

BEFORE THE IDAHO BOARD OF TAX APPEALS

DIANE DELSMAN,)	
)	
Appellant,)	APPEAL NO. 16-A-1075
)	
v.)	FINAL DECISION
)	AND ORDER
KOOTENAI COUNTY,)	
)	
Respondent.)	
)	
_____)	

RESIDENTIAL PROPERTY APPEAL

This appeal is taken from a decision of the Kootenai County Board of Equalization denying the protest of valuation for taxing purposes of property described by Parcel No. CJ3640000070. The appeal concerns the 2016 tax year.

This matter came on for hearing October 7, 2016 in Coeur d'Alene, Idaho before Hearing Officer Cindy Pollock. Appellant Diane Delsman was self-represented. Assessor Mike McDowell represented Respondent.

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

The issue on appeal concerns the market value of a residential parcel.

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

FINDINGS OF FACT

The assessed land value is \$1,000, and the improvements' value is \$38,130, totaling \$39,130. Appellant contends the correct total value is \$31,605.

The subject property is a 20' x 26' detached garage located in a condominium complex. The property contains a 200 square foot upper loft area, along with a half (1/2) bath. It was built in 1995 and is located in Coeur d'Alene, Idaho.

Appellant questioned why subject's assessed value increased over the past year. Appellant explained subject is nothing but a garage and should not be compared to residential dwellings. Appellant purchased the property in November 2015 for \$44,500.

Respondent explained subject is one (1) of seven (7) Cedar Chalet Condominium parcels. Six (6) of the units are 2-story dwellings with attached garages. The 7th unit is the subject. The original property was built as multifamily units with three (3) duplexes and one (1) detached garage. In 2006 they sold as one (1) parcel and were then recorded as Cedar Chalet Condominium Units and platted with seven (7) individual parcel numbers. All the units were renovated and resold as individual units in 2007. Subject sold at that time as a condominium garage unit for \$42,000.

In support of subject's assessed value, Respondent offered two (2) sales which transpired during late 2015. The first being the subject property which sold in November 2015 for \$44,500. The second sale was of an actual condominium unit located in subject's condominium complex. The property sold for \$180,000 in December 2015.

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, 2016 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.

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. Residential property like the subject is commonly valued using the sales comparison approach.

Appellant focused on the previous year’s valuation of subject and determined since no physical changes were made, the value should therefore be the same as the prior year. Appellant argued subject is a garage and should not be compared to residential dwellings.

In appeals to this Board, pursuant to Idaho Code § 63-511, the burden is with the Appellant to establish Respondent's valuation is erroneous by a preponderance of the evidence. Given the evidence presented in this case, the Board finds that burden was not satisfied. The last subject sale along with Respondent’s other market evidence and explanation offered good support for subject’s current assessment. Appellant did not offer competing market value evidence to support a lower valuation. Appellant’s burden of proof was not met in this instance.

FINAL ORDER

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

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

DATED this 4th day of January, 2017.