BEFORE THE IDAHO BOARD OF TAX APPEALS

DAVID WINANS, Appellant, v. ADA COUNTY, Respondent.	)))))))))))	APPEAL NO. 25-A-1023 FINAL DECISION AND ORDER

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. R8037560160. The appeal concerns the 2025 tax year.

This matter came on for hearing October 23, 2025, in Boise, Idaho, before Hearing Officer Travis VanLith. Appellant David Winans was self-represented. Ada County Chief Deputy Assessor Brad Smith 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 $639,500, and the improvements' value is $1,008,100, totaling $1,647,600. Appellant contends the correct land value is $479,625, and the improvements' value is $756,075, totaling $1,235,700.

The subject property is a .36 acre residential parcel improved with a 3,284 square foot, two (2) story residence comprised of five (5) bedrooms, three (3) bathrooms, and an attached garage built in 2014.

The basis of Appellant's appeal stems from newly erected power transmission poles beyond the rear fence of subject property. Appellant purchased the property because of the unobstructed views of the Boise foothills and Bogus Basin. In approximately April 2025, the local power company erected three (3) new power transmission poles not far from subject's property line facing the foothills. Appellant provided five (5) photographs of the view in question: three (3) from prior to the installation of the new power transmission poles and two (2) afterward. Appellant noted that not only were the new transmission poles affecting the view, but an access road was also constructed. Appellant opined that subject's view suffered from the installation of the new transmission poles. After consulting a few real estate agents, Appellant was advised the newly erected power poles would reduce subject's value between 20% and 40%. Accordingly, Appellant requested the assessed value be reduced.

Respondent provided information from the power company which indicated the installation of the power transmission lines was part of a project involving thirty-five (35) miles of transmission lines between the Boise foothills and Emmett. The project to replace the seventy-five (75) year-old wooden poles with weathered steel began in 2022 with public outreach by the utility company and is scheduled to continue at least until late 2025. The new poles range from 60 to 80 feet tall with an average span of 700 feet between structures. Respondent acknowledged approximately 260 feet from subject's property line, three (3) new transmission poles of varying heights were installed. Respondent further noted this work was completed in April 2025, well after the January 1 lien date, and thus the electrical transmission poles were not factored in subject's assessment.

In support of subject's assessed value, Respondent provided information on three (3) sales located in the Boise foothills area with views comparable to subject, two (2) of which were located in subject's same neighborhood. The sales occurred between December 2023 and October 2024 and involved parcels ranging from .30 acres to .37 acres, with residences ranging in size between 3,186 and 3,703 square feet. Adjusted sale prices ranged from $1,663,400 to $1,758,400. For reference, subject is a .36 acre parcel improved with a 3,284 square foot residence and is assessed at $1,647,600, which Respondent maintained was fair and equitable.

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.

Central to this appeal is the relevant lien date of January 1, 2025. Appellant argued subject's views of the Boise foothills and Bogus Basin were tarnished upon the installation of three (3) new power transmission poles directly behind the subject property in April 2025. Appellant was concerned the assessment failed to account for this negative impact. The Board agrees a property's view, or loss of view, can certainly impact the market value. However, in this case, the change in subject's view occurred after the relevant date of assessment. As of January 1, 2025 subject's view was unobstructed and the property was valued accordingly. The Board finds the sales comparison offered by Respondent reasonably supported the assessed value relevant to the lien date.

As the party bringing forth this appeal, Appellant bears the burden of proving error in subject's valuation by a preponderance of the evidence. Idaho Code § 63-511. For the reasons stated above, the burden has not been met in this instance. The Board will affirm 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.