

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF) APPEAL NO. 13-A-1120
RAYMOND JUDY from a decision of the)
Bonneville County Board of Equalization for) FINAL DECISION
tax year 2013.) AND ORDER

RESIDENTIAL PROPERTY APPEAL

THIS MATTER came on for hearing November 14, 2013, in Idaho Falls, Idaho before Board Member David Kinghorn. Board Members David Kinghorn, Linda Pike and Leland Heinrich participated in this decision. Appellant Raymond Judy appeared at hearing. Assessor Blake Mueller, and Appraisers Brian Cook and Todd Simon appeared for Respondent Bonneville County. This appeal is taken from a decision of the Bonneville County Board of Equalization (BOE) denying the protest of valuation for taxing purposes of property described by Parcel No. RP02N38E362443.

The issue on appeal is the market value of an unimproved rural residential tract.

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

FINDINGS OF FACT

The assessed land value is \$27,326. Appellant did not contest subject's assessed value, but rather was concerned about the parcel's easterly boundary line.

The subject property was originally part of a larger 3.789 acre mother parcel. In 1975, Appellant was granted by gift deed a one-half (½) interest of the larger tract. The deed specifically granted Appellant "The West One Half" of the parcel. The other half was deeded to Appellant's brother. Because the original parcel straddles two (2) section lines, the deeding effectively created four (4) separate parcels. No survey connected with the

deeded split has ever been recorded.

In recent years, there has been some question regarding whether the mother parcel was split properly. Respondent interpreted the deed language as granting Appellant the west half of the mother parcel, which Respondent initially determined by splitting the front feet along Sunnyside Road. Because the parcel was not square, but rather more trapezoidal in shape, Respondent's lot line designation along Sunnyside Road left Appellant with less acreage than the brother.

In 2011, the BOE interpreted the deed language as conveying to Appellant one-half ($\frac{1}{2}$) the mother parcel's acreage, not its frontage on Sunnyside Road. Accordingly, the BOE ordered the Assessor's Office to adjust the boundary line so each brother would be assessed for half the total acreage. Respondent cautioned its adjustment was a best estimate as to where the dividing line should be and stated further that without a recorded survey the line placement was not as official as it might be.

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.

Appellant's primary concerns were related to subject's boundary lines. Appellant sought clarity on the exact location of the easterly lot line, which separates subject from the

adjacent parcel deeded to Appellant's brother. While we appreciate Appellant's concerns, the Board finds it does not have jurisdiction to set a boundary line as requested. Respondent's conclusions in this regard are presumed correct for the purposes of determining subject's market value. Respondent indicated the easiest way to resolve the issue would be for Appellant to order a survey of the parcels and have it recorded.

As no issues related to subject's valuation was raised, the Board will accept Respondent's assessed value determination as proper. Accordingly, the decision of the Bonneville County Board of Equalization is affirmed.

FINAL ORDER

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

DATED this 13th day of February, 2014.