

BEFORE THE IDAHO BOARD OF TAX APPEALS

ALIX FRAZIER AND GREGG ORTEGA,	)	
	)	
Appellants,	)	APPEAL NOS. 25-A-1057,
	)	25-A-1058, and 25-A-1059
v.	)	
	)	FINAL DECISION AND ORDER
TWIN FALLS COUNTY,	)	
	)	
Respondent.	)	
	)	
_____	)	

RESIDENTIAL PROPERTY APPEALS

These appeals are taken from decisions of the Twin Falls County Board of Equalization denying appeals of the valuations for taxing purposes on properties described by Parcel Nos. RP09S16E247045A, RP09S16E247105A, and RP09S16E253009A. The appeals concern the 2025 tax year.

These matters came on for telephonic hearing October 27, 2025, before Hearing Officer Travis VanLith. Appellant Alix Frazier was self-represented. Twin Falls County Assessor Brad Wills represented Respondent.

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

The issues on appeal concern the market values of three (3) vacant residential parcels.

The decisions of the Twin Falls County Board of Equalization are affirmed.

FINDINGS OF FACT

Parcel No. RP09S16E247045A (Appeal No. 25-A-1057)

The assessed value is \$163,993. Appellants contend the correct value is \$387.

For purposes of this decision, this parcel will be referred to as Parcel A.

Parcel No. RP09S16E247105A (Appeal No. 25-A-1058)

The assessed value is \$103,033. Appellants contend the correct value is \$430. For purposes of this decision, this parcel will be referred to as Parcel B.

Parcel No. RP09S16E253009A (Appeal No. 25-A-1059)

The assessed value is \$71,825. Appellants contend the correct value is \$129. For purposes of this decision, this parcel will be referred to as Parcel C.

The subject parcels are contiguous unimproved rural residential lots located near the rim of the Snake River and Rock Creek Canyons in Twin Falls, Idaho. The lots are 2.23, 2.24, and 2.93 acres, respectively, totaling 7.40 acres.

Appellants regarded the parcels as primarily unusable and argued subjects are unable to grow anything other than sagebrush and cannot support residential improvements. Appellants stated subjects had roughly .23, .34, and .19 acres of buildable area, respectively. A factor Appellants argue significantly affects subjects' useability is the presence of canyon rim overlays (CROs) in addition to regular residential setback requirements. Appellants shared assessment information for multiple properties near subjects, emphasizing what appeared to be an influence factor adjustment for the CROs applied to many of them, and questioned why subjects did not receive similar adjustments.

Appellants shared Comparable No. 2 had roughly 46% of its acreage affected by CROs, and the only adjustment on the assessment was a positive 50% adjustment for "rim view." Comparable No. 4 included three (3) parcels, which Appellants evaluated separately as Nos. 4-a through 4-c. Comparable No. 4-a had roughly 97% of its acreage affected by the CROs, and the assessment included a negative 75% adjustment.

Comparable No. 4-b also had roughly 97% of its acreage affected, and a negative 75% adjustment. Comparable No. 7 had roughly 32% of its acreage affected, and its assessment included a negative 15% adjustment. Comparable No. 8 had roughly 34% of its acreage affected by the CROs. Like Comparable No. 2, its assessment was noted to only have a positive 50% adjustment for “rim view.” Lastly, Comparable No. 10 had roughly 39% of its acreage affected, and the assessment included a negative 20% adjustment.

In comparison, subject Parcel A has 1.5 CRO-encumbered acres, roughly 48%¹ of the total area; Parcel B has 2.00 CRO-encumbered acres, roughly 90% of the total area; and Parcel C has 2.54 CRO-encumbered acres, roughly 99%² of the total area. Appellants noted Parcel C was affected by irregular CRO influence due to variances in elevation. Parcels A and C each have a negative 50% influence factor for restricted access. Appellants further clarified the original value requests on the assessment forms no longer reflect their value calculations. Instead, Appellants are requesting the application of negative influence factors of the percentages each is encumbered by CRO setback requirements³.

Respondent argued the CROs’ influence is built into the assessment rates for parcels in the area. Because most parcels in the neighborhood are affected by CROs, Respondent contented no special adjustments were warranted. It was not very clear in the record, but Respondent did attempt to explain some of the influence factors

¹ 1.5 acres is roughly 67% of 2.23 acres. On a different table, Appellants list subject’s unusable area as 1.08 acres, which is where the 48% was calculated.

² 2.54 acres is roughly 87% of 2.93 acres. On a different table, Appellants list subject’s unusable area as 2.91 acres, which is where the 99% was calculated.

³ Though this is how Appellants explained the value request, the Board is still not sure how the figures were calculated. The only new request stated on record was for Parcel C, of \$2,317; however, this value reflects a reduction of roughly 97%, not the stated 99% CRO-affected acreage.

referenced by Appellants, stating “waste” factors are common when accounting for waterways, parcels where a majority of the land is unusable, and other unusual circumstances. Overall, Respondent insisted adjustments are not made to assessments for the presence of CROs, and highlighted that CROs are viewed as setbacks, not wasteland.

Respondent next shared Parcels A and C were found to have access in the preparation of the appeal hearing before the Twin Falls County Board of Equalization and noted the 50% access adjustments will be removed for 2026. Respondent shared a 2014 “access agreement” with an owner of a neighboring parcel granting an easement to “install, maintain, repair and replace a driveway” if the subject parcels are ever developed for residential use. Appellants maintained the access adjustments are appropriate and should remain in place because the current access road only extends forty-four (44) feet along the boundary of the neighboring parcel; it does not extend to the buildable portions of subjects.

In further support of subjects’ valuations, Respondent shared assessment information for four (4) nearby parcels. Each had a one (1) acre homesite, with excess acreage assessed at a lower rate, like subjects. Three (3) of the parcels had homesite values of \$214,751, or \$4.93 per square foot, with the last parcel’s homesite value being \$164,657, or \$3.78 per square foot. Excess acreage on the first three (3) parcels were assessed at \$1.06 per square foot, with the last parcel’s excess acreage assessed at \$0.82 per square foot. Two (2) parcels had negative “canyon influence” adjustments, and the assessment rates were calculated before consideration of influence factors. In comparison, Parcel A’s homesite is assessed at \$214,750, or \$4.93 per square foot. All

of Parcel A's and Parcel B's excess acreage was assessed at \$1.06 per square foot, as were .526 acres of Parcel C. The remaining 2.406 acres of Parcel C were assessed at \$0.57 per square foot, due to the difficult topography.

Respondent next shared information on subjects' setback requirements. The minimum canyon rim setback in subjects' CRO is 100 feet, with a geological report required for building between fifty (50) and ninety-nine (99) feet from the rim. For the parts of the properties not affected by rim setbacks, the Twin Falls Rural Residential Zoning Code applies, which has thirty (30) foot setbacks for the front and back of the property, seven (7) feet between properties, and twenty-five (25) feet for a corner lot between the building and road. Based on all applicable setback requirements, and considering the variable topography of Parcel C, Respondent estimated building envelopes of roughly 10,000, 19,900, and 9,500 square feet, respectively, for the subject parcels. Where residence footprints are often much smaller, Respondent argued the parcels are buildable.

Respondent next provided a second assessment analysis regarding various properties in subjects' area to demonstrate equitable assessment. These included the assessments referenced in Appellants' analysis. Respondent focused on ten (10) properties: seven (7) involving single parcels, and three (3) concerning sets of contiguous parcels. The single parcels were between 2.52 and 5.01 acres, with assessments ranging between \$219,568 and \$387,683, or \$1.78 to \$2.59 per square foot. The combined sizes of the contiguous parcels were 4.54, 4.46, and 5.12 acres, and the respective assessed values were \$306,702, \$472,382, and \$335,778, or \$1.55, \$2.43, and \$1.50 per square foot. In comparison, the subject parcels total 7.40 acres in

size, with a combined assessed value of \$338,851, or \$1.05 per square foot. Overall, Respondent argued subjects' assessments are consistent with other assessments in subjects' area, particularly those with multiple parcels under a common ownership like subjects.

Respondent next shared limited information on nine (9) sales within .73 miles of subjects. The sale properties ranged in size from .55 to 3.14 acres and in sale price from \$145,000 to \$400,000, or \$2.10 to \$6.66 per square foot. The largest sale property, with the highest sale price, sold in July 2022 for \$2.92 per square foot. The other properties sold in 2024, the highest-priced of which sold for \$310,000, or \$3.51 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, 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.

Appellants' primary concern was equitable assessment, so instead of a traditional market analysis, Appellants provided a comparison of assessed values. The Board understands Appellants' questions regarding negative influence factors applied to multiple parcels in the area; however, there was no evidence the negative adjustments were due to the Canyon Rim Overlays (CROs) present in the area. In fact, many adjustments were indicated to be for topography, not CROs. Respondent also repeatedly emphasized no parcels in the area receive adjustments for CROs.

Respondent also provided extensive assessment information. In both analyses, assessment rates closely approximated subjects'. The first analysis regarded four (4) properties with homesite assessments from \$3.78 to \$4.93 per square foot, and excess acreage assessments from \$0.82 to \$1.06 per square foot. In comparison, the homesite on subject Parcel A is assessed at \$4.93 per square foot, and the remaining acreage across all three (3) lots is assessed from \$0.57 to \$1.06 per square foot. The second analysis included ten (10) properties, with land values ranging from \$1.50 to \$2.59 per square foot. In comparison, subjects' combined valuations equate to \$1.05 per square

foot. Subjects' assessment is reasonable against all the assessment information provided, and the Board found no evidence of inconsistent or inequitable assessment.

Though limited in detail, Respondent also provided a sales analysis. Excluding the earliest sale, which occurred roughly two and one-half (2½) years before the relevant date of valuation of January 1, 2025, the properties sold in 2024. The parcels ranged between .55 and 2.55 acres in size and sold from \$145,000 to \$310,000, or \$2.10 to \$6.66 per square foot. While subjects' acreage vastly exceeds those in the analysis, the sales information was nonetheless appreciated and, where subjects' assessment rates are lower than that of any of the sale prices, the Board finds subjects' assessments are fair, equitable, and reflective of the local market.

Appellants were also concerned with subjects' accessibility. The Board understands the terrain is rocky but, based on information provided by both parties, difficult topography is common in the areas near the canyon rims. Additionally, Respondent provided a copy of an access agreement granting Appellants an easement to build a driveway should subjects ever be improved. Appellants argued that only one (1) of the parcels has access; however, where the parcels are currently under common ownership, and are contiguous, access to the properties as a whole is present.

In accordance with Idaho Code § 63-511, the burden is with Appellants to establish subjects' valuations are erroneous by a preponderance of the evidence. The burden of proof was not met in this instance. In short, the Board found subjects were assessed equitably with other parcels in the area and that the respective assessed values were reasonable and well supported. The decision of the Twin Falls County Board of Equalization is affirmed.

FINAL ORDER

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

DATED this 27th day of February, 2026.