

BEFORE THE IDAHO BOARD OF TAX APPEALS

ERIC FILLMORE,)	
)	
Appellant,)	APPEAL NO. 25-A-1002
)	
v.)	FINAL DECISION AND ORDER
)	
ADA COUNTY,)	
)	
Respondent.)	
)	
_____)	

RESIDENTIAL PROPERTY APPEAL

This appeal is taken from a decision of the Ada County Board of Equalization denying an appeal of the valuation for taxing purposes on property described by Parcel No. R9234360060. The appeal concerns the 2025 tax year.

This matter came on for hearing October 14, 2025, in Boise, Idaho, before Board Member Leland Heinrich. Appellant Eric Fillmore was self-represented. Ada County Assessor Appraisal Division Manager Erin Brady 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 Ada County Board of Equalization is affirmed.

FINDINGS OF FACT

The assessed land value is \$206,300, and the improvements' value is \$381,000, totaling \$587,300. Appellant contends the correct land value is \$200,000, and the improvements' value is \$350,000, totaling \$550,000.

The subject property is a 0.13 acre parcel located in the Warrior Park Subdivision in Eagle, Idaho. The property is improved with a one (1) story, three (3) bedroom, two (2) bathroom residence with 1,813 square feet of living space and a two (2) car attached garage built in 2018.

Appellant's main argument was there are several factors somewhat unique to subject that negatively affect the value not reflected in the 2025 assessment. These factors include a shared driveway with the parcel to the west, the fact subject is on a small lot with a near-zero lot line to the rear of the home, a convenience store only "a stone's throw" from subject, as well as its proximity to State Highway 44 and Eagle High School.

Appellant shared his previous home also had a shared driveway and it affected the value when Appellant tried to sell the property. Appellant also noted there is "virtually no outdoor space," and the property backs to a busy road which services Eagle High School. Further, the proximity to State Highway 44 and a nearby convenience store prove to be noisy for the property. Appellant provided seven (7) snapshots of listings from various real estate websites. All were for residences in Eagle ranging in size from 1,889 square feet to 2,408 square feet with asking prices between \$484,990 and \$599,900. Lastly, in Appellant's opinion, the 17.1% increase from the prior year's assessment was unjustified. Appellant stated \$550,000 would be the maximum subject could sell for; though to what timeframe Appellant was referring was unclear in the record.

In response to Appellant's concern about the value increase year over year, Respondent noted subject's subdivision was reappraised in 2024, which was the main driver for the increase in subject's value for 2025. It was noted this increase was consistent with subject's immediate neighborhood as well as the general market area.

In support of subject's assessment, Respondent provided an analysis of three (3) recent sales. All sales were one (1) story residences with attached garages, shared driveways, and were similarly situated near major thoroughfares and commercial zones. Sale No. 1 was regarded as most comparable with 2,097 square feet of living area, three (3) bedrooms, and two and one-half (2½) bathrooms. The November 2024 purchase price of \$710,000 was adjusted for date of sale, living and garage area, as well as bathroom count for an adjusted sale price of \$644,913, or roughly \$356 per square foot. Sale No. 2 concerned a property with a 1,826 square foot, three (3) bedroom, two (2) bathroom residence which sold in July 2024 for \$575,000. Adjustments for date of sale and construction quality resulted in an adjusted sale price of \$623,705, or about \$344 per square foot. Lastly, Sale No. 3 regarded a three (3) bedroom, two and one half (2½) bathroom residence with 1,729 square feet which sold in February 2024 for \$667,087. After applying adjustments for sale date, living area, bathroom and fireplace count as well as effective age, an adjusted sale price of \$655,744, or nearly \$362 per square foot was concluded. For comparison, subject is assessed at \$587,300, or roughly \$324 per square foot.

Additionally, addressing Appellant's concern about subject's shared driveway, Respondent offered a paired sales analysis of properties with shared driveways. Respondent concluded through the analysis, as well as a conversation with a broker selling shared driveway type properties, the market does not support any value reduction for this feature at this time. Though, in response to questions from Appellant about noisy roads and commercial zones affecting property value, in addition to the shared driveway, Respondent agreed these factors may influence the value in the future. However,

Respondent stated to support a reduction there needs to be evidence in the market that these factors are a negative influence on sale prices, of which there simply is none at this time. Thus, Respondent maintained the assessment is fair, if not slightly understated.

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.

Appellant's main concern with subject's valuation was several property features were not properly accounted for in the 2025 assessment. Specifically, the shared driveway and "no outdoor space," and other external factors, namely subject's proximity to State Highway 44, Eagle High School, and a convenience store. The Board agrees subject has some characteristics that could negatively impact value, but Appellant did not provide any documentation to show the market supports a reduction for any of the items noted. Appellant did offer several listings from different realty websites; however, all were active listings, not sales. A listing is only an offer of availability of a property at a requested price and, until it becomes a completed sale, cannot be relied upon as market support.

Respondent's analysis was well received by the Board. The comparable sales and the paired sales analysis addressed Appellant's cited concerns and showed the market, as of the lien date, did not indicate a need to adjust values for any of the factors mentioned. Although all the adjusted sale prices exceeded subject's assessed value, the analysis provided a solid indication of value. Overall, the Board felt Respondent's sales analysis supported subject's valuation.

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 Board did not find the burden was met in this instance. Although Appellant outlined several factors that could potentially contribute to a reduction in valuation in the future, there was no evidence in the record of market support for a reduction at this time.

The Board affirms the decision of the Ada County Board of Equalization.

FINAL ORDER

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

DATED this 8th day of December, 2025.