



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

Appeal Number 74

APR 01 2024  
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 April 1, 2024.

Property ID Number:	7150-110-010-0	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL
Property Owner:	WILLIAM F. LUSK	
Legal Description:	LOT 10, BLOCK 110, VALDEZ TOWNSITE, LOT SIZE 7000 SF	
Physical Address of Property:	2243 9TH STREET (71501100100)	

Contact information for all correspondence relating to this appeal:

Mailing Address:	[REDACTED] VALDEZ, AK		
Phone (daytime):	[REDACTED]	Phone (evening):	[REDACTED]
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 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 9<sup>th</sup> Street to continue using Richardson Highway addresses. William Lusk owns 2301 Richardson Highway (2.522 Acres) and ADJOINING properties 2173 and 2243 "9<sup>th</sup> Street" (3.857 acres), for a total of 6.379 Acres. While the 9<sup>th</sup> 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	<u>7,000.00</u>	<u>0</u>	<u>7,000.00</u>
	Land	Improvements	Total
Appellant's Opinion of Value	<u>3,000.00</u>	<u>0</u>	<u>3,000.00</u>
	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 Haul 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))

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 Ataska 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

	<u>\$4,800</u>		<u>\$4,800</u>
Adjusted Assessed Value	Land	Improvements	Total

[Signature]  
 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			
<b>WILLIAM F LUSK</b> [REDACTED] VALDEZ AK 99686-0071	Parcel #	7150-110-010-0	Use	V - Vacant Land
	City Number	2334	Building	
			Service Area	Valdez

Property Information					
Improvement Size	<input type="text"/>	Year Built	<input type="text"/>	Land Size	7,000 SF
Basement Size	<input type="text"/>	Effective Age	<input type="text"/>	Zone	U
Garage Size	<input type="text"/>	Taxable Interest	Fee Simple		

Legal Description						
Plat #	<input type="text"/>	Lot #	10	Block	110	
		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
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  SF Topo  Vegetation

Access  Frontage  Ft  View  Soil

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		=	
<b>Total</b>	<b>7,000</b>	<b>SF</b>	<b>Fee Value:</b>	<b>\$7,000</b>	

**SUMMARY FEE SIMPLE VALUATION**

Inspected By  Date Inspected  Valued By  Date Valued

VALUATION CHECK				FEE VALUE SUMMARY	
The Total Fee Value				<b>Total Residential</b>	
Income Value =            NOI Ratio            = NOI            /            =				<b>Total Commercial</b>	
				<b>Other Improvements</b>	
Comments <input type="text"/>				<b>Total Improvements</b>	
				<b>Land &amp; Site imp</b>	<b>\$7,000</b>
				<b>Total Property Value</b>	<b>\$7,000</b>





Owner

VALDEZ LAND INC

Mailing Address

Property Address

Permits

Date Built

Remodeled

Effect. Age

025 VALDEZ TRUNKSITE SUBDIVISION

Lot 10 Block 110

TAX LOT NO:

7150-10-010-0

Observed Physical Condition	Exterior P F A G E				Interior P F A G E				Foundation P F A G E			
<b>Building Type And Use</b>	<b>Exterior</b>				<b>Interior (Continued)</b>				<b>Heat</b>			
SFR _____	T1-11 _____	Floor	Total	BR	BA	Oil _____	Gas _____	Propane _____				
Duplex _____	Plywood _____	Bsmt				Hot Water Baseboard _____	Forced Warm Air _____	Radiant _____				
3-Plex _____	Metal _____	1st				Space Heater (DV) _____	<b>Fireplaces</b>		<b>Plumbing (Continued)</b>			
4-Plex _____	Vinyl _____	2nd				Steel with flue #Story _____	Heatlator _____	Masonry _____				
No. Stories: _____	Hardi Plank _____	3rd				Raised Hearth _____	Fir Lvl Hearth _____	Wood Stove P F A G _____	<b>Electrical</b>			
Avg Wall Height: _____	T&G _____	Attic				<b>Plumbing</b>						
Basement _____ %	Cedar _____	Total				No. Tubs W/Shw _____	No. Toilets _____	No. Basins _____	<b>Garage</b>			
Frame: WD Steel Pole	Log Siding _____	B/Grade _____ Sq.Ft.				No. Kit. Sinks _____	No. Shower Stalls _____	No. Hot Wa. Tanks _____				
Log: " Rnd " Sq.	Stucco _____	A/Grade _____ Sq.Ft.					No. Laundry Trays _____	<b>Porches</b>				
<b>Foundation</b>	<b>Roof</b>	<b>Kitchen</b>	<b>Q / C</b>				<b>Sauna Baths</b>					
Poured Concrete _____	Gable _____ Hip _____ Flat _____	Refrigerator _____					Built-In _____ Prefabricated _____	<b>QUALITY:</b>				
Concrete Block _____	Gambrel _____ Mansard _____	Range/Oven _____					Detached Bath House _____				<b>CONDITION:</b>	
Steel Pier _____	Metal _____	Disposal _____					Elec. Wall Unit _____					
Wood P&B: _____	Comp Shingle _____	Dishwasher _____					Elec. Floor Unit _____					
Skids _____	Cdr Shake _____	Fan/Hood _____					Wood Stove _____					
Wood Sills _____	Built-up _____	Microwave _____					Total Sq.Ft. _____					
<b>Basement</b>	Tar Paper _____	Washer/Dryer _____					Quality P F A G _____					
Partial _____ SF	G & D _____	<b>Attic / Dormers</b>										
Full _____ SF	<b>Interior</b>	None _____	Dormers									
Poured Concrete _____ "	Drywall _____	Stairs _____	Area:									
Concrete Block _____	Wood Panel _____	Drop Stair _____	1. _____									
Cribbed _____	T&G _____	Scuttle _____	2. _____									
Outside Entrance _____	Plywood _____	Floor _____	3. _____									
Room Count _____	Log _____	Heated _____	4. _____									
Fin Walls _____	Finished _____	Finished _____	Total Area: _____ Sq.Ft.									
Fin Flrs _____	Unfinished _____	<b>Floors</b>										
Fin Ceil _____	Trim P F A G _____	Kitchen _____										
BA Encl _____	Windows _____	Bath _____										
<b>Frame</b>	Bay Windows _____	Living Rm _____										
Floor _____ o.c.	<b>Ceiling Height</b>	Bed Rms _____										
Walls _____ o.c.	Basement _____											
Roof _____ o.c.	1st Floor _____											
	2nd Floor _____											

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