Appeal Number 76

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

APR 01 2024
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 April 1, 2024.

Property ID Number:	7150-110-012-0 — NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	WILLIAM F. LUSK
Legal Description:	LOT 12, BLOCK 110, VALDEZ TOWNSITE, LOT SIZE 7000 SF
Physical Address of Property:	2243 9TH STREET (71501100120)

Contact information for all correspo [redacted] is appeal:

Mailing Address:	[redacted] VALDEZ, AK		
Phone (daytime):	[redacted]	Phone (evening):	[redacted]
Email Address:	[redacted]		☑ 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 9th Street to continue using Richardson Highway addresses. William Lusk owns 2301 Richardson Highway (2.522 Acres) and ADJOINING properties 2173 and 2243 "9th Street" (3.857 acres), for a total of 6.379 Acres. While the 9th 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.

	Land	Improvements	Total
2024 COV Assessed Value	7,000.00	0	7,000.00
Appellant's Opinion of Value	3,000.00	0	3,000.00

** **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))

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

William F. [signature] — 3/31/24

Signature of Appellant / Agent / Assigns — 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 Alaska 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**

Adjusted Assessed Value	$4,800		$4,800
	Land	Improvements	Total

[signature] — 4/11/2024

Signature of Assessor — 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. [signature] — 4/16/24

Signature of Appellant / Agent / Assigns — Date

2243 9TH ST (71501100120) Tax Year 2024

CURRENT OWNER
WILLIAM F LUSK
[redacted] VALDEZ AK 99686-0071

Property Identification

Parcel #	7150-110-012-0	Use	V - Vacant Land
City Number	2334	Building	
		Service Area	Valdez

Property Information

Improvement Size		Year Built		Land Size	7,000 SF
Basement Size		Effective Age		Zone	U
Garage Size		Taxable Interest	Fee Simple		

Legal Description

Plat #		Lot #	12	Block	110	Tract		Doc #		Rec. District	318 - Valdez
Describe										Date recorded	

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	7,000	SF	Topo	Level	Vegetation	Brushy
Access	Public road	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
	7,000	SF	x	$1.00		=	$7,000	
		SF	x			=		
		SF	x			=		
		SF	x			=		
Total	7,000	SF		Fee Value:			$7,000	

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	$7,000
Total Property Value	$7,000

Plat Number:

Size: 50X140 | Area: 7000 ⊞ | Zoning: V

Land Use: VAZ | Unit Value:

Influences	Subject	Plus	Minus	Year of Valuation: 2004	Base Land Value:
Access					Net Adjustments:
Corner					Other Adjustments:
Paving					Indicated Value:
Curb & Gutter				Remarks:	
Sidewalk					
Street Lights					
Topography					
Drainage					
View					
Water					
Sewer					
Irregular Mod.					
Physical Barriers					
Total Adjustments					
Net Adjustments					

YEAR	OWNER	ASSESSED VALUATION			REASON FOR CHANGE
		Land	Bldgs.	Total	
2005	VALDEZ LAND, INC.	900	Ø	900	SUBJ. LS. PROV. VAL'D ENMASS AE.
2013		900	—	900	AE-
2015		900	-	900	Review - JC LK
2021					[illegible]

REMARKS:

PHOTO

TAX LOT NO: 7150-110-012-0
Lot 12 **Block** 110
SUBDIVISION OLD VALDEZ TOWNSITE

Owner VALDEZ LAND INC.

Mailing Address

Property Address

Permits

Date Built

Remodeled **Effect. Age**

Observed Physical Condition	Exterior P F A G E	Interior P F A G E	Foundation P F A G E

Building Type And Use
- __SFR
- __Duplex
- __3-Plex
- __4-Plex

No. Stories:
Avg Wall Height:
Basement %
Frame: __WD __Steel __ Pole
Log: " Rnd "Sq.

Exterior
- __ T1-11
- __ Plywood
- __ Metal
- __ Vinyl
- __ Hardi Plank
- __ T&G
- __ Cedar
- __ Log Siding
- __ Stucco

Interior (Continued)

Floor	Total	BR	BA
Bsmt			
1st			
2nd			
3rd			
Attic			
Total			

B/Grade Sq.Ft.
A/Grade Sq.Ft

Heat
- __ Oil __ Gas __ Propane
- __ Hot Water Baseboard
- __ Forced Warm Air
- __ Radiant
- __ Space Heater (DV)

Fireplaces
- __ Steel with flue __#Story
- __ Heatilator
- __ Masonry
- __ Raised Hearth
- __ Flr Lvl Hearth
- __ **Wood Stove** P F A G

Foundation
- __ Poured Concrete
- __ Concrete Block
- __ Steel Pier
- __ Wood P&B:
- __ Skids
- __ Wood Sills

Roof
- __ Gable __ Hip __ Flat
- __ Gambrel __ Mansard
- __ Metal
- __ Comp Shingle
- __ Cdr Shake
- __ Built-up
- __ Tar Paper
- __ G &D

Kitchen Q / C
- __ Refrigerator
- __ Range/Oven
- __ Disposal
- __ Dishwasher
- __ Fan/Hood
- __ Microwave
- __ Washer/Dryer

Plumbing
Qual
- __ No. Tubs __W/Shw
- __ No. Toilets
- __ No. Basins
- __ No. Kit. Sinks
- __ No. Shower Stalls
- __ No. Hot Wa. Tanks
- __ No. Laundry Trays

Plumbing (Continued)
- __ WaterSource
- __ Sewer Source

Electrical
- __ Wired Grade
- __ 220 Service

Basement
- __Partial SF
- __ Full SF
- __ Poured Concrete "
- __ Concrete Block
- __ Cribbed
- __ Outside Entrance
- __ Room Count
- __ Fin Walls
- __ Fin Flrs
- __ Fin Ceil
- __ BA Encl

Interior
- __ Drywall
- __ Wood Panel
- __ T&G
- __ Plywood
- __ Log
- __ Finished
- __ Unfinished
- __ Trim P F A G
- __ Windows
- __ Bay Windows

Ceiling Height
- __ Basement
- __ 1st Floor
- __ 2nd Floor

Attic / Dormers
- __ None
- __ Stairs
- __ Drop Stair
- __ Scuttle
- __ Floor
- __ Heated
- __ Finished

Dormers
Area:
1.
2.
3.
4.
Total Area: Sq.Ft.

Floors
Kitchen
Bath
Living Rm
Bed Rms

Sauna Baths
- __ Built-In __Prefabricated
- __ Detached Bath House
- __ Elec. Wall Unit
- __ Elec. Floor Unit
- __ Wood Stove

Total Sq.Ft.
Quality P F A G

Hot Tub Ft.Dia.
Quality Low Avg High
Jacuzzi Tubs
Quality Low Avg High

Garage
- __ Built-in
- __ Attached
- __ Detached
- __ Unfinished Drywall
- __ Finished Drywall
- __ Suspended HW &Blower
- __ GDO
- __ Floor Drain

Frame
- __ Floor o.c.
- __Walls o.c.
- __Roof o.c.

Porches

QUALITY:
CONDITION:

Other Buildings	Area	Floor	Roof	Interior	Heat	Plumb	Unit Cost	Adds & Deducts	Repl Cost	Age	Condition	Building Value

BUILDING VALUE CALCULATION

Item	Area	Unit	Total

ADDITIONS AND DEDUCTIONS

Total Replacement Cost $
Cost Conversion Factor
Adjusted Replacement Cost $

OPERATIONS AND PROCEDURES

Performed By	Date
Inspection	
Classification	
Calculation	
Review	

DEPRECIATION

Effective Age:	%
Observed Physical:	%
Total Depreciation	%
Net Condition	%

OBSOLESCENCE

Physical	%
Functional	%
Economic	%
Net Condition	%
Final Net Condition	%

SUMMARY OF APPRAISED VALUE

Principle Building
1.
2.
Accessory Bldgs
Total Building Value
Total Land Value
TOTAL APPRAISED Value

BUILDING AREA CALCULATION

Notes:

Perimeter Scale ¼" =