

BEFORE THE IDAHO BOARD OF TAX APPEALS

DUANN WRIGHT,)	
)	
Appellant,)	APPEAL NOS. 24-A-1256,
)	24-A-1257, and 24-A-1258
v.)	
)	FINAL DECISION AND ORDER
VALLEY COUNTY,)	
)	
Respondent.)	
_____)	

RESIDENTIAL PROPERTY APPEALS

These appeals are taken from decisions of the Valley County Board of Equalization denying appeals of the valuations for taxing purposes on properties described by Parcel Nos. RP13N03E037326, RP00099002005A, and RP00099002006C. The appeals concern the 2024 tax year.

These matters came on for hearing December 11, 2024, in Cascade, Idaho, before Board Member Leland Heinrich. Appellant DuAnn Wright was self-represented. Valley County Assessor Sue Leeper 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) unimproved parcels and one (1) improved parcel.

The decisions of the Valley County Board of Equalization are affirmed.

FINDINGS OF FACT

Parcel No. RP13N03E037326 (Appeal No. 24-A-1256)

This subject property is a vacant .75 acre parcel assessed at \$199,944. Appellant contends the correct value is between \$115,000 and \$130,000. For purposes of this decision, this property will be referred to as Parcel 1.

Parcel No. RP00099002005A (Appeal No. 24-A-1257)

This subject property is a vacant .54 acre parcel assessed at \$163,750. Appellant contends the correct value is between \$100,000 and \$120,000. For purposes of this decision, this property will be referred to as Parcel 2.

Parcel No. RP00099002006C (Appeal No. 24-A-1258)

This subject property is a .79 acre parcel improved with a 928 square foot cabin on blocks and a utility shed, both of which were built in 1975. The assessed land value is \$206,146, and the improvements' value is \$100,602, totaling \$306,748. Appellant contends the correct land value is \$120,000 to \$130,000, and the improvements value is \$90,000 totaling \$210,000 to \$220,000. For purposes of this decision, this property will be referred to as Parcel 3.

The subject properties are contiguous parcels located in Cascade, Idaho. Originally, subjects were two (2) lots in the Gratton Barnard Subdivision. The parcels were combined in 2022, then split again in 2023, creating the three (3) buildable subject lots. Appellant noted Parcel 1 is only accessible through the other two (2) subject lots, and is lower in elevation by roughly ten (10) to eighteen (18) feet. Due to the elevation, Parcel 1 was noted to have drainage issues on the north side, which fills with water in the spring before drying up in the summer. The access road to Parcels 2 and 3 was described as being in "horrible condition" with boulders, ruts, and washed-out areas. All three (3) parcels were noted to have obstructed lake views due to neighboring Bureau of Reclamation land with overgrown trees. Appellant additionally noted the cabin has no foundation or insulation and is only used in the summer.

Respondent noted the cabin is assessed as being of fair grade and in poor condition to account for the deferred maintenance and lack of foundation, and the utility shed was noted to be of average grade and in average condition. Respondent further noted that, under normal circumstances, subjects would have excellent land grades because they are so close to the lake, with only public land separating them. However, the assessor's office lowered subjects' land grades to good to account for the road conditions and access issues.

Appellant provided sales information to support a reduction in each parcel's assessment. For Parcel 1, three (3) sales were provided. Sale No. 1 was a .79 acre lot which sold in September 2023 for \$75,000. It was noted the property had a road and large established building site. Sale No. 2 was a .89 acre lot which sold in June 2023 for \$79,000. Sale No. 3 was a .97 acre lot which sold in October 2023 for \$80,000. It was noted this property had a lake view. In comparison, Parcel 1 is a .75 acre property assessed at \$199,944.

Respondent explained Parcel 1 has a good land grade, but Appellant's sales had lesser fair or average land grades and were inferior in other ways. Sale Nos. 1 and 3 were in the hilltop area and had very steep land grades, were not as close to the lake as subject, and had "severe" topography issues. Sale No. 2 was irregularly shaped, steep, and not close to the lake. Respondent also noted none of the sales were in subject's neighborhood and were between 1.5 and 5.76 miles from subject.

Regarding Parcel 2, Appellant again provided information on three (3) sales in support of the value claim. Sale No. 1 was a .57 acre lot which sold for \$85,000 in August 2023. Sale No. 2 was a .62 acre lot which sold for \$90,750 in August 2023. Sale No. 3

was a .69 acre lot which sold for \$99,000 in July 2023. It was noted this property had a filtered lake view and bordered state-owned land. In comparison, Parcel 2 is a .54 acre property assessed at \$163,750.

Respondent noted Appellant's sale properties were located farther from the lake than subject, and therefore considered inferior. Respondent also noted Sale Nos. 1 and 2 were five (5) miles distant from subject, and Sale No. 3 was 1.63 miles away and suffered "severe topography issues."

Turning lastly to Parcel 3, Appellant shared information on two (2) sales in support of a value reduction. Sale No. 1 was a .92 acre vacant lot which sold for \$115,000 in May 2023. It was noted the property had multiple potential building sites and easy driveway access. Sale No. 2 was a .89 acre lot which sold for \$130,000 in July 2023. The property was noted to be improved with a "tiny" cabin and a bath house, but no details were provided. In comparison, Parcel 3 is a .79 acre property improved with a 928 square foot cabin and a utility shed, and its 2024 assessment is \$306,748.

Respondent noted both sale properties had severe topography issues and were not located near the lake. The properties were 1.63 miles and 4.87 miles from subject, respectively, and generally considered dissimilar by Respondent.

Respondent shared information on two (2) vacant property sales to support subjects' assessed land values. Sale No. 1, located .2 miles from subjects, was a .20 acre parcel with a "good" land grade which sold in July 2023 for \$205,000. The time-adjusted sale price was \$207,563. Sale No. 2, located .6 miles from subjects, was a .39 acre parcel with an "average" land grade which sold in June 2023 for \$72,000. The time-adjusted

price was \$73,206. Subjects' land assessments are \$199,944, \$163,750, and \$206,146, respectively.

Respondent also provided information on one (1) improved sale in support of Parcel 3's assessment, located 1.4 miles from subject, in the same neighborhood. The property was two (2) parcels totaling .46 acres and improved with a 1,023 square foot cabin built in 1970, with an effective year of 1990. The land grade was average/good, and the dwelling grade was average. The property sold in July 2023 for \$435,000. The time-adjusted value was \$440,437. After removing the assessed land value, Respondent shared the cabin's residual price rate was \$291 per square foot, and the land price rate was \$6.67 per square foot. In comparison, subject is a .79 acre parcel improved with a 928 square foot cabin which was built in 1975. The land grade is good, and the dwelling grade is fair. Parcel 3's current assessment is \$306,748. Respondent noted the assessment rate for the residence was \$106 per square foot, and the assessment rate for the land was \$5.99 per square foot.

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. There are three (3) approaches to value: 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.

Both parties provided sales information in support of their respective value positions. The information was limited, and except for time adjustments to Respondent’s sales, no adjustments were made, despite clear differences compared to subjects. Respondent noted all the sale properties were inferior to subjects, including its own, because subjects’ location is superior to all the sales, and they have less difficult topography than most. Appellant’s sales ranged in size from .57 to .97 acres and sold between \$75,000 and \$130,000. Respondent’s sales ranged in size from .20 to .46 acres and sold between \$72,000 and \$435,000. The Board appreciated the sales information, but found it curious neither party applied adjustments for the vast differences in location and topography.

Appellant additionally shared concern with land values, given subjects’ filtered views to the lake and the blighted view of unmaintained Bureau of Reclamation land. The Board finds adequate consideration has been given to subjects’ detriments, as

Respondent lowered the land grades from excellent to good. The lowered land grades negate the need for further adjustments, especially where there was no market evidence in the record indicating such would be needed.

In accordance with Idaho Code § 63-511, the burden is with Appellant to establish subjects' valuations are erroneous by a preponderance of the evidence. The burden of proof was not met in this instance. There was evidence in the record that Respondent gave ample consideration to subjects' filtered views by reducing land grades. With nothing in the record to indicate lower values, the Board will uphold the decisions of the Valley County Board of Equalization.

FINAL ORDER

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

DATED this 28th day of February, 2025.