



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

Received  
MAR 31 2026  
City of Valdez  
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:	7100-609-022-0
Property Owner:	Joshua & Tabatha Swiert
Legal Description:	Lot 22, Block 9 Alpine Woods Plat # 75-06
Physical Address:	515 Richardson Hwy

Contact information for all correspondence relating to this appeal:

Mailing Address:	[Redacted]	Valdez, AK 99686
Phone (daytime):	[Redacted]	Phone (evening): Same
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.

<b>2026 COV Assessed Value</b>	\$16,100	\$220,700	\$236,800
	Land	Building	Total

<b>Appellant's Opinion of Value</b>	\$16,100	\$167,200	\$183,300
	Land	Building	Total

Appeal Number: 46







**Valdez Property Appeal 46; 47; 48**

1 message

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

Fri, Apr 24, 2026 at 2:04 PM

To: Swierk EntTabatha Bolduc [REDACTED]

Joshua,

I tried reaching you by phone, but the call didn't go through—figured you might be out running the ski operation. I wanted to follow up regarding your appeal.

As you may know, property in Alaska is required to be assessed at "full and true value" as of January 1 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 based on market data such as recent sales, cost information, and property characteristics (size, location, condition, etc.). This helps ensure assessments are consistent and fair 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 close to market value overall, individual properties may vary.

In reviewing your appeal, I did not see any specific supporting information (such as condition issues or comparable properties) that would support an adjustment. Without that, I do not have a basis to recommend a change to the assessed value at this time. Additionally, based on recent sales, most properties in the area are currently assessed below overall market levels. If you would like, I can put together some sales information to help explain how values are determined and how they compare to the market.

Please let me know if you have any questions or would like to discuss further.

Thank you,  
Martins

--  
Martins Onskulis, MBA  
Appraisal Company of Alaska

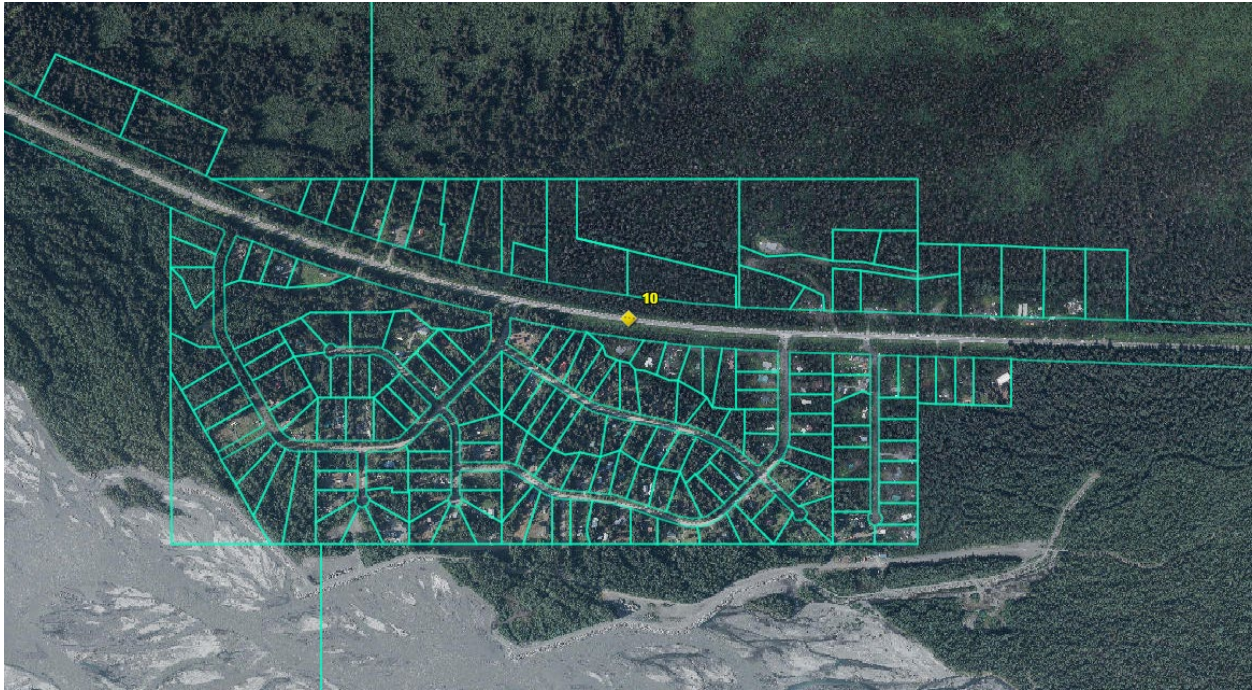
405 W. 27<sup>th</sup> Ave.  
Anchorage, AK 99503  
907.334.6312 (Office)  
907.793.7713 (c)

**3 attachments**

-  **COV Property Tax Appeal Form 2026 - Assessor Review #48.pdf**  
780K
-  **COV Property Tax Appeal Form 2026 - Assessor Review #46.pdf**  
770K
-  **COV Property Tax Appeal Form 2026 - Assessor Review #47.pdf**  
775K

# 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

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**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.

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.

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### **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.

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### **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.

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### **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.

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### **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.

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

- See attached appeal.
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### **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
-

#46

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



#46

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



### **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.

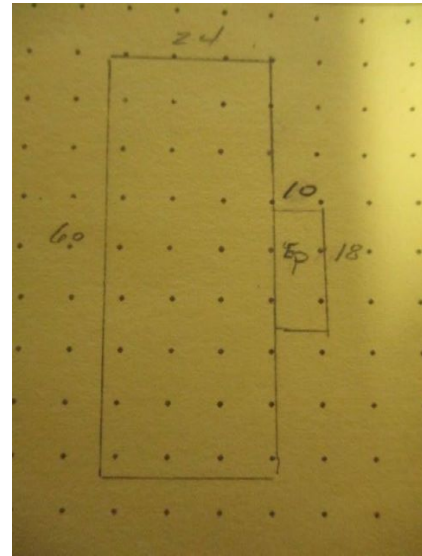
EA-3 it is assumed that the conditions of the properties areas as described in the various records based on the limitations of the inspections and observable features.

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			
JOSHUA SWIERK TABATHA SWIERK PO BOX █████ VALDEZ, AK 99686-1126		Parcel #	7100-009-022-0	Use	R - Residential
		City Number	2550	Property	SFR
				Service Area	Valdez

Property Information					
Improvement Size	1,440 SF	Year Built	1980 Estimated	Land Size	40,327 SF
Basement Size	1,440 SF	Effective Age	35	Zone	RR
Garage Size		Taxable Interest	Fee Simple		

Legal Description											
Plat #	75-06	Lot #	22	Block	9	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	\$16,100	\$220,700	\$236,800	\$0	\$236,800	Res +7%
2025	Fee Simple	\$16,100	\$167,200	\$183,300	\$0	\$183,300	
2024	Fee Simple	\$16,100	\$167,200	\$183,300	\$0	\$183,300	Land Rev; Res -1%
2023	Fee Simple	\$12,000	\$180,200	\$192,200	\$0	\$192,200	Res +20%

NOTES
11/4/2025 - Estimated repairs should be done by now. MO 6/6/2024 - Appeal Resolution. MO 6/10/2023 - Appeal Resolution. MO 10/15/2022 - P/U cabin. MO

#46  
LAND DETAIL

Market Neighborhood **12 MILE** Site Area **40,327 SF** Topo **Level** Vegetation **Brushy**

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
	40,327	SF x \$0.40		= \$16,131	
		SF x		=	
		SF x		=	
		SF x		=	
<b>Total</b>	<b>40,327</b>	<b>SF</b>	Fee Value:	<b>\$16,100</b>	

SUMMARY FEE SIMPLE VALUATION

Inspected By **Martins Onskulis** Date Inspected **10/5/2022** Valued By  Date Valued

VALUATION CHECK

The Total Fee Value **\$236,800/1,440 SF** Indicates **\$164.44 Value/SF** GBA

Income Value =                      NOI Ratio                      = NOI                      /                      =

Comments

FEE VALUE SUMMARY

<b>Total Residential</b>	<b>\$220,600</b>
<b>Total Commercial</b>	
<b>Other Improvements</b>	<b>\$100</b>
<b>Total Improvements</b>	<b>\$220,700</b>
<b>Land &amp; Site imp</b>	<b>\$16,100</b>
<b>Total Property Value</b>	<b>\$236,800</b>



RESIDENTIAL																	
Description	Main House		Property Type	SFR		Design	1 Story			Bedrooms	3						
Quality	Q4 - Average		Plumbing Fixture Count	Fixtures -		Energy Efficiency	Typical			Bathrooms	2						
										Other Rooms	3						
										Total Rooms	8						
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																
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,	Enclosed porch 144SF \$8,942 Covered Porch 96SF \$4,769									Total	\$10,339						
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 checked="" type="checkbox"/>	256	SF	Finished	<input type="checkbox"/>
Comments																	
Basement																	
Size	1440	Finished Size	1440	Describe													
Description	Status	Area	Base Value	Factor	Unit Value	RCN	% Good	Net Value									
1 Story Hous	Finished	1,440	SF \$119.80	1.45	\$173.71	\$250,142	52%	\$130,074									
Basement	Finished	1,440	SF \$61.93	1.45	\$89.80	\$129,310	52%	\$67,241									
Carport	Finished	256	SF \$17.42	1.45	\$25.26	\$6,466	52%	\$3,362									
Well & Septic	Finished	1	SF ?	1.45	?	\$18,432	52%	\$9,585									
			SF		\$0.00	\$0											
Additional Adjustment																	
Lump Sum Total										\$10,339							
<b>Main House Total</b>										<b>\$220,600</b>							
Comment																	



OTHER IMPROVEMENTS

Description	Status	Quality	Size	UOM	Unit	RCN	% Good	Ad Adj.	Net Value
Cabin	Finished	Typical	240	SF	\$27.6515	\$6,636.36	2%		\$133
Comment				Base Value	\$19	Factor	?	Age	Life

