

BEFORE THE IDAHO BOARD OF TAX APPEALS

BRIAN SOPATYK,)	
)	
Appellant,)	APPEAL NO. 25-A-1113
)	
v.)	FINAL DECISION AND ORDER
)	
BOISE COUNTY,)	
)	
Respondent.)	
)	
_____)	

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. RP095010000680. The appeal concerns the 2025 tax year.

This matter came on for hearing November 20, 2025, in Idaho City, Idaho, before Hearing Officer Michelle Woodmansee. Appellant Brian Sopatyk was self-represented. Boise County Deputy Prosecutor Brennon Womble represented Respondent.

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

The issue on appeal concerns the market value of a vacant residential property.

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

FINDINGS OF FACT

The assessed land value is \$175,000. Appellant contends the correct value is \$54,000.

The subject property is an undeveloped 2.62 acre rural residential parcel located in the Lightning Creek subdivision in Garden Valley, Idaho.

At its core, Appellant's concern was that inadequate consideration was given to subject's difficult topography. Appellant described the subject property as steeply sloped and argued the parcel was unbuildable. Related to this, Appellant shared a page from a recent appraisal of an adjacent parcel also owned by Appellant that characterized the subject property as surplus land, and stated, ". . . [the] value was to be address[ed] as non-buildable . . . [with a value] range of \$2,250 - \$54,000." Based on this, Appellant contended subject's assessed value should be reduced to \$54,000.

Respondent disagreed with Appellant's characterization of subject as non-buildable and contended subject's slopes are more appropriately considered moderate for the area. Respondent stressed no engineering study has been performed declaring subject non-buildable. Respondent also pointed out, as a separately deeded parcel, subject can be sold independently of the adjacent parcel owned by Appellant. Noting the adjacent parcel to the north of subject, with topography similar to subject's, has well and septic improvements, Respondent contended it was likely subject could be similarly improved.

In support of subject's valuation, Respondent offered information on three (3) vacant land sales from the Garden Valley area. All the sale lots were described as being moderately sloped like subject, and all sold during 2024. Sale No. 1 concerned a 2.04 acre lot which sold for \$167,500. After applying a time adjustment to reflect pricing levels on the relevant January 1, 2025, date of valuation, Respondent determined a time-adjusted sale price of \$181,012, or \$88,731 per acre. Sale No. 2 was the purchase of a 2.05 acre parcel for \$155,000, with a time-adjusted price of \$159,857, or \$77,979 per acre. Sale No. 3 was a 3.01 acre lot which sold for \$210,000 and had a time-adjusted

price of \$215,003, or \$71,430 per acre. Subject's 2.62 acres were assessed at \$175,000, or roughly \$67,000 per acre.

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 value position was not the result of a recognized appraisal approach but was rather based on Appellant's opinion the subject parcel is non-buildable due to its

sloping topography. In this regard, Appellant cited a single page from the addendum of an appraisal of the adjacent northerly parcel also owned by Appellant which characterized the subject lot as surplus land for the adjacent parcel and suggested a value range from \$2,250 to \$54,000. Respondent pointed out the adjacent northerly parcel had well and septic improvements, and because the topography of the adjacent parcel was generally similar to subject, Respondent reasoned it was likely the subject lot could also support residential improvements.

While difficult topography could certainly render a parcel non-buildable, Appellant offered nothing to support the conclusion the subject lot is non-buildable other than an unsupported opinion in an appraisal of an adjacent parcel by “[An] appraiser [that] is not an engineer.” No engineering or soil stability reports have been commissioned, nor has the subject property been otherwise officially designated non-buildable by any government agency. In short, the appraisal’s opinion regarding subject’s non-buildable status was wholly unsupported, which is not surprising given the focus of that appraisal report was the adjacent improved property.

In the context of the appraisal, the subject lot may well be considered surplus ground to Appellant’s adjacent improved parcel. The appraisal effectively considered subject and the adjacent parcel as a single property. Under that scenario, because the adjacent parcel has already been developed, the undeveloped subject lot served as buffer ground for the adjacent improved parcel. On its own, however, subject is a discreet vacant parcel capable of being separately marketed and sold, so must be valued as such. Regardless of whether subject is buildable or not, Appellant offered no sales or other market value evidence supportive of a lower valuation. And with nothing to support the

value petitioned by Appellant, there was no good cause to disturb the current 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. Where Appellant offered no sales information or other market data in support of a lower valuation, and where Respondent's sales analysis supported subject's current assessed value, the burden of proof was not satisfied.

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 2nd day of February, 2026.