

BEFORE THE IDAHO BOARD OF TAX APPEALS

RYAN VANDYKE,)	
)	
Appellant,)	APPEAL NO. 21-A-1023
)	
v.)	FINAL DECISION AND ORDER
)	
BINGHAM COUNTY,)	
)	
Respondent.)	
)	
_____)	

RESIDENTIAL PROPERTY APPEAL

This appeal is taken from a decision of the Bingham County Board of Equalization denying an appeal of the valuation for taxing purposes on property described by Parcel No. RP0314405. The appeal concerns the 2021 tax year.

This matter came on for telephonic hearing October 14, 2021, before Board Member Leland Heinrich. Appellant Ryan Vandyke was self-represented. Bingham County Assessor Donovan Harrington represented Respondent.

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

The issue on appeal concerns the market value of an improved residential property.

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

FINDINGS OF FACT

The assessed land value is \$47,000, and the improvements' value is \$148,400, totaling \$195,400. Appellant did not provide a specific value request, but argued the land value was too high.

The subject property is a .57 acre¹ rural residential parcel located a couple miles northeast of Blackfoot, Idaho. The property is improved with a residence, though details were not shared.

Appellant was concerned with the increase in subject's land value for the current assessment year and questioned whether subject was valued equitably with other properties in the area. Appellant made vague reference to a section pin being improperly moved at some point in the past, and also made various allegations of criminal conduct and other unscrupulous behavior by several elected county officials and staff. In all, Appellant believed the subject property was not assessed fairly.

Respondent explained for assessment purposes, both parcels owned by Appellant are valued as a single homesite totaling 1.12 acres, with the primary value assigned to the improved subject parcel and a nominal value placed on the adjacent vacant lot. Respondent pointed out only subject's land value increased for 2021, not the improvements. The increase was the result of a sales study from subject's area, referred to by Respondent as *Neighborhood A* in the county. Twenty-two (22) vacant lot sales from 2020 were included in the study. The sale lots ranged in size from 1.00 to 1.25 acres, with sale prices stretching from \$33,000 to \$59,500. In each instance, the reported sale price exceeded the 2020 assessed value of the respective lot, which led Respondent to conclude land values in the area needed to be trended upward for 2021 to reflect current market levels. After trending the assessed values of the twenty-two (22) sales, Respondent calculated an average value of roughly \$39,600 for a one (1) acre homesite

¹ The subject property is used in conjunction with an adjacent .554 acre parcel also owned by Appellant. At some point in time, it was discovered the property straddled a section line, meaning it was situated across two (2) different sections. Therefore, the parcels were split into the current subject parcel assessed at \$195,400, and the adjacent vacant parcel at \$620 but not appealed.

in the neighborhood. Subject's 2021 homesite value is \$37,000, plus \$10,000 for onsite improvements (utilities), which Respondent noted was somewhat lower than the average value assigned to the sale lots.

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. The sales comparison approach, the cost approach, and the income approach comprise the three (3) primary methods for determining the market value of real property. *Merris v. Ada Cnty.*, 100 Idaho 59, 63, 593 P.2d 394, 398 (1979). Residential property is commonly valued using the sales comparison approach, which compares multiple recent sales of similar property to the subject property and considers adjustments for differences in property characteristics.

Appellant did not utilize any of the above valuation methodologies. In fact, Appellant did not offer any opinion of value at all, but rather just broadly claimed subject

was inequitably or erroneously assessed. Appellant alleged various crimes and other unsavory behavior by multiple elected officials and county personnel, none of which will be repeated here because such claims fall far outside the Board's jurisdiction in this matter, which is restricted solely to the accuracy of the subject property's current assessment.

In appeals to this Board, the Appellant bears the burden of proving error in subject's valuation by a preponderance of the evidence. Idaho Code § 63-511. Considering Appellant did not even offer a value opinion for the subject property, the burden of proof was not satisfied. Respondent provided support for subject's homesite value in the form of a sales study from subject's neighborhood. Without any competing value evidence, the Board did find support for a reduction in subject's land value. As such, the decision of the Bingham County Board of Equalization is affirmed.

FINAL ORDER

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

DATED this 23rd day of December, 2021.

IDAHO BOARD OF TAX APPEALS