

BEFORE THE IDAHO BOARD OF TAX APPEALS

VINCENT AGUIRRE,)	
)	
Appellant,)	APPEAL NO. 21-A-1006
)	
v.)	FINAL DECISION AND ORDER
)	
BONNER COUNTY,)	
)	
Respondent.)	
)	
_____)	

RESIDENTIAL PROPERTY APPEAL

This appeal is taken from a decision of the Bonner County Board of Equalization denying an appeal of the valuation for taxing purposes on property described by Parcel No. RP61N04W179290A. The appeal concerns the 2021 tax year.

This matter came on for telephonic hearing September 30, 2021, before Board Member Leland Heinrich. Appellant Vincent Aguirre was self-represented. County Assessor Donna Gow represented Respondent.

Board Members Leland Heinrich and David Kinghorn join in issuing this decision.

The issue on appeal concerns the market value of a rural residential property.

The decision of the Bonner County Board of Equalization is affirmed.

FINDINGS OF FACT

The assessed land value of this vacant parcel is \$738. Appellant contends the subject parcel was double assessed.

The subject property is an unimproved .102 acre rural residential lot. Until the 2021 assessment, the property had been part of an adjacent parcel, also owned by Appellant. In September 2020, Appellant filed a new quitclaim deed for the full property, which

Respondent testified prompted the city's platting office to split the property into two (2) unique parcels. Respondent explained this split occurred because part of the original parcel was within a subdivision, and part was not.

Appellant was initially concerned the new assessments were a double assessment of the subject property. After Respondent explained it was merely a correction of the assessment and not a duplication, Appellant claimed there was an unauthorized split of the subject parcel from the full property. Appellant explained subject and the adjacent property had been assessed as one parcel since it was acquired in 1995. The property description had been the same since then, and Appellant stated the split happened with no notification or communication from the assessor's office. Appellant noted the county did not conduct a physical inspection of subject.

Appellant additionally thought the county did not need to split the parcel, because he was already paying taxes on the property when it was assessed together. Lastly, Appellant expressed concern the sewer district required each parcel to have a sewer, and subject does not need a sewer, as it is vacant and unbuildable. Appellant noted the adjacent parcel, of which subject used to be a part, has a sewer that is unused because of this requirement.

Respondent indicated when Appellant first contacted the county about the new assessment, the assessor's office reduced the assessed value of the subject parcel from \$37,125 to \$738. This was done to value it as part of the full property owned by Appellant and not an independent piece of land, a common practice in the county when contiguous parcels are owned by the same person or entity. Respondent attested the assessed value

of both parcels combined increased less than 25% from 2020, which is around what other parcels in the area were trended at to come up to market value.

Regarding the splitting of the original parcel, Respondent stated it was done based on the way the parcel, now parcels, was described in the deed. Respondent cited that it was done based on Idaho Code § 63-209 and Idaho State Tax Commission Rule 219. The main parcel is within a subdivision, and the subject parcel is not within the subdivision. Respondent reported they cannot be legally combined without re-platting the subdivision. Respondent did not know why the parcels had been approved to be combined twenty-five (25) years ago, but when the county comes across such land that was incorrectly combined according to Idaho statute, they are separated.

It was also noted the assessor cannot replat; this is a role of the platting department, and Respondent suggested Appellant contact them regarding those specific concerns. Respondent also mentioned Appellant could request a lot line adjustment and have the property surveyed, but Appellant stated this would cost a lot of money Appellant deemed unnecessary since the adjustment was “approved by the county in 1995.”

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value in fee simple interest, or, as applicable, exempt status. This Board, giving full opportunity for all arguments and having considered all the testimony and documentary evidence, hereby enters the following.

Idaho Code § 63-205 requires taxable property be assessed at market value annually on January 1; January 1, 2020, in this case. Market value is always estimated as of a precise point in time. Market value is defined in Idaho Code § 63-201, as,

“Market value” means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

Market value is estimated according to recognized appraisal methods and techniques. There are three (3) approaches to value: the sales comparison approach, the cost approach, and the income approach.

As market value wasn't the issue being discussed in this appeal, neither party developed a traditional appraisal technique to support their value positions. Appellant explained the issue was the subject parcel was being assessed separate from the adjacent parcel also owned by Appellant. It was stated both parcels have been used as, and were recognized as, a single parcel since 1995. Appellant's main concern was the requirement of a sewer hookup from the sewer district.

Respondent was sympathetic to the sewer requirement issue, but attested they had no control over the identification of the parcels. Respondent testified the parcels have been identified together in error since 1995, and the error was discovered in 2020 when Appellant filed a new quitclaim deed for the property. It was stated if there was a lot line adjustment so the parcels could be once again combined into one, the land would need to be re-subdivided and re-platted, to add the subject parcel into the subdivision. Respondent explained subject and this adjacent parcel are being valued as a single piece of property, then the value is split proportionally between the two (2) for the assessments.

In accordance with Idaho Code § 63-511, the burden is with the Appellant to establish subject's valuation is erroneous by a preponderance of the evidence. In this case, the Board does not find the burden of proof satisfied. Additionally, the Board does

not have the authority to adjust parcel identification or alter property lines, and must rely on the legal description as recorded. As Respondent was just correcting an error and have reduced subject's value to reflect its current use as part of adjacent land, the Board will affirm the BOE's decision and leave the assessed value of the parcel at \$738.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Bonner County Board of Equalization concerning the subject parcel be, and the same hereby is, AFFIRMED.

DATED this 30th day of November, 2021.

IDAHO BOARD OF TAX APPEALS