



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

3/31/2026
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:	7040-016-005-0
Property Owner:	Mark & Emmie Swanson LAGENHET LLC
Legal Description:	Lot 5, Block 16, MINERAL CREEK SUBD, Plat# 66-27M, Lot size 8800 sf, z
Physical Address:	338-340 Jago St

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 <i>NOT</i> 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	39,600	353,700	393,300
	Land	Building	Total
Appellant's Opinion of Value	39,600	275,000	314,600
	Land	Building	Total

Appeal Number: ADMIN USE

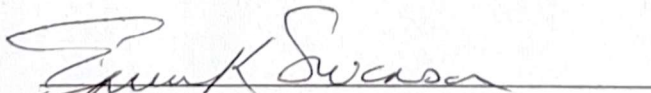
Provide specific reasons for your appeal below and evidence supporting your appeal. Attach additional sheets as needed.

Enter Reason for Appeal
This property is in poor condition with frequent repairs that we are attempting to keep in an acceptable rental rate range of \$1100/mo for a 2 bedroom apartment.
There are very few comparable properties.
We believe the living space of this property is inaccurate as there are several sealed spaces which are included in the living space. We believe the roughness of the "enclosed porch" entry ways warrants consideration

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

338-340 Jago

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.



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

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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)

Emmie Swanson <[REDACTED]>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Sat, Apr 18, 2026 at 8:04 AM

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>
To: Emmie Swanson <[REDACTED]>

Mon, Apr 20, 2026 at 7:30 AM

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

Mon, Apr 20, 2026 at 7:51 AM

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 907-255-2541

Thanks.

Emmie
[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Emmie Swanson <emmiekswanson@gmail.com>

Mon, Apr 20, 2026 at 9:36 AM

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

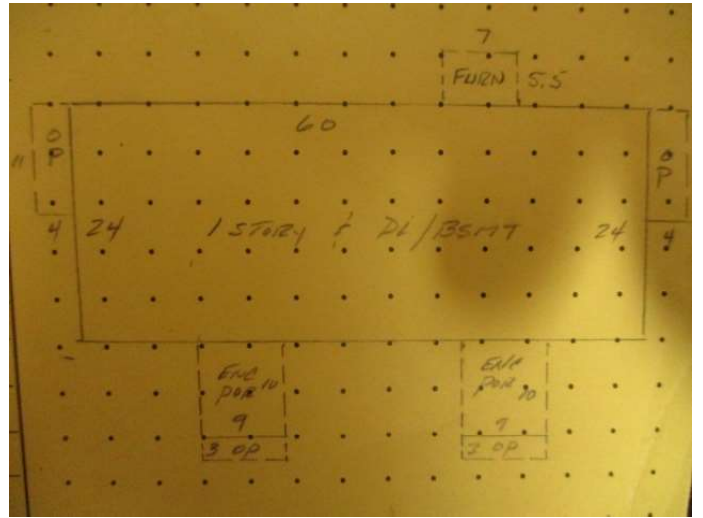
- Land: \$39,600
- Building: \$340,600
- Total: \$380,200

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

Thank you,
Martins

[Quoted text hidden]

Additional Assessor Evidence



CURRENT OWNER		Property Identification			
C/O MARK & EMMIE SWANSON LAGENHET LLC SOUND REALTY		Parcel #	7040-016-005-0	Use	R - Residential
[REDACTED]		City Number	2637	Property	4 - Plex
				Service Area	Valdez

Property Information					
Improvement Size	2,880 SF	Year Built	1975 Actual	Land Size	8,800 SF
Basement Size		Effective Age	21	Zone	R2
Garage Size		Taxable Interest	Fee Simple		

Legal Description											
Plat #	66-27M	Lot #	5	Block	16	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	\$39,600	\$340,600	\$380,200	\$0	\$380,200	Res +11%
2025	Fee Simple	\$39,600	\$318,600	\$358,200	\$0	\$358,200	Res +11.5%
2024	Fee Simple	\$39,600	\$285,800	\$325,400	\$0	\$325,400	Land Rev/Res -7%
2023	Fee Simple	\$33,000	\$295,900	\$328,900	\$0	\$328,900	Res +20%

NOTES

1/6/2022 - New Book. MO
 01/27/2021 11:26 AM - asalvania-Change the mailing address to 1100 Muscovie CT, Punta Gorda, FL 34950. This Address will be good until Mid April 2021. 09/20/2017 11:25 AM - tstuder-338 & 340 (340 APT) removed this from legal description. Changed address of property to 338 & 340 Jago St.--09/19/2016 04:27 PM - tstuder-THIS IS AN

#55
LAND DETAIL

Market Neighborhood **TOWNSITE** Site Area **8,800** SF Topo **Level** Vegetation **Cleared**

Access **Public road** Frontage **Ft Road** 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 \$4.50		= \$39,600	<input type="text"/>
		SF x		=	
		SF x		=	
		SF x		=	
Total	8,800	SF	Fee Value:	\$39,600	

SUMMARY FEE SIMPLE VALUATION

Inspected By Date Inspected Valued By Date Valued

VALUATION CHECK

The Total Fee Value **\$380,200/2,880 SF** Indicates **\$132.01 Value/SF** GBA

Income Value = NOI Ratio = NOI / =

Comments

FEE VALUE SUMMARY

Total Residential	\$340,600
Total Commercial	
Other Improvements	
Total Improvements	\$340,600
Land & Site imp	\$39,600
Total Property Value	\$380,200



RESIDENTIAL									
Description Main House		Property Type 4 - Plex		Design 2 Story		Bedrooms 16			
Quality Q4 - Average		Plumbing Fixture Count Fixtures -		Energy Efficiency Typical		Bathrooms 4			
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		Total Rooms 24	
Heat Type <input type="checkbox"/> Typical <input checked="" type="checkbox"/> BB <input type="checkbox"/> Space Heater <input type="checkbox"/> Radiant <input 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		Year Built 1975 Actual		Effective age 21	
Extra Lump Sums		Total		Total Life 50		Condition C4 - Average		Effective age Status	
Porches, Deck 142SF \$3,943 Enclosed porch 218SF \$12,927		Total \$18,102							
Garage									
Built-in <input type="checkbox"/> 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	2,880	\$104.36	1.45	\$151.32	\$435,807	74%	\$322,497	
					\$0.00	\$0			
					\$0.00	\$0			
					\$0.00	\$0			
					\$0.00	\$0			
Additional Adjustment									
Lump Sum Total								\$18,102	
Main House						Total		\$340,600	
Comment									

