

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF DOLAN ) APPEAL NO. 13-A-1007  
and ELISABETH KEENEY from a decision of the )  
Ada County Board of Equalization for tax year ) FINAL DECISION  
2013. ) AND ORDER

**RESIDENTIAL PROPERTY APPEAL**

THIS MATTER came on for hearing September 17, 2013 in Boise, Idaho before Hearing Officer Travis VanLith. Board Members David Kinghorn, Linda Pike and Leland Heinrich participated in this decision. Appellant Dolan Keeney appeared at hearing. Chief Deputy Assessor Tim Tallman and Appraiser Katrina Little appeared for Respondent Ada County. This appeal is taken from a decision of the Ada County Board of Equalization denying the protest of valuation for taxing purposes of property described by Parcel No. R5299430540.

**The issue on appeal is 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 \$44,000, and the improvements' valuation is \$154,300, totaling \$198,300. Appellants request the total value be reduced to \$175,650.

The subject property is a .16 acre cul-de-sac lot improved with a 2,098 square foot residence built in 2006, and located in Meridian, Idaho. The residence includes four (4) bedrooms, two and one-half (2.5) bathrooms, and a 712 square foot attached garage.

Appellants noted subject's assessed value increased 17.5% from 2012. Appellants described subject as having a 2-door garage with one side having a longer bay versus a true 3-car garage. This fact was suggested to hinder subject's parking area. Also noted

was that subject is in a cul-de-sac, which means the front of the lot is narrow around the neighboring properties. Appellants contended this further limited the parking area. Appellants viewed the lack of a true 3-car garage and narrow lot as a detriment to value.

Appellants provided information on four (4) 2012 property sales of properties located in subject's subdivision. Sale No. 1 had a 3-car garage and a larger lot and sold for \$172,500 in November 2012.

Sale No. 2 was an identical model to subject, however, had a drive thru garage to the back of the residence. This property sold in May 2012 for \$177,900.

Sale No. 3 contained a 3-car garage and was considered otherwise similar to subject except it contained approximately 300 more square feet of living area. This property sold in August 2012 for \$193,000. Respondent also considered this sale in its analysis.

Sale No. 4 had a larger living area and bigger lot than subject. In addition it contained a "true" 3-car garage. This sale took place in July 2012 with a sales price of \$195,000.

Appellants contended single story residences typically sell for more than 2-story residences. Appellants therefore suggested Sale No. 4 was superior to subject, as it was a single story residence.

In support of subject's assessed value, Respondent referenced four (4) improved residential sales located in the same subdivision as the subject property. The sale properties were similar to subject in terms of year built, size and quality of construction.

An appraisal worksheet compared differences between the subject and the four (4) comparable sales. After adjustments for time of sale, square footage, bathrooms, patio area, garage size, and location, the indicated value for subject ranged from \$191,708 to \$226,832. The adjustments to each sale fell between 2.4% and 7.6%.

Respondent argued the sales provided by Appellants were inferior to subject. Subject was noted to have upgrades that the sale properties did not have. Further, it was noted Appellants' Sale No. 1 was a short sale and sold for a lower price because of physical conditions relating to a water leak.

#### 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.

Pursuant to Idaho Code § 63-205, Idaho requires all taxable property be assessed annually at market value on January 1 of the applicable tax year. Market value is defined in Idaho Code 63-201(15) as:

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.

Appellants explained what items were regarded as detriments to the value of the

subject property. It was explained a 2-car garage with one deep bay should be of less value than a 3-car garage. Further, it was suggested having a narrow frontage further aggravated the parking situation.

Appellants provided four (4) improved residential sales for review, however, lacking were any adjustments for differences compared to subject. One sale was noted to have been on the market for over a 500 day period and finally sold in a short sale. Appellants' sales had sale prices between \$172,500 and \$195,000. Appellants suggested the sale properties were superior to subject.

Respondent considered four (4) improved residential sales wherein the physical characteristics of each were detailed. Adjustments were made for physical differences between the sale properties and subject. Adjusted sale prices were between \$191,708 and \$226,832. Subject's assessed value is \$198,300.

In appeals to this Board, Idaho Code § 63-511 places the burden with Appellant to prove error in subject's assessed value by a preponderance of the evidence. Appellants were not found to have proven error, nor to have presented a superior valuation. Market information and analysis demonstrating that garage configuration and lot width affect prices in subject's area was lacking. Respondent's value evidence was supportive of subject's current assessed value. Appellants have not met the burden of proof and therefore the decision of the Ada County Board of Equalization will be affirmed.

#### 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 26<sup>th</sup> day of December, 2013.