



Petersburg Borough

12 South Nordic Drive
Petersburg, AK 99833

Meeting Agenda Board of Equalization

Tuesday, April 14, 2026

12:00 PM

Assembly Chambers

Zoom Information

When: April 14, 2026 12:00 PM Alaska

Topic: Board of Equalization

<https://petersburgak.gov.zoom.us/j/87055325476?pwd=olJMBdJnT5d5ktGwBTgJwu5uCM6g3o.1>

Passcode: 793860

Join via audio: (720) 707-2699 or (253) 215-8782

Webinar ID: 870 5532 5476

Passcode: 793860

1. Call to Order / Roll Call

2. Board of Equalization Hearings

A. Borough Contract Assessors Appraisal Company of Alaska - Martins Onskulis

The Borough's Contract Assessors, Appraisal Company of Alaska, will provide information to the Board of Equalization regarding the property valuation process for Petersburg.

This year 28 appeals were filed from 24 appellants. 16 appeals have been resolved and withdrawn.

BOE Guidelines are attached to this agenda item.

3. Appeals

A. Kowalske, Thomas - Parcel 01-031-596: Appeal #2026-04

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **Thomas Kowalske** appeal paperwork is attached.
- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization
- F. Board of Equalization's Decision – Must be based on facts presented at the

BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

B. Moyer, Cynthia - Parcel 03-244-180: Appeal #2026-08

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **Cynthia Moyer** appeal paperwork is attached.
- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization
- F. Board of Equalization's Decision – Must be based on facts presented at the BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

C. Wright, Andy - Parcel 01-031-566: Appeal #2026-14

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **Andy Wright** appeal paperwork is attached.
- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization
- F. Board of Equalization's Decision – Must be based on facts presented at the BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

D. Vandervest, Shannon- Parcel 02-131-010: Appeal #2026-15

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **Shannon Vandervest** appeal paperwork is attached.
- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization
- F. Board of Equalization's Decision – Must be based on facts presented at the BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

E. Hinde, Ben - Parcel 01-006-224: Appeal #2026-17

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **Ben Hinde** appeal paperwork is attached.
- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization

F. Board of Equalization's Decision – Must be based on facts presented at the BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

F. Murgas, John - Parcel 02-082-135: Appeal #2026-21

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **John Murgas** appeal paperwork is attached.
- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization
- F. Board of Equalization's Decision – Must be based on facts presented at the BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

G. Murgas, John - Parcel 02-082-130: Appeal #2026-22

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **John Murgas** appeal paperwork is attached.
- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization
- F. Board of Equalization's Decision – Must be based on facts presented at the BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

H. Murgas, John - Parcel 02-082-125: Appeal #2026-23

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **John Murgas** appeal paperwork is attached.
- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization
- F. Board of Equalization's Decision – Must be based on facts presented at the BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

I. Tyson, Jackie or Heimdahl, Dennis - Parcel 02-082-070: Appeal #2026-24

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **Jackie Tyson or Dennis Heimdahl** appeal paperwork is attached.

- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization
- F. Board of Equalization's Decision – Must be based on facts presented at the BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

J. Tyson, Jackie or Heimdahl, Dennis - Parcel 02-082-075: Appeal #2026-25

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **Jackie Tyson or Dennis Heimdahl** appeal paperwork is attached.
- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization
- F. Board of Equalization's Decision – Must be based on facts presented at the BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

K. Tyson, Jackie or Heimdahl, Dennis - Parcel 02-082-200: Appeal #2026-26

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **Jackie Tyson or Dennis Heimdahl** appeal paperwork is attached.
- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization
- F. Board of Equalization's Decision – Must be based on facts presented at the BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

L. Susort, Martin - Parcel 01-031-235: Appeal #2026-27

Appeal Hearing Process (A-D are provided 3 minutes each to speak):

- A. Appellant **Martin Susort** appeal paperwork is attached.
- B. Assessor Onskulis' appeal write up is attached.
- C. Appellant rebuttal
- D. Assessor rebuttal
- E. Questions from the Board of Equalization
- F. Board of Equalization's Decision – Must be based on facts presented at the

BOE and a reason given. The Appellant bears the burden of proof based on salient facts.

4. Adjourn

GUIDELINES FOR BOARD OF EQUALIZATION FINDINGS

I. GROUNDS FOR ADJUSTMENT OF ASSESSMENT

Under PMC Section 4.24.220(C) “The only grounds for adjustment of an assessment are proof of **unequal, excessive, improper** or under valuation based on facts that are stated in a valid written appeal or proven at the hearing.”

KEY: It is the appellant’s burden to establish one of the following grounds for adjustment:

EXCESSIVE – To show that an assessment is excessive, the Appellant must demonstrate that the assessment is more than simply overvalued. It must be grossly disproportionate when compared to other assessments, or there must be evidence of an intentional or fraudulent purpose to assign an excessive value.

UNEQUAL – To show that an assessment is unequal, the Appellant must demonstrate that there are other properties within the same class and that there is no reasonable basis to justify differences in valuation.

IMPROPER – To show that an assessment is improper, it must be demonstrated that the assessor used an improper method of valuation, amounting to fraud or a clear adoption of an incorrect valuation principle.

UNDERVALUED – Rare, but it does occur from time to time.

KEY: The following are not grounds for adjustment:

- My taxes are too high
- The value of my property changed too much in one year
- I cannot afford the taxes assessed.

II. THE BOARD MUST BASE ITS DECISION ON THE EVIDENCE

The Board may only base its decision on evidence presented in writing or via sworn testimony. DO NOT rely on personal knowledge. However, you may pose questions to elicit helpful testimony/evidence.

III. THE BOARD MUST ISSUE FINDINGS ON THE RECORD

Under PMC Section 4.24.230 the board shall enter in the appeal record its decision upon appeals brought before it, and shall certify to the same. A motion should be made stating the specific evidence relied upon, such as an error in sf calculation, comparable properties, evidence of property damage not captured by the assessor, etc.

Examples:

“Move to uphold the assessment because the appellant has failed to meet their burden of establishing the assessment is unequal, excessive, or improper based upon the evidence presented including the following [Discuss Specific Evidence Presented]”

Or

GUIDELINES FOR BOARD OF EQUALIZATION FINDINGS

“Move to adjust the valuation to \$ _____ because the appellant has met their burden by establishing the assessment is [Choose one or more (1) unequal , or (2) excessive, or (3) improper] based upon the evidence presented including the following [Discuss Specific Evidence Presented]”

Appeal 2026-04

**Thomas Kowalske
Parcel #01-031-596
125 Cornelius Rd**

RECEIVED

2026-04

MAR 11 2026
FINANCE DEPT.

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 3/11/26

The deadline for filing an appeal with the Assessor is Monday, **March 31, 2026, at 4:30pm.** However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No 06-031-596

1. I, Thomas Kowalske, representing myself, the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 62,600 Building(s) \$ 245,600 Total \$ 308,200

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

A. What date was the property acquired? 1/18/2021

B. What was the full consideration/price? \$ 275,000

C. Did this price include any furniture/ fixtures? If so, List approximate value\$ No

D. What do you consider the market value?
Land\$ 44,000 Bldg\$ 174,000 Total\$ 218,000

E. What would you consider a fair assessment value?
Land\$ 43,820 Bldg\$ 171,920 Total\$ 215,740

F. Have you ever offered this property for sale in the past two years? Yes No X
If yes, with who and for how much?

G. Have you ever received an offer? Price/when No

H. Have you had the property appraised in the past 2 years? \$ No

I. How much is the property insured for? \$ 633,000 (Home, cars, stuff, boat)

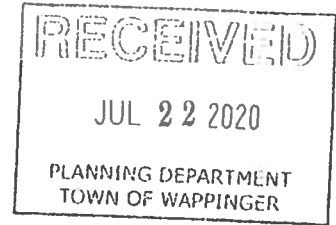
3. There is an error or omission on the assessment of this property for the following reason(s):
A 150 Foot Communication Tower was built less than 500 feet from my house this year. Property values typically decreases between 20% to 30% in these situations. The greater decrease is justified because aesthetic value ranks very highly among Alaskans living in areas surrounded by beautiful scenery.

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: Thomas Kowalske Phone #: 907-660-7495

Email: Kowalsketon@gmail.com

Sign here:  Date: 3/11/26



Chairman, Bruce Flower
Planning Board
Town of Wappinger
20 Middlebush Road
Wappingers Falls, NY 12590

July 21, 2020

Dear Chairman Flower and Planning Board Members,

At last night's Planning Board Meeting part of the discussion concerned the cell tower and how it would negatively affect property values.

As part of the Memorandum and Exhibits in Opposition to the Tarpon Towers application that was submitted to the Board on June 8, 2010, were four letters from local realtors that discussed the negative impact the 150 – 170-foot cell tower would have on our property values.

I am attaching a copy of those letters for your review once again.

As you will see these, the letters from local realtors show how this tower will no doubt affect all our property values. These are local realtors, not realtors as presented by the Tarpon representatives from parts of the state and country that do not know our market

I have enclosed copies for each member of the Planning Board.

Thank you once again for thoughtful consideration of all the neighbors and residents that will be adversely affected by this tower.

Sincerely,

A handwritten signature in cursive script that reads "Christopher Barclay".

Christopher Barclay
86 Chelsea Road
Wappingers Falls, NY 12590
(518) 479-9933



May 21, 2020

To Whom It May Concern:

I have been a Licensed Real Estate Associate Broker for over 25 years serving the Southern Dutchess County area. I am a member of the Dutchess County Board of Realtors and the Women's Council of Realtors. I have several years of experience marketing/selling homes. Also, I have a Accredited Buyer's Representative Designation and have been a top producer for many years.

In my professional opinion, irresponsible placement of a cell tower or wireless facility can reduce the value of a nearby residence and affect its marketability. If a cell tower is installed where proposed it will reduce the value of the home on 86 Chelsea Rd, Wappingers Falls, NY by approximately 15%-20%.

When marketing a home there are so many factors that need to be taken into consideration, but one that will never change is the importance of the property location. Location is the key to determining value. I feel that even at a reduced purchase price, the "new" property location, after installation of a cell tower, will make the home less marketable and more challenging to sell.

Sincerely,

Susan A. Wynne
Licensed Real Estate Associate Broker



RE/MAX

GUSAN A WYNNE
Licensed Real Estate
Associate Broker

RE/MAX Benchmark Realty Group

susanwynne@remax.net | http://www.susanwynne.com
845-222-0610 (Direct) | 845-568-0004 ext. #324 (Office)
367 Temple Hill Road, New Windsor, NY 12553

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**BERKSHIRE
HATHAWAY**
HomeServices

Hudson Valley Properties

May 16, 2020

To Whom It May Concern,

My name is Kimberlee Markarian and I am a Licensed Associate Real Estate Broker with Berkshire Hathaway HomeServices Hudson Valley Properties. I have been a licensed realtor in the Dutchess County area and have marketed residential properties since 1998. I am a member of the Dutchess and New York State Association of Realtors.

In my professional opinion, if the proposed 150-cell tower with multiple attachments is installed where proposed, it will reduce the value of the home at 86 Chelsea Rd, Wappingers by approximately 20% and it will make the home less marketable, even at a reduced purchase price.

If you have any questions, please feel free to contact me.

Sincerely,

Kimberlee Markarian

Kimberlee Markarian
Associate Real Estate Broker
Berkshire Hathaway HomeServices Hudson Valley Properties
892 Main Street
Fishkill, NY 12524
845.505.9174 Mobile
kmarkarian@bhhshudsonvalley.com



BERKSHIRE HATHAWAY
HomeServices
Hudson Valley Properties

May 18, 2020

TO WHOM IT MAY CONCERN:

I have been a licensed Real Estate Agent with Berkshire Hathaway Hudson Valley Properties for 29 years, I know the value of a beautiful view and pristine landscape in the properties of the Hudson Valley, New York. Our views are so important that many municipalities have a "view tax" which puts a levy on some properties for their spectacular views.

In this light, I feel the impact of a large incumbrance (a cell tower) to a property's view will definitely impact the value of such property. Depending upon the size and location to the property in question, the negative impact could be anywhere between 15% to 25% of the property value.

Sincerely,

Diane Splak-Pisanelli
Licensed Real Estate Salesperson

Diane Splak-Pisanelli

Real Estate Salesperson
845-858-3879 C
845-831-9095 F
Berkshire Hathaway
Home Services Hudson Valley Properties
882 Main Street
Fishkill, NY 12524

dsplakpisanelli@bhshudsonvalley.com E.M.

My Website

bhshudsonvalley.com



Fortuna Realty, Inc

2593 Route 52 Hopewell Jct NY 12533
(845) 632-3492

May 19, 2020

To Whom it May Concern:

I have been a licensed Real Estate Broker and the owner of K. Fortuna Realty Inc. for over Twelve years. As a Real Estate professional in the Hudson Valley I am aware of the value of our Hudson Valley Views. Many of our clients come specifically to live in the beauty of the Hudson Valley.

I am aware of the positive impact a beautiful view will have on the value of a property. In turn encumbering a view will have a negative impact on the property. I believe the addition of a cell tower to any property will have a negative impact on that properties value.

Sincerely,

Kevin Fortuna
Owner/ Licensed Real Estate Broker
K. Fortuna Realty Inc.

(845) 728-1970
(845) 632-3492
KFortuna70@aol.com



880 S. Old Woodward Avenue • Birmingham, MI 48009 • 248-646-6200

RE: Proposed Cell Tower Location Adjacent To:
3255 Stoney Creek Road
Oakland Township, MI 48363
Ascend Equestrian

3/14/2024

To whom it may concern:

I am a licensed full-time Real Estate Salesperson, and a member of both the Greater Metropolitan Association of Realtors (GMAR) and the North Oakland County Board of Realtors (NOCBOR). With over 30 years of experience both listing and selling homes and properties, primarily in Oakland County, I have extensive knowledge and familiarity with Oakland Township. Many visits to the car wash have been required after returning from showing prospective buyers the true beauty and nature of Oakland Township, and why they should strongly consider making it their new home.

This experience strikes at the heart of why, in my professional opinion, the installation of the proposed cell tower will adversely affect both the value of 3255 Stoney Creek Road, and the operations of Ascend Equestrian.

Prospective buyers always keep two main things in mind: location and aesthetics. No one prefers to live near a 195-foot-tall cell tower, as they are unsightly and always visible, and will choose another location if possible. This is especially true in Oakland Township, when one of the main decisions to live there in the first place is to enjoy the natural setting. Additionally, the marketability of a property is diminished as there are fewer buyers interested (even at a reduced price), taking longer to sell and exposing the property owner to greater market risks. These factors will decrease the property value by a minimum of 15-20%.

In addition, the perception of what a cell tower brings to an area, even if not borne out in fact, also directly affects value – prospective buyers will avoid these locations based on how they feel. A cell tower, and related support equipment and buildings, today – what will the future bring to this location as needs change? Perception is reality in the marketplace.

The operations of Ascend Equestrian rely in large part on their setting – clients come out to enjoy their horses in the beauty of the natural surroundings. How many will choose to find another location due to the visual impact of the proposed cell tower is unknown, but not insignificant.

Sincerely,

John James
Berkshire Hathaway HomeServices
Kee Realty



415 S Old Woodward
Birmingham, MI 48009
t 248.644.7000
f 248.644.8226
signaturesothebys.com

3/14/2024

RE: Cell Tower affecting 3255 Stoney Creek Road

To whom it may concern:

I am a local Realestate Agent with over 30 years experience in my profession. I deal with high end Horse Properties and Farms in the Metamora, Michigan and North Oakland County, Michigan

In my opinion from extensive experience I would tell you the Cell Tower would negatively effect the price of the property between 15% - 30%. Not only that but close to 90% of my clients would refuse to consider looking at or buying the property. The visual obstruction made by the Cell Tower would take away peace and tranquility that my clients move to the country to achieve.

My clients in the area I service have great success using Satelite Internet and Phone Service. I would see no reason that a Cell Tower (eyesore) would be needed.

Sincerely

A handwritten signature in black ink that reads "B. Lee Embrey". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

B. Lee Embrey

Licensed Realestate Agent

Signature Sothebys International Realestate

915 Old Woodward, Birmingham, MI 48009

**BERKSHIRE
HATHAWAY**
HOMESERVICES

KEE REALTY

March 14, 2024

Charter Township of Oakland
4393 Collins Rd
Rochester, MI

Dear Oakland Township board of trustees,

Having been in the local real estate business for the last 40 years as a Broker and realtor I am confident in stating that Cell tower facilities altering natural views substantially decrease property values.

Typically, properties will sell 10-20% lower than properties free and clear from that equipment in sight.

In my opinion and experience, prospective buyers lean away from purchasing a home that is located near transmission equipment.

These properties also tend to stay on the market longer and typically sustain a reduction in Value.

The property at 3255 Stoney Creek Rd has had an equestrian facility there since 1967. The outdoor arena would have a 19-story cell tower looming over this beautiful naturally wooded property.

Horses, riders, spectators, and students all have had the pleasure of enjoying the beautiful natural view for over 50 years. This tower could cause potential loss of income to the owners of the facility should horse owners choose to move and rent pastures without a cell tower nearby.

In my professional opinion the placement of a cellular facility adjacent to 3255 Stoney Creek Rd. will substantially decrease the value of this property and should they choose to sell it would take additional months to close on a sale of that property, even at a reduced price.

Sincerely,

Kathy Wilson



Associate Broker

Top Agent Realty

March 15th 2024

To Whom It May Concern:

My name is Charles Tamou, Broker/CEO of Top Agent Realty in Troy. In my 15+ years of experience I've noticed that cell towers can have a huge impact on the value of homes. In my professional opinion, the presence of a cell tower in the area of a property can decline its market value for a few reasons.

Reasons such as the proximity of the tower and the aesthetics of the surrounding area may cause decline in value.

In regards to the proximity of the tower, the closer the tower is, the more it will decline the value. Aesthetically speaking, homeowners simply do not like the look of large cell towers.

As far as the amount of decline, the decline can be around 15%-45% of the value!



Charles Tamou
CEO/Broker
CEO@TopAgentMI.com

Christi Braxton

[REDACTED]
Lapeer, MI 48446

Filename: Letter to Dispute Building of Cell Tower-031524 CMB.docx

March 15, 2024

To Whom It May Concern,

I am a friend of Lawrence Foltenyi whose properties, He and his sister own that are located at 3255 and 3265 Stoney Creek Rd., Oakland, MI 48363. The first address is of the horse barn, paddocks, and riding arenas. The second address is the home that my friends grew up in, and use for retreats.

As a retired Appraiser I do believe that the Cell tower in question would impact the value of the surrounding homes. There is a formula that is currently popular among appraisers to use up to 7 % Market Value Decrease for Cell towers and other large utility type structures and while that is a guideline, as an appraiser you need to be objective and look at every situation. Without doing a full appraisal, and market analysis, it would be hard to say the exact amount of decrease. I can state that the impact on the value would stand in the area of you would be taking away the very draw of a rural area, the natural countryside with beautiful open vistas, with such a dominate structure. Before a decision is made I would ask you to walk the tranquility of the beautiful woods, ponds, farmland and all it's gorgeous scenery. If they build this huge 19 story cell tower at the proposed location, which is adjacent to their property, and see how it will negatively impact the views and natural beauty that is out there.

Therefore, we ask that you please do the right thing and reject the proposal to build this 19-story cell tower which would dominate the skyline and take away from the majestic beauty that this area currently provides.

Thank you very much for your understanding and consideration in this matter.

Sincerely,



Christi Braxton



Jane Konoya
KW DOMAIN
210 S Old Woodward Ave #200
Birmingham, MI 48009
janek@kw.com
(248)497-2706

March 15, 2024

Charter Township of Oakland Board of Trustees
Charter Township of Oakland Hall
4393 Collins Road,
Rochester Michigan 48306

Dear Members of the Charter Township of Oakland Board of Trustees,

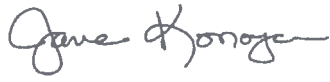
I write to you as a concerned realtor with significant experience in Oakland County, representing the voices of homeowners and residents who are deeply troubled by the proposal to construct a 19-story cell phone tower on Property ID: 10-7-400-009. This development, if approved, would undoubtedly cast a shadow of detriment over the surrounding properties, particularly those situated at 3255 Stoney Creek Rd (Property ID: 10-7-400-012) and 3265 Stoney Creek Rd (Property ID: 10-7-400-011).

Drawing upon my professional expertise and extensive tenure in both the finance and real estate industries, I can confidently assert that allowing such a tower to be erected would precipitate a tangible decline in property values for the neighboring residences. Fewer buyers are likely to make offers on surrounding properties, the homes will sit on the market for longer and the final sales price will be significantly lower than similar properties without adjacent cellular transmission equipment. Based on market analysis and past observations, I estimate that the implementation of a towering structure of this nature would result in a reduction of property values by approximately 12 - 18% in this area, given the rural feel of the surrounding properties.

In conclusion, I implore the Oakland Township Board of Trustees to carefully consider the implications of approving the construction of a 19-story cell phone tower on Property ID: 10-7-400-009. The negative impact on property values and community cohesion far outweigh any potential benefits this project may offer.

Thank you for your attention to this matter. I stand ready to provide any additional information or assistance that may be required to make an informed decision.

Sincerely,



Jane Konoya

Realtor
KW DOMAIN



Jane Konoya
Real Estate Consultant

📞 248-497-2706

✉️ jane@kw.com

DOMAIN



JANE KONOYA
REAL ESTATE
LIVE THE DREAM



Board of Trustees
Oakland Township, Michigan
4393 Collins Road, Rochester, MI 48306

Dear Members of the Board of Trustees,

I am writing to express my concerns regarding the proposed construction of a cell tower facility in Oakland Township. As a seasoned realtor with a primary focus in Oakland County and Oakland Township since 2015, I have extensive experience in assessing property values and market trends in the area.

Based on my professional opinion and firsthand experience, I firmly believe that the presence of a cell tower facility can significantly impact the saleability and value of nearby homes. Properties located in close proximity to such facilities often face longer listing periods and may ultimately sell at a considerable discount, ranging from 15% to 20% below market value.

Oakland Township prides itself on its commitment to preserving nature and maintaining its abundance of parks. Introducing a towering structure such as a 195-foot-tall, 20-story cell tower contradicts the township's values and could detrimentally affect the desirability of residential properties in the vicinity.

The reluctance of potential buyers to invest in homes near cell tower facilities is understandable, given concerns about aesthetic depreciation, financial loss, and potential disruptions to the surrounding environment. As stewards of Oakland Township's welfare and prosperity, I implore you to reconsider the proposed construction of the cell tower facility.

I urge the Board of Trustees to prioritize the long-term interests and well-being of Oakland Township residents by exploring alternative locations for the cell tower facility or implementing measures to mitigate its impact on property values and the community's quality of life.

Thank you for considering my perspective on this matter. I trust that you will weigh all factors carefully and make a decision that aligns with the best interests of Oakland Township and its residents.

Sincerely,

Nicolette Jenaras
Realtor
Berkshire Hathaway, Home Services
880 S. Old Woodward Ave., Birmingham, MI 48009



3/14/2024

To whom it may concern,

Based on my 10+ years of experience as a Residential Appraiser and a licensed Realtor, I have found that the majority of the time that a commercial building being in close proximity to a residential property has an adverse effect on marketability. The proposed 19 story, 195-foot-tall communications facility being located near residential properties, in my opinion, will affect the value of these homes in an adverse manner. In turn, this will lead to a lower number of buyers in the future.

Sincerely,

Joey Barash

Certified Appraiser

Licensed Realtor

SILVERSTONE

REAL ESTATE

Hello,

My name is Matt Abro, a Broker at Silverstone Real Estate. I bring seven years of dedicated service to residential properties in Oakland County. For four consecutive years, I have achieved the status of being among the top 5% in sales of all licensed agents in Oakland County, a testament to my commitment and success in the real estate industry. Drawing from my extensive experience, I firmly assert that the proposed installation of a cell tower or wireless facility can exert a notable impact on the value and marketability of neighboring residences, potentially reducing them by 15 to 20%. This perspective is informed not only by market trends but also by practical insights gained from assisting numerous clients who, due to concerns about radiation emissions from such installations, have opted to forego properties they otherwise admired.

Matthew Abro

4.15.24

872 E Auburn Rd, Rochester Hills, MI 48307
248.321.0718
Matt@TheSilverstoneGroup.com



210 West University, Suite 4, Rochester, MI 48306
248-651-1200

March 15 2024

[Redacted]

Thank you for the opportunity to submit an opinion letter regarding the proposed cell tower in your neighborhood and specifically how it will affect the value of your home [Redacted] Oakland, MI 48363.

I am a licensed Real Estate Broker in the State of Michigan, and have been licensed as a Sale Professional for over 10 years.

In my professional opinion, the residential real estate market in Oakland and Macomb counties responds negatively to utility towers of any sort- cell towers and transmission lines specifically. Working with buyers, this comes up frequently- often if towers or lines are visible the buyer won't even go into the house, much less make an offer.

Professionally, I would value a house lower if a cell tower or high voltage transmission line were visible or within 2500 feet of the house, visible or not. While the number depends on many factors, I am comfortable with a number of 7-10% lower as a general rule versus the same house outside that radius of 2500 feet.

In addition to pricing, cell and transmission towers also affect time on the market- again, in my professional opinion and experience this proximity can add 15 to 40 days on market, resulting in additional costs to you.

Below please find professional citations regarding this issue- it is prevalent over the entire country, and an ongoing issue. Specifically, please note that the US Government through HUD explicitly requires that the appraisal note whether or not a tower is within the vicinity.

The Journal of Real Estate Finance and Economics found that for properties located within 0.72 kilometers [2362 feet] of the closest cell tower, property values declined 2.46% on average, and up to 9.78% for homes within tower visibility range compared to homes outside tower visibility range. "In aggregate, properties within the 0.72-kilometer band lose over \$24 million dollars.

The US Department of Housing and Urban Development (HUD) long considers cell towers as "Hazards and Nuisances."

"With regard to new FHA originations, the guide provides that "the appraiser must indicate whether the dwelling or related property improvements are located within the easement serving a high-voltage transmission line, radio/TV transmission tower, cell phone tower, microwave relay dish or tower, or satellite dish," which is radio, TV cable, etc.

"If the dwelling or related property improvement is located within such an easement, the DE Underwriter must obtain a letter from the owner or operator of the tower indicating that the dwelling and its related property improvements are not located within the tower's engineered fall distance in order to waive this requirement."

"If the dwelling and related property improvements are located outside the easement, the property is considered eligible and no further action is necessary. The appraiser, however, is instructed to note and comment on the effect of marketability resulting from the proximity to such site hazards and nuisances."

The California Association of Realtors' Property Sellers Questionnaire specifically "cell towers" listed on the disclosure form for sellers of real estate. The seller must note "neighborhood noise, nuisance or other problems from.." and includes cell towers and high voltage transmission lines on the long list problems.

If I can be of further assistance, please don't hesitate to ask.

Jerami King
Berkshire Hathaway HomeServices, Kee Realty
Michigan Broker License #6504431382
248-980-1047

Source: https://www.fcc.gov/ecfs/file/download/DOC-5b86671602800000-B.pdf?file_name=CTIA-WIA%20Exhibits.pdf



BURGOYNE

APPRAISAL COMPANY

DAVID E. BURGOYNE ASA SR/WA
CERTIFIED GENERAL REAL ESTATE APPRAISER
MICHIGAN, INDIANA, NORTH AND SOUTH CAROLINA
AQB CERTIFIED USPAP INSTRUCTOR

MARK J. ST. DENNIS
BRIAN A. O'NEILL SR/WA RW-AC
SCOTT M. CARLSON
RICHARD J. ANTIO
GOKHAN ANDI

**BEFORE THE
FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C.**

STREAMLINING DEPLOYMENT)
OF SMALL CELL INFRASTRUCTURE)
BY IMPROVING WIRELESS FACILITIES) WT Docket No. 16-421
SITING POLICIES;)
)
MOBILITIE, LLC)
PETITION FOR DECLARATORY RULING)
)

**REPORT AND DECLARATION OF DAVID E. BURGOYNE
FOR THE SMART COMMUNITIES SITING COALITION**

Exhibit 62 (c)
OZAH Case No: CU 22-09



BURGOYNE APPRAISAL COMPANY

DAVID E. BURGOYNE ASA SR/WA
CERTIFIED GENERAL REAL ESTATE APPRAISER
MICHIGAN, INDIANA, NORTH AND SOUTH CAROLINA
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RICHARD J. ANTIO
GOKHAN ANDI

Burgoyne Appraisal Company has investigated the impact of communication towers and communication equipment on nearby property values, including residential properties, commercial properties, and properties in historically designated areas. Our report on such impacts is based upon our more than thirty years of professional appraisal experience and drawing upon literature search of other articles and appraisal papers.

Please note that due to the nature of the report our investigation is general in nature and is not specifically related to any given location.

IMPACT OF COMMUNICATION TOWERS AND EQUIPMENT ON NEARBY PROPERTY VALUES

I. Executive Summary

- The Burgoyne Appraisal Company ("Burgoyne"), drawing upon its thirty-two (32) years of experience as a Real Estate Appraiser specializing in detrimental conditions, takings, adverse impacts and right-of-way, finds that:
- As a general matter, assuming two generally comparable areas, aesthetics will have the most significant impact on property values. If, for example, I assume two houses of equal age, size and condition in the same residential area, the relative value of one home will be most affected by the aesthetics in the immediate vicinity of that home.
- As a general matter, visible utility structures do adversely affect property values. This is reflected in the fact that, as a general matter property values are higher in areas where there are no aboveground utility facilities (other than lighting) than in areas where utilities are aboveground.
- The impact will generally be related to the size of the facility, the characteristics of the facility, its location (including proximity), and visibility. That is to say, I would expect a tower or other structure that is larger than existing structures to have a greater impact on property values than a structure that is similarly sized and in keeping with other structures. I would expect that installation of equipment that is widely visible to have a more significant impact than equipment that is not (so, for example, a transformer at the top of a pole would have less of an impact than a box of similar size that is within a normal site line, or on the

ground). The characteristics of the facility are also important. An unorganized conglomeration of various boxes and wires would have a greater impact than a streamlined and contained single cabinet.

The literature does not tell us the impact of various iterations of DAS designs on residential properties; there is more information about towers of the sort imposed by Mobilitie. Nonetheless, based on my experience, it would be unwise to assume that the impact of additional ground cabinets, or of structures of the sort that entities would be entitled to install under the FCC's Section 6409 rules is zero or so near to zero. Just looking at the literature on property values in underground v. non-underground areas, there are reasons for concern that justify maintenance of significant latitude at the local level over siting and compensation.

While it is certainly recognized that DAS systems and Cellular antennas are an important part of our nation's infrastructure, and that it is inevitable that new antennas will need to be installed as we move into the future, it is important for municipalities (and property owners, in the case of right-of-way easements) to retain significant control over the size, location, scope, expansion, and characterization of the installations. This is because adverse impacts from negative externalities vary considerably with the size, location, scope, expansion, and characterization of the installations.

Hidden, smaller, and neatly mounted "small cells," will have an impact, but that impact will be lesser than other alternatives. Likewise, there needs to be control over future growth of installed facilities. It is my opinion that the Commission needs to analyze those impacts in detail before considering additional rules. It is also my opinion that municipalities need to retain some regulatory control over these installations in order to minimize impacts and protect the health, welfare, and safety of their residents in the same way that other regulations and the exercise of reasonable police powers do.

II. Qualifications

David E. Burgoyne, ASA, SRWA, is a native of Ann Arbor, Michigan and attended Greenhills School in Ann Arbor. He graduated in 1981 from Colgate University in Hamilton, New York with a Bachelor of Arts Degree in Liberal Arts with a concentration in Physics-Astronomy. He also served as a graduate instructor at the University of Wyoming as a Doctoral Candidate in Astrophysics.

Mr. Burgoyne is an independent fee appraiser currently licensed as a Certified General Real Estate Appraiser by the States of Michigan, Indiana, North and South Carolina. Mr. Burgoyne is a Senior Member of the American Society of Appraisers holding the ASA Designation for Real Property. Mr. Burgoyne is currently re-accredited as an ASA through June 10, 2017. He is also a senior member holding the SRWA designation and is a Past Chapter President of the International Right of Way Association. Mr. Burgoyne is currently re-certified as an SRWA through June 15, 2018.

Mr. Burgoyne is an AQB certified USPAP instructor #44603 (expiring March 31, 2018) and is also a CLIMB Certified Instructor of right-of-way appraisal and other courses for IRWA, including courses on the appraisal of partial takings, easement valuation, appraisal review, ethics and standards, USPAP, adult education, and the valuation of contaminated properties. In 2015, Mr. Burgoyne was awarded the 2014 W. Howard Armstrong International Instructor of the Year Award by the International Right of Way Association.

Mr. Burgoyne has qualified as an expert witness in the United States Court of Claims, the United States District Courts for the Eastern and Western Districts of Michigan; the Michigan Circuit Courts of Allegan, Barry, Cass, Eaton, Genesee, Grand Traverse, Huron, Ingham, Jackson, Kent, Lapeer, Leelanau, Lenawee, Macomb, Montmorency, Muskegon, Oakland, Ottawa, Tuscola, Washtenaw, Wayne, and Wexford Counties; Hamilton and Marion Counties in Indiana, The Michigan Public Service Commission, and The Michigan Tax Tribunal. He has also been appointed as an independent appraiser by the U. S. District Court, Eastern District of Michigan.

FORMAL EDUCATION

Greenhills School - Ann Arbor, Michigan (1976)

Colgate University - Hamilton, New York: BA in Liberal Arts - concentrating in Physics-Astronomy (1981)

Courses included Architecture, Economics, Mathematics, Statistics and Economic Geography.

University of Wyoming - Laramie, Wyoming: Ph.D. candidate in Astrophysics. (1981-1982)

III. Introduction

Our analysis and the literature we reviewed is focused on single family residential units, and does not take into account any location-specific analysis. For example, we do not consider whether there are special impacts of an installation on particular historic properties, or commercial properties. Burgoyne understands that this report will be contained in a filing by Smart Communities Siting Coalition in response to the Federal Communications Wireless Telecommunications Bureau request for public input¹ including, but not limited to suggestions offered by Mobilite in its Petition for Declaratory Ruling.²

Burgoyne provides the following analysis following a literature scan on appraiser research on communications towers impact and on Mr. Burgoyne's more than 32 years in business.

¹ Public Notice, *Comment Sought on Streamlining Deployment of Small Cell Infrastructure by Improving Wireless Facilities Siting Policies; Mobilite, LLC Petition for Declaratory Ruling*, WT Docket No. 16-421 (released Dec. 22, 2016)("Public Notice").

² See Mobilite, LLC Petition for Declaratory Ruling, *Promoting Broadband for All Americans by Prohibiting Excessive Charges for Access to Public Rights of Way* (filed Nov. 15, 2016)(Mobilite Petition).
DET02:2350248.1

IV. Background

The FCC Notice focuses on small cells and DAS systems. It is our understanding that the placement of these systems could involve:

- Erection of a new tower or monopole 100 to 120 feet in height in public right-of-way. This in fact appears to be proposed by applicant Mobilite.
- Placement of new base station equipment on existing utility poles in the rights of way, which may involve an initial extension of anywhere between 3-15 feet to that pole for placement of an antenna at the top of the pole, and addition of equipment cabinets, plus additional utility infrastructure (meters and disconnect boxes). It is our understanding that the wireless industry is seeking authority in several states to place equipment cabinets as large as 28 cubic feet on the poles, which could then be expanded significantly as of right under the FCC's Section 6409 rules. In addition, there may be ground cabinets for back-up power or for equipment that might otherwise be placed on the poles of up to 50 cubic feet. Under Section 6409, the placement of these facilities could result in up to three additional ground cabinets being added in the right of way in front of a residential unit.
- Erection of new utility poles, sometimes exceeding 40 feet in height, in the public right-of-way for placement of the above referenced equipment
- Please note that public road rights-of-way are often owned in fee by the municipality but are also not uncommonly easements over private property owned in fee by a private citizen or company. This can be common in areas served by the Government Survey System (outside of the original 13 colonies as well as portions of Ohio, Kentucky and Tennessee). As a result, in these cases, neither the municipality, nor the utility, have complete authority to dictate what is permitted within the right of way.³
- From the point of view of sound appraisal practice, it is necessary to presume and consider full utilization of rights granted by virtue of a particular authorization. That is, one must consider the impact of a 120 foot pole if a 120 foot is allowed as of right (even if only a 100 foot pole is installed in the instant case at this time). Likewise, in assessing whether the impact of the authorization of a DAS in a residential neighborhood, one would consider the additions and expansions that would be permitted as of right under the Commission's Section 6409 rules.

³ "... "[a]ctivities by the owner of the dominant estate [easement holder] that go beyond the reasonable exercise of the use granted by the easement may constitute a trespass to the owner of the servient estate." *Schadewald v Brule*, 225 Mich App 26, 40; 570 NW2d 788 (1997)... p.2

...we decline to infringe on the private property rights of a landowner through unsupported implication, particularly when there is a complete absence of any legislative intent in the LDA to give a public utility free reign to build on an easement as it pleases. ... AT&T provided no legal basis, facts, or documentary evidence to establish that the city or county has the legal authority to decide on the nature, size, or scope of equipment a utility may install in a utility easement or whether the city or county actually considers said questions when they issue a building permit...p.3. 289 Mich App 70 (2010)

Thus, unless a provider can agree otherwise, if a DAS cabinet is not subject to concealment elements, it appears an appurtenance up to 6 feet could be attached horizontally to the same pole, and that appurtenance would only be subject to the limits that might be imposed by the owner of the pole.

- In this case, I have attempted to consider the impacts of various “small cell” and “DAS” installations by Mobilitie and others, both in light of, and without considering the impact of the FCC Section 6409 rules. I have also looked at state legislation and considered possible impacts if facilities of the permitted size were installed.

V. Areas of Concern

The following areas of concern have been considered and investigated. The most significant are discussed in the following sections.

- Market resistance (or stigma) in general.
- Aesthetics.
- Underground Utilities.
- Changes in the highest and best use of properties.
- Wireless infrastructure and service providers' history of paying for the right to place towers on private property.
- Perceived safety risks from potential failure of a structure.
- Right of way easements

A. Market Resistance

Market resistance (or stigma) in general is quantified in scholarly articles and peer-reviewed journal publications as it relates to the impact of communication towers and equipment on nearby property values. Hedonic studies and surveys generally address market resistance to the placement of new towers or equipment without regard to the cause of said market resistance.

There has been significant research regarding the question of the impact on residential property values from construction of cell phone towers in neighborhoods. The results of these studies vary but they commonly indicate that there is a significant impact. While the magnitude of the impact varies, the studies uniformly indicate that there is a significant impact on residential property values from installation of cell phone towers. Not surprisingly, the studies that show little or no impact are universally commissioned by and paid for by the telecommunications industry.

Most studies have dealt with more conventional, larger towers and not DAS installations. These studies would nevertheless be directly applicable to the proposed 100 to 120 foot monopole referenced on the previous page. As to “small cell” and DAS

installations, it should be noted that “small cell” references the size of the coverage area and not necessarily the size of the equipment. Furthermore, small cell and DAS installations will generally be located much closer to nearby properties and they will be installed in hundreds of locations ubiquitously. The FCC Public Notice dated December 22, 2016 states “Although the facilities used in these networks are smaller and less obtrusive than traditional cell towers and antennas, they must be deployed more densely – *i.e.*, in many more location – to function effectively (Page 1).

In addition, to numbers that exceed the location of larger towers by orders of magnitude, small cell and DAS installations are often directly within the line of site (midway up a 40 foot pole, for example) and even include ground cabinets, which are particularly egregious. Even if the individual impact of small cells is lesser than for larger towers (which is by no means a given), this may be offset or partially offset by the location, closer proximity and the numbers that exceed tower installations by orders of magnitude. Some of the studies are briefly discussed below.

Sandy Bond and Ko-Kang Wang performed a 2005 study in New Zealand where they support a 15% diminution in residential property value within 300 Meters of communication antennas. Their Summer 2005 publication in the Appraisal Journal (as published by the Appraisal Institute, Summer 2005, Pages 256 – 277) summarizes this study. They indicate survey results ranging from 10% to over 20% diminution, which is supported by multiple regression analysis (a hedonic study) indicating 21% diminution in residential property values.

Sandy Bond also performed and presented a study from December 2003 in Florida that supported just over 2% diminution.

Stephen L. Locke and Glenn C. Blomquist published “The Cost of Convenience: Estimating the Impact of Communication Antennas on Residential Property Values” in *Land Economics* in February 2016. This is the most current study. They conclude that a visible antenna up to 1,000 feet away (vs 4,500 feet as the control) results in a market diminution of 1.82% for residential homes (\$3,342 per home in the market studied). While this seems like a relatively small percentage, they correlate this to an Aggregate impact of a reduction of market value of Ten Million Dollars when applied to all of the homes around a single tower in their study area.

While there have not been any scientific studies of the impact on property values from small cell and DAS deployments, there are many anecdotal examples indicating both a negative market perception and adverse impacts on property values. (Of course, negative market perception is precisely what causes an adverse impact on property values). These include published articles and petitions from Real Estate Professionals ranging from Manhattan to Burbank indicating negative impact, reduced property value, and market resistance. From an August 10, 2010 article in the New York Times...

“TINA CANARIS, an associate broker and a co-owner of RE/MAX Hearthstone in Merrick, has a \$999,000 listing for a high ranch on the water in South Merrick, one of a handful of homes on the block on the market. But her listing has what some consider a disadvantage: a cell antenna poking from the top of a telephone pole at the front of the 65-by-100-foot lot. “Even houses where there are transformers in front” make “people shy away,” Ms. Canaris said. “If they have the opportunity to buy another home, they

do.” She said cell antennas and towers near homes affected property values, adding, “You can see a buyer’s dismay over the sight of a cell tower near a home just by their expression, even if they don’t say anything.”

B. Aesthetics and Underground Utilities

In 32 years of experience as a Real Estate Appraiser specializing in detrimental conditions, takings, adverse impacts and right-of-way, I have found that aesthetics (or rather the adverse impact on aesthetics) of externalities routinely has the largest impact on property values. As a result, proximity to towers of all types (cell, wind turbine, and electric transmission) has an impact on property values. The same is true with all sorts of surface installations such as pump stations and communication equipment boxes. This would apply to new small cell and DAS equipment, although again, one would expect that the less intrusive the facility, the less significant the impact. Small cell and DAS installations can be unsightly, bulky, inconsistent, and even noisy. A few demonstrative photos are included on Page 10.

While it is certainly recognized that DAS systems and Cellular antennas are an important part of our nation’s infrastructure, and that it is inevitable that new antennas will need to be installed as we move into the future, it is important for municipalities (and property owners, in the case of right-of-way easements) to retain some control over the size, location, scope, expansion, and characterization of the installations. This is because adverse impacts from negative externalities vary considerably with the size, location, scope, expansion, and characterization of the installations.

All things being otherwise equal...

- Larger facilities have a greater impact than smaller facilities.
- Facilities on the ground and located closer to common sight lines have a greater impact than those that are less visible.
- Underground facilities have a lesser impact than above-ground facilities in most instances (although there are cases where the structures required for vaulting may be as intrusive as the above-ground facilities).
- Streamlined and contained facilities have a lesser impact than unorganized conglomerations of diverse elements.
- Impact tends to lessen over time as a facility remains unchanged so that changes and expansions have an additional negative impact.
- Facilities that are designed to be in balance with existing utility structures have a lesser impact than less harmonious installations. For example, an above ground facility will have a greater impact in an area with existing underground utilities. And a new pole that is three times higher than existing poles will have a greater impact than a new pole that is the same height as existing poles. Please reference the proposed Tx 120 (120 foot) Mobilite tower shown below (particularly as compared to the existing wood utility poles).



Likewise, please compare this set of examples of unorganized and uncontrolled conglomerations of diverse elements with more streamlined installations.

DET02:2350248.1



It is not an accident that the articles, cases, and publications of the wireless industry often address circumstances that involve *hiding* wireless facilities, or show pictures of physically small “small cells” neatly mounted. Hidden, smaller, and neatly mounted “small cells,” will have an impact, but that impact will be lesser than other alternatives. Likewise, there needs to be control over future growth of installed facilities.

It is my opinion that the Federal Communications Commission should analyze the potential impact of small cell and DAS deployments in detail before considering additional rules. It is important for the Commission to have information as to which installations may have *De Minimis* impacts and which may have significant impacts before establishing national rules.

It is also my opinion that municipalities need to retain significant regulatory control over these installations in public rights-of-way in order to minimize impacts and protect the health, welfare, and safety of their residences in the same way that other regulations and the reasonable exercise of police powers have over the last hundred years.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 7, 2017.

David E. Burgoyne, ASA, SRWA
 Certified General Real Estate Appraiser
 (Indiana, Michigan, North and South Carolina)

DET02:2350248.1

BOE Appeal Review for 125 Cornelius Rd



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 125 Cornelius Rd

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

Introduction

- The subject property is located at 125 Cornelius Rd
- Land Size: 15,000 SF
- Building Size: 2,741 SF with 700 SF attached garage
- Land Value: \$62,600
- Building Value: \$245,600
- Total Assessed Value: \$308,200
- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

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, not hypothetical or speculative impacts
- Assessments must be applied uniformly and equitably across similar properties

Overview of Valuation Process

Property valuations in Petersburg 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 low 80% 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

- The property owner asserts that the construction of a new cell tower has reduced property value.

Analysis of Cell Tower Impact

1. Lack of Local Market Evidence

The property owner provided studies from outside Alaska suggesting potential impacts. However:

- No known studies exist specific to Alaska markets
- No verified sales in Petersburg indicate reduced values due to tower proximity

2. Existing Towers in Petersburg

Petersburg already has multiple towers:

- Airport Subdivision
- Behind the school
- Hungerford Hill Road

There have been numerous sales and listings near these locations without evidence of value reduction. In many cases, development continues in these areas.

3. Market Behavior Near Towers

Recent sales and listings include:

- 109 Odin St (listed): \$45,000 (assessed at \$26,700)
- 119 Mill Rd (sold): \$80,000 (assessed at \$63,600)
- 121 Arness Heights (sold): \$120,000 (assessed at \$94,000)

These transactions demonstrate that properties near towers:

- Continue to sell

- Sell at prices consistent with the broader market
- Do not show measurable discounts attributable to tower proximity

4. Broader Market Experience

Across multiple Alaska communities where we perform assessments, we have:

- Not observed consistent value impacts from cell towers
- Consulted with appraisers and real estate professionals
- Found no market-supported basis for adjustments

Market Trends and Subject Property

- Purchase price (1/29/2021): \$275,000
- Current assessed value: \$308,200

Market appreciation trends indicate:

- ~6% annually → approx. \$368,000
- ~8% annually → approx. \$404,000

This suggests the current assessment is well below estimated market value.

Assessment Level and Hypothetical Impact

With assessments at approximately 80% of market value:

- There is already a built-in 20% margin below market

Even if one assumes a theoretical reduction (e.g., 10–20% as cited in external studies):

- The assessed value would still fall within a reasonable market range

This further supports that the current assessment is not excessive.

Timing of the Tower Construction

- The tower was completed in late November
- No post-construction sales data exists to measure any potential impact

Without sales occurring after completion:

- There is no measurable evidence of any change in value
 - Any claimed impact remains speculative
-

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
-

Conclusion

While concerns regarding cell towers are acknowledged, there is:

- No verified local market evidence of value reduction
- No sales indicating buyer resistance or price discounts
- Strong evidence that properties near towers sell at typical market levels
- Clear indication that assessed values are already below market

The subject property's assessed value is:

- Supported by market data
- Consistent with similar properties
- Below estimated market value

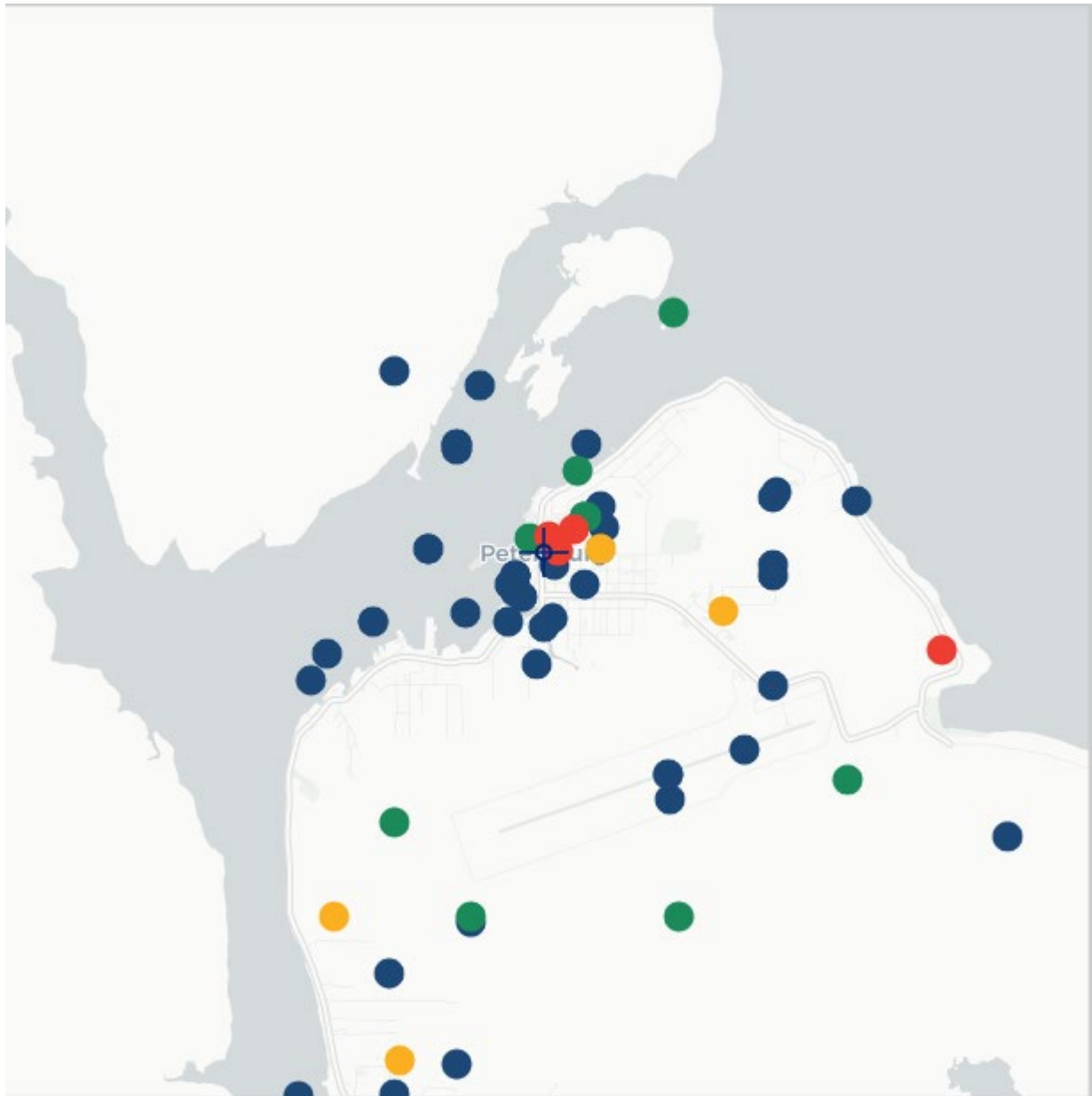
Valuation decisions must be based on demonstrated market behavior, not speculation or studies from dissimilar markets.

Recommendation: No change to the assessed value.

Subject Property



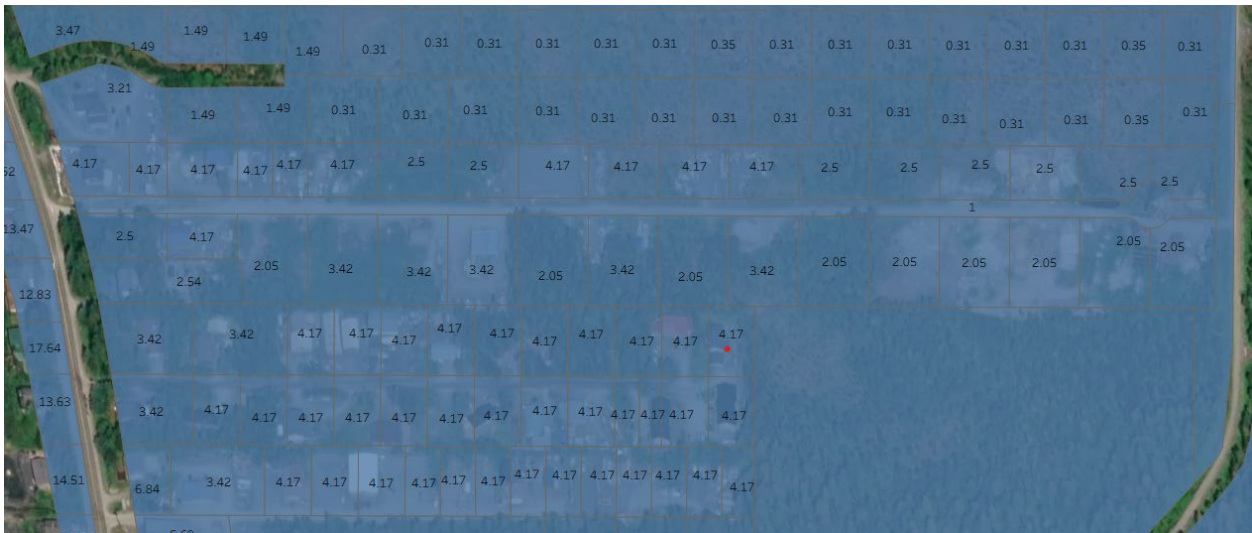
Cell Tower Location



Sales Location



Valuation Map



Listings



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.



Martins Onskulis <monskulis@appraisalalaska.com>

Petersburg Appeal Review

16 messages

Martins Onskulis <monskulis@appraisalalaska.com>
To: kowalsketom@gmail.com

Wed, Mar 18, 2026 at 9:13 AM

Thomas,

Thank you for discussing your appeal with me. From an assessment standpoint, our analysis must be based on market data. In this case, while I understand your concern regarding the proximity of a cell tower, we have not identified sufficient market evidence to support an adjustment to the assessed value. Specifically, we have not seen any verified sales indicating that properties sell for less due to the presence of a nearby cell tower. In Petersburg - there are properties near existing towers—such as in the Airport Subdivision and behind the high school—that are in close proximity to residential homes. We have not received any indication through sales or appeals that buyers paid less due to those towers.

Across the communities we work in, we have not observed a consistent impact on property values related to nearby towers. For example, in Unalaska, the Haystack Hill subdivision includes some of the most expensive homes in the community, despite having multiple cell tower leases located on the hill (approximately seven). In other communities such as Yakutat and Cordova, additional towers are often viewed positively due to limited cell coverage. I also know of situations in Haines where property owners have been interested in towers companies building towers on their land to improve service/and pay them a lease on the land.

We have seen increasing public discussion and, in some cases, opposition to new towers. For example, in Wrangell, a tower constructed near mile 3 in proximity to residential homes was approved without much issue (at least I am not aware that they had any issues), while a later proposal near mile 12.8 faced more public opposition due to concerns about visual impact, light, and potential effects on property values, and was ultimately not approved. Similar discussions are occurring in other communities as well. However, these concerns are not necessarily reflected in actual market transactions. A key factor is that many property owners now rely on alternatives such as Starlink or other internet-based services, which reduces reliance on traditional cell infrastructure. In some areas where towers are proposed, existing service are good enough or people simply do not need cell service. From an appraisal perspective, value must be supported by market evidence. While it is possible that a tower located immediately adjacent to a property or significantly impacting a view could influence value, we have not observed sufficient data to quantify such an impact in this case.

In summary, we have not identified market-supported evidence indicating that the nearby cell tower has resulted in a reduction in value for your property. If additional data becomes available demonstrating a measurable impact, we would certainly consider it. At this time, however, no adjustment is supported. If you would like to pursue the matter further, you may wish to present your concerns to the Board of Equalization. The Board may consider the issue from a broader perspective, and it can also be a good opportunity to communicate your concerns to the Assembly regarding the presence and placement of cell towers.

I do understand your concern. If I were in a similar situation, I would feel the same way. In assessment work, we are required to rely on market data when making adjustments, and at this time, we do not have data that supports a value change due to the presence of the cell tower.

Thank you,
Martins

--
Martins Onskulis, MBA
Appraisal Company of Alaska

405 W. 27th Ave.

Anchorage, AK 99503

907.334.6312 (Office)
907.793.7713 (c)

Tom Kowalske <kowalsketom@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Wed, Mar 25, 2026 at 11:

Item 3A.

Thanks, Martins. If there is nothing further we can do here, then I'll take this up with the board of equalization.

Tom

From: Martins Onskulis <monskulis@appraisalalaska.com>
Sent: Wednesday, March 18, 2026 9:13 AM
To: kowalsketom@gmail.com <kowalsketom@gmail.com>
Subject: Petersburg Appeal Review

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Tom Kowalske <kowalsketom@gmail.com>

Wed, Mar 25, 2026 at 11:59 AM

Tom,

Thank you for your reply. Unfortunately, I don't have any data to support an adjustment, I think the BOE would be the appropriate next step.

I have another appeal from Mill Rd, and I'll be recommending the same approach.

Thank you,
Martins

[Quoted text hidden]

Tom Kowalske <kowalsketom@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Wed, Mar 25, 2026 at 1:17 PM

I have some supporting documents if you are interested. There are about a dozen letters from realtors and one from an appraisal company showing property value reductions in sales and studies.

Do I need to submit these before the Board of Equalization? Or can I just bring copies with me? Thanks!

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Tom Kowalske <kowalsketom@gmail.com>

Wed, Mar 25, 2026 at 2:34 PM

Tom,

That would be great if you could send that information. I may be missing something, and it would be helpful to review it.

Thank you,
Martins

Martins Onskulis, MBA
Appraisal Company of Alaska

405 W. 27th Ave.

Anchorage, AK 99503

907.334.6312 (Office)

907.793.7713 (c)

[Quoted text hidden]

Tom Kowalske <kowalsketom@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Wed, Mar 25, 2026 at 5:12 PM

Here you go. Thanks, Martins!

From: Martins Onskulis <monskulis@appraisalalaska.com>
Sent: Wednesday, March 25, 2026 2:34 PM
To: Tom Kowalske <kowalsketom@gmail.com>
Subject: Re: Petersburg Appeal Review

[Quoted text hidden]

3 attachments

 **Exhibit 62c.pdf**
532K

 **Real Estate Leters on Property Value 2.pdf**
1672K

 **Real Estate Leters on Property Value 3.pdf**
1014K

Martins Onskulis <monskulis@appraisalalaska.com>
To: Tom Kowalske <kowalsketom@gmail.com>

Thu, Mar 26, 2026 at 8:28 AM

Tom,

Thank you for sending these. Have you had a chance to speak with any local realtors to get their perspective?

[Quoted text hidden]

Tom Kowalske <kowalsketom@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Fri, Mar 27, 2026 at 1:09 PM

Hi Martins,
I am trying to get their perspective, but one local relator said on record during two public meetings that towers will reduce property values, but I cant remember how much. I am waiting for them to call me back to get specifics.

From: Martins Onskulis <monskulis@appraisalalaska.com>
Sent: Thursday, March 26, 2026 8:28 AM

[Quoted text hidden]

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Tom Kowalske <kowalsketom@gmail.com>

Fri, Mar 27, 2026 at 1:13 PM

Tom,

I also left a voicemail yesterday. And also reached out to the appraiser that does some work in town. Will let you know when I hear back from them.

Have a great weekend.

- Martins

Martins Onskulis, MBA
Appraisal Company of Alaska

405 W. 27th Ave.

Anchorage, AK 99503

907.334.6312 (Office)

907.793.7713 (c)

[Quoted text hidden]

Tom Kowalske <kowalsketom@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Fri, Mar 27, 2026 at 1:16 PM

Sounds good, and I'll share what I find out as well. Thank you for your attention on this, Martins. Have a great weekend as well.

From: Martins Onskulis <monskulis@appraisalalaska.com>

Sent: Friday, March 27, 2026 1:13 PM

[Quoted text hidden]

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Tom Kowalske <kowalsketom@gmail.com>

Thu, Apr 2, 2026 at 8:11 AM

Tom,

I spoke with a local realtor and an appraiser who regularly works in Petersburg. They both confirmed what I mentioned earlier—that we would need market data to demonstrate any measurable impact.

They also noted that most buyers are not particularly concerned with cell towers or similar infrastructure. Buyers tend to focus primarily on the home itself—if they like the house, they are generally willing to proceed.

If you would like to move forward with the Board of Equalization hearing, please let me know and I can notify the city.

Thank you,
Martins

[Quoted text hidden]

Tom Kowalske <kowalsketom@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Fri, Apr 3, 2026 at 6:30 AM

Thanks, Martins. I have testimony from a local realtor that said there will be a devaluation of nearby property when a new tower is put up. The other realtor told me that a tower will decrease the number of people that would buy a house near a tower. So I would like to take this matter to the BOE. Thanks for your help.

Tom

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Tom Kowalske <kowalsketom@gmail.com>

Fri, Apr 3, 2026 at 7:

Item 3A.

Tom,

Thank you for the update. Have a good weekend.

- Martins

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Tom Kowalske <kowalsketom@gmail.com>

Fri, Apr 3, 2026 at 9:23 AM

Tom,

Do you mind sharing which realtors you spoke with? I'd like to see what information they are using and whether there may be any sales I'm missing.

Thanks very much,
Martins

[Quoted text hidden]

Tom Kowalske <kowalsketom@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Fri, Apr 3, 2026 at 11:27 AM

Hi, Martins. Sara with Petersburg Properties made multiple public statements, once in the local paper and the second time was during a public assembly meeting in December, and a third time during a planning meeting shortly after. I was there in person for both meetings. Then on March, 27, at approximately 2:30 pm, Bennett with Anchore Properties told me via phone conversation: "although there are no figures to suggest that property sales are effected by proximity to towers in Petersburg, the pool of people interested in buying a house next to a tower would be smaller than it would if there were no tower."

Also, the tower by my house is unusual due to the fact that the owner: Tlingit & Haida (TH), does not have insurance and claims sovereign immunity. If it were built by a normal telecommunications company, they would be insured and held responsible for any damages. A normal company would have also been very hesitant in building a tower in this location based on the public push back as well. So, this is not a typical situation. Treating this situation as typical falls short of reality.

Additionally, aesthetic value ranks very high for folks that live in the breathtaking viewsheds in Petersburg, especially for folks that live outside the business area of downtown. Anything that takes away from this value, decreases property value and is justification for a higher decrease in property tax for folks with interrupted viewsheds.

We need to wrap this query up. Asking for responses through email more than twice is borderline harassment. I'm more than happy to prove my case at the BOE at this point. In fact, I feel that it is time to move this conversation to a new audience. Thank you for understanding.

Tom

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Tom Kowalske <kowalsketom@gmail.com>

Fri, Apr 3, 2026 at 1:19 PM

Tom,

Thanks for your reply. Have a good weekend.

- Martins

[Quoted text hidden]



Sarah Holmgrain
 Petersburg Properties LLC
 Office: 907-518-0639
spholmgrain@gmail.com

\$45,000
0 Beds, 0 Bath
Home size: n/a
Lot size: 17,860 sqft
Year Built: 0

Garage Spaces: n/a
 Tract: n/a

Community: 2G - Wrangell-Petersburg Census Area
 County: n/a
 Total Parking: n/a
 Last updated: 8/16/2025

Listing Office: Petersburg Properties, LLC

Great residential lot up on a sunny plateau close to town. Over 17,000 s/f flat lot ready for your build. Rough in roadway to the corner of the lot.

Property Details

Lot: 0.41 acre(s)	Area: 2G - Wrangell-Petersburg Census Area
Utilities: Water Available, Electricity Available	View Description: Mountain(s)
Water: Public	Zoning: RES - Residential (Unofficial)
Lot Dimensions: 17905.0	

Additional Features

Lot Description / Level, Many Trees	View / Yes
-------------------------------------	------------

Date printed: 4/3/2026

The listing content relating to real estate for sale on this web site comes in part from the IDX Program of Alaska Multiple Listing Service, Inc. (AK MLS). Real estate listings held by brokerage firms other than Petersburg Properties LLC are marked with either the listing brokerage's logo or the AK MLS logo and information about them includes the name of the listing brokerage



All information is deemed reliable but is not guaranteed and should be independently verified for accuracy.

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Appeal 2026-08

Cynthia Moyer

Parcel #03-244-180

Lot 18, Duncal Canal

2026-08

RECEIVED
MAR 16 2026
FINANCE DEPT.

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 3-9-2026

The deadline for filing an appeal with the Assessor is Monday, **March 31, 2026, at 4:30pm.** However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No 03-244-180

1. I, CYNTHIA MOYER, representing MYSELF
the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 39,100 Building(s) \$ 68,300 Total \$ 107,400

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

A. What date was the property acquired? Approx 1998

B. What was the full consideration/price? _____

C. Did this price include any furniture/ fixtures? If so, List approximate value \$ No

D. What do you consider the market value?

Land \$ 39,100 Bldg \$ 50,000 Total \$ 89,000

E. What would you consider a fair assessment value?

Land \$ 50,000 Bldg \$ 45,000 Total \$ 75,000

F. Have you ever offered this property for sale in the past two years? Yes _____ No X

If yes, with who and for how much? _____

G. Have you ever received an offer? Price/when NO

H. Have you had the property appraised in the past 2 years? \$ NO

I. How much is the property insured for? \$ 0

3. There is an error or omission on the assessment of this property for the following reason(s):

Unfortunately the value of the property has diminished due to tree damage to the house, foundation settling, and deck rotting. There is no running water or drainfield, w there is do bathroom. The outhouse is gone do to tree damage.

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: Cynthia Moyer Phone #: 907-723-7916

Email: Cfugvog@ymail.com

Sign here: Cynthia Moyer Date: 3-9-2026



Martins Onskulis <monskulis@appraisalalaska.com>

Petersburg Appeal Review

7 messages

Martins Onskulis <monskulis@appraisalalaska.com>
To: cfuglvog@gmail.com

Sun, Mar 22, 2026 at 7:28 AM

Cynthia,

Thank you for discussing your appeal with me a few days ago. We have made adjustments to reflect the damage to the windows, deck, and some foundation issues. We also considered that the cabin is dry.

The building value was adjusted using a table that accounts for individual components of the structure, with percentage adjustments applied based on that schedule. The land value appears consistent with other lots in the immediate vicinity.

The adjusted values are as follows:

- Land: \$39,100
- Building: \$60,600
- Total: \$99,700

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

Thank you,
Martins

--
Martins Onskulis, MBA
Appraisal Company of Alaska

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

Cynthia Fuglvog <cfuglvog@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Tue, Mar 24, 2026 at 10:19 AM

I disagree with the building value. As I stated before in writing in my appeal, and then again, in our discussion, I disagree with the building value. The building being dry is not the real issue. The issue is the damage from the trees falling causing foundation instability, and the main large windows of the building having lost their seal due to the tree damage and foundation instability. Until I can find and afford help to secure the foundation and replace the windows the building has not much value to it. It can certainly not garner interest in the \$100,000.00 range in its condition.

Cynthia Moyer

[Quoted text hidden]



Virus-free. www.avg.com

Martins Onskulis <monskulis@appraisalalaska.com>

Wed, Mar 25, 2026 at 6:29 AM

To: Cynthia Fuglvog <cfuglvog@ymail.com>

Cynthia,

Thank you for your reply. Do you happen to have any photos of the damage or anything similar that you could share? That would help me better evaluate the situation.

We do have a photo from 2023, and at that time there did not appear to be any damage.

Thank you,
Martins

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Cynthia Fuglvog <cfuglvog@ymail.com>

Thu, Apr 2, 2026 at 8:46 AM

Cynthia,

I wanted to follow up on my previous email. Please let me know if you have additional information for me to review or if you have any questions.

Thank you,
Martins

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Cynthia Fuglvog <cfuglvog@ymail.com>

Tue, Apr 7, 2026 at 11:30 AM

Cynthia,

I wanted to follow up on my previous email.

The borough is required to publish a list of unresolved appeals and schedule them for the BOE. This does not mean we can't continue working toward a resolution before the hearing.

Please let me know if you have any questions.

Also, for your information, we will be conducting remote property inspections this summer. If there is anything specific you would like us to review, I can add your property to the list for a closer look.

Thank you,
Martins

[Quoted text hidden]

Cynthia Fuglvog <cfuglvog@ymail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Tue, Apr 7, 2026 at 1:09 PM

You did not take good photos if you did not see the failing of the buildings foundation, the broken window seals, the damaged deck rail, the back deck has rotted off, the lack of outhouse which was taken out by trees.

Driving by in a skiff or using a drone does not show the details of a structure.

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Cynthia Fuglvog <cfuglvog@ymail.com>

Tue, Apr 7, 2026 at 1:

Item 3B.

Cynthia,

Thank you for your reply.

We do not enter private property or go underneath buildings unless the owner is present and invites us to review the property in more detail. Our inspections are typically conducted from the street or, in this case, from the beach.

Below is a photo we took in the summer of 2023. As mentioned, we will doing remote properties this summer, and with your permission, we would be happy to take a closer look at the property.

Thank you,
Martins



[Quoted text hidden]

Appeal 2026-14

Andy Wright

Parcel #01-031-566

237 Mitkof Hwy

RECEIVED

MAR 25 2026

2026-14

FINANCE DEPT.

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 3-25-2026

The deadline for filing an appeal with the Assessor is Monday, **March 31, 2026, at 4:30pm.** However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No 01-031-566

1. I, Andy Wright, representing MA Self, the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 77,800 Building(s) \$ 295,400 Total \$ 373,200

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

A. What date was the property acquired? early 1990's

B. What was the full consideration/price? Around 200 K

C. Did this price include any furniture/ fixtures? If so, List approximate value \$ NO

D. What do you consider the market value?

Land \$ _____ Bldg \$ _____ Total \$ _____

E. What would you consider a fair assessment value?

Land \$ _____ Bldg \$ _____ Total \$ assessment - 20%

F. Have you ever offered this property for sale in the past two years? Yes _____ No X

If yes, with who and for how much? no

G. Have you ever received an offer? Price/when NO

H. Have you had the property appraised in the past 2 years? \$ no

I. How much is the property insured for? \$ See Attachment B

3. There is an error or omission on the assessment of this property for the following reason(s):

See Attachment A

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: Andy Wright Phone #: 907-518-0431

Email: FV_Wright@fahoo.com

Sign here: [Signature] Date: 3-25-2026

Ⓐ

ATTN CITY ASSESSOR:

I would like to address question #3
concerning Property Assessment.

The impact of new Taxes on existing
Properties is Hard to Quantify.

ITS Hard to put an exact number on
How much De evaluation is appropriate
as every Home or Property has Different
Circumstances.

How ever, The Mediators industry Standard
seems to be in the neighborhood of
— 20% if you are within 1000 ft. of
a tower.

I believe there is extenuating circumstances
that would make these numbers more dramatic
in our local situation.

I am open to negotiation as it seems
we are in relatively uncharted waters.

The petition form was unclear on what
to provide supporting documentation for my
argument, it seemed like it was meant for
The Board of equalization if we could not
come to terms.

Thank you for your attention to this
matter.

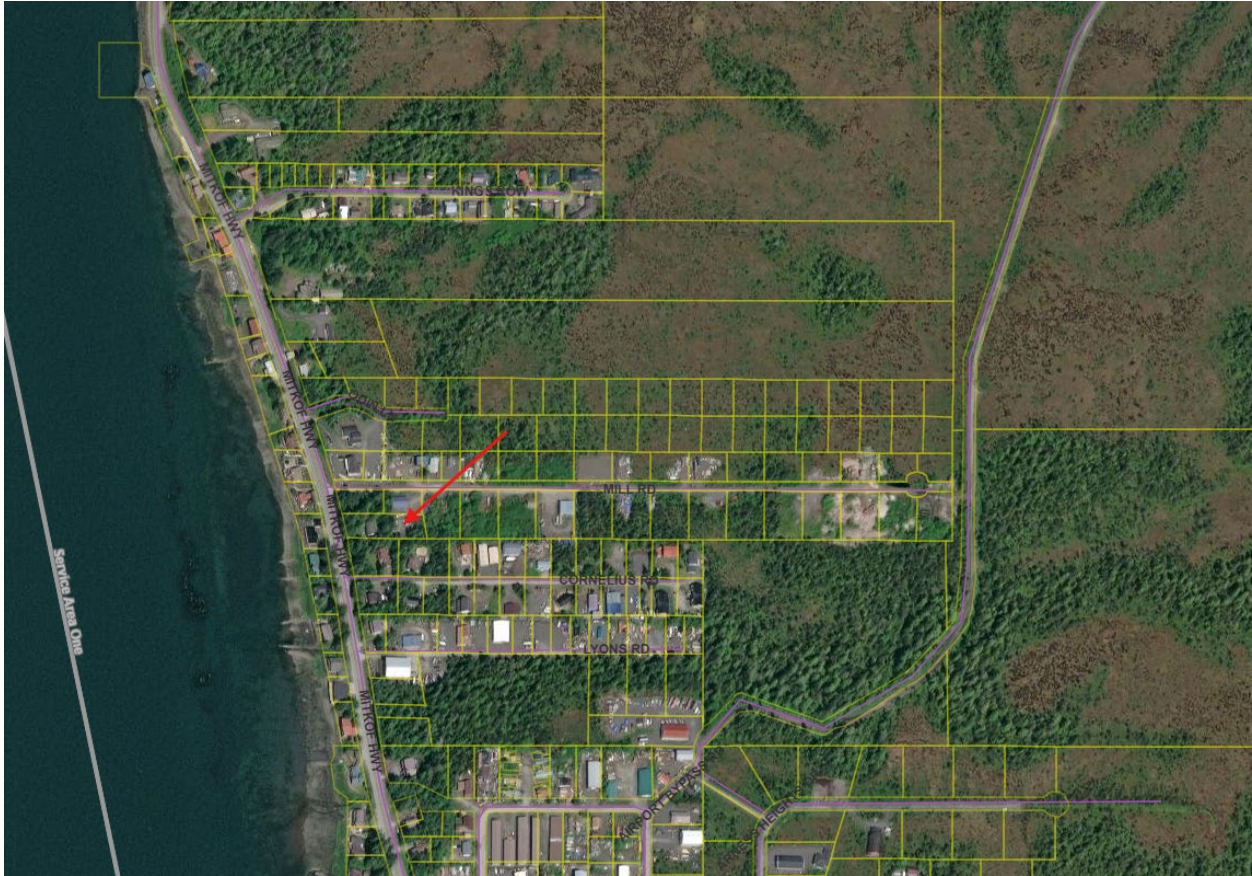
Respectfully: Andy Wright

(B)

Property currently covered for 725 K
as per current construction costs for same
size home per square ft.

as of May 1st estimated construction
costs are appreciating to 300 per sq. ft.
so new insurance value will be \$70K

BOE Appeal Review for 237 Mitkoff Hwy



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 237 Mitkoff Hwy

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

Introduction

- The subject property is located at 237 Mitkoff Hwy
- Land Size: 30,647 SF
- Building Size: 2,838 SF with Shed; Carport
- Land Value: \$77,800

- Building Value: \$295,400
- Total Assessed Value: \$373,200
- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

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, not hypothetical or speculative impacts
 - Assessments must be applied uniformly and equitably across similar properties
-

Overview of Valuation Process

Property valuations in Petersburg 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 low 80% 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

- The property owner asserts that the construction of a new cell tower has reduced property value.

Analysis of Cell Tower Impact

1. Lack of Local Market Evidence

The property owner provided studies from outside Alaska suggesting potential impacts. However:

- No known studies exist specific to Alaska markets
- No verified sales in Petersburg indicate reduced values due to tower proximity

2. Existing Towers in Petersburg

Petersburg already has multiple towers:

- Airport Subdivision
- Behind the school
- Hungerford Hill Road

There have been numerous sales and listings near these locations without evidence of value reduction. In many cases, development continues in these areas.

3. Market Behavior Near Towers

Recent sales and listings include:

- 109 Odin St (listed): \$45,000 (assessed at \$26,700)
- 119 Mill Rd (sold): \$80,000 (assessed at \$63,600)
- 121 Arness Heights (sold): \$120,000 (assessed at \$94,000)

These transactions demonstrate that properties near towers:

- Continue to sell
- Sell at prices consistent with the broader market
- Do not show measurable discounts attributable to tower proximity

4. Broader Market Experience

Across multiple Alaska communities where we perform assessments, we have:

- Not observed consistent value impacts from cell towers
- Consulted with appraisers and real estate professionals
- Found no market-supported basis for adjustments

Timing of the Tower Construction

- The tower was completed in late November
- No post-construction sales data exists to measure any potential impact

Without sales occurring after completion:

- There is no measurable evidence of any change in value
- Any claimed impact remains speculative

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

Conclusion

While concerns regarding cell towers are acknowledged, there is:

- No verified local market evidence of value reduction
- No sales indicating buyer resistance or price discounts
- Strong evidence that properties near towers sell at typical market levels
- Clear indication that assessed values are already below market

The subject property's assessed value is:

- Supported by market data
- Consistent with similar properties
- Below estimated market value

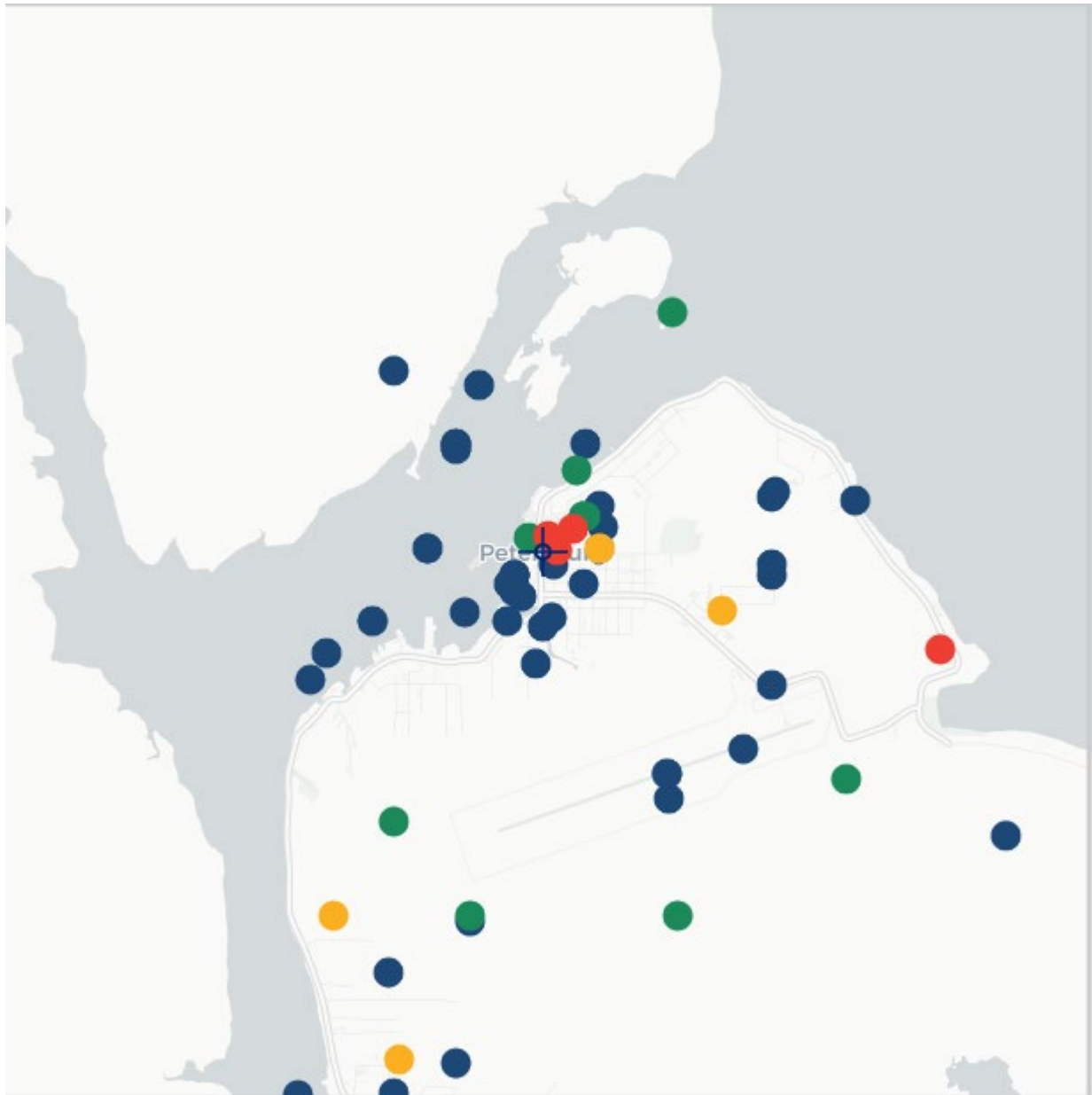
Valuation decisions must be based on demonstrated market behavior, not speculation or studies from dissimilar markets.

Recommendation: No change to the assessed value.

Subject Property



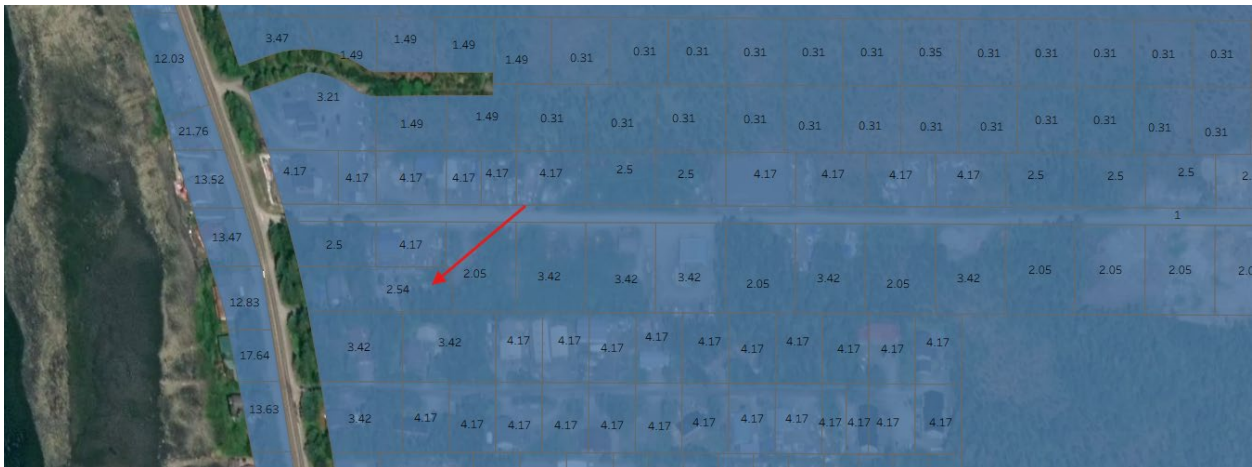
Cell Tower Location



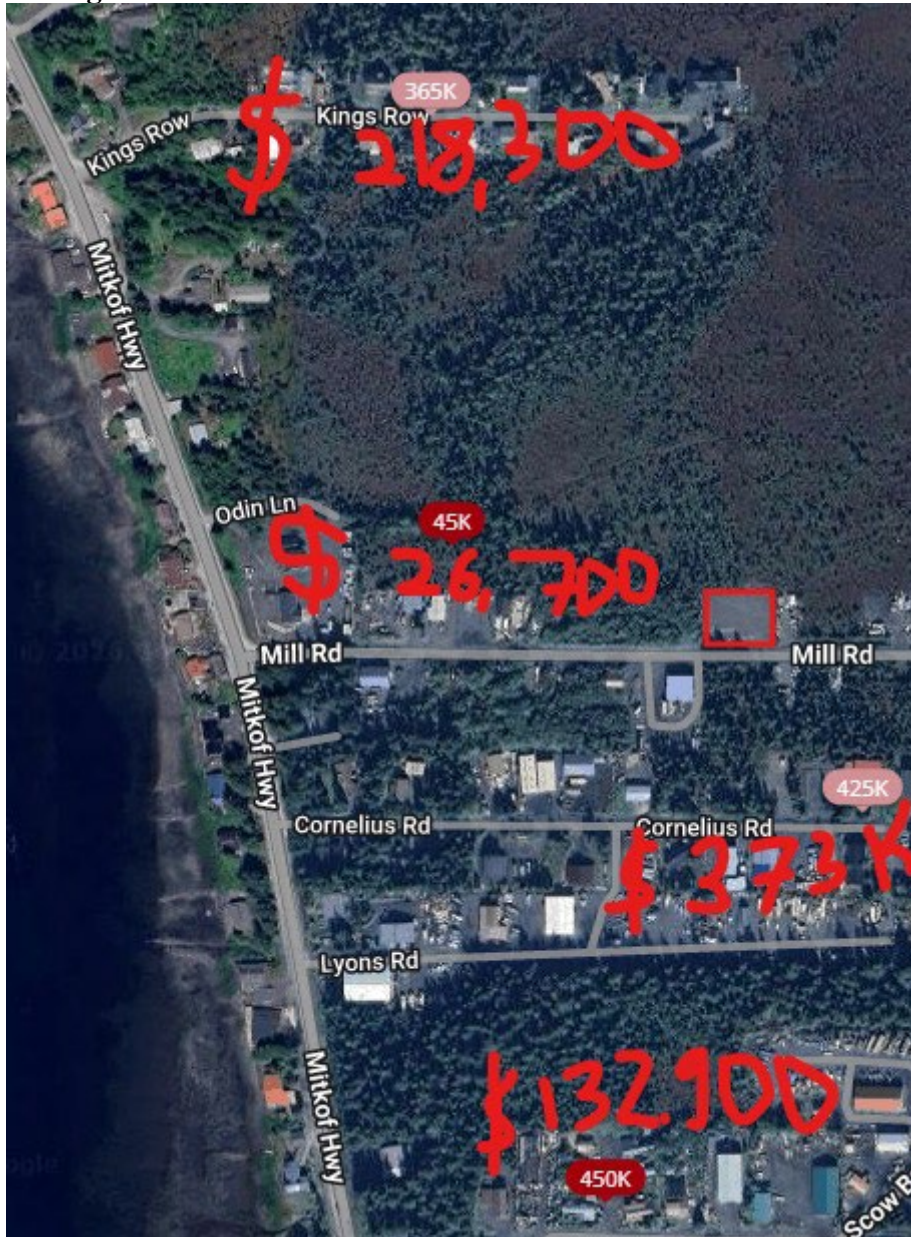
Sales Location



Valuation Map



Listings



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.



Martins Onskulis <monskulis@appraisalalaska.com>

Petersburg Appeal Review

3 messages

Martins Onskulis <monskulis@appraisalalaska.com>
To: fv_windfall@yahoo.com

Mon, Mar 30, 2026 at 8:27 AM

Andy,

I've reached out to a local realtor as well as a few appraisers who travel to Petersburg to gather more information on cell towers and property values. From an assessment standpoint, our analysis must be based on market data. In this case, I understand your concern regarding the proximity of a cell tower, we have not identified sufficient market evidence to support an adjustment to the assessed value. We have not seen any verified sales indicating that properties sell for less due to the presence of a nearby cell tower. In Petersburg - there are properties near existing towers—such as in the Airport Subdivision and behind the high school—that are in close proximity to residential homes. We have not received any indication through sales or appeals that buyers paid less due to those towers.

Across the communities we work in, we have not observed a consistent impact on property values related to nearby towers. For example, in Unalaska, the Haystack Hill subdivision includes some of the most expensive homes in the community, despite having multiple cell tower leases located on the hill (approximately seven). In other communities such as Yakutat and Cordova, additional towers are often viewed positively due to limited cell coverage. I also know of situations in Haines where property owners have been interested in towers companies building towers on their land to improve service/and pay them a lease on the land.

We have seen increasing public discussion and, in lots of cases, opposition to new towers. For example, in Wrangell, a tower constructed near mile 3 in proximity to residential homes was approved without much issue (at least I am not aware that they had any issues), while a later proposal near mile 12.8 faced more public opposition due to concerns about visual impact, light, and potential effects on property values, and was ultimately not approved. Similar discussions are occurring in other communities as well. These concerns are not necessarily reflected in actual market transactions. A key factor is that many property owners now rely on alternatives such as Starlink or other internet-based services, which reduces reliance on traditional cell infrastructure. In some areas where towers are proposed, existing service are good enough or people simply do not need cell service. From an appraisal perspective, value must be supported by market evidence. While it is possible that a tower located immediately adjacent to a property or significantly impacting a view could influence value, we have not observed sufficient data to quantify such an impact in this case.

In summary, we have not identified market-supported evidence indicating that the nearby cell tower has resulted in a reduction in value for your property. If additional data becomes available - after talking to appraisers/real estate agents demonstrating a measurable impact, we would certainly consider it. At this time, however, no adjustment is supported. If you would like to pursue the matter further, you may wish to present your concerns to the Board of Equalization. The Board may consider the issue from a broader perspective, and it can also be a good opportunity to communicate your concerns to the Assembly regarding the presence and placement of cell towers.

I do understand your concern. If I were in a similar situation, I would feel the same way. In assessment work, we are required to rely on market data when making adjustments, and at this time, we do not have data that supports a value change due to the presence of the cell tower.

Thank you,
Martins

--
Martins Onskulis, MBA
Appraisal Company of Alaska

405 W. 27th Ave.

Anchorage, AK 99503

907.334.6312 (Office)
907.793.7713 (c)

Martins Onskulis <monskulis@appraisalalaska.com>
To: fv_windfall@yahoo.com

Thu, Apr 2, 2026 at 10:39 AM

Andrew,

I spoke with a local realtor and an appraiser who regularly works in Petersburg. They both confirmed what I mentioned earlier—that we would need market data to demonstrate any measurable impact.

They also noted that most buyers are not particularly concerned with cell towers or similar infrastructure. Buyers tend to focus primarily on the home itself—if they like the house, they are generally willing to proceed.

If you would like to move forward with the Board of Equalization hearing, please let me know and I can notify the city.

Thank you,
Martins

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: fv_windfall@yahoo.com

Tue, Apr 7, 2026 at 11:35 AM

Andrew,

I wanted to follow up on my previous email.

The borough is required to publish a list of unresolved appeals and schedule them for the BOE. That said, this does not mean we can't continue working toward a resolution before the hearing.

Please let me know if you have any questions.

Thank you,
Martins

[Quoted text hidden]

Appeal 2026-15

Shannon Vandervest

Parcel #02-131-010

Lot 14, Rocky Rd

MAR 26 2026
FINANCE DEPT.

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: _____

The deadline for filing an appeal with the Assessor is Monday, **March 31, 2026, at 4:30pm.** However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No 02-131-010

1. I, Shannon Vandervest, representing myself, the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 246,900 Building(s) \$ 39,600 Total \$ _____

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

A. What date was the property acquired? 1990

B. What was the full consideration/price? \$ 36,000.

C. Did this price include any furniture/ fixtures? If so, List approximate value \$ NO

D. What do you consider the market value?

Land \$ 165,000 Bldg \$ 45,000. Total \$ 210,000.

E. What would you consider a fair assessment value?

Land \$ 150,000 Bldg \$ 39,600. Total \$ 189,600

F. Have you ever offered this property for sale in the past two years? Yes _____ No

If yes, with who and for how much? _____

G. Have you ever received an offer? Price/when NO

H. Have you had the property appraised in the past 2 years? \$ NO

I. How much is the property insured for? \$ It is not insurable

3. There is an error or omission on the assessment of this property for the following reason(s):

see attached letter and photo

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: Shannon Vandervest Phone #: 907 518-1566

Email: slvandervest@gmail.com

Sign here: Shannon Vandervest Date: 3-21-2026

For Assessor's Office Use:

Parcel Identification No. _____

Appeal No _____

Action by Assessor

Signed: _____ Date: _____

Petersburg Borough Contract Assessor

Adjusted 2026 Assessed Value:

Land\$ _____ Building\$ _____ Total\$ _____

I hereby accept _____ reject _____ the foregoing assessed valuation in the amount of \$ _____

Signed: _____ Date: _____

Petitioner

To Whom It May Concern,

I am writing to appeal the current assessed value of my property for the 2026 tax year.

My property is approximately 5.4 acres, but only about one-third of it is actually usable and developed. Although a portion of the property borders a public road, the undeveloped area does not have practical or developed driveway access and is not easily usable in its current condition. Because of this, I do not believe it should be valued the same as the accessible portion of the property.

In addition, while the property does have waterfront, the shoreline consists of mudflats with approximately 300 feet exposed at low tide. The mudflat conditions do not allow for safe or practical foot access -significantly limiting its use. Since this type of frontage does not provide the same access or usability as other waterfront property it should not be valued the same as properties with deep water or usable shoreline.

Based on the current assessment it appears that the entire property may have been valued as if all acreage is equally usable, and as if the waterfront provides usable access, despite the presence of extensive mudflats that limit its function. I believe this assessment does not accurately reflect the actual market value of my property.

I understand that many properties in the borough saw increases this year. However, based on available information, overall market trends appear to reflect more modest changes. The increase in my assessment (2025: \$95,300 - 2026: \$246,900) seems significantly greater than those general trends, which is why I am requesting a closer review.

I respectfully request that the assessment be reviewed with consideration given to:

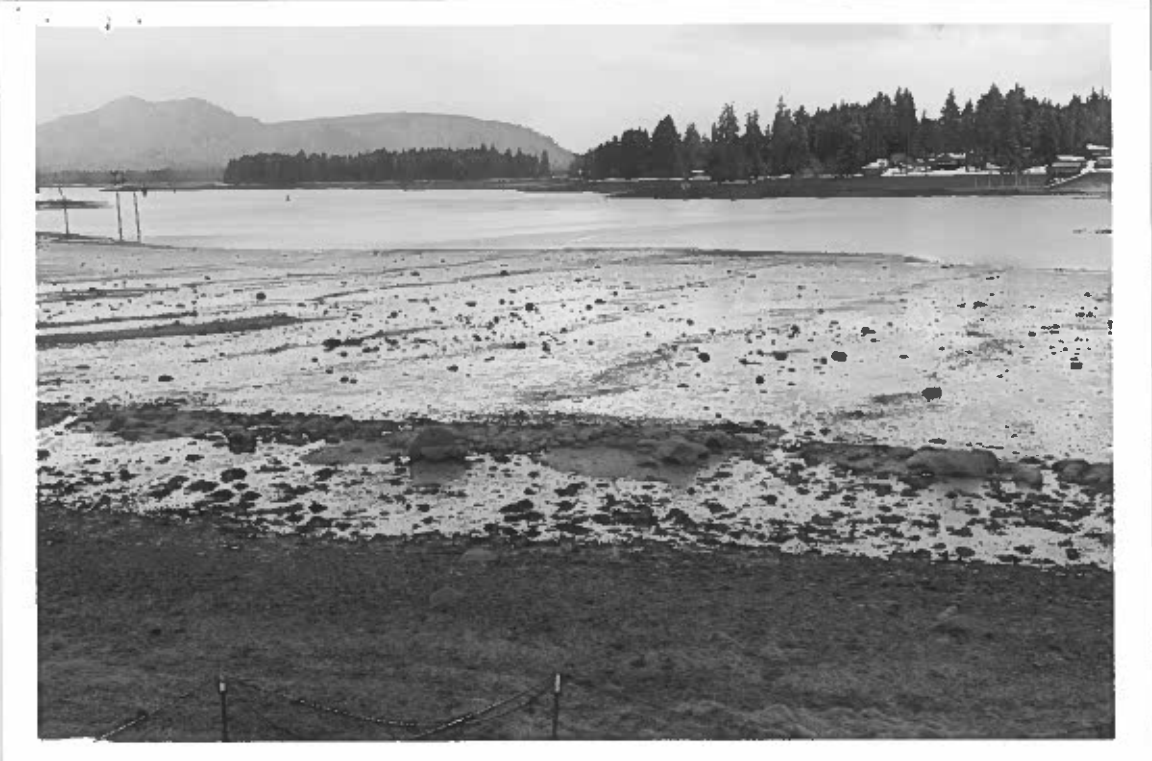
- 1) The limited usable portion of the property
- 2) Lack of practical access to the undeveloped acreage
- 3) The reduced usability and value of mudflat shoreline

Thank you for your time and consideration.

Sincerely,

Shannon Vandervest

907-518-1566



Shannon Vandervest: Parcel Number 02-131-010 Lot size 238273 SF (5.47 acres) Outside SA1, Mitkof Highway corridor, Petersburg Borough, Alaska

PROPERTY TAX APPEAL – ADDENDUM

Shannon Vandervest

Zone: Outside SA1, Mitkof Highway corridor, Petersburg Borough, Alaska

Size: 5.47 acres (238,273 sq ft)

Access: Driveway connects to Papkes Landing and then to Mitkof Highway system

Shannon Vandervest: Parcel Number 02-131-010 Lot size 238273 SF (5.47 acres) Outside SA1, Mitkof Highway corridor, Petersburg Borough, Alaska

PURPOSE OF THIS ADDENDUM

This addendum is submitted to clarify and strengthen the original property tax appeal.

It explains:

- How similar properties are grouped in the local market
- How larger parcels are typically valued
- How shoreline conditions affect real-world usability and market value

This document does not replace the original appeal. It is intended to supplement and clarify it.

PROPERTY DESCRIPTION (FROM ORIGINAL APPEAL)

As previously stated:

- Some undeveloped land that is not easily usable in its current condition. I would like to add that there are 2 drainage run offs from the upper muskeg and in one area a significant slope
- There is about 300 feet of mudflat exposed at low tide
- Above the mudflats is beach grass and rock
- The property has functional road access through Papkes Landing and the Mitkof Highway system

In simple terms:

The property has road access, but limited usable waterfront access.

HOW LAND IS GROUPED IN THE MARKET

Land in this area does not sell at one fixed price. Instead, it falls into different categories based on usefulness and access.

Shannon Vandervest: Parcel Number 02-131-010 Lot size 238273 SF (5.47 acres) Outside SA1, Mitkof Highway corridor, Petersburg Borough, Alaska

PREMIUM WATERFRONT PROPERTIES (NOT COMPARABLE)

These properties generally:

- Have direct, usable water access
- Do not have significant tidal or mudflat limitations
- Can support docks or boating use

These represent the highest-value properties and are not similar to the subject parcel.

IMPAIRED OR LIMITED WATERFRONT PROPERTIES (MORE SIMILAR)

Some properties in the region have:

- Tidal influence
- Mudflats or limited shoreline usability
- Reduced practical access to water frontage

These are used only to show how shoreline limitations affect value. They are not exact matches but provide useful market context.

LARGER ACREAGE PROPERTIES (MOST RELEVANT FOR SIZE COMPARISON)

Larger parcels along Mitkof Highway typically:

- Sell for less per acre than small waterfront lots
- Show wide variation in value depending on land quality and usability
- Demonstrate how parcel size influences market pricing

Shannon Vandervest: Parcel Number 02-131-010 Lot size 238273 SF (5.47 acres) Outside SA1, Mitkof Highway corridor, Petersburg Borough, Alaska

MAIN MARKET PRINCIPLE

There is no single fixed price per acre in this area.

Instead, land values vary widely based on:

- Access
- Shoreline usability
- Overall land conditions

Similar properties can sell for very different prices depending on these factors.

WHY THIS MATTERS FOR THIS PROPERTY

This property:

- Has road access (a positive feature)
- Has limited usable shoreline due to mudflats
- Is over 5 acres in size

Because of these factors, it aligns more closely with larger acreage valuation patterns, rather than premium waterfront pricing.

REQUESTED VALUE RANGE

Based on comparable market behavior and property characteristics:

\$90,000 to \$130,000

SUMMARY

This property has road access, but limited usable shoreline.

It should be valued based on acreage land characteristics (including the 300 ft mudflats) rather than premium waterfront assumptions.

Shannon Vandervest: Parcel Number 02-131-010 Lot size 238273 SF (5.47 acres) Outside SA1, Mitkof Highway corridor, Petersburg Borough, Alaska

Comparable Land Assessment Values

Parcel ID: 02131320

Square Footage: 233,046

Appraisal Value: \$74,600.

\$/Sq Ft: .32

Tidal mudflats

Parcel ID: 02132150

Square Footage: 225,641

Appraisal Value: \$72,200

\$/Sq Ft: .32

This has road access and tidal mudflats

Parcel ID: 02132120

Square Footage: 208,217

Appraisal Value: \$77,000

\$/Sq Ft: .37

This has road access and tidal mudflats

My Appraisal

Parcel ID: 2131010

Square Footage: 238,273

Appraisal Value: \$246,900

\$/Sq Ft: .84

This has road access, tidal mudflats, unusable land with a slope on part of it and two muskeg drainages running through and is a larger piece of property

BOE Appeal Review for Rocky Rd



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 02-131-010

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

Introduction

- The subject property is located at Papkes Landing
- Land Size: 238,273 SF – 5.46 AC
- Building: \$39,600
- Land Value: \$246,900 (\$2.03/SF) Proposed adjusted value \$199,200 (\$.84/SF)
- Total Assessed Value: \$286,500 / \$238,800
- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

Legal and Assessment Standard

Under Alaska law (AS 29.45.110), property must be assessed at its full and true value, defined as market value as of January 1.

- Market value reflects a willing buyer and willing seller
- It must be based on observable market behavior
- It cannot be based on speculative or hypothetical conditions
- Assessments must be applied uniformly and equitably

Overview of Valuation Process

Property valuations in Petersburg are developed using a mass appraisal approach considering:

- Property characteristics
- Location and neighborhood influences
- Market trends
- Verified comparable sales

This ensures consistency and equity across similarly situated properties.

Utilization of Sales Data

Sales of comparable properties are the primary basis for valuation.

- Sales reflect actual buyer behavior
- Adjustments are made for differences in size, location, and features

- Only local, relevant market data is considered

This ensures valuations are grounded in real transactions rather than assumptions.

Validation Through Sales Ratio Studies

- Current assessment levels are in the low 80% 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

Burden of Proof for Adjustments

Adjustments require:

- Credible, market-supported evidence
- Comparable sales demonstrating measurable impact

Concern Raised by Property Owner

- High land value, see appeal.

Market Data – Comparable Sales

Parcel ID(s)	Sale Date	Sale Price	Size (SF)	Price/SF	Notes
02-131-200	8/4/2021	\$102,000	124,581	\$0.82	No access
02-131-210	7/27/2021	\$80,000	190,357	\$0.42	No access
02-227-280	2/16/2024	\$165,000	194,278	\$0.85	No access
01-174-225 & 01-174-226	1/1/2022	\$125,000	54,450	\$2.30	
01-173-073	7/29/2022	\$172,000	27,007	\$6.37	
02-133-160	9/29/2022	\$125,000	127,631	\$0.98	
02-082-315	2022	\$130,000	43,560	\$2.98	
01-174-050	5/1/2023	\$250,000	158,461	\$1.58	
01-174-220	1/27/2023	\$115,000	53,579	\$2.15	
02-040-090	6/9/2023	\$168,000	150,718	\$1.11	No access
01-173-018	7/30/2024	\$165,000	70,345	\$2.35	
01-020-220	9/30/2024	\$185,000	61,942	\$2.99	
02-082-025	8/9/2024	\$192,500	43,560	\$4.42	

Market Indication

These sales support the subject's value of \$.84/SF, which falls well within the observed market range—particularly when considering access and site characteristics.

Mass Appraisal Consistency

- All properties are valued using the same methodology
 - Adjustments are only made when supported by market data
 - Unsupported adjustments would create inequity across the tax roll
-

Conclusion

While the property owner's concerns are acknowledged:

- Recommended adjusting the value due to the size of the lot; other factors..
- The subject's assessed value is supported by comparable sales
- The assessment is consistent with similar properties

Valuation must be based on demonstrated market behavior, not speculation about potential future conditions.

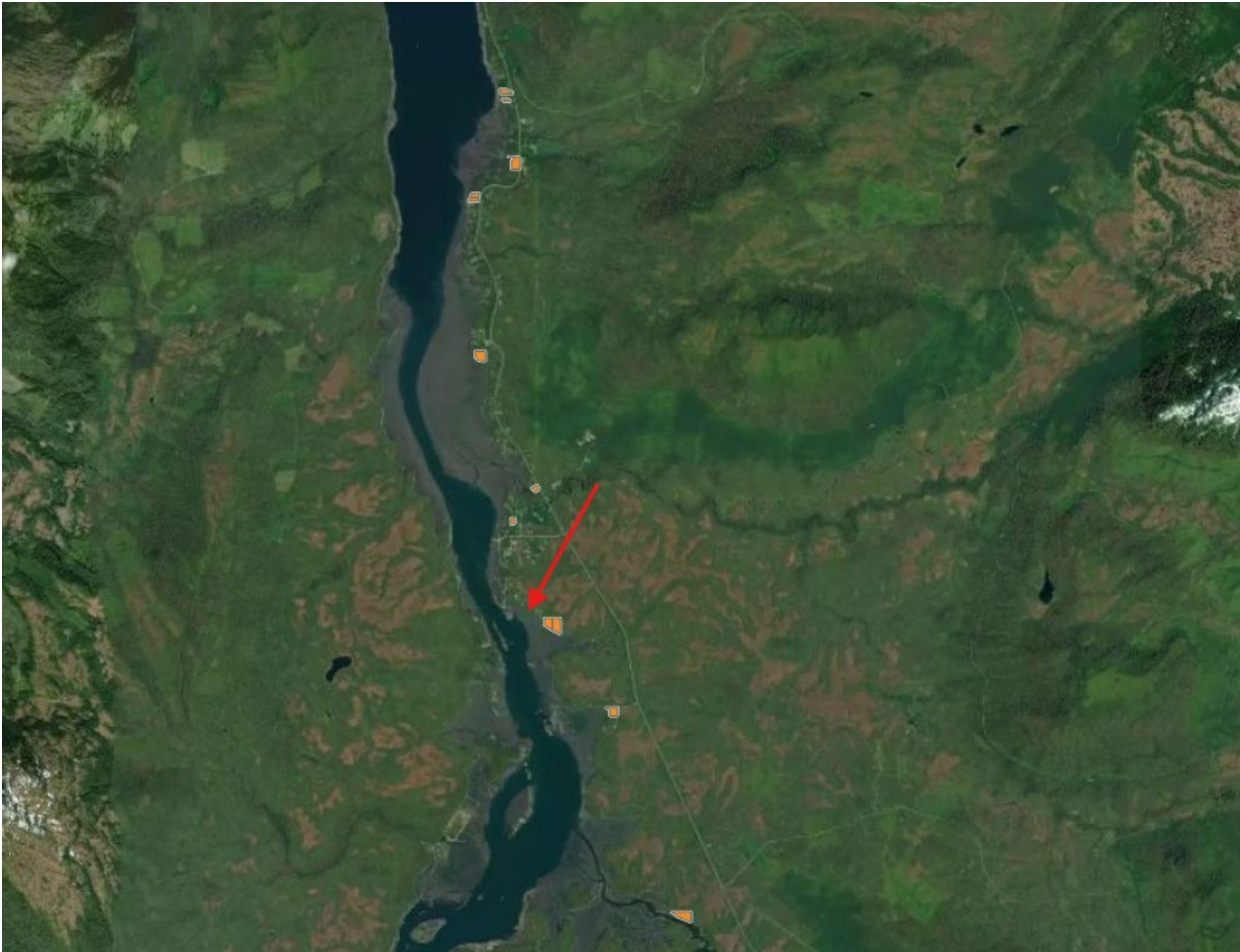
Recommendation

Adjust assessed value to \$199,200 for land and total of \$238,800

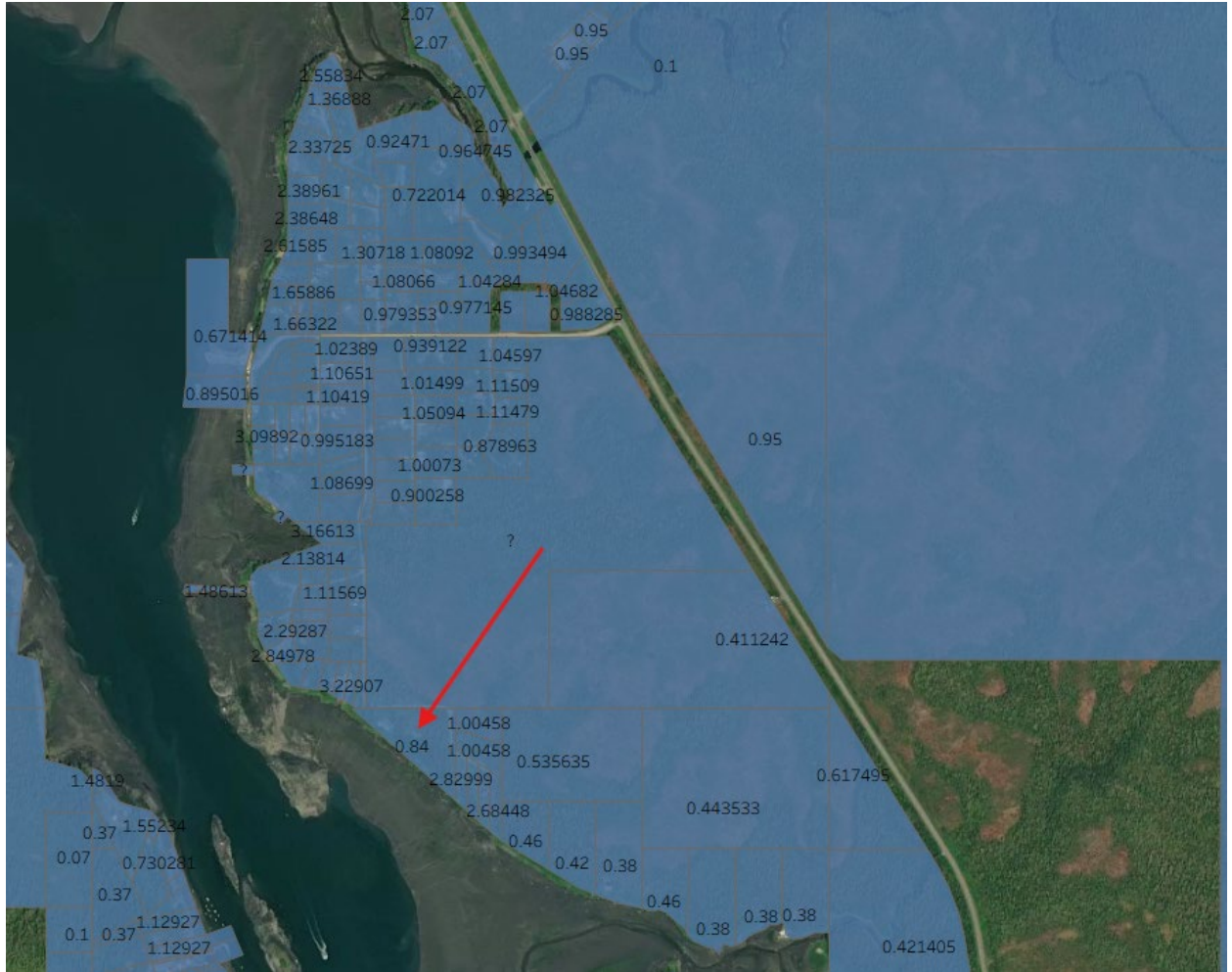
Subject Property



Sales Location



Valuation Map



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.

Petersburg Property Appeal

9 messages

Martins Onskulis <monskulis@appraisalalaska.com>
To: Shannon Vandervest <slvandervest@gmail.com>

Shannon,

Thank you for taking the time to discuss your appeal with me the other day.

I have reviewed your appeal and double-checked the relevant sales. After a review we recommend a slight adjustment to account for the larger lot size, as price per square foot typically decrease also adjusted for some unusable areas and the irregular shape of the lot. The adjusted per-square-foot value is shown on the map below and is well supported by available sales. As mentioned strong comparable sales of similar-sized lots, but larger lots without access are selling at a slightly higher price per square foot than your property.

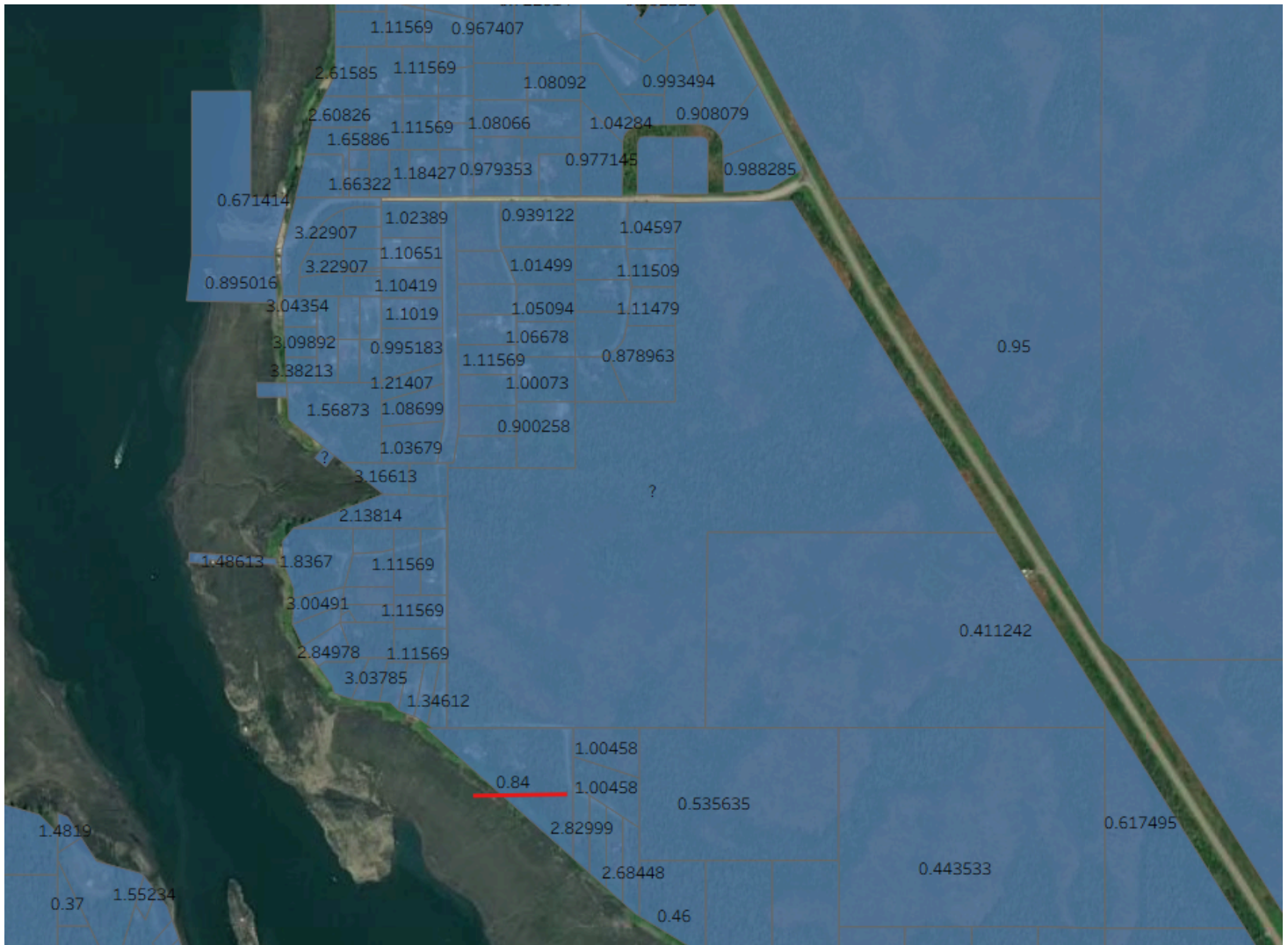
The increase this year is more significant because the property appears to have been undervalued in prior years. As part of the broader review of this area, some properties saw larger adjustments.

The adjusted values are as follows:

- Land: \$199,200
- Building: \$39,600
- Total: \$238,800

Please let me know if you agree or disagree with these values, or if you need any additional information.

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)

Martins Onskulis <monskulis@appraisalalaska.com>
 To: Shannon Vandervest <slvandervest@gmail.com>

Tue, Apr 7, 2026 at 11:36 AM

Shannon,

I wanted to follow up on my previous email.

The borough is required to publish a list of unresolved appeals and schedule them for the BOE. That said, this does not mean we can't continue working toward a resolution before the hearing.

Please let me know if you have any questions.

Thank you,
Martins

[Quoted text hidden]

Shannon Vandervest <slvandervest@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Tue, Apr 7, 2026 at 6:24 PM

Martin,
I do not agree that my property is worth \$199,000.00. I am busy researching and am finding that my property should be valued below the 150,000.00 that I calculated it to be in my appeal. I will try to find time to submit proof tomorrow to back up my reasoning. Thank you for your time, Shannon

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Shannon Vandervest <slvandervest@gmail.com>

Wed, Apr 8, 2026 at 10:25 AM

Shannon,

Thank you for the update. Please let me know if you need any additional information from me.

- Martins

[Quoted text hidden]

Shannon Vandervest <slvandervest@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Wed, Apr 8, 2026 at 1:06 PM


Martins,
I have attached an addendum to my appeals for you. I am finding that the typical price range for impaired waterfront acreage, which is the most direct comparison to mine, runs between \$7,000-\$13,000 per acre. The true usable waterfront of less than 1 acre runs anywhere from \$150,000-\$400,000. per parcel and the larger acreage on Mitkof Highway typically ranges between \$3,500-\$10,000 per acre. The attached addendum supports that the market value for my property ranges between \$90,000-\$130,000.

This is below the \$150,000 that I thought it was worth before researching.

Thanks again for your time and consideration,

Shannon

[Quoted text hidden]

 **addendum land appraisal 2026.pdf**
76K

Shannon Vandervest <slvandervest@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Wed, Apr 8, 2026 at 1:13 PM

I meant to add


- There is undeveloped land that is not easily usable in its current condition. I would like to add that there are 2 drainage run offs from the upper muskeg and in one area a significant slope

[Quoted text hidden]

Shannon Vandervest <slvandervest@gmail.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Wed, Apr 8, 2026 at 5:31 PM

[Quoted text hidden]

 **Comparable Land Assessment Values.pdf**
46K

Martins Onskulis <monskulis@appraisalalaska.com>
To: Shannon Vandervest <slvandervest@gmail.com>

Thu, Apr 9, 2026 at 8:27 AM

Shannon,

Thank you very much for the additional information—I really appreciate it. I'll review everything today and will aim to get back to you by the end of the day.

Thanks again for working through this with me.

Thank you,
Martins

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: Shannon Vandervest <slvandervest@gmail.com>

Thu, Apr 8, 2026 at 8:27 AM

Shannon,

Thank you again for putting together the file and all the additional research—I really appreciate the time and effort you put into it.

I agree with many of the points you raised, especially that these factors do impact value and that your property has been valued at a lower per acre/SF rate compared to smaller parcels. I also mudflats play a role. It does seem, though, that many properties starting around Mile 8 have similar conditions. While mudflats can have a big impact on more remote properties (especially those not accessible at high tide), their impact here is a bit harder to quantify. Some of the Mile 12 properties also have significant mudflats and have sold for less, but those tend to have other challenging topography.

I took a close look at the comparable properties you provided. One did not have access, and the other two around Mile 12 seem more comparable, although they also appear to have some limitations.

I also spent some time reviewing additional sales to see if there was room for further adjustment. In some cases, even though properties technically have highway access, buyers still have to make them usable (for example, improving access to the water or creating a buildable site), which effectively increases their overall cost.

Your property has access from two sides, and the adjoining lots are valued close to \$90,000. Based on that, it's difficult for me to support a value in the \$90,000-\$130,000 range. I have seen non-waterfront lots in Papkes (just over an acre) selling for around \$1...\$1.20 per SF.

The flower farm sale at \$173,500 is definitely an outlier and not something we rely on for setting values, but it does show that buyers are sometimes willing to pay higher amounts depending on location. Also, parcels **02-131-200** and **02-131-210** sold a few years ago for \$102,000 and \$80,000, respectively, and did not have access at the time.

You have a really nice property, and I believe the adjustment to **\$0.84/SF** is a fair and reasonable outcome. I understand it's a noticeable change in one year, but it does appear the property was sold previously, and even with this adjustment, it is still below many comparable sales.

Parcel ID	Sale Date	Sale Price	Size (SF)	Price/SF
02-131-200	8/4/2021	\$102,000	124,581	\$0.82
02-131-210	7/27/2021	\$80,000	190,357	\$0.42
02-227-280	2/16/2024	\$165,000	194,278	\$0.85 No access

Here are some waterfront sales:

Sales	Date	Sales Price	Size	\$ Per SF
01-174-225 & 01-174-226	1/1/2022	\$125,000	54450	\$ 2.30
01-173-073	7/29/2022	\$172,000	27007	\$ 6.37
02-133-160	9/29/2022	\$125,000	127631	\$ 0.98
01-174-050	5/1/2023	\$250,000	158461	\$ 1.58
01-174-220	1/27/2023	\$115,000	53579	\$ 2.15
02-040-090	6/9/2023	\$168,000	150718	\$ 1.11
01-173-018	7/30/2024	\$165,000	70345	\$ 2.35
01-020-220	9/30/2024	\$185,000	61942	\$ 2.99
02-082-025	8/9/2024	\$192,500	43560	\$ 4.42

Unfortunately, I cannot support additional adjustments. If you would like, I can let the city know that you wish to attend the BOE on Tuesday.

Thank you again,
Martins

[Quoted text hidden]

Appeal 2026-17

Ben Hinde

Parcel #01-006-224

507 Fram St

RECEIVED
MAR 27 2026
FINANCE DEPT.

2026-17

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 03/26/26

The deadline for filing an appeal with the Assessor is Monday, March 31, 2026, at 4:30pm. However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor *must be* contacted during the 30-day appeal period.

Parcel Identification No 01-006-224

1. I, Ben S. Hinde, representing Myself,
the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 55,500 Building(s) \$ 220,800 Total \$ 276,300

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 2024
- B. What was the full consideration/price? N/A
- C. Did this price include any furniture/ fixtures? If so, List approximate value \$ N/A
- D. What do you consider the market value?
Land \$ N/A Bldg \$ N/A Total \$ _____
- E. What would you consider a fair assessment value?
Land \$ 43,400 Bldg \$ N/A Total \$ _____
- F. Have you ever offered this property for sale in the past two years? Yes _____ No X
If yes, with who and for how much? _____
- G. Have you ever received an offer? Price/when N/A
- H. Have you had the property appraised in the past 2 years? \$ N/A
- I. How much is the property insured for? \$ N/A

3. There is an error or omission on the assessment of this property for the following reason(s):

Yes, The assesed value of the raw land at 507 Fram has increased by \$1.98 a square ft or \$12,100 since 2025.
The raw land at 501 Fram adjacent to 507 which I also own increased by .01c a square ft or \$100.
There were no changes to either 507 or 501 Fram's land in 2025.
This seems excessive, improper, and that there has been an error made. Thank You for this consideration.

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: Ben Hinde Phone #: 907-772-4000

Email: ben@alaskabroker.com

Sign here:  Date: 03-26-26

BOE Appeal Review for 507 Fram St



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 01-006-224

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

Introduction

- The subject property is located at 507 Fram St
- Land Size: 6,180 SF
- Building: \$220,800
- Land Value: \$55,500 (\$8.98/SF)
- Total Assessed Value: \$276,300

- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

Legal and Assessment Standard

Under Alaska law (AS 29.45.110), property must be assessed at its full and true value, defined as market value as of January 1.

- Market value reflects a willing buyer and willing seller
- It must be based on observable market behavior
- It cannot be based on speculative or hypothetical conditions
- Assessments must be applied uniformly and equitably

Overview of Valuation Process

Property valuations in Petersburg are developed using a mass appraisal approach considering:

- Property characteristics
- Location and neighborhood influences
- Market trends
- Verified comparable sales

This ensures consistency and equity across similarly situated properties.

Utilization of Sales Data

Sales of comparable properties are the primary basis for valuation.

- Sales reflect actual buyer behavior
- Adjustments are made for differences in size, location, and features
- Only local, relevant market data is considered

This ensures valuations are grounded in real transactions rather than assumptions.

Validation Through Sales Ratio Studies

- Current assessment levels are in the low 80% 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
-

Burden of Proof for Adjustments

Adjustments require:

- Credible, market-supported evidence
 - Comparable sales demonstrating measurable impact
-

Concern Raised by Property Owner

- All Land value should be valued at the same rate per SF.
-

Mass Appraisal Consistency

- All properties are valued using the same methodology
 - Adjustments are only made when supported by market data
 - Unsupported adjustments would create inequity across the tax roll
-

Conclusion

There is a limited number of recent sales of smaller, typical townsite lots. Due to this constraint, improved property sales were also utilized to extract contributory land values. This approach provides additional support for understanding how the market values typical homesites in areas where vacant land sales alone are insufficient.

The analysis of both vacant and improved sales indicates a consistent market pattern: smaller lots tend to sell at a higher price per square foot, while larger parcels sell for a higher total value but at a lower unit rate. This reflects the principle of diminishing marginal utility, where the initial portion of land required for a homesite carries the highest value, and additional land contributes less value on a per-square-foot basis.

Based on this market behavior, a site value model was developed that applies a base value to a typical homesite size, with additional land valued at a reduced rate. This approach is consistent with standard appraisal practices and reflects how buyers and sellers interact in the marketplace.

The model was tested against current property sales, including both vacant and improved properties, and was found to perform well in aligning assessed values with observed market data. In comparison, applying a single uniform price per square foot across all lot sizes did not produce results consistent with market behavior, as it tends to overvalue larger parcels and undervalue smaller parcels.

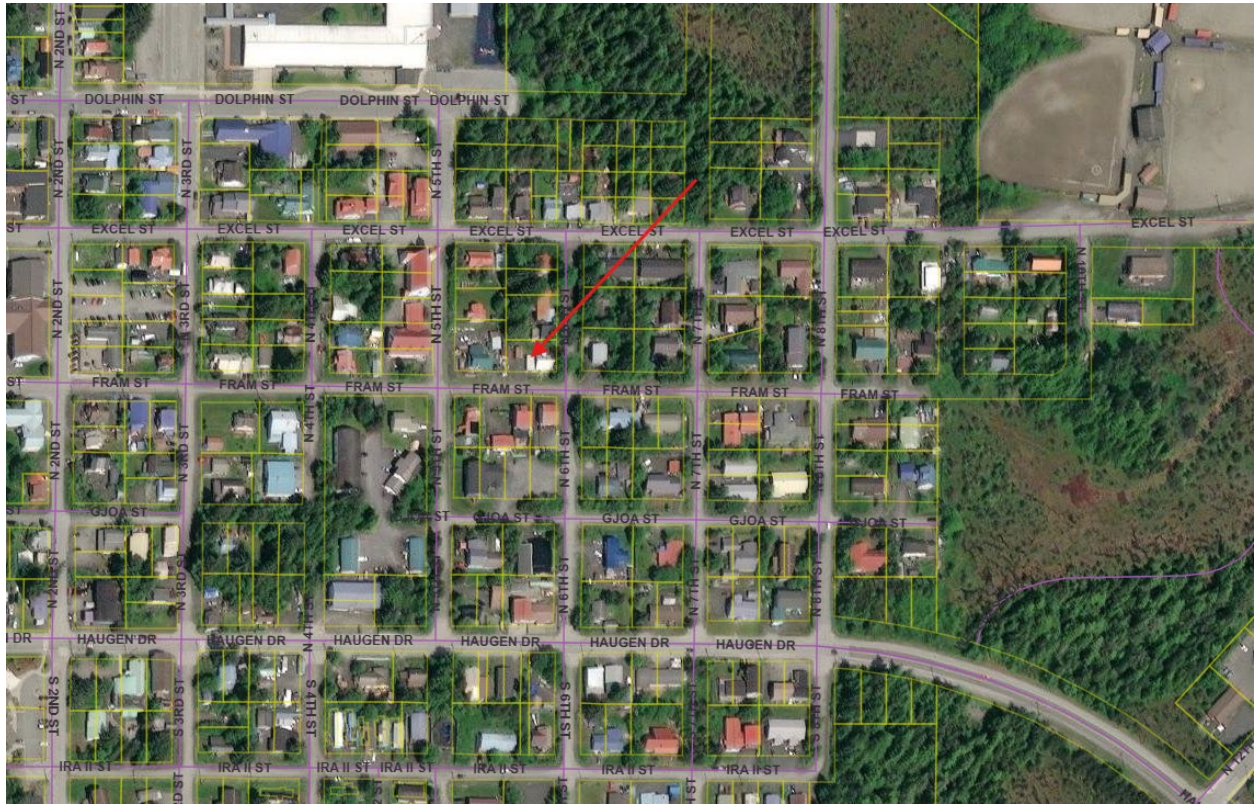
The subject property was reviewed using this methodology and appears to be assessed consistently with other comparable properties in the same class and location. Based on the

available market data and the performance of the valuation model, the current assessed value is supported.

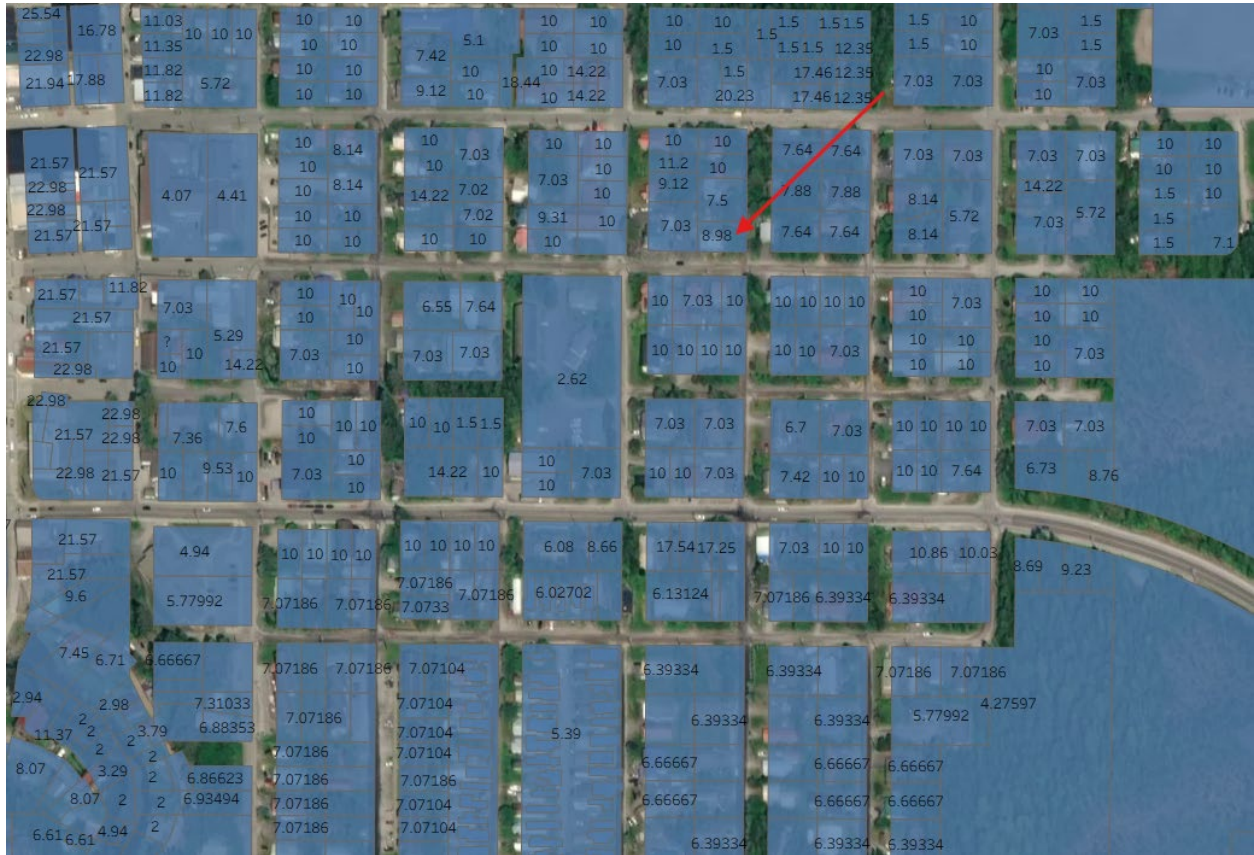
Recommendation

No Change

Subject Property



Valuation Map



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.



Petersburg Appeal

8 messages

Martins Onskulis <monskulis@appraisalalaska.com>
To: ben@alaskabroker.com

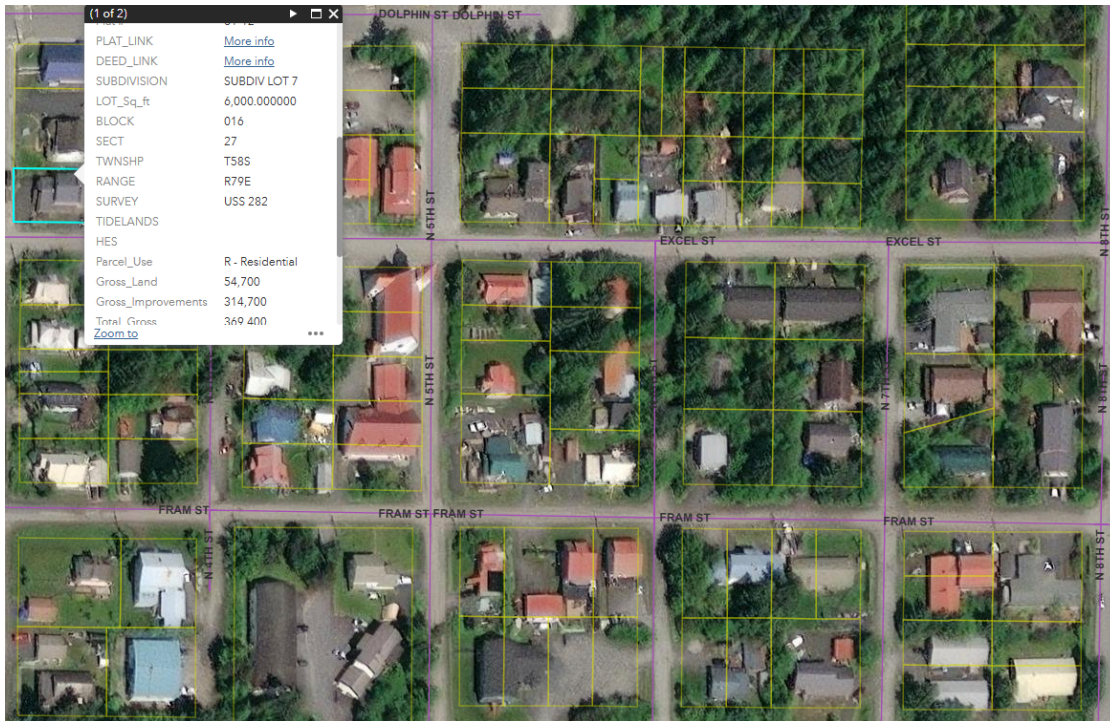
Thu, Apr 2, 2026 at 12:38 PM

Ben,

Thank you for taking the time to discuss your appeal with me the other day. As mentioned, we recently revalued most land in the area. Some properties—particularly smaller lots—saw larger increases, as they had been undervalued in prior years. Larger lots generally saw less change, as they were already closer to market value. We updated the model to reflect a more typical site value approach. Most homes in the area are situated on lots of approximately 5,000 SF, so a base value was applied to that typical site size. Any additional land beyond that is valued as excess or surplus land at a discounted rate. For example, a 6,000 SF lot is valued at approximately \$55,000, while a 10,000 SF lot is valued at about \$70,000. There are relatively few 6,000 SF lots in the townsite, but I did identify one that is assessed at a similar rate to your property (see attached).

After reviewing your property, it appears it has been assessed consistently with other lots in the immediate vicinity using this same methodology. Based on this, I recommend no change to the assessed value. Please let me know if you agree or disagree with this conclusion, or if you have any questions.

Thank you,
Martins



--
Martins Onskulis, MBA
Appraisal Company of Alaska

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

ben@alaskabroker.com <ben@alaskabroker.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Thu, Apr 2, 2026 at 12:51 PM

Martins,

I disagree.

I don't feel you have really broken down the model to a simple metric. Price per square ft is a much simpler conversation to have.

My larger lot is assessed at a lower square footage price per square foot than my smaller lot which is connected. You are saying if convince my neighbor to sell his lot to me and then consolidate the (2) lots into one, the raw land will then be decreased in assessed vale by the square foot down to \$7.00.

I buy more land and the asessed value goes down???

Best regards,
Ben Hinde

ALASKAN QUOTA & PERMITS LLC
PO Box 109, Petersburg, AK 99833

Local Phone No. (907)772-4000
Fax No. (866)472-8781
alaskabroker.com

On Apr 2, 2026, at 12:38 PM, Martins Onskulis <monskulis@appraisalalaska.com> wrote:

Ben,

Thank you for taking the time to discuss your appeal with me the other day. As mentioned, we recently revalued most land in the area. Some properties—particularly smaller lots—saw larger increases, as they had been undervalued in prior years. Larger lots generally saw less change, as they were already closer to market value. We updated the model to reflect a more typical site value approach. Most homes in the area are situated on lots of approximately 5,000 SF, so a base value was applied to that typical site size. Any additional land beyond that is valued as excess or surplus land at a discounted rate. For example, a 6,000 SF lot is valued at approximately \$55,000, while a 10,000 SF lot is valued at about \$70,000. There are relatively few 6,000 SF lots in the townsite, but I did identify one that is assessed at a similar rate to your property (see attached).

After reviewing your property, it appears it has been assessed consistently with other lots in the immediate vicinity using this same methodology. Based on this, I recommend no change to the assessed value. Please let me know if you agree or disagree with this conclusion, or if you have any questions.

Thank you,
Martins

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: "ben@alaskabroker.com" <ben@alaskabroker.com>

M

Ben,

Thank you for your email, and I apologize for the delay in getting back to you.

In general, as lot size increases, the value per square foot (or per acre) tends to decrease. While larger parcels have a higher total value, buyers typically do not pay the same rate for additional land considered a typical homesite. For example, the initial portion of land needed for a home has the highest utility and value. Additional land—especially in larger parcels—often has less practical utility and assigns a lower value per square foot to that excess land. This is reflected in actual sales data. Smaller lots tend to sell at a higher price per square foot, while larger parcels sell for more over time. For instance, in the townsite, I'm aware of a 5,000 SF lot that sold for \$100,000 (about \$20/SF). Applying that same rate to a larger lot would not be realistic—for example, a 10,000 SF lot would be valued at \$200,000, which would be more in line with a waterfront property.

While there are limited examples in the townsite showing how value changes with size, we do see this pattern clearly in other areas. For example, on Sandy Beach Road, an 11,100 SF waterfront lot sold for \$195,000 (about \$17.56/SF), while a 38,803 SF lot sold for \$290,000 (about \$7.47/SF), both around the same time period.

I've also attached a map showing land values for adjoining lots near your property (highlighted with red dots).

I hope this provides a clearer explanation than my previous email. Please let me know if you have any questions.

Thank you,
Martins

On Apr 7, 2026, at 11:38 AM, Martins Onskulis <monskulis@appraisalalaska.com> wrote:

Ben,

I wanted to follow up on my previous email.

The borough is required to publish a list of unresolved appeals and schedule them for the BOE. That said, this does not mean we can't continue working toward a resolution before the hearing.

Please let me know if you have any questions.

Thank you,
Martins

On Mon, Apr 6, 2026 at 9:13 AM Martins Onskulis <monskulis@appraisalalaska.com> wrote:

Ben,

Thank you for your email, and I apologize for the delay in getting back to you.

In general, as lot size increases, the value per square foot (or per acre) tends to decrease. While larger parcels have a higher total value, buyers typically do not pay the same rate for additional land beyond what is considered a typical homesite. For example, the initial portion of land needed for a home has the highest utility and value. Additional land—especially in larger parcels—often has less practical use, so the market assigns a lower value per square foot to that excess land. This is reflected in actual sales data. Smaller lots tend to sell at a higher price per square foot, while larger parcels sell for more overall but at a lower unit rate. For instance, in the townsite, I'm aware of a 5,000 SF lot that sold for \$100,000 (about \$20/SF). Applying that same rate to a larger lot would not be realistic—for example, a 10,000 SF lot would then be valued at \$200,000, which would be more in line with a waterfront property.

While there are limited examples in the townsite showing how value changes with size, we do see this pattern clearly in other areas. For example, on Sandy Beach Road, an 11,100 SF waterfront lot sold for \$195,000 (about \$17.56/SF), while a 38,803 SF lot sold for \$290,000 (about \$7.47/SF), both around the same time period.

I've also attached a map showing land values for adjoining lots near your property (highlighted with red dots).

I hope this provides a clearer explanation than my previous email. Please let me know if you have any questions.

Thank you,
Martins

<image.png>

[Quoted text hidden]

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: "ben@alaskabroker.com" <ben@alaskabroker.com>

Wed, Apr 8, 2026 at 12:10 PM

Ben,

Thank you for your reply.

The same principle applies to many things—for example, a 1,000 SF home will typically have a higher cost per SF than a 5,000 SF home, both in terms of construction and sale price. The same concept applies to land: a 1-acre parcel will generally have a higher per-acre (or per SF) value than a 100-acre parcel.

If you would like to proceed with the BOE, please let me know and I'll inform the City.

Thank you,
Martins

[Quoted text hidden]

ben@alaskabroker.com <ben@alaskabroker.com>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Wed, Apr 8, 2026 at 1:51 PM

Martin,

No need to try and over explain.

The dance of constantly increasing values on property for justification of increasing revenue for the municipality is not new to me. Year after year the methodology of targeting specific areas for increases is as unfortunate as INFLATION.

I still don't agree with your reasoning / decision to increase the property value at 507 Fram

Good day

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: "ben@alaskabroker.com" <ben@alaskabroker.com>

Thu, Apr 9, 2026 at 8:26 AM

Ben,

Thank you for your reply—I appreciate it. Please let me know if you would like to move forward with the BOE or what next steps you'd prefer to take. The Borough Clerk is currently working on the meeting agenda, and we're reaching out to a few property owners we haven't heard back from yet.

Feel free to reach out if you have any questions.

Thank you,
Martins

[Quoted text hidden]

Appeal 2026-21

John Murgas

Parcel #02-082-135

Lot 13, Ted Smith Sub,

Papkes Landing

RECEIVED
MAR 31 2026
FINANCE DEPT.

2026-21

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 3-30-2026

The deadline for filing an appeal with the Assessor is Monday, **March 31, 2026, at 4:30pm.** However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No 02-082-135

1. I, JOHN MURGAS, representing SELF, the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 48,600 Building(s) \$ 0 Total \$ 48,600

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 1990
- B. What was the full consideration/price? 30,000
- C. Did this price include any furniture/ fixtures? If so, List approximate value \$ _____
- D. What do you consider the market value?
Land \$ 24,300 Bldg \$ 0 Total \$ \$ 24,300
- E. What would you consider a fair assessment value?
Land \$ 24,300 Bldg \$ _____ Total \$ \$ 24,300
- F. Have you ever offered this property for sale in the past two years? Yes _____ No X
If yes, with who and for how much? _____
- G. Have you ever received an offer? Price/when NO
- H. Have you had the property appraised in the past 2 years? \$ NO
- I. How much is the property insured for? \$ 0

3. There is an error or omission on the assessment of this property for the following reason(s):

As recently as 3-30-2026 Tidal Network (TN) has affirmed their plans to build a 5 G tower on their lot adjacent to mine. Although the tower is not yet built, it is very well publicized. They have not yet disclosed the exact location of the tower. There are no required "set backs, so it could be one inch from my property line, or 100 ft. Considering the size of the tower, it does not make much difference.

My lot's primary value is residential. It's value to any buyer is greatly diminished because of the planned tower. Reasons: A tower disrupts the scenic view of my lot, diminishing its aesthetic appeal. The tower infrastructure will give an "industrial", less desirable feel to neighboring lots. Despite scientific consensus, many have concerns of health risks associated with electromagnetic fields associated with 5G towers. The tower's industrial looking structure negatively impacts the overall curb appeal of properties in the neighborhood. Potential buyers are hesitant to purchase properties in close proximity to this structure, potentially limiting the buyer pool.

2026-21

RECEIVED
MAR 31 2026
FINANCE DEPT.

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 3-30-2026

The deadline for filing an appeal with the Assessor is Monday, **March 31, 2026, at 4:30pm.** However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No. 02-082-135

1. I, John Murgas, representing SELF,
the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 48,600 Building(s) \$ 0 Total \$ 48,600

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

^ What date was the property acquired? 1990
30,000

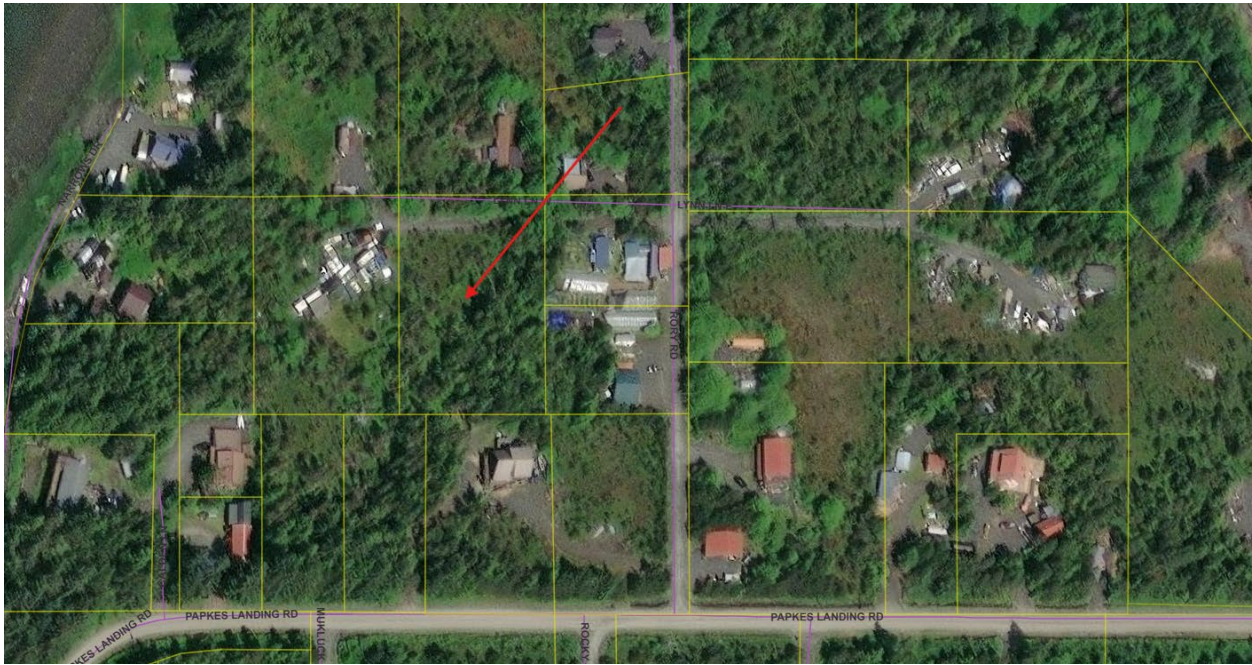
CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: John Murgas Phone #: 907 518 4055

Email: John Murgas @ APT ALASKA, NET

Sign here: [Signature] Date: 3-30-2026

BOE Appeal Review for 02-082-135



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 02-082-135

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.
-

Introduction

- The subject property is located at Papkes Landing
- Land Size: 43,560 SF
- Building: None
- Land Value: \$48,600 (\$1.12/SF)
- Total Assessed Value: \$48,600
- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

Legal and Assessment Standard

Under Alaska law (AS 29.45.110), property must be assessed at its full and true value, defined as market value as of January 1.

- Market value reflects a willing buyer and willing seller
- It must be based on observable market behavior
- It cannot be based on speculative or hypothetical conditions
- Assessments must be applied uniformly and equitably

Overview of Valuation Process

Property valuations in Petersburg are developed using a mass appraisal approach considering:

- Property characteristics
- Location and neighborhood influences
- Market trends
- Verified comparable sales

This ensures consistency and equity across similarly situated properties.

Utilization of Sales Data

Sales of comparable properties are the primary basis for valuation.

- Sales reflect actual buyer behavior
- Adjustments are made for differences in size, location, and features
- Only local, relevant market data is considered

This ensures valuations are grounded in real transactions rather than assumptions.

Validation Through Sales Ratio Studies

- Current assessment levels are in the low 80% 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

Burden of Proof for Adjustments

Adjustments require:

- Credible, market-supported evidence
- Comparable sales demonstrating measurable impact

General concerns or studies from other regions do not meet this standard without supporting local data.

Concern Raised by Property Owner

- The property owner asserts that a proposed (not yet constructed) cell tower is reducing the value of the property.

Analysis of Cell Tower Impact

1. Proposed vs. Existing Condition

The tower referenced by the property owner is proposed and not yet constructed.

- Market value must reflect conditions as they exist on the assessment date
- Potential future impacts are speculative and cannot be measured
- Without a completed structure, there is no physical or market-based influence to analyze

2. Lack of Local Market Evidence

- No studies specific to Alaska markets have been identified
- No verified sales in Petersburg indicate reduced values due to proximity to cell towers

3. Existing Towers in Petersburg

Petersburg currently has multiple existing towers:

- Airport Subdivision
- Behind the school
- Hungerford Hill Road

There have been numerous sales and listings near these locations with no measurable impact on value.

4. Market Behavior Near Towers

Recent sales and listings demonstrate typical market behavior:

- 109 Odin St (listed): \$45,000 (assessed at \$26,700)
- 119 Mill Rd (sold): \$80,000 (assessed at \$63,600)
- 121 Arness Heights (sold): \$120,000 (assessed at \$94,000)

These indicate:

- Properties continue to sell normally
- No consistent price discount is observed
- Buyers are not avoiding these locations

5. Broader Market Experience

Across multiple Alaska communities:

- No consistent impact from cell towers has been observed
- Consultation with appraisers and real estate professionals confirms lack of supporting data
- Market behavior remains consistent regardless of tower presence

Market Data – Comparable Sales

Parcel	Sale Price	Size (SF)	\$/SF	Year
02-131-050	\$45,000	64,164	\$0.70	2021
02-083-350	\$50,000	41,382	\$1.20	2021
02-083-256	\$50,000	44,257	\$1.12	2024
02-083-205	\$70,000	53,492	\$1.30	2023
02-083-104	\$40,000	45,259	\$0.88	2021
02-082-120	\$173,500	23,993	\$7.23	2025
02-082-030	\$90,000	86,249	\$1.04	2022
02-081-420	\$107,500	93,157	\$1.15	2023
02-081-415	\$48,000	66,847	\$0.71	2021
02-081-400	\$96,000	71,070	\$1.35	2023

These sales support the subject's value of \$1.12/SF, which falls well within the observed market range.

Mass Appraisal Consistency

- All properties are valued using the same methodology
 - Adjustments are only made when supported by market data
 - Unsupported adjustments would create inequity across the tax roll
-

Conclusion

While the property owner's concerns are acknowledged:

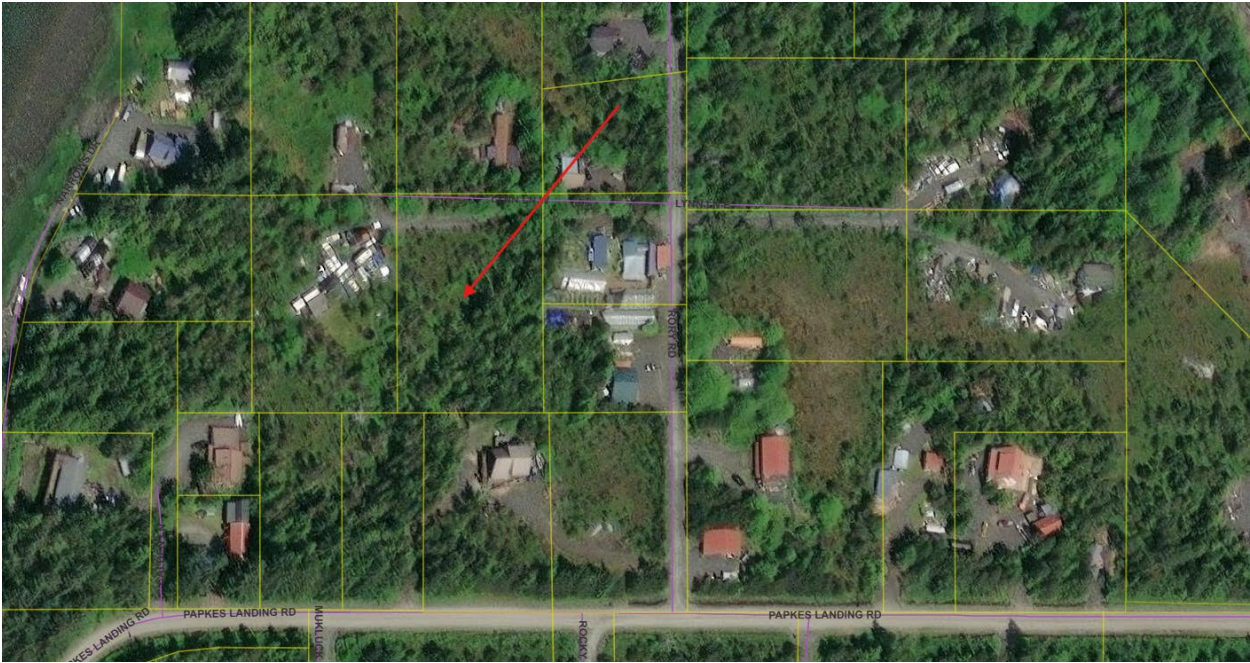
- The tower is not yet constructed
- No measurable market evidence exists indicating value impact
- Existing tower locations show no reduction in property values
- The subject's assessed value is supported by comparable sales
- The assessment is consistent with similar properties

Valuation must be based on demonstrated market behavior, not speculation about potential future conditions.

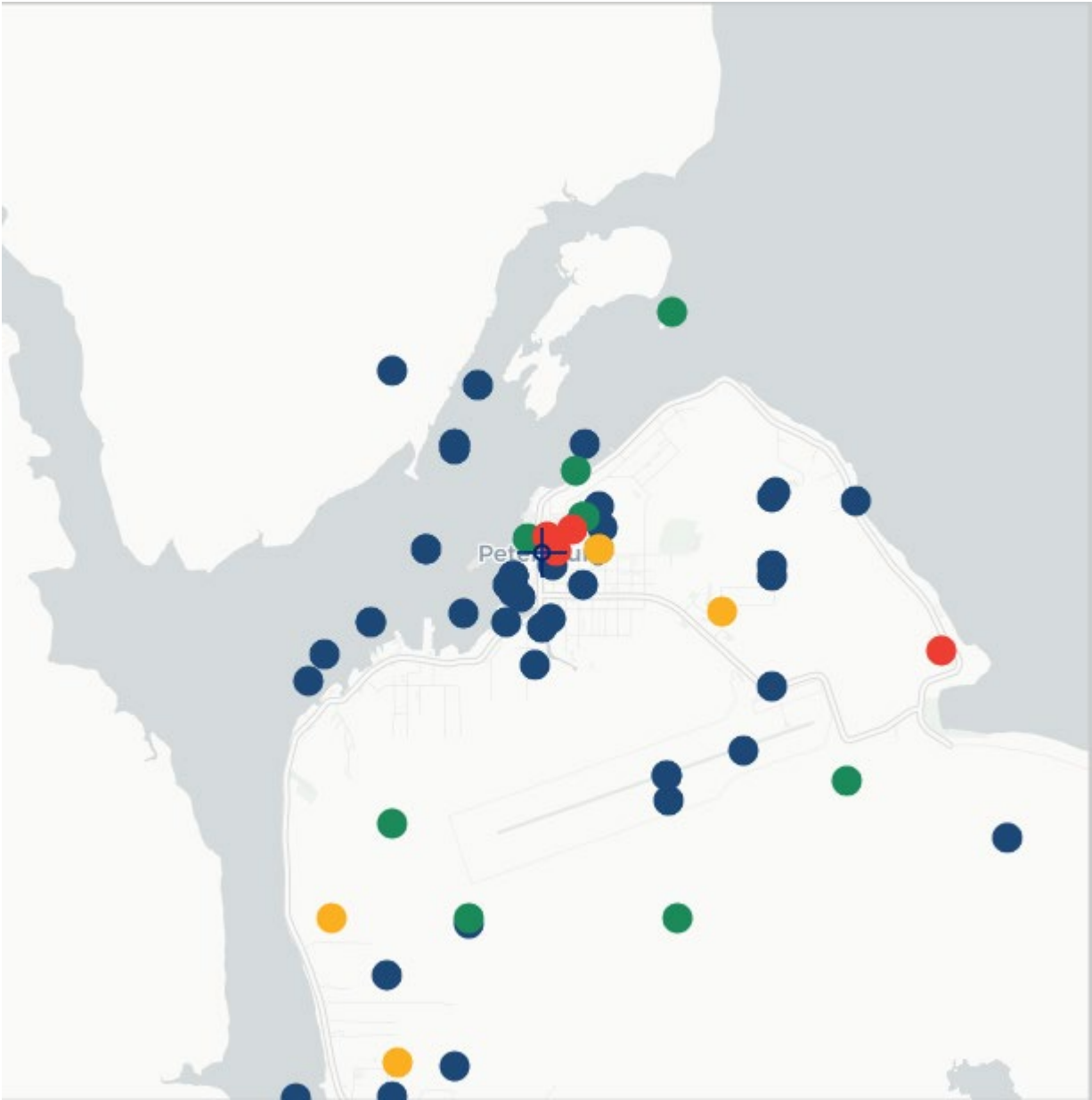
Recommendation

No change to the assessed value.

Subject Property



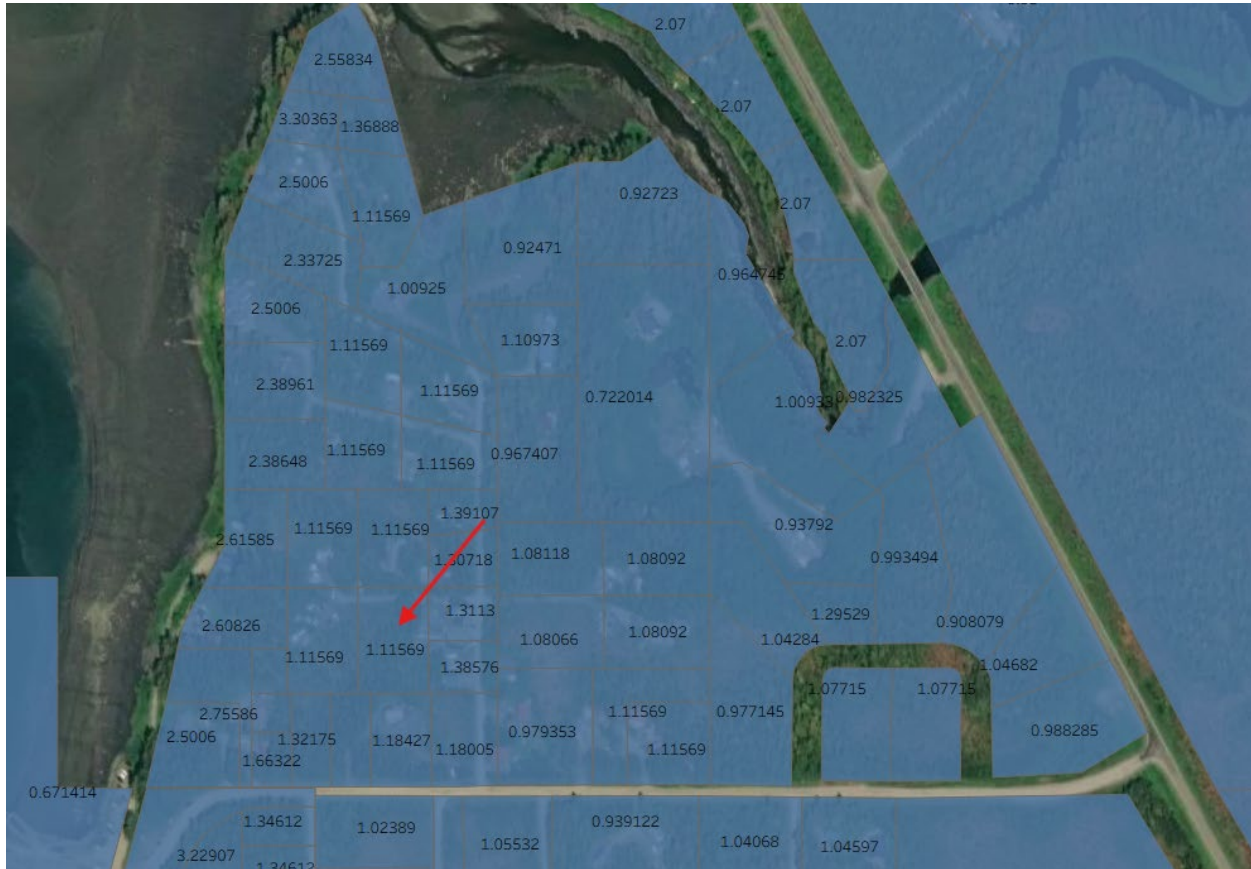
Cell Tower Location



Sales Location



Valuation Map



Assumptions and Limiting Conditions

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EA-1 it is assumed that the properties ownership valued is correctly identified and held in fee simple interest unless stated otherwise.

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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.



Martins Onskulis <monskulis@appraisalalaska.com>

Petersburg Appeal Review

3 messages

Martins Onskulis <monskulis@appraisalalaska.com>
To: "johnmurgas@aptalaska.net" <johnmurgas@aptalaska.net>

Thu, Apr 2, 2026 at 1:20 PM

John,

Thank you for returning my call.

I reached out to a local realtor and several appraisers who regularly work in Petersburg. They confirmed that there is currently no market data supporting the conclusion that property values have been affected by nearby cell towers. From an assessment standpoint, our analysis must be based on verified market evidence. While I understand your concerns regarding the proximity of a cell tower, we have not identified sufficient data to support an adjustment to the assessed value. Specifically, we have not seen any verified sales indicating that properties sell for less due to the presence of a nearby tower.

In Petersburg, there are properties located near existing towers—such as in the Airport Subdivision and behind the high school—that are in close proximity to residential homes. Based on available sales and appeal data, there is no indication that buyers have paid less for those properties due to tower proximity.

Across other communities we work in, we have not observed a consistent impact on property values related to nearby towers. For example, in Unalaska, the Haystack Hill subdivision includes some of the highest-valued homes in the community despite having multiple cell tower leases in the area. In communities such as Yakutat and Cordova, additional towers are often viewed positively due to limited cell coverage. In Haines, there have also been instances where property owners have expressed interest in hosting towers to improve service and generate lease income.

We have seen increased public discussion and, in some cases, opposition to new tower development. For example, in Wrangell, one tower near Mile 3 was constructed without significant concern, while a later proposal near Mile 12.8 faced opposition related to visual impacts, lighting, and potential effects on property values and was ultimately not approved. However, these types of concerns are not necessarily reflected in actual market transactions.

From an appraisal perspective, value conclusions must be supported by market evidence. While it is possible that a tower located immediately adjacent to a property or significantly impacting a view could affect value, we have not observed sufficient data to quantify such an impact in this case.

In summary, we have not identified market-supported evidence indicating that the nearby (proposed) cell tower has resulted in a reduction in value for your property.

If you would like to proceed with a Board of Equalization hearing, please let me know and I can notify the city.

Thank you,
Martins

--

Martins Onskulis, MBA
Appraisal Company of Alaska

405 W. 27th Ave.

Anchorage, AK 99503

907.334.6312 (Office)
907.793.7713 (c)

John Murgas <johnmurgas@aptalaska.net>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Sun, Apr 5, 2026 at 3:49 PM

Yes, I would like to proceed with the BOE.

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: John Murgas <johnmurgas@aptalaska.net>

Mon, Apr 6, 2026 at 5:20 AM

John,

Thank you for your reply. I'll inform the city.

- Martins

[Quoted text hidden]

Appeal 2026-22

John Murgas

Parcel #02-082-130

Tract F, Murgas Sub,

Papkes Landing

RECEIVED

MAR 31 2026

2026-22

FINANCE DEPT.

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 3-30-2026

The deadline for filing an appeal with the Assessor is Monday, March 31, 2026, at 4:30pm. However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor must be contacted during the 30-day appeal period.

Parcel Identification No 02-082-130

1. I, John Murgas, representing SELF, the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 41,400 Building(s) \$ 170,400 Total \$ 211,800

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 1990
B. What was the full consideration/price? 27,000
C. Did this price include any furniture/ fixtures? If so, List approximate value \$ -
D. What do you consider the market value? Land \$ 31,050 Bldg \$ 127,800 Total \$ 158,850
E. What would you consider a fair assessment value? Land \$ 31,050 Bldg \$ 127,800 Total \$ 158,850
F. Have you ever offered this property for sale in the past two years? Yes No X
G. Have you ever received an offer? Price/when NO
H. Have you had the property appraised in the past 2 years? \$ NO
I. How much is the property insured for? \$ HOUSE ONLY \$ 200,000

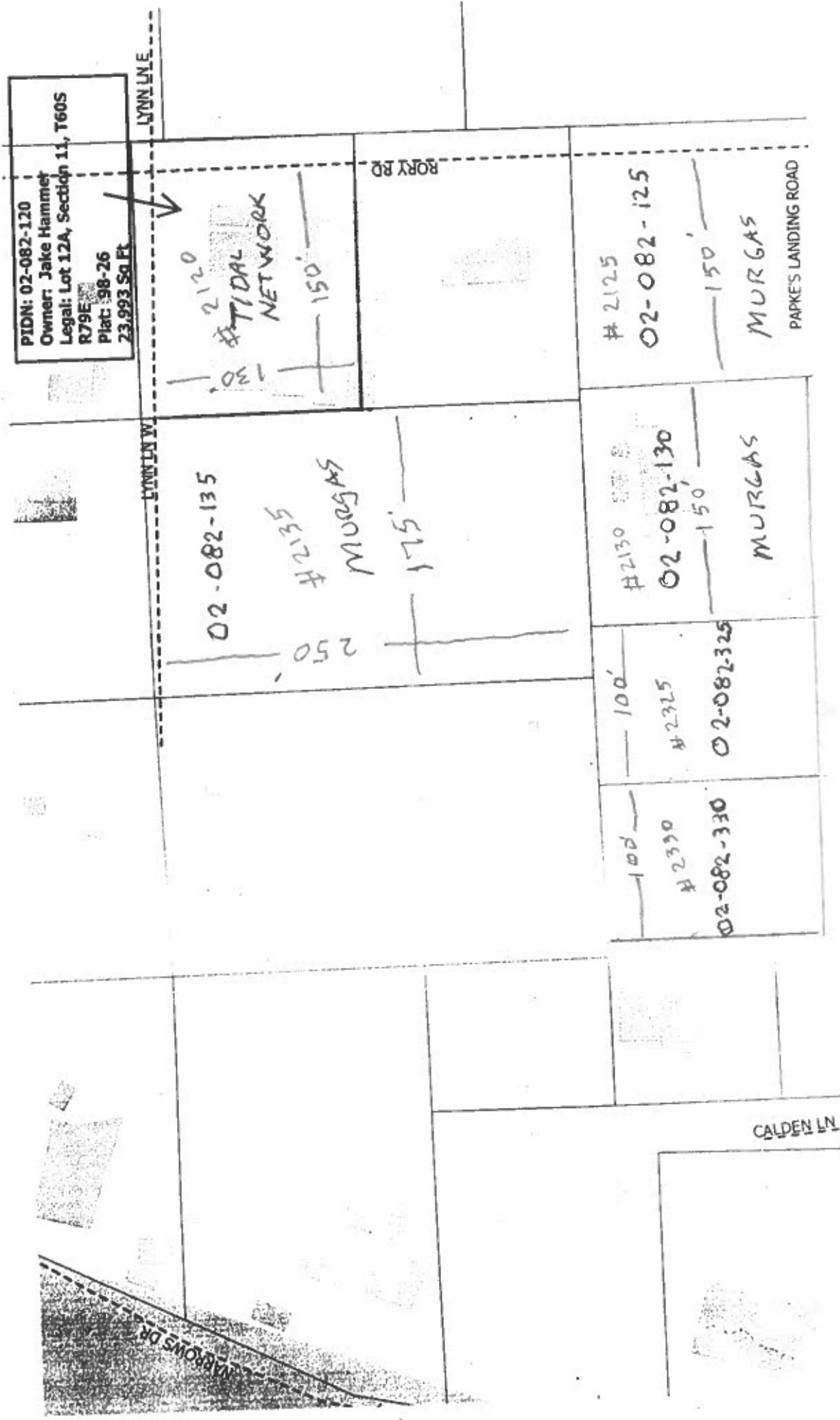
3. There is an error or omission on the assessment of this property for the following reason(s): My home is about 185 ft from Tidal Network's lot and future tower. The proposed tower reduces the value of my home and lot. The master bedroom windows have a full view of the proposed tower, disrupting the aesthetic view, including northern lights. The master bedroom is 25 ft above ground level, within the "aim" of the directional antennas of the tower, Many people have health concerns from near proximity to tower antennas, especially concerning a master bedroom, making potential buyers hesitant...

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: John Murgas Phone #: 907 518 4055

Email: John Murgas @ APT ALASKA, NET

Sign here: [Signature] Date: 3-30-2026



BOE Appeal Review for 02-082-130



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 02-082-130

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

Introduction

- The subject property is located at Papkes Landing
- Land Size: 34,950 SF
- Building: \$170,400 - 2,176 SF; Garage Built in 640 SF
- Land Value: \$41,400 (\$1.18/SF)
- Total Assessed Value: \$211,800
- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

Legal and Assessment Standard

Under Alaska law (AS 29.45.110), property must be assessed at its full and true value, defined as market value as of January 1.

- Market value reflects a willing buyer and willing seller
 - It must be based on observable market behavior
 - It cannot be based on speculative or hypothetical conditions
 - Assessments must be applied uniformly and equitably
-

Overview of Valuation Process

Property valuations in Petersburg are developed using a mass appraisal approach considering:

- Property characteristics
- Location and neighborhood influences
- Market trends
- Verified comparable sales

This ensures consistency and equity across similarly situated properties.

Utilization of Sales Data

Sales of comparable properties are the primary basis for valuation.

- Sales reflect actual buyer behavior
- Adjustments are made for differences in size, location, and features
- Only local, relevant market data is considered

This ensures valuations are grounded in real transactions rather than assumptions.

Validation Through Sales Ratio Studies

- Current assessment levels are in the low 80% 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

Burden of Proof for Adjustments

Adjustments require:

- Credible, market-supported evidence
- Comparable sales demonstrating measurable impact

General concerns or studies from other regions do not meet this standard without supporting local data.

Concern Raised by Property Owner

- The property owner asserts that a proposed (not yet constructed) cell tower is reducing the value of the property.
-

Analysis of Cell Tower Impact

1. Proposed vs. Existing Condition

The tower referenced by the property owner is proposed and not yet constructed.

- Market value must reflect conditions as they exist on the assessment date
 - Potential future impacts are speculative and cannot be measured
 - Without a completed structure, there is no physical or market-based influence to analyze
-

2. Lack of Local Market Evidence

- No studies specific to Alaska markets have been identified
 - No verified sales in Petersburg indicate reduced values due to proximity to cell towers
-

3. Existing Towers in Petersburg

Petersburg currently has multiple existing towers:

- Airport Subdivision
- Behind the school
- Hungerford Hill Road

There have been numerous sales and listings near these locations with no measurable impact on value.

4. Market Behavior Near Towers

Recent sales and listings demonstrate typical market behavior:

- 109 Odin St (listed): \$45,000 (assessed at \$26,700)
- 119 Mill Rd (sold): \$80,000 (assessed at \$63,600)
- 121 Arness Heights (sold): \$120,000 (assessed at \$94,000)

These indicate:

- Properties continue to sell normally
- No consistent price discount is observed
- Buyers are not avoiding these locations

5. Broader Market Experience

Across multiple Alaska communities:

- No consistent impact from cell towers has been observed
- Consultation with appraisers and real estate professionals confirms lack of supporting data
- Market behavior remains consistent regardless of tower presence

Market Data – Comparable Sales

Parcel	Sale Price	Size (SF)	\$/SF	Year
02-131-050	\$45,000	64,164	\$0.70	2021
02-083-350	\$50,000	41,382	\$1.20	2021
02-083-256	\$50,000	44,257	\$1.12	2024
02-083-205	\$70,000	53,492	\$1.30	2023
02-083-104	\$40,000	45,259	\$0.88	2021
02-082-120	\$173,500	23,993	\$7.23	2025
02-082-030	\$90,000	86,249	\$1.04	2022
02-081-420	\$107,500	93,157	\$1.15	2023

Parcel	Sale Price	Size (SF)	\$/SF	Year
02-081-415	\$48,000	66,847	\$0.71	2021
02-081-400	\$96,000	71,070	\$1.35	2023

These sales support the subject’s value of \$1.18/SF, which falls well within the observed market range.

Residential Sales

The following residential sales were reviewed to provide additional context on market activity in the area:

- **Sale #1 – 02-082-335**
Sold for **\$405,300** on 4/1/2024
 - 1,568 SF living area
 - 448 SF storage
- **Sale #2 – 02-082-340**
Sold for **\$439,000** on 8/27/2025
 - 1,690 SF living area
 - 750 SF attached garage
- **Sale #3 – 02-083-146**
Sold for **\$369,000** on 11/27/2024
(Previously sold for \$236,400 on 6/24/2019)
 - 1,928 SF living area
 - 504 SF carport

Mass Appraisal Consistency

- All properties are valued using the same methodology
- Adjustments are only made when supported by market data
- Unsupported adjustments would create inequity across the tax roll

Conclusion

While the property owner’s concerns are acknowledged:

- The tower is not yet constructed
- No measurable market evidence exists indicating value impact

- Existing tower locations show no reduction in property values
- The subject's assessed value is supported by comparable sales
- The assessment is consistent with similar properties

Valuation must be based on demonstrated market behavior, not speculation about potential future conditions.

Recommendation

No change to the assessed value.

Subject Property



Sale #1



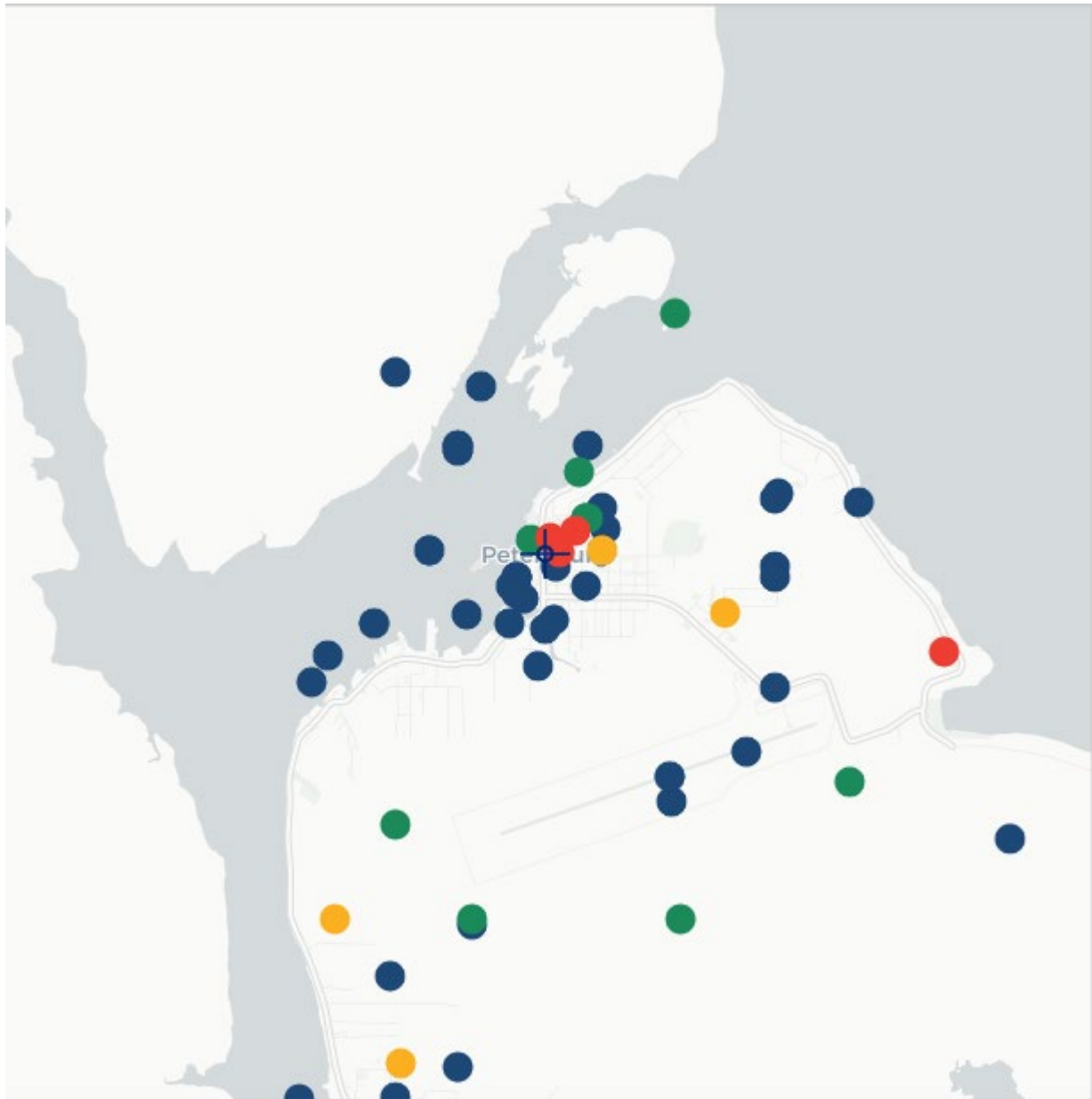
Sale #2



Sale #3



Cell Tower Location

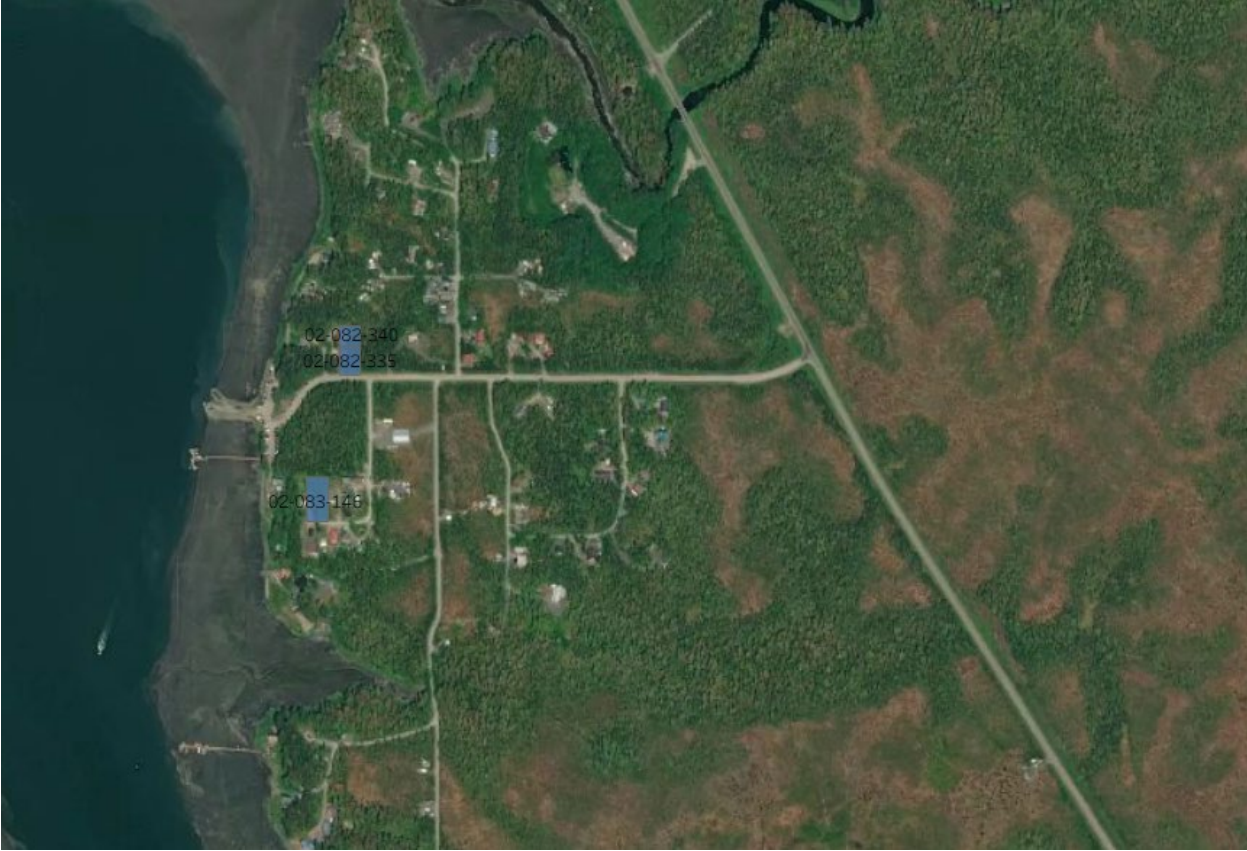


Proposed Cell Tower Site

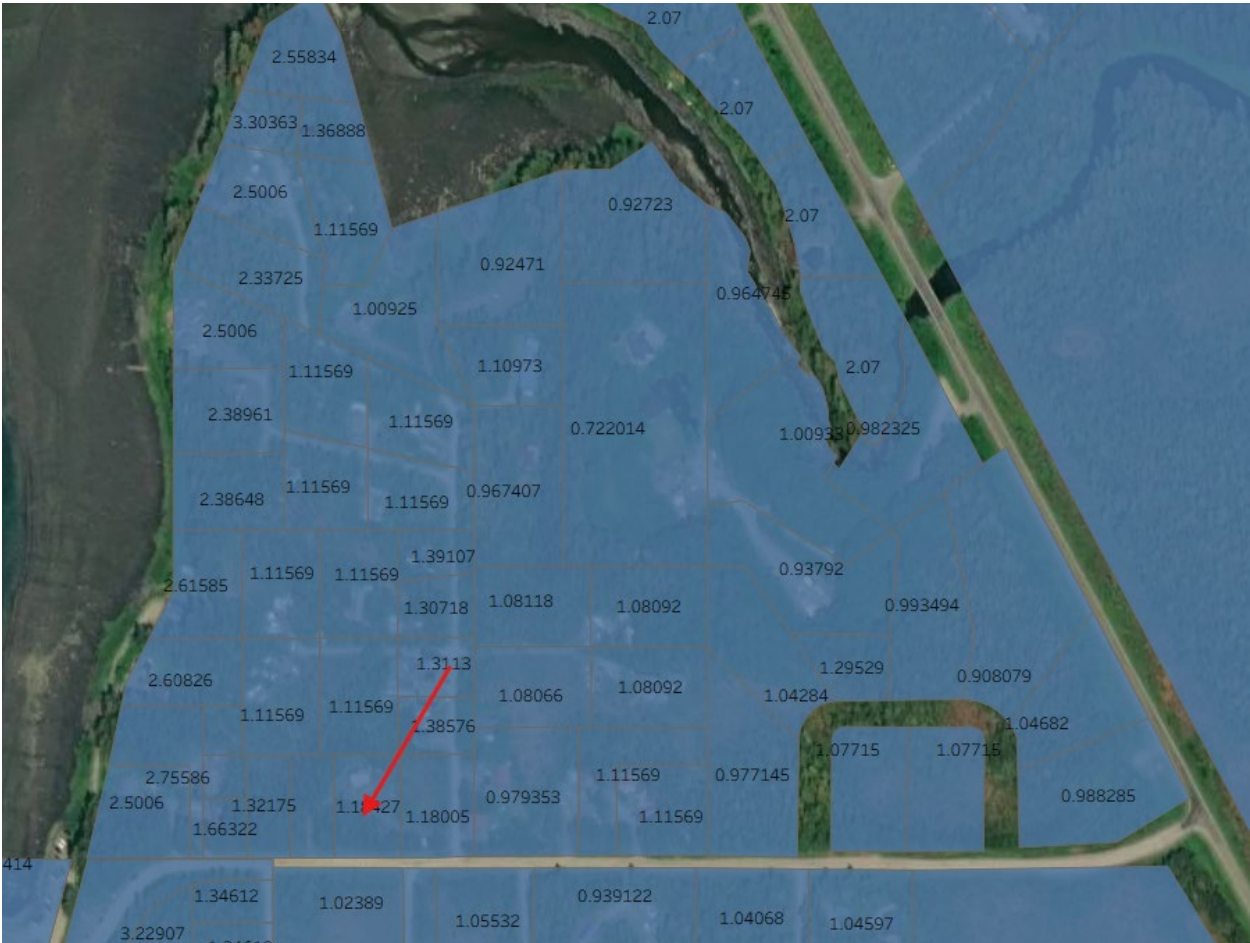


Sales Location





Valuation Map



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.
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Petersburg Appeal Review

3 messages

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Thu, Apr 2, 2026 at 1:20 PM

John,

Thank you for returning my call.

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In Petersburg, there are properties located near existing towers—such as in the Airport Subdivision and behind the high school—that are in close proximity to residential homes. Based on available sales and appeal data, there is no indication that buyers have paid less for those properties due to tower proximity.

Across other communities we work in, we have not observed a consistent impact on property values related to nearby towers. For example, in Unalaska, the Haystack Hill subdivision includes some of the highest-valued homes in the community despite having multiple cell tower leases in the area. In communities such as Yakutat and Cordova, additional towers are often viewed positively due to limited cell coverage. In Haines, there have also been instances where property owners have expressed interest in hosting towers to improve service and generate lease income.

We have seen increased public discussion and, in some cases, opposition to new tower development. For example, in Wrangell, one tower near Mile 3 was constructed without significant concern, while a later proposal near Mile 12.8 faced opposition related to visual impacts, lighting, and potential effects on property values and was ultimately not approved. However, these types of concerns are not necessarily reflected in actual market transactions.

From an appraisal perspective, value conclusions must be supported by market evidence. While it is possible that a tower located immediately adjacent to a property or significantly impacting a view could affect value, we have not observed sufficient data to quantify such an impact in this case.

In summary, we have not identified market-supported evidence indicating that the nearby (proposed) cell tower has resulted in a reduction in value for your property.

If you would like to proceed with a Board of Equalization hearing, please let me know and I can notify the city.

Thank you,
Martins

--

Martins Onskulis, MBA
Appraisal Company of Alaska

405 W. 27th Ave.

Anchorage, AK 99503

907.334.6312 (Office)
907.793.7713 (c)

John Murgas <johnmurgas@aptalaska.net>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Sun, Apr 5, 2026 at 3:49 PM

Yes, I would like to proceed with the BOE.

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>

Mon, Apr 6, 2026 at 5:20 AM

To: John Murgas <johnmurgas@aptalaska.net>

John,

Thank you for your reply. I'll inform the city.

- Martins

[Quoted text hidden]

Appeal 2026-23

John Murgas

Parcel #02-082-125

Murgas Tract

Papkes Landing

RECEIVED

2026-23

MAR 31 2026

Petersburg Borough

FINANCE DEPT.

Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 3-30-2026

The deadline for filing an appeal with the Assessor is Monday, **March 31, 2026, at 4:30pm.** However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No 02-082-125

1. I, JOHN MURRAS, representing SELF, the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 41,800 Building(s) \$ - Total \$ 41,800

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

A. What date was the property acquired? 1990

B. What was the full consideration/price? 28,000

C. Did this price include any furniture/ fixtures? If so, List approximate value \$ -

D. What do you consider the market value?

Land \$ 31,350 Bldg \$ - Total \$ 31,350

E. What would you consider a fair assessment value?

Land \$ 31,350 Bldg \$ - Total \$ 31,350

F. Have you ever offered this property for sale in the past two years? Yes - No X

If yes, with who and for how much? -

G. Have you ever received an offer? Price/when NO

H. Have you had the property appraised in the past 2 years? \$ NO

I. How much is the property insured for? \$ 0

3. There is an error or omission on the assessment of this property for the following reason(s):

As recently as 3-30-2026 Tidal Network (TN) has affirmed their plans to build a 5 G tower on their lot, 150 ft. from mine. Although the tower is not yet built, it is very well publicized. .

My lot's primary value is residential. It's value to any buyer is greatly diminished because of the planned tower. Reasons: A tower disrupts the scenic view of my lot, diminishing its aesthetic appeal. The tower infrastructure will give an "industrial", less desirable feel to neighboring lots. Despite scientific consensus, many have concerns of health risks associated with electromagnetic fields associated with 5G towers. The tower's industrial looking structure negatively impacts the overall curb appeal of properties in the neighborhood. Potential buyers are hesitant to purchase properties in close proximity to this structure, potentially limiting the buyer pool.

BOE Appeal Review for 02-082-125



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 02-082-125

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

Introduction

- The subject property is located at Papkes Landing
- Land Size: 35,414 SF
- Building: None
- Land Value: \$41,800 (\$1.18/SF)

- Total Assessed Value: \$41,800
- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

Legal and Assessment Standard

Under Alaska law (AS 29.45.110), property must be assessed at its full and true value, defined as market value as of January 1.

- Market value reflects a willing buyer and willing seller
 - It must be based on observable market behavior
 - It cannot be based on speculative or hypothetical conditions
 - Assessments must be applied uniformly and equitably
-

Overview of Valuation Process

Property valuations in Petersburg are developed using a mass appraisal approach considering:

- Property characteristics
- Location and neighborhood influences
- Market trends
- Verified comparable sales

This ensures consistency and equity across similarly situated properties.

Utilization of Sales Data

Sales of comparable properties are the primary basis for valuation.

- Sales reflect actual buyer behavior
- Adjustments are made for differences in size, location, and features
- Only local, relevant market data is considered

This ensures valuations are grounded in real transactions rather than assumptions.

Validation Through Sales Ratio Studies

- Current assessment levels are in the low 80% 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

Burden of Proof for Adjustments

Adjustments require:

- Credible, market-supported evidence
- Comparable sales demonstrating measurable impact

General concerns or studies from other regions do not meet this standard without supporting local data.

Concern Raised by Property Owner

- The property owner asserts that a proposed (not yet constructed) cell tower is reducing the value of the property.

Analysis of Cell Tower Impact

1. Proposed vs. Existing Condition

The tower referenced by the property owner is proposed and not yet constructed.

- Market value must reflect conditions as they exist on the assessment date
- Potential future impacts are speculative and cannot be measured
- Without a completed structure, there is no physical or market-based influence to analyze

2. Lack of Local Market Evidence

- No studies specific to Alaska markets have been identified
- No verified sales in Petersburg indicate reduced values due to proximity to cell towers

3. Existing Towers in Petersburg

Petersburg currently has multiple existing towers:

- Airport Subdivision
- Behind the school
- Hungerford Hill Road

There have been numerous sales and listings near these locations with no measurable impact on value.

4. Market Behavior Near Towers

Recent sales and listings demonstrate typical market behavior:

- 109 Odin St (listed): \$45,000 (assessed at \$26,700)
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These indicate:

- Properties continue to sell normally
- No consistent price discount is observed
- Buyers are not avoiding these locations

5. Broader Market Experience

Across multiple Alaska communities:

- No consistent impact from cell towers has been observed
- Consultation with appraisers and real estate professionals confirms lack of supporting data
- Market behavior remains consistent regardless of tower presence

Market Data – Comparable Sales

Parcel	Sale Price	Size (SF)	\$/SF	Year
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02-081-415	\$48,000	66,847	\$0.71	2021
02-081-400	\$96,000	71,070	\$1.35	2023

These sales support the subject’s value of \$1.18/SF, which falls well within the observed market range.

Mass Appraisal Consistency

- All properties are valued using the same methodology
- Adjustments are only made when supported by market data
- Unsupported adjustments would create inequity across the tax roll

Conclusion

While the property owner’s concerns are acknowledged:

- The tower is not yet constructed
- No measurable market evidence exists indicating value impact
- Existing tower locations show no reduction in property values
- The subject’s assessed value is supported by comparable sales
- The assessment is consistent with similar properties

Valuation must be based on demonstrated market behavior, not speculation about potential future conditions.

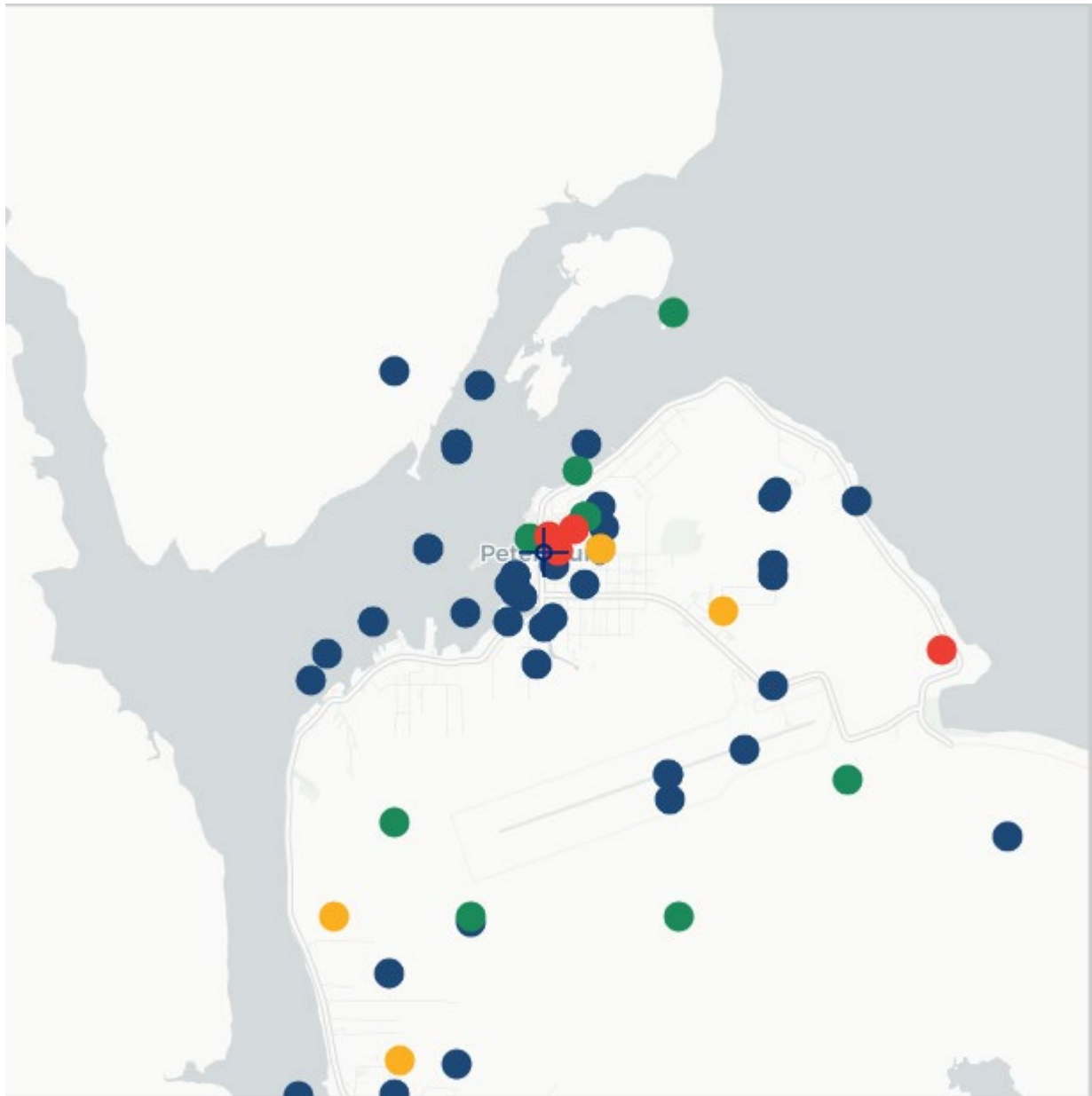
Recommendation

No change to the assessed value.

Subject Property



Cell Tower Location



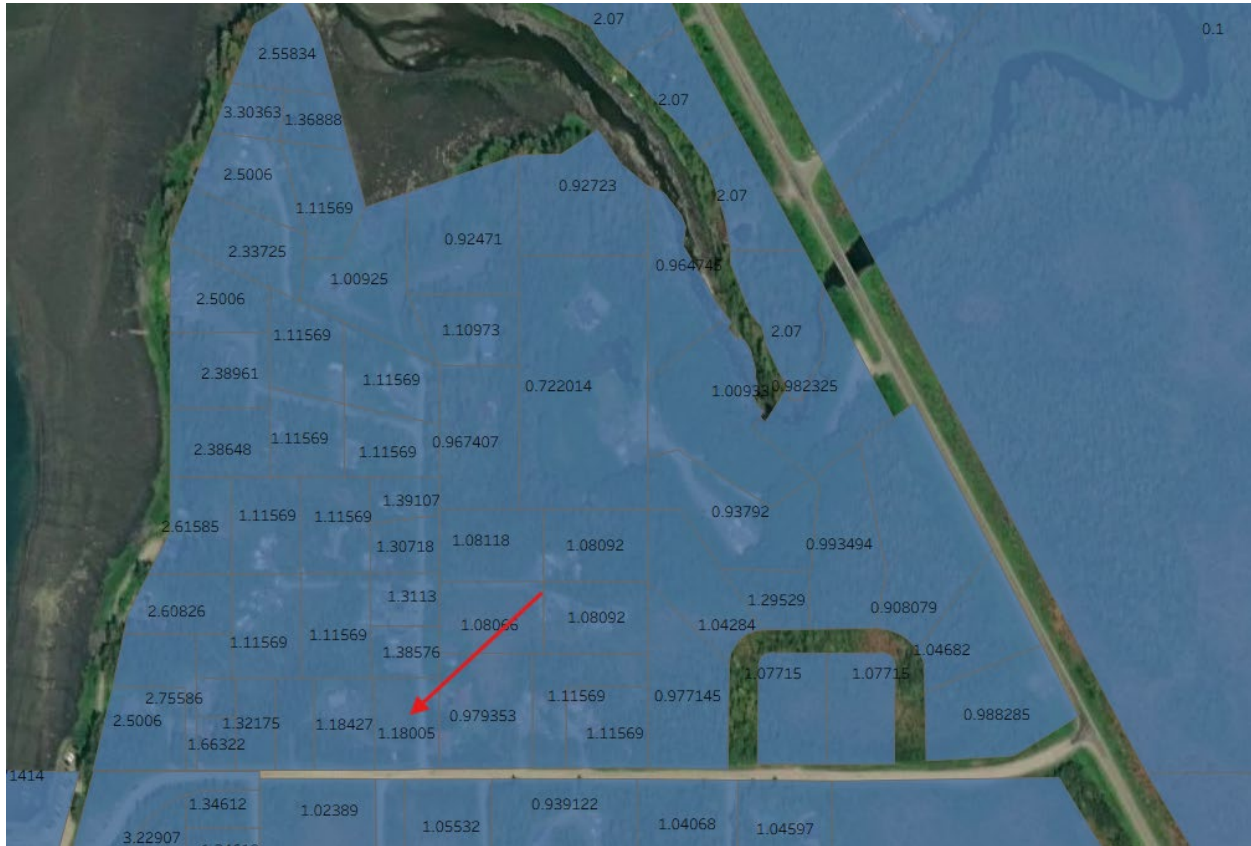
Proposed Cell Tower Site



Sales Location



Valuation Map



Assumptions and Limiting Conditions

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Petersburg Appeal Review

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Thu, Apr 2, 2026 at 1:20 PM

John,

Thank you for returning my call.

I reached out to a local realtor and several appraisers who regularly work in Petersburg. They confirmed that there is currently no market data supporting the conclusion that property values have been affected by nearby cell towers. From an assessment standpoint, our analysis must be based on verified market evidence. While I understand your concerns regarding the proximity of a cell tower, we have not identified sufficient data to support an adjustment to the assessed value. Specifically, we have not seen any verified sales indicating that properties sell for less due to the presence of a nearby tower.

In Petersburg, there are properties located near existing towers—such as in the Airport Subdivision and behind the high school—that are in close proximity to residential homes. Based on available sales and appeal data, there is no indication that buyers have paid less for those properties due to tower proximity.

Across other communities we work in, we have not observed a consistent impact on property values related to nearby towers. For example, in Unalaska, the Haystack Hill subdivision includes some of the highest-valued homes in the community despite having multiple cell tower leases in the area. In communities such as Yakutat and Cordova, additional towers are often viewed positively due to limited cell coverage. In Haines, there have also been instances where property owners have expressed interest in hosting towers to improve service and generate lease income.

We have seen increased public discussion and, in some cases, opposition to new tower development. For example, in Wrangell, one tower near Mile 3 was constructed without significant concern, while a later proposal near Mile 12.8 faced opposition related to visual impacts, lighting, and potential effects on property values and was ultimately not approved. However, these types of concerns are not necessarily reflected in actual market transactions.

From an appraisal perspective, value conclusions must be supported by market evidence. While it is possible that a tower located immediately adjacent to a property or significantly impacting a view could affect value, we have not observed sufficient data to quantify such an impact in this case.

In summary, we have not identified market-supported evidence indicating that the nearby (proposed) cell tower has resulted in a reduction in value for your property.

If you would like to proceed with a Board of Equalization hearing, please let me know and I can notify the city.

Thank you,
Martins

--

Martins Onskulis, MBA
Appraisal Company of Alaska

405 W. 27th Ave.

Anchorage, AK 99503

907.334.6312 (Office)
907.793.7713 (c)

John Murgas <johnmurgas@aptalaska.net>
To: Martins Onskulis <monskulis@appraisalalaska.com>

Sun, Apr 5, 2026 at 3:49 PM

Yes, I would like to proceed with the BOE.

[Quoted text hidden]

Martins Onskulis <monskulis@appraisalalaska.com>
To: John Murgas <johnmurgas@aptalaska.net>

Mon, Apr 6, 2026 at 5:20 AM

John,

Thank you for your reply. I'll inform the city.

- Martins

[Quoted text hidden]

Appeal 2026-24

Jackie Tyson

Dennis Heimdahl

Parcel #02-082-070

200 Papkes Landing

RECEIVED

Item 31.

MAR 31 2026

2026-24

FINANCE DEPT.

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 3/30/26

The deadline for filing an appeal with the Assessor is Monday, **March 31, 2026, at 4:30pm.** However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No 02-082-070 (Lot 3)

1. Dennis L. Heimdahl
Jackie Tyson, representing themselves
the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 69,000 Building(s) \$ 249,700-150,000 Total \$ 168,700

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? early to mid 1970s
- B. What was the full consideration/price? \$13,500 for 45 acres
- C. Did this price include any furniture/ fixtures? If so, List approximate value \$ no
- D. What do you consider the market value?
Land \$ 21,500 Bldg \$ 249,700-150,000 Total \$ 121,500
- E. What would you consider a fair assessment value?
Land \$ assessed value Bldg \$ assessed value Total \$ _____
- F. Have you ever offered this property for sale in the past two years? Yes _____ No X
If yes, with who and for how much? _____
- G. Have you ever received an offer? Price/when no
- H. Have you had the property appraised in the past 2 years? \$ no
- I. How much is the property insured for? \$ no ~ \$515,000

3. There is an error or omission on the assessment of this property for the following reason(s):

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: Dennis L. Heimdahl Phone #: 967 518 0456
Jackie K Tyson 967 723 0333
Email: danny.heimdahl@gmail.com
jackie.k.tyson@comcast.com
Sign here: Jackie K Tyson Date: 3/30/26

Dennis L. Heimdahl 3/30/26

Nothing has changed for lot 3 over the past years. The house + carport are built on pilings. The muskeg has sunk a bit due to a drainage ditch that was put along the back to the house to Papke's Landing Road. The land from Papke's Landing Road extending to the road that goes between Pete Pellerito's lot (~~lot~~), Lot 5 and Lot 4 is a muskeg on which only started bull pine grow. The septic system and water tank areas were excavated down 12' + back filled so they would not sink into the muskeg. The front driveway and land under the house continue to sink + there is a pool of water under the house, we have fill added as needed. Both lots 3 and lot 4 have had no ^{new} improvements.

Carl Humphrey, (deceased)

Carl Humphrey's house (now deceased) is neglected + a garbage dump of structures, old cars, boats and garbage which doesn't increase property values at all.

Again, from Papke's Landing Road the widths of Lot 3 + Lot 4 are a 12' ^{deep} muskeg on which little grows.

The ditch along Papke's landing road has provided enough drainage that the bull pines are able to grow taller and "thrive". Looking from the road you can see the ~~may~~ majority of lots 3 and 4 are hip boots required or Xtratuffs required walking.

The increase from \$21,800 to \$69,000, a difference of \$47,200 for the land is excessive, imho, when the land is sinking and ~~was~~ unusable without

Rory Road has also provided a bit of drainage on the Wrangell Narrows side of the road which helps keep the trees planted on our side of the road from totally drowning.

FYI for Arnie

200 Papkes Landing Rd
Parcel # 02-082-070
2023 Assessment \$22,600 Land \$250,800 Improvement

March 31, 2023

In 2014 Lot 3 was assessed at \$48,000 for land and \$253,700 for improvements (house and car/boat shed) for a total of \$302,200. The taxable values were decreased to \$38,000 for land and \$228,800 for improvements. That was when the house was pretty new. Then when we became aware of what John Murgas was paying on his lots in 2020, the land was lowered to \$19,000 and the improvements to \$209,000. Now you are proposing a \$22,600 land value, and \$250,800 as improvements.

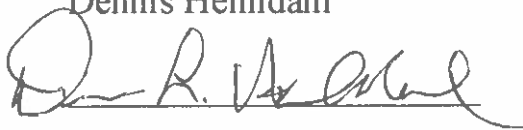
The land is still the same bog that it's always been. Almost all unbuildable. The pad in front of the house sinks every year. Because the water was over my shoes when it rained, we had more drain pipe and fill put in last year. We have to add fill around the house and carport because the ground continues to sink.

The house is now 25 years old and needs a new kitchen, floor, countertops, oven, cooktop, garbage disposal, and serious work on the east facing wall, which bears the brunt of winter storms. The same applies to the bathroom.

When I talked to my Allstate insurance agent, she said the house is insured for what a house of this size would cost to replace in case of fire. We do not tell them what to insure the house for. They tell us, so I really don't see what use this number is for an assessment.

Sincerely,

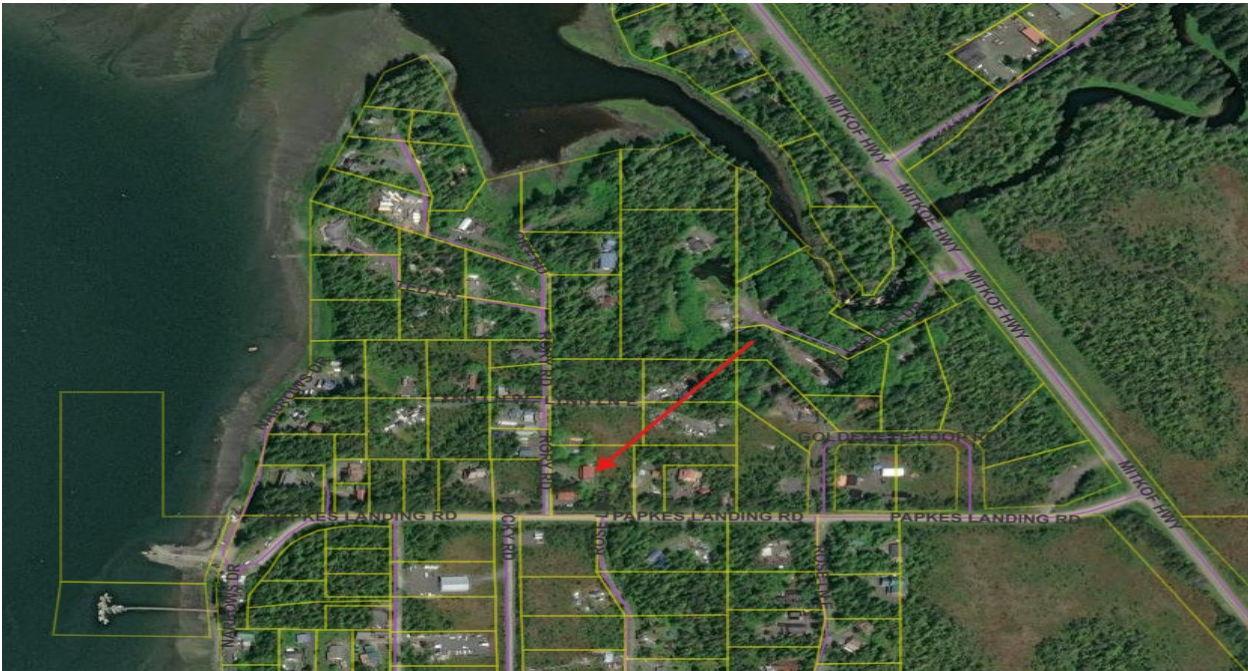
Dennis Heimdahl



Jackie Tyson



BOE Appeal Review for 200 Papkes Landing



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 200 Papkes Landing

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

Introduction

- The subject property is located at Papkes Landing
- Land Size: 70,480 SF
- Building: \$249,700 – 1962 SF with Shop 390 SF and Carport 800 SF
- Land Value: \$69,000 (\$.98/SF) – Proposed Adjustment \$62,100 (\$.88/SF)
- Total Assessed Value: \$318,700 – Proposed Adjustment \$311,800
- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

Legal and Assessment Standard

Under Alaska law (AS 29.45.110), property must be assessed at its full and true value, defined as market value as of January 1.

- Market value reflects a willing buyer and willing seller
- It must be based on observable market behavior
- It cannot be based on speculative or hypothetical conditions
- Assessments must be applied uniformly and equitably

Overview of Valuation Process

Property valuations in Petersburg are developed using a mass appraisal approach considering:

- Property characteristics
- Location and neighborhood influences
- Market trends
- Verified comparable sales

This ensures consistency and equity across similarly situated properties.

Utilization of Sales Data

Sales of comparable properties are the primary basis for valuation.

- Sales reflect actual buyer behavior
- Adjustments are made for differences in size, location, and features
- Only local, relevant market data is considered

This ensures valuations are grounded in real transactions rather than assumptions.

Validation Through Sales Ratio Studies

- Current assessment levels are in the low 80% 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

Burden of Proof for Adjustments

Adjustments require:

- Credible, market-supported evidence
- Comparable sales demonstrating measurable impact

General concerns or studies from other regions do not meet this standard without supporting local data.

Concern Raised by Property Owner

- Main concern is land value increase.

Market Data – Comparable Sales

Parcel	Sale Price	Size (SF)	\$/SF	Year
02-131-050	\$45,000	64,164	\$0.70	2021
02-083-350	\$50,000	41,382	\$1.20	2021
02-083-256	\$50,000	44,257	\$1.12	2024
02-083-205	\$70,000	53,492	\$1.30	2023
02-083-104	\$40,000	45,259	\$0.88	2021
02-082-120	\$173,500	23,993	\$7.23	2025
02-082-030	\$90,000	86,249	\$1.04	2022
02-081-420	\$107,500	93,157	\$1.15	2023
02-081-415	\$48,000	66,847	\$0.71	2021
02-081-400	\$96,000	71,070	\$1.35	2023

These sales support the subject’s value of \$.88/SF, which falls well within the observed market range.

Mass Appraisal Consistency

- All properties are valued using the same methodology
- Adjustments are only made when supported by market data
- Unsupported adjustments would create inequity across the tax roll

Conclusion

While the property owner's concerns are acknowledged:

- Recommended adjusting land value to reflect soil conditions
- The subject's assessed value is supported by comparable sales
- The assessment is consistent with similar properties

Recommendation

Recommended adjusting land value to reflect soil conditions

Subject Property



Sales Location



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.

Appeal 2026-25

Jackie Tyson

Dennis Heimdahl

Parcel #02-082-075

105 Rory Rd

RECEIVED

2026-25

MAR 31 2026
FINANCE DEPT.

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 3/30/26

The deadline for filing an appeal with the Assessor is Monday, **March 31, 2026, at 4:30pm.** However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No 02-082-015

1. T. Dennis L. Heimdahl, representing myself
the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 53,000 Building(s) \$ — Total \$ 53,000

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

A. What date was the property acquired? early to mid 1970s

B. What was the full consideration/price? \$ 13,500 for 45 acres

C. Did this price include any furniture/ fixtures? If so, List approximate values \$ no

D. What do you consider the market value?

Land \$ 25,000 Bldg \$ — Total \$ —

E. What would you consider a fair assessment value?

Land \$ 25,000 Bldg \$ — Total \$ 25,000

F. Have you ever offered this property for sale in the past two years? Yes — No X

If yes, with who and for how much? —

G. Have you ever received an offer? Price/when 25,000 Jackie Tyson 5 years ago

H. Have you had the property appraised in the past 2 years? \$ no

I. How much is the property insured for? \$ n/a

3. There is an error or omission on the assessment of this property for the following reason(s):

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: Dennis L. Heimdahl Phone #: ~~907 518 0456~~ 907 518 0456

Email: dennyheimdahl@gmail.com

Sign here: [Signature] Date: 3/30/26

Parcel 02-082-015 Heimdahl Subdivision II
 POR GOV'T Lots 4+6 Sec II
 T605 R79E CHM (Subd of Tract A)
 March 14, 1990

Lot 4 is mostly a deep muskeg that is 12' down to hardpan. A small amount of extra fill was dumped on that lot, and that is where my school bus is parked. The extra weight from the engine has the bus sinking into the muskeg. The lot has raised garden beds, but the ground does not drain very well when it rains, so gardening is a challenge. The muskeg requires rubber boots, tall rubber boots. Perry Road is built on typan with rock & gravel on top. It is also sinking from Tapke's Landing Road to Robert Fudge's property. Anyone who buys this lot will have to excavate for the placement of a water tank and septic system and put in an above ground mainline.

I don't know if the two "houses" built up the road (Sauls & Humphrey) being in such poor shape affect the value of this property but they are in tough shape. The assessed value was \$22,100 and is now increased to \$53,000, an increase of \$30,900. The only property that's sold in this area was Tidel Corporation's proposed cell tower site, but that is a one-off value that should not affect other property tax assessments.

I feel \$25,000 is the fair market value for this lot given all the expense of building on piling and having to add fill as the ground sinks.

Jackie Tyson
 Dan Heimdahl

BOE Appeal Review for 105 Rory Rd



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 02-082-075

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.
-

Introduction

- The subject property is located at Papkes Landing
- Land Size: 49,005 SF
- Building: None
- Land Value: \$53,000 (\$1.08/SF) Proposed land value \$42,400 (\$.86/SF)
- Total Assessed Value: \$53,000
- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

Legal and Assessment Standard

Under Alaska law (AS 29.45.110), property must be assessed at its full and true value, defined as market value as of January 1.

- Market value reflects a willing buyer and willing seller
- It must be based on observable market behavior
- It cannot be based on speculative or hypothetical conditions
- Assessments must be applied uniformly and equitably

Overview of Valuation Process

Property valuations in Petersburg are developed using a mass appraisal approach considering:

- Property characteristics
- Location and neighborhood influences
- Market trends
- Verified comparable sales

This ensures consistency and equity across similarly situated properties.

Utilization of Sales Data

Sales of comparable properties are the primary basis for valuation.

- Sales reflect actual buyer behavior
- Adjustments are made for differences in size, location, and features
- Only local, relevant market data is considered

This ensures valuations are grounded in real transactions rather than assumptions.

Validation Through Sales Ratio Studies

- Current assessment levels are in the low 80% 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

Burden of Proof for Adjustments

Adjustments require:

- Credible, market-supported evidence
- Comparable sales demonstrating measurable impact

General concerns or studies from other regions do not meet this standard without supporting local data.

Concern Raised by Property Owner

- Land value is too high due to soil condition

Market Data – Comparable Sales

Parcel	Sale Price	Size (SF)	\$/SF	Year
02-131-050	\$45,000	64,164	\$0.70	2021
02-083-350	\$50,000	41,382	\$1.20	2021
02-083-256	\$50,000	44,257	\$1.12	2024
02-083-205	\$70,000	53,492	\$1.30	2023
02-083-104	\$40,000	45,259	\$0.88	2021
02-082-120	\$173,500	23,993	\$7.23	2025
02-082-030	\$90,000	86,249	\$1.04	2022
02-081-420	\$107,500	93,157	\$1.15	2023
02-081-415	\$48,000	66,847	\$0.71	2021
02-081-400	\$96,000	71,070	\$1.35	2023

These sales support the subject’s value of \$.86/SF, which falls well within the observed market range.

Mass Appraisal Consistency

- All properties are valued using the same methodology
- Adjustments are only made when supported by market data
- Unsupported adjustments would create inequity across the tax roll

Sales Location



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.

Appeal 2026-26

Jackie Tyson

Dennis Heimdahl

Parcel #02-082-200

28 Halvoy Ln

RECEIVED

2026-26

MAR 31 2026
FINANCE DEPT.

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 3/20/26

The deadline for filing an appeal with the Assessor is Monday, **March 31, 2026, at 4:30pm.** However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No 02-082-200 (Lot 15A)

1. I, Jackie Tyson, wife, representing Dennis Heimdahl, husband, the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 104,800 Building(s) \$ none Total \$ 104,800

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? early to mid 1970s
- B. What was the full consideration/price? \$13,500 for 45 acres
- C. Did this price include any furniture/ fixtures? If so, List approximate values \$no
- D. What do you consider the market value?
Land \$ 60,200 Bldg \$ — Total \$ 60,200
- E. What would you consider a fair assessment value?
Land \$ 60,200 Bldg \$ none Total \$ 60,200
- F. Have you ever offered this property for sale in the past two years? Yes — No X
If yes, with who and for how much? —
- G. Have you ever received an offer? Price/when no
- H. Have you had the property appraised in the past 2 years? \$ no
- I. How much is the property insured for? \$ na

3. There is an error or omission on the assessment of this property for the following reason(s):

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: Jaqueline Tyson or Dennis Heimdahl Phone #: 907 723 0333
Email: dennyheimdahl@gmail.com
jackiekltyson@mc.com

Sign here: [Signature] Date: 3/20/2026

Lot 15A's assessed tax value increased from \$21,500 to \$69,000, and an increase of ~~\$44,500~~^{\$47,200} in one year. This lot has no road access. The Kvalheim property that falls on Wrangell Narrows has extensive road access. Robert Fudge also has road access and a driveway from the easement, but there is no road or electricity to the boundary of Lot 15A. To ~~an~~ access this lot and develop the land will cost a pretty penny. It has never been put up for sale. Lot 15A at this time is accessible only by skiff at high tide. It's accessible briefly two times a day as the tide comes in + recedes very rapidly. This lot is landlocked.

Why was there such a large increase in the assessed value?

BOE Appeal Review for 28 Halvoy Ln



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 02-082-200

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

Introduction

- The subject property is located at Papkes Landing
- Land Size: 40,946 SF
- Building: None
- Land Value: \$104,800 (\$2.56/SF) Proposed adjusted value \$83,800 (\$2.05/SF)
- Total Assessed Value: \$104,800

- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

Legal and Assessment Standard

Under Alaska law (AS 29.45.110), property must be assessed at its full and true value, defined as market value as of January 1.

- Market value reflects a willing buyer and willing seller
 - It must be based on observable market behavior
 - It cannot be based on speculative or hypothetical conditions
 - Assessments must be applied uniformly and equitably
-

Overview of Valuation Process

Property valuations in Petersburg are developed using a mass appraisal approach considering:

- Property characteristics
- Location and neighborhood influences
- Market trends
- Verified comparable sales

This ensures consistency and equity across similarly situated properties.

Utilization of Sales Data

Sales of comparable properties are the primary basis for valuation.

- Sales reflect actual buyer behavior
- Adjustments are made for differences in size, location, and features
- Only local, relevant market data is considered

This ensures valuations are grounded in real transactions rather than assumptions.

Validation Through Sales Ratio Studies

- Current assessment levels are in the low 80% 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

Burden of Proof for Adjustments

Adjustments require:

- Credible, market-supported evidence
- Comparable sales demonstrating measurable impact

General concerns or studies from other regions do not meet this standard without supporting local data.

Concern Raised by Property Owner

- High land value, no access.

Market Data – Comparable Sales

Category	Parcel ID	Sale Price	Size (SF)	\$/SF	Date
Access	02-082-025	\$192,500	43,560	\$4.42	2024
Needs Access	01-174-220	\$115,000	53,579	\$2.15	2023
Needs Access	01-173-018	\$165,000	70,345	\$2.35	2024
Access	01-173-073	\$172,000	27,007	\$6.37	2022
Needs Access	01-174-225	\$125,000	53,579	\$2.33	2022

Market Indication

These sales support the subject’s value of \$2.05/SF, which falls well within the observed market range—particularly when considering access and site characteristics.

Mass Appraisal Consistency

- All properties are valued using the same methodology
- Adjustments are only made when supported by market data
- Unsupported adjustments would create inequity across the tax roll

Conclusion

While the property owner’s concerns are acknowledged:

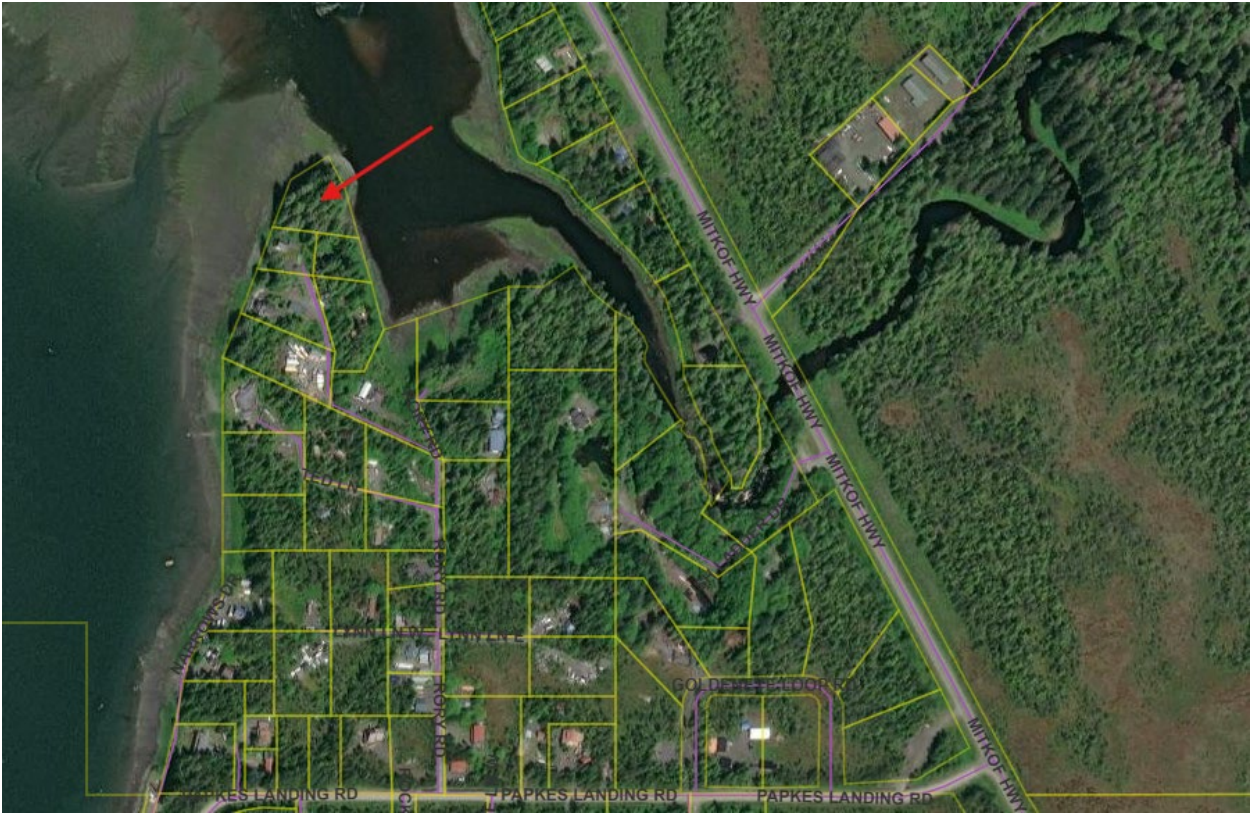
- Recommended adjusting the value due to lack of developed access.
- The subject’s assessed value is supported by comparable sales
- The assessment is consistent with similar properties

Valuation must be based on demonstrated market behavior, not speculation about potential future conditions.

Recommendation

Adjust assessed value to \$83,800

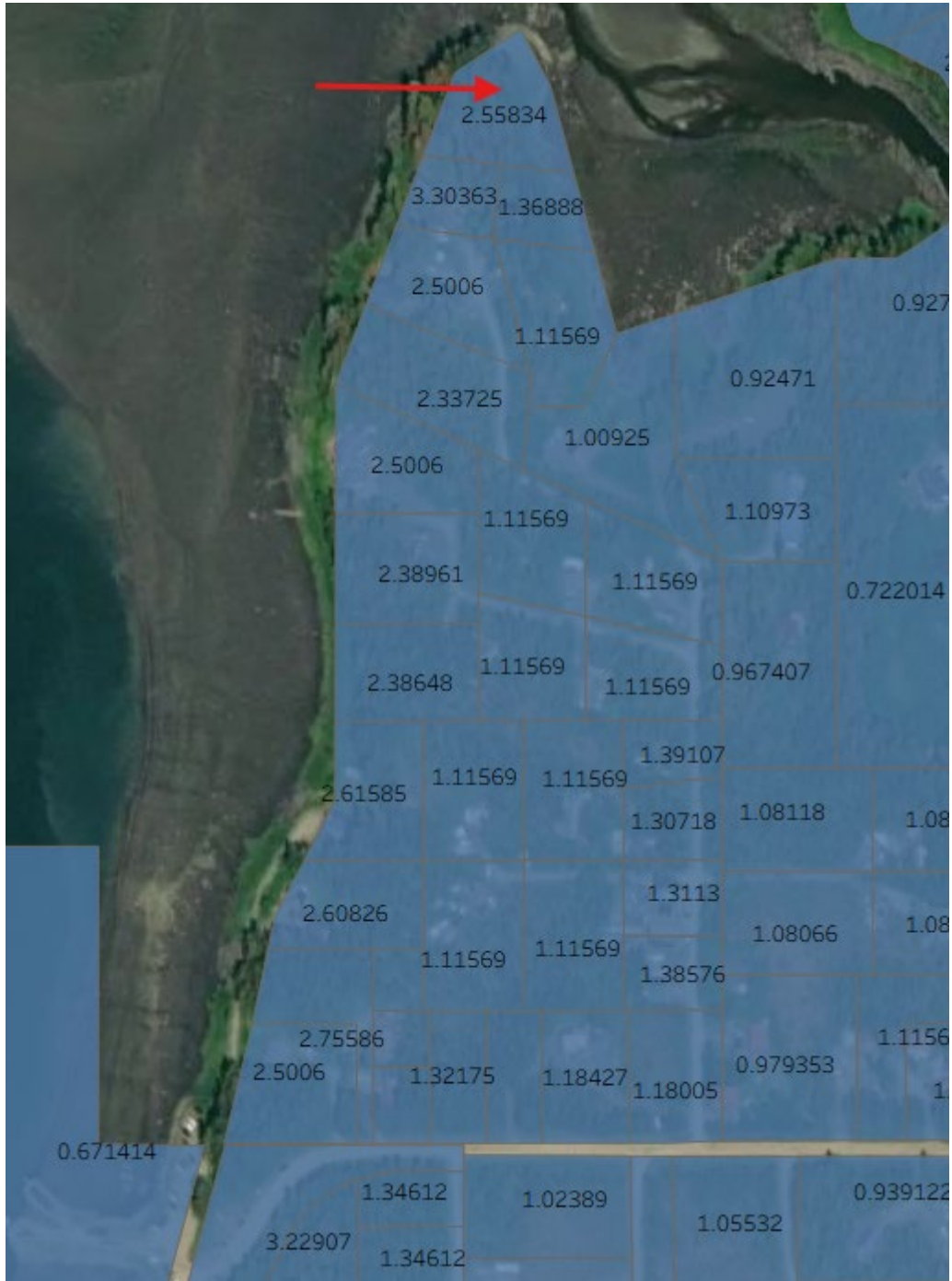
Subject Property



Sales Location



Valuation Map



Assumptions and Limiting Conditions

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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.

From: [Martins Onskulis](#)
To: [Anna Caulum](#)
Subject: Additional Information
Date: Thursday, April 9, 2026 9:53:01 PM
Attachments: [image.png](#)

External Email! Use Caution

Anna,

I was working on Shannon’s appeal and came across another sale in Papkes that we should include with Jackie’s waterfront lot. We can add this to the back of her appeal. Thank you.



--
Martins Onskulis, MBA
Appraisal Company of Alaska
405 W. 27th Ave. Anchorage,
AK 99503

907.334.6312 (Office)

907.793.7713 (c)

Appeal 2026-27

Martin Susort

Parcel #01-031-235

136 Kings Row Rd

RECEIVED

2026-27

MAR 31 2026

FINANCE DEPT.

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 3/30/2026

The deadline for filing an appeal with the Assessor is Monday, March 31, 2026, at 4:30pm. However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor must be contacted during the 30-day appeal period.

Parcel Identification No 01-031-235

1. I, MARTIN SUSORT, representing MYSELF + My Wife PATRICIA the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ 36,600 Building(s) \$ 194,400 Total \$ 231,000

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 1982
B. What was the full consideration/price? 4,000\$
C. Did this price include any furniture/ fixtures? If so, List approximate value\$ NO
D. What do you consider the market value? Land\$ 30,000 Bldg\$ 185,000 Total\$ 215,000\$
E. What would you consider a fair assessment value? Land\$ Bldg\$ Total\$
F. Have you ever offered this property for sale in the past two years? Yes No X
G. Have you ever received an offer? Price/when NO
H. Have you had the property appraised in the past 2 years? \$ NO
I. How much is the property insured for? \$ 250,000\$

3. There is an error or omission on the assessment of this property for the following reason(s):

I WAS SUPRISED TO HEAR A CELL TOWER WAS PROECTED LESS THAN 800' FROM MY HOME ON MILL ST. I BELIEVE IT REDUCES MY VALUE + SELLABILITY IN THE FUTURE. THIS WAS DONE WITH NO NOTICE OR COMMENT PERIOD BEFORE CONSTRUCTION. I BELIEVE IT HAS NEGATIVE HEALTH EFFECTS

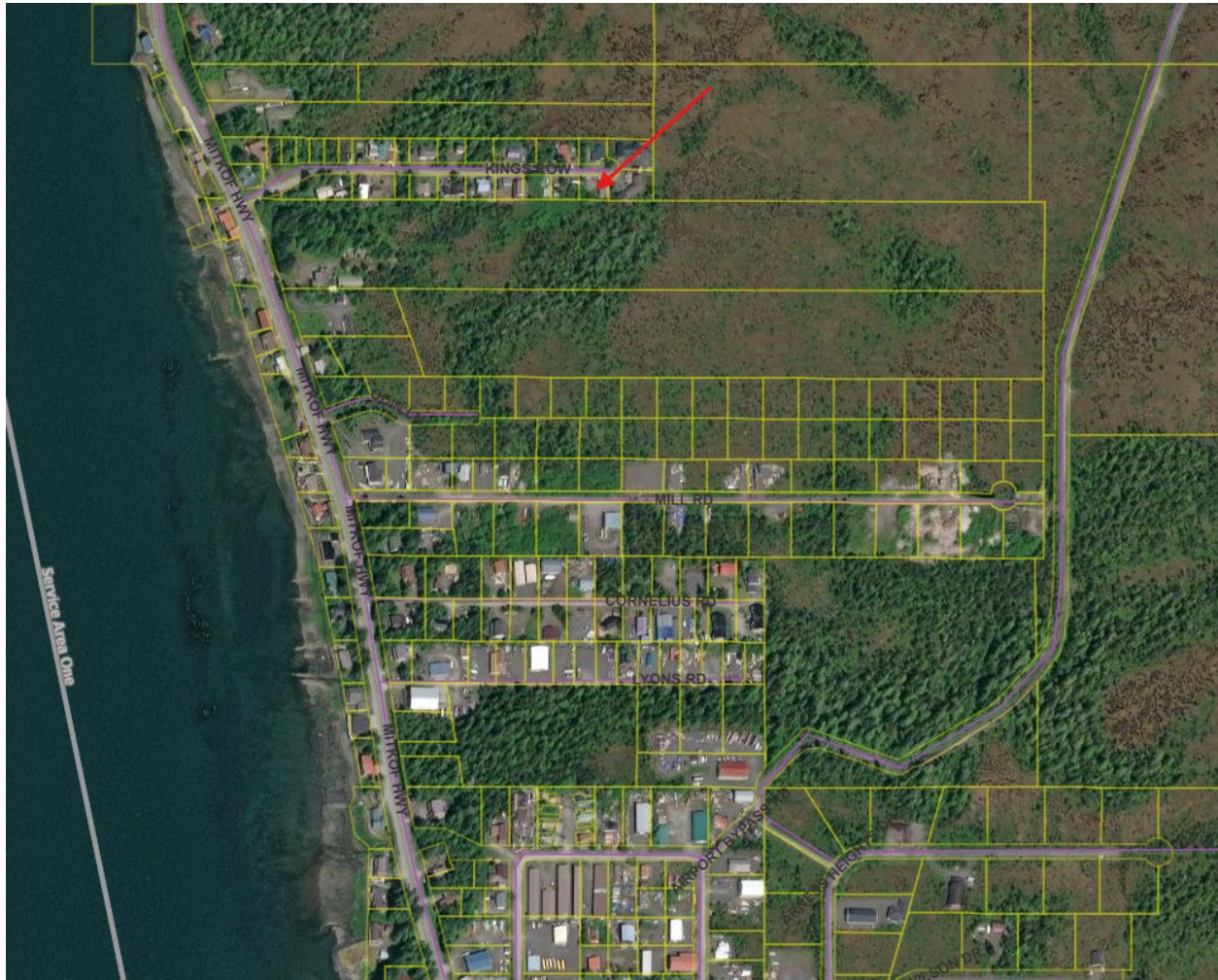
CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: MARTIN SUSORT Phone #: 9075780841

Email: AKKI@LAC@HOTMAIL.COM

Sign here: [Signature] Date: 3/30/2026

BOE Appeal Review for 136 Kings Row



To: 2026 Board of Equalization
From: Michael C. Renfro, Assessor
Martins Onskulis, Assessor
Re: 136 Kings Row

Purpose of Report

- Validation of the 2026 assessed value of the subject property as determined through the mass appraisal process and supported by sales ratio studies, in compliance with Alaska Statutes requiring assessment at full and true value.

Introduction

- The subject property is located at 136 Kings Row
- Land Size: 8,641 SF

- Building Size: 2,135 SF with 576 SF detached garage
- Land Value: \$36,600
- Building Value: \$194,400
- Total Assessed Value: \$231,000
- Valuation is based on comparable property sales, lot size, and location.

This report provides a comprehensive review of the assessed value and addresses concerns raised by the property owner.

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, not hypothetical or speculative impacts
 - Assessments must be applied uniformly and equitably across similar properties
-

Overview of Valuation Process

Property valuations in Petersburg 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 low 80% 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

- The property owner asserts that the construction of a new cell tower has reduced property value.
-

Analysis of Cell Tower Impact

1. Lack of Local Market Evidence

The property owner provided studies from outside Alaska suggesting potential impacts. However:

- No known studies exist specific to Alaska markets
- No verified sales in Petersburg indicate reduced values due to tower proximity

2. Existing Towers in Petersburg

Petersburg already has multiple towers:

- Airport Subdivision
- Behind the school
- Hungerford Hill Road

There have been numerous sales and listings near these locations without evidence of value reduction. In many cases, development continues in these areas.

3. Market Behavior Near Towers

Recent sales and listings include:

- 109 Odin St (listed): \$45,000 (assessed at \$26,700)
- 119 Mill Rd (sold): \$80,000 (assessed at \$63,600)
- 121 Arness Heights (sold): \$120,000 (assessed at \$94,000)

These transactions demonstrate that properties near towers:

- Continue to sell
- Sell at prices consistent with the broader market
- Do not show measurable discounts attributable to tower proximity

4. Broader Market Experience

Across multiple Alaska communities where we perform assessments, we have:

- Not observed consistent value impacts from cell towers
- Consulted with appraisers and real estate professionals
- Found no market-supported basis for adjustments

Timing of the Tower Construction

- The tower was completed in late November
- No post-construction sales data exists to measure any potential impact

Without sales occurring after completion:

- There is no measurable evidence of any change in value
- Any claimed impact remains speculative

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

Conclusion

While concerns regarding cell towers are acknowledged, there is:

- No verified local market evidence of value reduction
- No sales indicating buyer resistance or price discounts
- Strong evidence that properties near towers sell at typical market levels
- Clear indication that assessed values are already below market

The subject property's assessed value is:

- Supported by market data
- Consistent with similar properties
- Below estimated market value

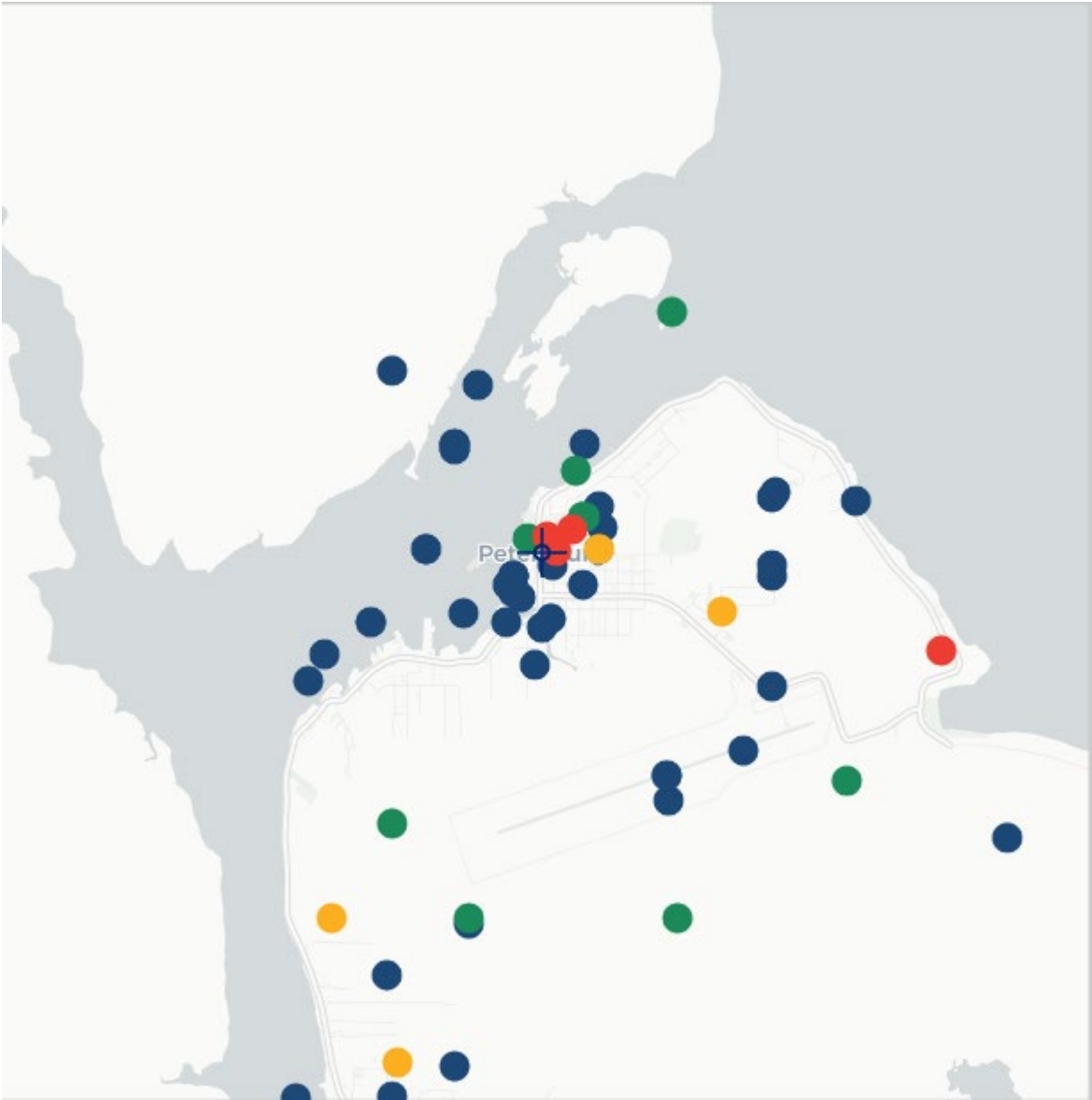
Valuation decisions must be based on demonstrated market behavior, not speculation or studies from dissimilar markets.

Recommendation: No change to the assessed value.

Subject Property



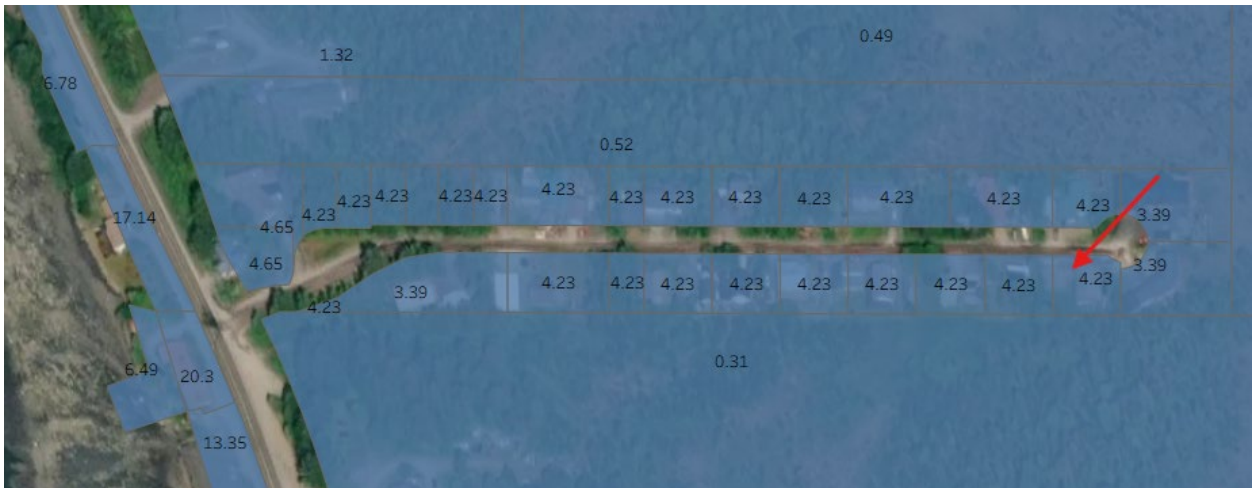
Cell Tower Location



Sales Location



Valuation Map



Listings



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