

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF GLENN) APPEAL NO. 13-A-1025
AMES from a decision of the Bannock County)
Board of Equalization for tax year 2013.) FINAL DECISION
) AND ORDER

RESIDENTIAL PROPERTY APPEAL

THIS MATTER came on for hearing November 4, 2013, in Pocatello, Idaho before Board Member David Kinghorn. Board Members David Kinghorn, Linda Pike and Leland Heinrich participated in this decision. Appellant Glenn Ames appeared at hearing. County Appraiser Margie Woolf and Assessor David Packer appeared for Respondent Bannock County. This appeal is taken from a decision of the Bannock County Board of Equalization denying the protest of valuation for taxing purposes of property described by Parcel No. RPPOC342400.

The issue on appeal is the market value of an improved residential property.

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

FINDINGS OF FACT

The assessed land value is \$22,680, and the improvements' valuation is \$26,992, totaling \$49,672. Appellant requests the land value remain unchanged, and the improvements' value be increased to \$27,992, totaling of \$50,672.

The subject property is a duplex built in 1940 and used as a rental property. Subject is comprised of Lots 13 and 14, Block 501, within the Pocatello Townsite Plat.

Also included in subject's assessment is value attributed to a portion of a detached storage building. The storage building straddles the lot line with an adjoining property owner. The portion of the storage building included in subject's assessment is valued at

\$500. The County Appraiser referred to this as a lump sum value. The neighboring property, Lots 15 and 16, also includes an assessment for a portion of the structure.

Appellant purchased subject in 2008. Appellant testified two (2) surveys of the property had demonstrated that the entire storage building should be considered as part of the subject parcel ownership. Appellant contended the 1,160 square foot structure had always been included on subject's assessment through 2012, after which the property information was changed by the County. Appellant requested the entire structure be included in subject's property tax assessment.

Respondent explained the property line dispute between the adjoining neighbors has, or is, going to court. The County Appraiser recently inspected the subject property and learned of some water damage to the residential units and further learned that the property had not been rentable for about one (1) year. Following the inspection, Respondent reduced subject's assessed value from \$62,717 to \$49,672.

Respondent also provided a list of duplex sales. The sales took place in 2011 and 2012. The sale prices were between \$54,000 and \$220,000. The sale properties' improvements consisted of between 1,254 square feet and 5,020 square feet and were built between 1914 and 1996.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value, or as applicable exempt status. This Board, giving full opportunity for all arguments and having considered all testimony and

documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

The Board did not find error with subject's 2013 assessment. Idaho Code § 63-205 requires nonexempt property be assessed annually at full market value on January 1 of the relevant tax year. Market value is defined in Idaho Code § 63-201:

“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.

On appeal, Appellant requested subject's assessed value be increased to include the entire storage building value and further requested subject's property description be changed to reflect ownership of the whole storage building.

As to the value claim, the Board finds little to nothing in the record supporting the change requested by Appellant. There was no value or appraisal evidence submitted for our review. Although the Board understands the dilemma, our chief jurisdiction lies with the valuation placed on the subject property. The Board has no jurisdiction to change a legal description or to resolve a property line dispute. We did not find where the County's description or classification of the subject property should be changed. Similarly there was insufficient evidence to prove subject was under-assessed in comparison to the market value standard.

Idaho Code § 63-511 places the burden on Appellant to prove by a preponderance of the evidence that the County's valuation of subject is in error. Given the record here,

that burden was not satisfied. Subject's assessment was explained, and the County's case was the only one to demonstrate a consideration of recent sales information. Having found no error in subject's 2013 assessed value, the decision of the Bannock County Board of Equalization will be affirmed.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Bannock County Board of Equalization concerning the subject parcel be, and the same hereby is, AFFIRMED.

DATED this 22nd day of January, 2014.