

BEFORE THE IDAHO BOARD OF TAX APPEALS

JAMES THOMAS,	)	
	)	
Appellant,	)	APPEAL NO. 14-A-1098
	)	
v.	)	FINAL DECISION
	)	AND ORDER
BINGHAM COUNTY,	)	
	)	
Respondent.	)	
	)	
_____	)	

**RESIDENTIAL PROPERTY APPEAL**

This appeal is taken from a decision of the Bingham County Board of Equalization denying the protest of valuation for taxing purposes of property described by Parcel No. RP7018003. The appeal concerns the 2014 tax year.

This matter came on for hearing October 1, 2014 in Blackfoot, Idaho before Board Member David Kinghorn. Appellant James Thomas was self-represented. Bingham County Deputy Prosecutor Chase Hendricks represented Respondent.

Board Members David Kinghorn, Linda Pike and Leland Heinrich participated in this decision.

**The issue on appeal concerns the market value of an improved residential parcel.**

**The decision of the Bingham County Board of Equalization is affirmed.**

FINDINGS OF FACT

The assessed land value is \$9,900, and the improvements' valuation is \$4,049, totaling \$13,949. Appellant contends the correct total value is \$3,500.

The subject property is a .245 acre parcel improved with a modest outbuilding. The property is located in Groveland, Idaho.

Citing a newspaper article, Appellant described real estate market trends for several different areas in Idaho. The article reported values in Boise, Idaho increased more than 12%, while some other areas, such as Bonneville County, decreased by 1%. Based on this information, Appellant contended subject's land value should not have increased for the current tax year.

Appellant also referenced four (4) sales in subject's area which sold within the prior eighteen (18) months. Sale prices were not provided, but Appellant described one (1) of the sales not being comparable to subject because it had recently undergone upgrades Appellant estimated to add \$80,000 in value. Appellant did not view any of the sale properties as comparable to subject.

Respondent did not offer sales information in support of subject's assessed value. Instead, assessment information concerning three (3) improved properties in subject's immediate area was provided to demonstrate subject's land value was consistent with others in the neighborhood. The first was a .261 acre parcel with an assessed land value of \$10,220. The other compared properties included a .237 acre and a .306 acre parcel with assessed values of \$9,740 and \$11,120, respectively.

#### 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.

Idaho Code § 63-205 requires taxable property be assessed at market value annually on January 1; January 1, 2014 in this case. Market value is defined in Idaho Code § 63-201, as,

“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.

In appeals to this Board, the burden rests with Appellant to prove error in subject’s assessed value by a preponderance of the evidence. Idaho Code § 63-511. The burden was not satisfied in this instance. Appellant referred to average real estate trends in different markets in Idaho, but did not correlate such information to subject’s area. Likewise, Appellant made reference to several sales, but provided no information regarding the physical details of the sale properties, nor their respective sale prices or dates. In short, there was no market value evidence available to the Board by which an evaluation of subject’s assessed value could be made.

In similar fashion, Respondent provided no market value information, such as sales, for the Board to consider. The burden of proof, however, is with Appellant, and where the Board finds that burden not satisfied, the decision of the Bingham County Board of Equalization is affirmed.

#### FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision

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of the Bingham County Board of Equalization concerning the subject parcel be, and the same hereby is, AFFIRMED.

DATED this 16<sup>th</sup> day of December, 2014.