

BEFORE THE IDAHO BOARD OF TAX APPEALS

DEREK LESLIE,	)	
	)	
Appellant,	)	APPEAL NOS. 19-A-1391,
	)	19-A-1392, and 19-A-1393
v.	)	
	)	FINAL DECISION
BANNOCK COUNTY,	)	AND ORDER
	)	
Respondent.	)	
	)	
	)	
	)	

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**RESIDENTIAL PROPERTY APPEALS**

These appeals are taken from three (3) decisions of the Bannock County Board of Equalization modifying appeals of the valuation for taxing purposes on properties described by Parcel Nos. RPRPAP3000401, RPRPAP2000404 and RPRPAP2000504. The appeals concern the 2019 tax year.

These matters came on for hearing March 16, 2020 in Pocatello, Idaho before Board Members Leland Heinrich and David Kinghorn. Appellant Derek Leslie was self-represented. Appraiser Celeste Gunn represented Respondent.

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

**The issue on appeal concerns the market values of three (3) improved residential properties.**

**The decisions of the Bannock County Board of Equalization are affirmed.**

FINDINGS OF FACT

Parcel No. RPRPAP3000401 (Appeal No. 19-A-1391)

The assessed land value is \$17,010, and the improvements' value is \$61,357, totaling \$78,367.

Parcel No. RPRPAP2000404 (Appeal No. 19-A-1392)

The assessed land value is \$17,010, and the improvements' value is \$61,357, totaling \$78,367.

Parcel No. RPRPAP2000504 (Appeal No. 19-A-1393)

The assessed land value is \$17,010, and the improvements' value is \$61,357, totaling \$78,367.

The subject properties are condominium units situated in three (3) separate four-plex buildings in Pocatello, Idaho. Appellant owns all the units in the three (3) buildings, for a total of twelve (12) units. Appellant filed appeals for the three (3) subject parcels as effective "representatives" for the other units in the respective four-plexes. Due to the somewhat chaotic circumstances surrounding the appeal process at the county level, Appellant was not afforded an opportunity to appear in person before the Bannock County Board of Equalization (BOE) to discuss the appeals. The BOE reduced the subjects' respective assessed values by 10%. Appellant agreed with the 10% reduction, but contended it should have also been applied to the other nine (9) units in the three (3) four-plex buildings, and petitioned this Board to make the adjustment in an effort to promote equity and uniform assessment.

Respondent provided a spreadsheet of sales which occurred from 2017 to 2019. Respondent grouped the sales into older properties and newer properties. A median sale price was calculated for each: \$54,054 for older units, and \$84,125 for newer units. As subjects are newer units assessed at \$78,367, Respondent argued there was no support for a further adjustment.

#### 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, 2019 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. *Merris v. Ada Cnty.* The sales comparison approach is commonly used in the valuation of residential property. In general terms, the approach examines recent sales of similar property and considers differences in the property characteristics between the subject and the sale properties.

The issue in the case at bar is somewhat unique in that Appellant is not contesting subjects' assessed values, but rather is petitioning to have the values of Appellant's nine (9) other condominium units be reduced by the same 10% factor the BOE applied to subjects' values. While the Board understands Appellant's position, there is no available remedy at this stage through this Board. Simply stated, the Board does not have jurisdiction over an assessment which was not first timely protested to the BOE. See Idaho Code § 63-511; see also Idaho Code § 63-3811. Without jurisdiction, there is no issue for this Board to decide.

Pursuant to Idaho Code § 63-511, the Appellant carries the burden of proving error in subjects' assessed values by a preponderance of the evidence. The Board did not find the

burden of proof satisfied. Indeed, Appellant did not even challenge the assessed values of the subject properties, so there is no basis for any value adjustments. Therefore, the decisions of the Bannock County Board of Equalization are affirmed.

#### FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decisions of the Bannock County Board of Equalization concerning the subject parcels be, and the same hereby are AFFIRMED.

DATED this 4<sup>th</sup> day of May, 2020.