

BEFORE THE IDAHO BOARD OF TAX APPEALS

BRIAN SOPATYK,	)	
	)	
Appellant,	)	APPEAL NO. 25-A-1114
	)	
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. RP04N04E332452. The appeal concerns the 2025 tax year.

This matter came on for hearing November 20, 2025, in Idaho City, Idaho, before Hearing Office 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 parcel.

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

FINDINGS OF FACT

The assessed land value is \$291,000. Appellant contends the correct value is \$177,000.

The subject property is a ten (10) acre unimproved rural residential parcel situated along Highway 21 in the Robie Creek area, northeast of Boise, Idaho. Subject's topography was described as generally rolling to flat, with a large basalt rock bluff

extending across the western side of the parcel. The parties estimated roughly 50% of the property is non-buildable.

Appellant disagreed with subject's current assessment and offered an independent fee appraisal report in support of a lower valuation. The appraisal developed a comparative sales model comprised of three (3) vacant land sales from subject's area. Sale No. 1 concerned a 6.64 acre parcel which sold for \$197,500 in September 2023. Sale Nos. 2 and 3, located within roughly one-half ($\frac{1}{2}$) mile of subject, involved 6.97 and 5.69 acre parcels with mid-2023 sale prices of \$349,900 and \$284,900, respectively. After adjustments for "site area" and "HOA private road," which equated to net adjustments ranging from 16% to 43.6%, the appraisal determined adjusted sale prices of \$165,900, \$197,400, and \$175,100 for the respective three (3) sales. Giving primary weight to Sale No. 1, the appraisal concluded a value of \$177,000 for the subject property as of July 3, 2024.

Respondent estimated the rock bluff consumes approximately 5.2 acres of the subject parcel. The topography of the remaining 4.8 acres was described as relatively level to rolling and considered buildable. Respondent clarified the 5.2 acres comprising the rock bluff were assessed as excess land, with a value of \$32,000, or \$6,154 per acre. Subject's 4.8 buildable acres, on the other hand, were assessed at \$259,500, or \$54,063 per acre. Subject's overall value is \$291,500, or \$29,150 per acre.

In support of subject's assessed value, Respondent offered a comparative analysis of three (3) vacant land sales located within 1.5 miles of subject. Sale No. 1 was the March 2024 purchase of a 3.04 acre parcel situated less than 550 feet from subject for \$280,000. Sale Nos. 2 and 3 were the same 5.69 acre and 6.97 acre sales from 2023

included in Appellant's appraisal with respective sale prices of \$284,900 and \$349,900. After application of an unknown time-adjustment factor, Respondent determined adjusted sale prices from \$307,720 to \$407,750, or from \$58,501 to \$101,224 per acre. Respondent regarded Sale No. 2 as most comparable to subject because the property also included some non-buildable acreage. Respondent pointed out the recorded plat map designated 2.51 acres of Sale No. 2 as non-buildable. Noting subject's assessed value was lower than the range indicated by the adjusted sale prices, Respondent maintained the valuation was reasonable and no adjustments were warranted.

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. The sales comparison approach, the cost approach, and the income approach comprise the three (3) primary methods for determining market value. *Merris v.*

Ada Cnty., 100 Idaho 59, 63, 593 P.2d 394, 398 (1979). Residential property is commonly valued using the sales comparison approach. The basic analysis involves comparisons of recent sales of similar property to the subject property, with adjustments made for differences in key property characteristics.

Both parties offered sales comparison models in support of their respective value positions, each comprised of three (3) vacant residential sales. Interestingly both parties' models included two (2) of the same sales. However, despite being based on largely the same sales data, the parties' respective analyses concluded widely disparate values for the subject property.

The source of divergence between the parties' valuation models was in the adjustments applied to sales. Though the appraisal adjusted for only two (2) property characteristics, net adjustments were significant, ranging from 15.7% to 43.6%. The first adjustment titled "Site Area" was presumably intended to address the fact roughly 50% of the subject parcel is non-buildable due to the rock bluff, but it was unclear how the specific adjustment figures were determined. The comments describing the site area adjustment for Sale No. 1 stated the sale price ". . . was adjusted for an estimated 90% utility due to slope resulting in inferior overall comparison of -16% or \$31,000." The site area adjustment comments for Sale No. 2 were nearly the same: "Sales comparable #2 was adjusted for an estimated 90% utility due to slope resulting in a [negative] adjustment of -34% of the purchase price or \$122,500." Sale Nos. 1 and 2 were similar in size, at 6.64 and 6.97 acres, respectively. And, according to the appraisal's comments, both sale properties had an "estimated 90% utility," yet the site area adjustment to Sale No. 2 was roughly \$90,000 higher than the adjustment to Sale No. 1. With no details regarding the

development of the site area adjustment, questions concerning its apparent inconsistent application were left unanswered.

The other adjustment used in the appraisal was identified as “HOA Private Rd.” This \$30,000 adjustment was applied to Sale Nos. 2 and 3. The comments in the appraisal were that Sale Nos. 2 and 3 were adjusted for utility “. . . and for superior HOA location.” No further explanation for the adjustment was offered, and the source of the \$30,000 adjustment figure was unknown. Without more details, it was unclear what the adjustment was intended to address, as the adjustment grid indicated the adjustment was for a private road, which contrasts with the comments in the appraisal suggesting the adjustment was for HOA location. Even more perplexing is that Sale Nos. 2 and 3 are accessed via Mores Creek Rim Road, a public county roadway, not a private access road.

Respondent’s comparative sales model was generally better received by the Board. In consideration of the non-buildable portion of the lot, Respondent evaluated subject as a 4.8 buildable acre parcel. Importantly, all three (3) sale lots in the analysis were located in subject’s immediate neighborhood, so no location adjustments were needed. In fact, the only adjustment Respondent made was for date of sale, though the precise time-adjustment factor was not identified. While time adjustments are not uncommon, it was not apparent how the adjustments were determined or why they were used in this instance, as Respondent emphasized there were no sales in subject’s area during 2024. Time adjustments are intended to reflect changes in market conditions between the date of sale and the effective date of valuation and are measured through local sales activity. Here, there were no 2024 sales in subject’s neighborhood, so the source of Respondent’s time adjustment was unknown. It was also not lost on the Board

that subject's 2025 assessed value remained unchanged from the 2024 valuation, which does not suggest an appreciating 2024 market, nor indicate the need for upward time adjustments to the sale prices.

Ultimately, the Board's concerns with the parties' adjustments are immaterial because the subject property is assessed lower per-acre than all the sale prices in the record. Subject's ten (10) acres are assessed at an overall rate of \$29,150 per acre, whereas the unadjusted price rates for both parties' sales varied from \$29,744 to \$92,105 per acre. Even after adjustments, subject's valuation rate is lower than all except one (1) adjusted sale price, which was Sale No. 1 in Appellant's appraisal, the lowest sale price, both adjusted and unadjusted, in the combined data set. Against this backdrop, it is difficult to conclude subject's assessed value is above market.

In appeals to this Board, Appellant bears the burden of establishing subject's valuation is erroneous by a preponderance of the evidence. Idaho Code § 63-511. The Board did not find the burden of proof satisfied in this instance. From the record, it was apparent to the Board subject's assessed value was the result of Respondent's thoughtful consideration of the property's characteristics, with the 5.2 non-buildable acres valued at \$32,000, and the 4.8 buildable acres assessed at \$259,500, or roughly \$54,000 per acre. This latter figure was generally consistent with the prices of Sale Nos. 2 and 3 in both parties' valuation models, with reported sale prices of \$284,900 and \$349,900, respectively, or roughly \$50,000 per acre. Particularly persuasive was Sale No. 2, as the recorded plat map designated 2.51 acres, or nearly 45%, of the 5.69 acre parcel as non-buildable. Despite having appreciably more acreage, both buildable and non-buildable, the subject property's assessed value is only marginally higher than the \$284,900 price

of Sale No. 2. In all, the Board found subject's valuation of \$291,000 reasonable and well-supported by the available sales data.

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.