

BEFORE THE IDAHO BOARD OF TAX APPEALS

DEBBIE BOYLE, )  
 )  
 Appellant, ) APPEAL NO. 19-A-1213  
 )  
 v. ) FINAL DECISION  
 ) AND ORDER  
 BONNEVILLE COUNTY, )  
 )  
 Respondent. )  
 )  
 )  
 \_\_\_\_\_ )

**RESIDENTIAL PROPERTY APPEAL**

This appeal is taken from a decision of the Bonneville County Board of Equalization denying an appeal of the valuation for taxing purposes on property described by Parcel No. RPA5091003016O. The appeal concerns the 2019 tax year.

This matter came on for hearing October 2, 2019 in Idaho Falls, Idaho before Hearing Officer Cindy Pollock. Appellant Debbie Boyle was self-represented. County Assessor Blake Mueller represented Respondent.

Board Members Leland Heinrich and Kenneth Nuhn join in issuing this decision.

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

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

FINDINGS OF FACT

The assessed land value is \$55,980, and the improvements' value is \$201,680, totaling \$257,660. Appellant contends the correct market value is \$234,000.

The subject property is a .262 acre lot located in the Belmont Estates subdivision in Idaho Falls, Idaho. Subject is improved with a residence containing 1,579 square feet on the main floor and 1,534 square feet in the unfinished basement. There is also an 876 square foot attached garage. The residence was constructed in 2008 and contains three (3) bedrooms and

two (2) bathrooms.

Appellant purchased the property in June of 2018 for \$295,000.

Appellant contended the comparable sales Respondent used in its analysis were not comparable to subject. It was argued subject was inferior to these comparables as subject's basement and garage were not finished like the sale properties. Further, the comparable sales had more bedrooms and bathrooms than subject.

Appellant explained prior to subject's purchase a hail storm caused damage to properties in the area. Subject's damage related to fencing had been repaired prior to closing. Appellant further explained subject's roof was not replaced after the hail storm, however, many of the other houses around subject replaced their roofs. Appellant expressed concern over subject's driveway containing some cracking and low spots.

Respondent explained subject was appraised using mass appraisal techniques. When doing mass appraisals they try to find market patterns in similar homes. Respondent provided information on eight (8) sales in subject's subdivision and stressed the 2019 sales were not used in assessing subject. The three (3) 2017 and two (2) 2018 sales were similar to subject in terms of age, size, quality and location. Sale prices ranged between \$288,846 and \$335,000, or from \$151 to \$165 per square foot.

Respondent presented an inspection report completed prior to Appellant's purchase of subject which showed no damage to the roof or basement. The report did note subject's concrete driveway did have minor damage. Respondent inspected subject from the street and took pictures from different angles of the roof and driveway. Respondent saw no visible damage to subject's roof, and the concrete driveway had minor wear and tear.

Respondent further explained Appellant paid 35% more than subject's 2018 assessed value when purchased. Respondent found subject's sale is a higher-end outlier and if the sale were used alone, the assessed value would have increased substantially. It was noted subject's assessed market value is \$37,340 below the 2018 purchase price.

#### 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 in fee simple interest, or as applicable exempt status. This Board, giving full opportunity for all arguments and having considered all the testimony and documentary evidence, hereby enters the following.

Idaho Code § 63-205 requires taxable property be assessed at market value annually on January 1; January 1, 2019 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. The three (3) approaches for determining market value include the sales comparison approach, the income approach, and the cost approach. *Merris v. Ada County*, 100 Idaho 59, 63, 593 P.2d 394, 398 (1979). The sales comparison approach, which generally considers recent sales of similar and proximate property, is the approach commonly employed to estimate the value of residential property.

Appellant's first and second concerns center on the county comparables used at the

Board of Equalization hearing. Appellant opined, the sales were superior to subject. In reference to the age, bedroom and bathroom count and finished garages. Respondent explained in order to establish a market value they analyzed sales throughout all of Bonneville County. Appellant felt because subject's garage and basement are not finished like the comparable sales the assessed value should be lower. Respondent explained that a "finished" garage is actually turned into living space and is no longer used as a garage. Respondent further explained the reason subject is on the lower end of the assessment values compared to the rest of the comparable sales is because the tables adjust for things such as bed and bath count and subject's value was reduced to reflect the differences. These comparable sale prices ranged from \$288,846 to \$335,000, or from \$151 to \$165 per square foot. Subject's current assessed value is \$257,660 or \$151 per square foot.

Appellant's last concern included the possible damage to the roof due to hail prior to purchase and the presence of low spots around the residence's foundation and a cracked driveway. In subject's professional inspection report no damage with the roof was noted. Respondent additionally took pictures of subject's roof at different angles and no damage was visible. The inspection report did note some minor damage to the concrete driveway. Respondent took pictures of subject's driveway and reported the driveway had standard wear and tear.

Appellant purchased subject in 2018 for \$295,000 and the property is currently assessed at \$257,660, which is \$37,340 less than subject's purchase price.

Idaho Code § 63-511 places the burden of proving error in subject's assessed value by a preponderance of the evidence on Appellant. Given the lack of market data to support a

reduction in subject's valuation, and where the Board found Respondent's appraisal consideration reasonable, the Board did not find sufficient cause to disturb the current assessment.

#### 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 19<sup>th</sup> day of November, 2019.