

BEFORE THE IDAHO BOARD OF TAX APPEALS

MARK BOISSELLE, )  
 )  
Appellant, ) APPEAL NO. 23-A-1231  
 )  
v. ) FINAL DECISION AND ORDER  
 )  
BOISE COUNTY, )  
 )  
Respondent. )  
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**RESIDENTIAL PROPERTY APPEAL**

This appeal is taken from a decision of the Boise County Board of Equalization denying an appeal of the valuation for taxing purposes on property described by Parcel No. RP010020000200. The appeal concerns the 2023 tax year.

This matter came on for hearing November 15, 2023, in Idaho City, Idaho, before Board Member Leland Heinrich. Appellant Mark Boisselle was self-represented. Boise County Deputy Prosecuting Attorney Alex Gross represented Respondent.

Board Members Leland Heinrich, Kenneth Nuhn, and Doug Wallis join in issuing this decision.

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

**The decision of the Boise County Board of Equalization is affirmed.**

FINDINGS OF FACT

The assessed land value is \$122,000, and the improvements' value is \$371,140, totaling \$493,140. Appellant contends the correct total value is \$449,000.

The subject property is a 1.34 acre rural residential parcel located in the Bavarian Village subdivision near Idaho City, Idaho. The property is improved with a 2,885 square

foot two-story residence with a walkout basement constructed in 1997. There are 1,838 square feet of above grade living area and 1,047 square feet in the basement, of which 800 square feet are unfinished. Additional improvements include an 800 square foot detached garage with a 384 square foot unfinished attic constructed in 2001.

Appellant contended subject's assessed value is overstated and above market. For support, Appellant provided value estimates of the subject property generated by three (3) different real estate websites. The first estimate was \$393,400, the second was \$449,000, and the third was \$388,589. Appellant calculated an average value of \$410,000. In Appellant's view, subject's assessed value of approximately \$493,000 is excessive compared to the value estimates so petitioned the valuation be reduced to \$449,000, the highest estimate of the group.

Respondent developed two (2) comparative sales models in support of subject's valuation. The first involved three (3) recent vacant land sales with average access, level homesites, and mountain views. Sale Nos. 1 and 2 were located in subject's subdivision and Sale No. 3 was located in a different rural subdivision near Idaho City. Sale No. 1 was a 1.17 acre parcel which sold in April 2022 for \$110,000. Sale No. 2 concerned a 1.35 acre lot with well and septic improvements with a May 2022 purchase price of \$172,000. After removing \$36,000 for the well and septic, Respondent calculated a residual land price of \$136,000. Sale No. 3 was the December 2022 purchase of a 1.4 acre lot for \$71,357, or \$50,969 per acre. Respondent applied time adjustments to Sale Nos. 1 and 2 to reflect pricing levels on January 1, 2023, but because Sale No. 3 occurred in December 2022, no adjustment for time was needed. Respondent determined time-adjusted sale prices from \$71,357 to \$178,651, with an average price rate of \$84,826 per

acre. By comparison, subject's land value is \$86,000, or \$64,179 per acre, which Respondent maintained was reasonable against the sales data.

Respondent's second analysis focused on subject's total assessed value. This valuation model was comprised of eight (8) improved sales which occurred during 2022. The sale residences varied somewhat in terms of design, but most were two (2) stories with walkout basements. The sale properties were generally similar in rural location, and the residences were mostly comparable in terms of construction quality. Sale prices varied from \$435,000 to \$620,000. Each sale property was compared to subject and appraisal adjustments were made for differences in property characteristics such as lot size, finished living area, condition, and outbuildings. The result was adjusted sale prices from \$464,300 to \$594,820, with an average of \$534,218. Subject's assessed value is \$493,140, which Respondent noted was somewhat below the range indicated by the adjusted sale prices.

#### CONCLUSIONS OF LAW

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

Idaho Code § 63-205 requires taxable property be assessed at market value annually on January 1; January 1, 2023, in this case. Market value is always estimated as of a precise point in time. Idaho Code § 63-201 provides the following definition,

“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 three (3) primary approaches for determining market value include the sales comparison approach, the cost approach, and the income approach. *Merris v. Ada Cnty.*, 100 Idaho 59, 63, 593 P.2d 394, 398 (1979). The sales comparison approach is commonly used in the valuation of a residential property. In general terms, the approach examines recent sales of similar property and considers the differences in property characteristics between subject and the sale properties.

Appellant did not utilize one (1) of the above appraisal methodologies, nor did Appellant offer any recent sales information to support a reduction in subject's valuation. Instead, Appellant provided estimates of the subject property's value produced by three (3) different real estate websites. While the Board appreciated the information, no details of the analyses performed or the market data used to generate the value estimates were shared. In short, the accuracy of the analyses was questionable. For example, the respective websites reported three (3) different size figures for the subject residence ranging from 1,838 to 2,610 square feet. Also, one (1) website showed subject with two and one-half (2½) bathrooms and another reported three (3) bathrooms. There were likely other inconsistencies, but no other details were provided. Stated simply, the Board was not persuaded the value estimates offered by Appellant represented the best evidence of market value in this case, particularly where relevant sales information is available.

Respondent, by contrast, developed two (2) valuation models utilizing recent sales of relatively similar rural residential properties. Adjustments were made for differences in

key property characteristics, which is consistent with sound appraisal practice. And where subject's assessed value is lower than indicated by both sales analyses, the Board did not find good cause to disturb the valuation.

Idaho Code § 63-511 places the burden on Appellant to establish subject's valuation is erroneous by a preponderance of the evidence. The Board did not find the burden of proof satisfied in this instance. Appellant's value position was based on unsupported value estimates generated by several different websites using different characteristics, whereas the sales data offered by Respondent and the corresponding appraisal analyses were found supportive of subject's current valuation. Accordingly, the decision of the Boise County Board of Equalization is affirmed.

#### FINAL ORDER

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

DATED this 6<sup>th</sup> day of March, 2024.