

BEFORE THE IDAHO BOARD OF TAX APPEALS

BECKHAM TRUST DATED 1/12/2004,	)	
	)	
Appellant,	)	APPEAL NO. 25-A-1105
	)	
v.	)	FINAL DECISION AND ORDER
	)	
LATAH COUNTY,	)	
	)	
Respondent.	)	
	)	
_____	)	

**RESIDENTIAL PROPERTY APPEAL**

This appeal is taken from a decision of the Latah County Board of Equalization denying an appeal of the valuation for taxing purposes on property described by Parcel No. MH20CT00219A. The appeal concerns the 2025 tax year.

This matter came on for Zoom hearing on November 21, 2025, before Hearing Officer Travis VanLith. Trustee Denny Beckham appeared at hearing for Appellant. Latah County Assessor David Sutherland represented Respondent.

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

**The issue on appeal concerns the market value of a manufactured home.**

**The decision of the Latah County Board of Equalization is modified.**

FINDINGS OF FACT

The assessed value is \$108,990. Appellant contends the correct value is \$50,000.

The subject property is a 938 square foot 1992-built single-wide manufactured home located in the Robinson Mobile Home Park in Moscow, Idaho.

Appellant explained subject was purchased in September 2024 for \$44,000, roughly \$10,000 below the listing price. The initial asking price was \$54,900, but after 90

days on the market, Appellant made an offer of \$40,000. Appellant also stated other manufactured homes in the area were considered before subject's purchase, and the original asking price was more in-line with double-wide designs. Where subject is a single-wide manufactured home, and its purchase price was lower than \$45,000, Appellant opined subject's market value is no higher than \$50,000.

Appellant next shared information on subject's listing compared to its actual condition, emphasizing that a listing's job is to highlight a property's positive features, not dwell on negative aspects. According to the listing, subject was an "exceptionally maintained" two (2) bedroom, one (1) bathroom manufactured home with all appliances included in the sale. The vinyl windows and flooring were stated to be "updated throughout," and the roof was noted to be roughly six (6) years old.

Appellant shared that, contrary to the statements in the listing, subject has only one (1) bedroom, as the other bedroom was converted into a den with the door and a portion of the wall taken out; the "included" refrigerator and standing freezer were non-functioning and therefore discarded; and the flooring was terribly mismatched throughout and installed poorly in some places. Appellant also provided the pre-purchase inspection report, which noted there was a broken window in the kitchen, a different window in the kitchen would not stay open without a prop, and the roof was damaged where the main roof and deck covering met. In addition, the deck staircase was characterized as "unsafe" because it was not properly attached to the deck and the guardrails were too far apart, the paint was "excessively weathered," there was evidence of water damage and dry rot on the hardwood trim, and 40% of the crawlspace was shorter than the recommended minimum clearance. The report noted the clearance issue hindered inspection of those

parts of the crawlspace and that “poor clearance is considered a conducive condition for pest intrusion.” Lastly, the report recommended the exterior soil be re-graded to slope away from the home to properly divert water.

Appellant provided a bid to cure the crawl space and sloping issues, totaling roughly \$17,000. Respondent argued the quote for soil removal and grading should be disregarded because subject’s assessment only includes the manufactured home, not any of the land beneath or around it. Appellant maintained the lack of slope away from the home and the low clearance underneath directly impact the value of the home due to the increased possibility of damage, not just the land itself.

Respondent also opined the inspection report’s findings “are consistent with the materials used and the condition expected of a manufactured home built in 1992,” but also noted the listing contrasted with Appellant’s descriptions of subject as a “fixer,” pointing out the manufactured home was noted as “exceptionally maintained” with many updates throughout. Based on the listing, Respondent concluded subject was in good condition.

Appellant next shared general information on eight (8) sales of manufactured homes in subject’s park, including subject’s sale. The sales occurred between January and November 2024, and all but subject were two (2) bedroom, one (1) bathroom designs. The homes ranged in size from 728 to 980 square feet and in sale price from \$25,000 to \$59,000. The home with the lowest sale price was also the oldest, stated to be in the 51- to 80-year range, where the others were in the 31- to 50-year range. The two (2) that sold for \$59,000 were “completely renovated” and “remodeled,” respectively. Appellant also stated a manufactured home a few lots from subject sold for \$23,500 in 2025, which

Appellant opined could demonstrate a depreciating market, though no details on the home were provided.

Respondent argued none of Appellant's sales were comparable to subject as they were all built in the 1970s—the oldest of which was built in 1972, twenty (20) years before subject, and the newest of which was built in 1979, thirteen (13) years before subject. Respondent stated they were incomparable due to many being built pre-HUD standard implementation, and all were built with a different construction quality. Appellant maintained sales within subject's park are relevant to subject's value and should be considered.

To support subject's assessed value, Respondent provided information on three (3) sales of single-wide manufactured homes, all of which were two (2) bedroom, two (2) bathroom designs. Sale No. 1 was 1,072 square feet and was built in 1999. It sold in December 2024 for \$62,000, or roughly \$58 per square foot. Respondent also shared its 2025 assessment is \$57,720, or roughly \$54 per square foot. Sale No. 2 was 924 square feet and was built in 1995. It sold in October 2024 for \$92,000, or roughly \$98 per square foot. The 2025 assessment is \$78,600, or roughly \$85 per square foot. Sale No. 3 was 938 square feet and was built in 1994. It sold in February 2024 for \$109,900, or roughly \$117 per square foot. The 2025 assessment is \$109,800, also roughly \$117 per square foot. In comparison, subject is one (1) bedroom, one (1) bathroom, 938 square feet, and was built in 1992. Its 2025 assessment is \$108,990, or roughly \$116 per square foot. Subject's September 2024 sale price was \$44,000, or roughly \$47 per square foot.

Respondent stated market data indicated median sale price rates of other manufactured home parks in Moscow were roughly 68% lower than price rates in

subject's park. The data used to reach the conclusion was not shared, but Respondent also stated the locational difference was not adjusted for in its sales analysis. Only Sale No. 3 was located in subject's park. A time adjustment was additionally not applied, as Respondent's market trend analysis demonstrated negligible changes in the market over the period the sales occurred.

Respondent did not include subject's sale in its analysis. Appellant, who has been in the real estate business for roughly forty (40) years, stated Respondent labeled subject as an outlier because the sale price was low. Though Respondent could not confirm if subject was actually labeled an outlier, it was stated the computer program used for mass appraisal would potentially consider a sale an outlier if it sold too far from the median sale price in the area. Appellant argued subject's sale price was low because of its condition, and it should have been considered as evidence of its own market value when setting subject's assessment. Additionally, speaking to subject's "low price," Appellant argued that if subject's previous owner could get anywhere near subject's assessment for the "fixer mobile home," a higher asking price would have been listed, and the purchase price would likely have been higher as well.

Appellant also contended the sales provided by Respondent are not comparable to subject, both on a unit-to-unit comparison and in a mass appraisal analysis. Overall, Appellant characterized mass appraisal as highly inaccurate. Additionally, Appellant stated there was no need to use sales from outside subject's park since so many sold in 2024 within the park, evidenced by the eight (8) sales provided.

Appellant shared details on Respondent's sale homes to discredit their comparability to subject. Sale No. 1 was noted to be in a park where the lot rent was only

\$450 compared to subject's \$800 and was located over three (3) miles from subject. Appellant also noted the manufactured home was seven (7) years newer than subject, over 100 square feet larger, and was sold by the owner with no agent involved. Appellant, citing his real estate experience, emphasized owner sales can sometimes result in higher purchase prices. Respondent argued lot rent does not affect the valuation of an improvement situated on the lot. Appellant argued high lot rents can make a park undesirable and therefore can affect improvement values in that consequentially undesirable park.

Sale No. 3, which was located in subject's park, was reportedly a "dual agency" sale, where the seller's agent was also the buyer's agent, so Appellant wondered if there were potentially "skewed loyalties" from having only one (1) broker involved in the transaction. Appellant also noted the buyer paid 100% cash, so there was no mortgage tendered or bank involved. Because of the nature of the sale, Appellant concluded there was likely no appraisal to confirm or deny that the purchase price of \$109,900 was reasonable. Appellant also noted it was considerably higher than the other eight (8) sale prices in the park, of which the highest was \$59,000. Appellant also stated the price was "unheard of [within] the park, Moscow, [and] Latah County... for a used, single-wide mobile home."

Appellant also shared Sale No. 3's listing information, which indicated the home was extensively updated. The home was described as "completely updated and renovated," noting updates over the last one and one-half (1½) years included new: kitchen cabinets, granite countertops, farmhouse sink, blinds, water softener, flooring,

stainless-steel appliances, electrical panel, roof, furnace, heat pump, siding, skirting, and covered deck. It also stated both bathrooms had “been completely remodeled.”

Lastly, Appellant reportedly spoke to Sale No. 3’s agent, who confirmed the buyers were out-of-state, never saw the home, and purchased it for their adult child to live in while attending the nearby university. According to Appellant, the agent described the home as upgraded “to the hilt” and stated she had never seen one like it in her entire selling life. In short, Appellant did not regard Sale No. 3 as comparable to subject and contended it should be removed from the analysis.

#### 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, 2025, 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 in support of their respective value opinions, but neither conducted a typical sales analysis where adjustments are made for differences between the sale properties and subject. Though Appellant's sale manufactured homes were built in the 1970s, all were located in subject's park. And though Respondent's sales were all built in the 1990s like subject, only one (1) was located in subject's park. Appellant's sales ranged in price from \$25,000 to \$59,000, and Respondent's ranged from \$62,000 to \$109,900.

It was not lost on the Board the only sale price exceeding subject's \$108,990 assessment was located in subject's park; however, the manufactured home was far superior to subject. The sale home was described in its listing as being extensively remodeled, with almost all interior and exterior components recently upgraded. The sale price of roughly \$117 per square foot speaks to the comparability to the other sales Respondent offered, at \$58 and \$98 per square foot, respectively.

Excluding the oldest home, which sold for roughly \$29 per square foot, Appellant's Robinson Park homes sold between roughly \$47 and \$64 per square foot. The \$47 per square foot sale rate was subject's September 2024 purchase, and the two (2) homes which sold for over \$60 per square foot were noted to be remodeled or renovated. While the Board would have preferred comparables which were more similar to subject all around, the Board appreciated Appellant's efforts to provide sales within subject's own

park. Additionally, the recent arm's-length purchase of the property being valued is typically regarded as a strong indicator of the property's current market value, particularly in the absence of sales of highly comparable properties. And, where no evidence was provided which would suggest it was not arm's-length or a distressed sale otherwise, the Board considers subject's own sale the strongest evidence of its market value in this case.

Appellant also shared extensive information regarding subject's September 2024 pre-sale inspection which confirmed subject's condition issues. The Board understands Respondent's conclusion subject is in good condition based on the listing information, but the inspection report revealed numerous condition issues not disclosed in the listing materials. It is clear to the Board subject is certainly inferior to Respondent's Sale No. 3, the only home in the record which was both located in subject's park and built in the 1990s.

Where Sale No. 3 concerned a superior manufactured home which sold for \$117 per square foot, the Board finds subject's assessed value rate of \$116 per square foot unreasonable. However, based on all sales presented, it is also unlikely subject's market value is equivalent to its \$47 per square foot sale price. Where subject is ten (10) to twenty (20) years newer than Appellant's sales located in subject's park, but inferior to Respondent's only Robinson Park comparable, the Board finds its value lies in the middle. Based on all evidence provided, the Board will lower subject's assessed value to \$60,000.

In accordance with Idaho Code § 63-511, the burden is with Appellant to establish subject's valuation is erroneous by a preponderance of the evidence. The burden of proof was met, but not to the extent to support the value proposed by Appellant. Based on the sales provided by both parties, including subject's own sale, and the extensive condition

issues detailed in the inspection report, the Board finds subject's assessment to be overstated, and will lower the valuation to \$60,000. The decision of the Latah County Board of Equalization is modified accordingly.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Latah County Board of Equalization concerning the subject parcel be, and the same hereby is, MODIFIED to reflect a decrease to \$60,000.

IT IS FURTHER ORDERED, pursuant to Idaho Code § 63-1305, any taxes which have been paid in excess of those determined to have been due be refunded or applied against other *ad valorem* taxes due from Appellant.

Idaho Code § 63-3813 provides that under certain circumstances the above-ordered value for the current tax year shall not be increased in the subsequent assessment year.

DATED this 21<sup>st</sup> day of January, 2026.