input type="checkbox"/> Metal <input type="checkbox"/> Cement Fiber <input checked="" 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 21SF \$1,289 Enclosed porch 36SF \$3,565 AE 104SF \$7,913									Total	\$10,182					
Garage																
Built-in	<input type="checkbox"/>	SF	Basement Garage	<input type="checkbox"/>	SF	Attached	<input type="checkbox"/>	SF	Detached	<input checked="" type="checkbox"/>	200 SF	Carport	<input checked="" type="checkbox"/>	560 SF	Finished	<input type="checkbox"/>
Comments	Garage / Shop; Carport - Boat and Wood Storage															
Basement																
Size		Finished Size		Describe												
Description	Status	Area	Base Value	Factor	Unit Value	RCN	% Good	Net Value								
1.5 Fin Hous	Finished	864	SF \$120.17	1.45	\$174.25	\$150,549	55%	\$82,802								
Garage Detached	Finished	200	SF \$59.21	1.45	\$85.85	\$17,171	55%	\$9,444								
Carport	Finished	390	SF \$17.42	1.45	\$25.26	\$9,851	55%	\$5,418								
Carport	Finished	170	SF \$17.42	1.45	\$25.26	\$4,294	55%	\$2,362								
Well & Septic	Finished	1	SF ?	1.45	?	\$18,432	55%	\$10,138								
Additional Adjustment																
Lump Sum Total											\$10,182					
Main House Total											\$120,300					
Comment																

