

BEFORE THE IDAHO BOARD OF TAX APPEALS

ARTHUR ESCUJURI,	)	
	)	
Appellant,	)	APPEAL NO. 25-A-1006
	)	
v.	)	FINAL DECISION AND ORDER
	)	
OWYHEE COUNTY,	)	
	)	
Respondent.	)	
	)	
	)	
	)	

RESIDENTIAL PROPERTY APPEAL

This appeal is taken from a decision of the Owyhee County Board of Equalization denying an appeal of the valuation for taxing purposes on property described by Parcel No. RPA00000041200. The appeal concerns the 2025 tax year.

This matter came on for hearing October 16, 2025, in Murphy, Idaho, before Board Member Leland Heinrich. Appellant Arthur Escujuri was self-represented. Owyhee County Assessor Tiffany Nettleton represented Respondent.

Board Members 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 Owyhee County Board of Equalization is modified.

FINDINGS OF FACT

The assessed land value is \$125,655, and the improvements' value is \$269,890, totaling \$395,545. Appellant contends the correct land value is \$68,151 and the correct value of the improvements is \$135,000, totaling \$203,151.

The subject property is a 14.78 acre property which comprises the entirety of Helton Island in Homedale, Idaho. The property is improved with a 1,200 square foot one (1)

bedroom, one (1) bathroom residence built in 1959, as well as a 1,980 square foot pole building and four (4) sheds.

Appellant outlined several issues affecting subject, arguing they diminish the value significantly. Primarily, subject does not have long-term public parking available, and as the property is an island without a bridge, Appellant argued subject cannot be utilized as a primary residence. Appellant shared “No Overnight Parking” signs were installed by the city in 2019 in the area long used for island parking, and city personnel told Appellant’s real estate agent that long-term parking beyond ten (10) days is not permitted. According to Appellant, the area had been used for car and boat parking for the island since the parcel was “homesteaded” in the early 1900s.

Subject was listed for sale during 2022 and 2023¹, but Appellant stated any prospective buyers retracted interest once the parking situation became apparent. Appellant currently owns a parcel on the other side of the river in Canyon County so can access the island, but because there is no public parking for the parcel, Appellant contended subject is unable to be sold individually or rented. Though no bids were shared, Appellant stated building a bridge would be prohibitively expensive, at roughly \$2,000,000 to span the 230-foot distance between Homedale and Helton Island and opined it was unlikely the city would approve a bridge. Overall, Appellant argued subject has little to no value without public access or long-term parking available.

Appellant also expressed concern with the adjusted improvement values following a correction in the land assessment. Initially, the Assessor’s Office removed the “irrigated ag land” designation for 2025, claiming Appellant no longer had goats on the island. After

¹ Subject was listed for sale in July 2022 for \$1,400,000. After eight (8) months on the market, the asking price was lowered to \$1,300,000 in March 2023. The listing was removed in July 2023.

receiving proof goats are still present and grazing, Respondent issued a corrected assessment notice, restoring the agricultural designation, but also increasing the value of the improvements. The residence value increased from \$168,560 to \$232,480, and the non-residence improvement value increased from \$1,010 to \$37,410. Overall, the corrected assessment resulted in a \$100,320 increase in improvements' value. Where the reinstatement of the agricultural designation reduced the land value by \$127,810, Appellant questioned whether the change in improvement value was to "recover the loss" in assessed value.

To support a reduction in subject's dwelling value, Appellant claimed the residence has not been upgraded since purchase twelve (12) years ago, so the nearly \$64,000 increase in the residence's value is unwarranted and unfair. To support subject's condition is mostly original to the 1959 build, Appellant provided photographs depicting knotty pine cabinetry typical to the time period, a cracking foundation, and some wear and tear on the wood siding and steps. The doors and windows were replaced, presumably in 1999 as stated on a window sticker Appellant found, but Appellant was adamant no updating has occurred in the last twelve (12) years.

Appellant next shared information on the outbuildings. First, Appellant described two (2) small structures as hay covers, each with only three (3) walls and a roof, standing only about six (6) feet tall, and fitting roughly 32 bales of hay each. Other outbuildings included a small shed on blocks, a chicken coop, and a long building which is over one hundred (100) years old. Per Appellant's photographs, the long building is leaning back by about eight (8) inches and is held up by multiple long beams butting against railroad ties cemented in the ground. Appellant provided additional photos demonstrating the force of being held

up is causing the bottom of the building to begin rising up. The long building is currently assessed at \$31,380, and the smaller buildings, described on the assessment worksheet as “sheds,” were assessed between \$1,010 and \$2,230.

Appellant shared information on dozens of property assessments to support the claim subject is overvalued. Appellant stated sales were not used because no island sales without a bridge could be found, going back twenty (20) years, except for subject’s purchase in 2012 for \$115,000². The first four (4) assessments regarded parcels with improvement values which either did not change or decreased very slightly over the last three (3) assessment years. All the properties had irrigated land like subject. Residence details were not shared, but parcel sizes ranged from 5.01 to 16 acres.

The next ten (10) assessments focused on residence valuation rates. The residences varied in size between 1,182 and 3,178 square feet, were built between 1920 and 1953, and were assessed between \$128,770 and \$324,730, or roughly \$79 to \$113 per square foot. In comparison, subject’s residence is 1,200 square feet in size, was built in 1959, and is assessed at \$232,480, or roughly \$194 per square foot.

The last ten (10) assessments, like the first four (4), were shared to demonstrate improvement values in Owyhee County have not changed in the last three (3) years as much as subject’s improvement values. Details on the improvements were not shared, but changes in the values of the residences ranged from a decrease of \$17,330 to \$0, and changes in non-residence improvement values ranged from a decrease of \$650 to \$0. None of the values increased, whether looking at year-to-year or overall. In comparison, subject’s

² Appellant shared the island had been on the market for six (6) years with an original asking price of \$1,000,000. The listing price at the time of purchase was \$330,000.

residence has increased in value \$50,750 since 2023, and \$63,920 from 2024³. The non-residential improvements' valuation was stagnant at \$1,010 for 2023, 2024, and the original 2025 assessment, but it increased by \$36,400 on the 2025 corrected notice.

Respondent addressed Appellant's concerns with subject's corrected assessment, stating the residence value increased because subject had been updated, and the non-residential improvement value was increased because three (3) outbuildings were added to the assessment which had mistakenly escaped assessment for years. According to Respondent, the Assessor's Office was unaware of the buildings until viewing the property on Google Earth when investigating the subject property's assessment and usage for sheep grazing. Until the 2025 corrected assessment, Respondent stated only the residence and a shed were assessed. Appellant expressed a general disagreement with the buildings being added to the assessment, but agreed the buildings are present on the property.

To support the claim subject has been updated, Respondent provided photos from the property listing showing a well-maintained residence. Respondent also provided an online posting of the island as available to rent for events, stating "Year Renovated: 2020." It was not clear in the record if subject had ever been successfully rented. Respondent explained subject's effective age had been changed from 1959 to 1995 to reflect the 2020 renovations. Respondent also stated the condition issues, including the falling-apart siding and even the leaning building, are not uncommon features in Owyhee County.

Appellant was adamant subject has not been renovated but provided no insight as to why the rental listing stated otherwise. As to the high-quality photos, Appellant argued they were taken by professionals whose job is to make a property look desirable. Appellant

³ The residence's valuation was \$181,730 in 2023 and was lowered to \$168,560 in 2024. The original 2025 assessment matched the 2024 assessment, but it was raised to \$232,480 on the corrected notice.

maintained the property was in poor condition, as demonstrated by the extensive photos submitted not taken by professionals for marketing purposes.

To support subject's land assessment, Respondent shared information on sales of waterfront and island properties in Cassia County due to the lack of such sales in Owyhee County. Through a comparative analysis, Respondent concluded properties in Owyhee County are more valuable than properties in Cassia County by a median of 24%.

Respondent next analyzed six (6) 2024 island parcel sales from Cassia County. All the properties were located on the same island and ranged in size from 2.75 to 8.64 acres, and in sale price from \$325,000 to \$675,000. Respondent reconciled the data, applied a positive 24% locational adjustment as derived from the analysis above, and applied a negative 75% adjustment for subject's access issues. The result was a market value of \$302,216 for subject's land, before application of the agricultural exemption.

Respondent's next analysis utilized four (4) riverfront sales in Owyhee County. The properties sold between December 2023 and July 2025 and were between 2.94 and 3.83 acres in size. Prices were \$170,000 to \$410,000, or \$128,205 to \$166,667 per acre. Respondent reconciled the data and applied a 35% adjustment for land type⁴ as well as the negative 75% adjustment for access. The result was a market value of \$498,048 for subject's land, without the agricultural exemption. With the special agricultural valuation, subject's current land assessment is \$125,655, with \$121,108 attributable to the one (1) acre homesite.

Respondent provided a third sales analysis to support the value of subject's residence. A scatterplot graph was provided, displaying nine (9) improved residential sales

⁴ This figure was derived from Cassia County sales demonstrating island lots sold for 35% more than riverfront lots. It was not clear how this translated to Owyhee County.

in Homedale between 2023 and 2024. The properties were stated to be 900 to 1,500 square feet and were built between 1940 and 1980. The analysis indicated a market value of \$242,661 for subject's 1,200 square foot residence, or roughly \$202 per square foot. The current assessment is \$232,490, or roughly \$194 per square foot. Including the outbuildings' values, Respondent estimated a total market value of \$280,071 for subject's improvements. Without the special agricultural valuation, Respondent estimated subject's market value is \$582,287⁵, or \$401,726 with the special agricultural valuation.

Appellant disagreed Respondent's island sales were comparable, stating they had public access, better amenities, and the residences were in better condition. On the other hand, Respondent expressed concern Appellant's comparison of assessment rates did not consider garages, porches, and other improvements to residences included in their assessed values.

Respondents also argued subject "technically has access" because it is on a public river, and there are multiple public docks in Owyhee County and on the other side of the river in Canyon County. Respondent also stated subject's current use, as combined with Appellant's Canyon County property, effectively gives subject private access.

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.

⁵ Respondent utilized the \$302,216 land value conclusion from the Cassia County island sales analysis.

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.

Due to the lack of island sales in Owyhee County, and concerns with equitable assessment, Appellant provided a comparison of assessed values instead of a sales analysis. The Board agreed it was curious that so many properties in the county saw stagnant or declining values, but this alone does not demonstrate inequitable assessment. All of subject's increases in value were explained in detail by Respondent: the residence's effective age was changed, and three (3) outbuildings were added to the assessment after escaping assessment in previous years. In short, subject's valuation changes were explainable, and there was no evidence provided which would indicate inequity.

Having found no inequitable assessment, the next question is whether the changes to the values of subject's improvements were warranted. As for adding the outbuildings to

the assessment, the Board finds Respondent did not err. Idaho Code necessitates all property must be assessed; where the outbuildings exist, they should be assessed. While the Board understands the rise in non-resident improvement value after reinstating the agricultural valuation was alarming, there was no evidence such was done in malice or error. The assessor added buildings to the assessment which should have been assessed initially but were somehow missed, as was proper.

As for the residence, however, the Board was not convinced the effective age should have been altered. Appellant stated multiple times on record subject has not been updated in over a decade and even stated it is difficult to get work as simple as carpet cleaning done due to the lack of a ferry or bridge to the island. Additionally, Respondent has not visited the property nor provided any evidence the residence has been updated other than a marketing flyer. The Board agrees it is curious the rental listing stated the property was updated in 2020, but no updates were noted when the property was listed for sale. Where updates are important information, any updates would presumably be boasted when marketing a property for sale. The only photos provided by Respondent as proof of updating were professional marketing pictures which, as noted by Appellant, tend to paint a property in the best light possible to gain the interest of potential buyers.

It was also not lost on the Board that Appellant provided extensive photographic evidence subject's residence is in below-average condition, with a cracking foundation, damaged exterior woodwork, and original cabinetry and countertops throughout. The Board finds it appropriate in this instance to restore the original 2025 assessment for the residence, as there was no evidence subject's condition changed. The decision of the Owyhee County Board of Equalization will be modified accordingly.

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 found the burden of proof met but found insufficient evidence to lower the value to that requested by Appellant. There was insufficient evidence in the record to support the claim the residence has been updated, so the Board will lower the residential improvement value to the original 2025 amount of \$168,560. The Board found no evidence the other improvement values were overstated, so will affirm them along with the land assessment.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Owyhee County Board of Equalization concerning the subject parcel be, and the same hereby is, MODIFIED as detailed below.

Irrigated Ag Land	\$ 4,547
Homesite	\$121,108
Residence	\$168,560
<u>Non-Residential Structures</u>	<u>\$ 37,410</u>
Total	\$331,625

DATED this 12th day of January, 2026.