

BEFORE THE IDAHO BOARD OF TAX APPEALS

PAUL FLAGLER,	)	
	)	
Appellant,	)	APPEAL NOS. 24-A-1230 and
	)	24-A-1231
v.	)	
	)	FINAL DECISION AND ORDER
BANNOCK COUNTY,	)	
	)	
Respondent.	)	
_____	)	

**RESIDENTIAL PROPERTY APPEALS**

These appeals are taken from decisions of the Bannock County Board of Equalization denying appeals of the valuation for taxing purposes on properties described by Parcel Nos. MHMHPOT007703 and MHMHPOT008704. The appeals concern the 2024 tax year.

These matters came on for hearing December 9, 2024, in Pocatello, Idaho, before Board Member Doug Wallis. Appellant Paul Flagler was self-represented. Bannock County Assessor Anita Hymas represented Respondent.

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

**The issues on appeal concern the market values of two (2) mobile homes.**

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

FINDINGS OF FACT

Parcel No. MHMHPOT007703 (Appeal #24-A-1230)

The assessed value is \$17,910. Appellant contends the correct value is \$5,000.

This subject property is an 840 square foot three (3) bedroom, two (2) bathroom Guerdon model mobile home built in 1973.

Parcel No. MHMHPOT008704 (Appeal #24-A-1231)

The assessed value is \$16,070. Appellant contends the correct value is \$5,000.

This subject property is a 672 square foot two (2) bedroom, one (1) bathroom Flamingo model mobile home built in 1972.

The subject mobile homes are located in a mobile home park a few lots apart on the same street in Pocatello, Idaho. Both mobile homes are pre-HUD models, and Appellant holds both as personal property.

Appellant was concerned with the sharp increases in subjects' respective assessed values, which began in 2023 and carried forward to the current 2024 assessment year. Appellant highlighted the 2022 assessed value of the Guerdon (MHMHPOT007703) was \$4,336, which increased to \$17,237 for 2023, and to \$17,910 for 2024. In similar fashion, the 2022 assessed value of \$3,764 for the Flamingo (MHMHPOT008704) increased to \$15,501 for 2023 and to \$16,070 for 2024. Appellant explained the current valuations were notably higher than the assessed values of other mobile homes of similar vintage also owned by Appellant. In this regard, Appellant shared assessment information on ten (10) mobile homes located in two (2) nearby counties. Assessed values ranged from \$1,500 to \$8,500, and Appellant noted seven (7) of the mobile homes were assessed at \$1,500. In Appellant's view, the assessed values of the subject mobile homes were wildly out of line with the valuations of Appellant's other mobile homes.

In terms of support for subjects' respective valuations, Respondent offered two (2) sales analyses. The first analysis considered the market value of the subject Flamingo mobile home. Three (3) mobile home sales were included in the valuation model. The mobile homes were single-wide models built between 1971 and 1974 and ranged in size from 552 to 714 square feet. One (1) of the mobile homes sold for \$15,000 in October 2022 and the other two (2) each sold for \$12,000 in December 2022 and January 2023, respectively. After applying time adjustments to the sale prices to reflect market conditions and pricing levels on January 1, 2024, and removing values attributable to outbuildings, Respondent calculated residual values for the mobile homes ranging from \$12,720 to \$15,805, or from \$18 to \$29 per square foot. By comparison, the subject Flamingo mobile home is assessed at \$14,700, or \$22 per square foot, which in Respondent's opinion was well supported by the adjusted price data.

Respondent's sales analysis for the subject Guerdon mobile home likewise included three (3) recent sales of single-wide mobile homes. Sale No. 1 was a 924 square foot mobile home built in 1973 which sold for \$35,000 in December 2023. Sale No. 2 concerned the January 2023 purchase of an 896 square foot mobile home built in 1971 for \$40,000. Sale No. 3 involved an 896 square foot mobile home built in 1973 with a June 2023 sale price of \$55,000. After applying time adjustments and removing values for outbuildings, Respondent reported residual values from \$34,355 to \$56,445, or from \$37 to \$63 per square foot, for the mobile homes. Based on the adjusted price data, Respondent maintained the \$17,910, or \$21 per square foot, assessed value of the subject Guerdon mobile home was reasonable, if not somewhat low.

## 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, 2024, 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's focus was on the increases in subjects' assessed values the prior two (2) assessment years, particularly compared to the valuations of other mobile homes Appellant owns in other counties. While the Board appreciates Appellant's concerns, a comparison of assessed values is not a recognized appraisal approach and is not considered the best evidence of current market value. Even if such was not the case, the

mobile homes referenced by Appellant were located outside Bannock County in completely different market areas. Without details regarding how those other values were determined, or how those different market areas compare to subjects', the Board was unable to make any meaningful comparisons to the subject mobile homes or their current market values.

Respondent's sales analyses were better received by the Board, where they both utilized recent single-wide mobile home sales of similar vintage to the subject mobile homes. The sales model developed for the subject Flamingo mobile home concluded adjusted sale prices from \$12,720 to \$15,805, and the sales model for the Guerdon mobile home concluded adjusted prices from \$34,355 to \$56,445. The subject Flamingo mobile home is assessed at \$14,760, and the valuation of the Guerdon mobile home is \$17,910, both of which the Board found reasonably supported by Respondent's sales analyses.

Idaho Code § 63-511 places the burden on Appellant to establish subject's valuation is erroneous by a preponderance of the evidence. Where Appellant's only evidence consisted of assessed values of mobile homes located in different counties, the Board did not find the burden of proof satisfied. Accordingly, 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 21<sup>st</sup> day of January, 2025.