

BEFORE THE IDAHO BOARD OF TAX APPEALS

DIANE WILLIAMS,	)	
	)	
Appellant,	)	APPEAL NO. 19-A-1089
	)	
v.	)	FINAL DECISION
	)	AND ORDER
ELMORE COUNTY,	)	
	)	
Respondent.	)	
	)	
	)	
	)	
	)	

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**RESIDENTIAL PROPERTY APPEAL**

This appeal is taken from a decision of the Elmore County Board of Equalization denying an appeal of the valuation for taxing purposes on property described by Parcel No. RPA00240010100A. The appeal concerns the 2019 tax year.

This matter came on for hearing October 8, 2019 in Mountain Home, Idaho before Hearing Officer Cindy Pollock. Appellant Diane Williams was self-represented. Assessor Josh Dixon 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 Elmore County Board of Equalization is affirmed.**

FINDINGS OF FACT

The assessed land value is \$26,400, and the improvements' value is \$102,560, totaling \$128,960. Appellant contends the correct land value is \$25,000, and the correct improvements' value is \$30,500, totaling \$55,500.

The subject property is a .19 acre lot located in Mountain Home, Idaho. Subject is improved with 2,232 square foot residence constructed in 1962. The residence has three (3) bedrooms and one and one half (1½) bathrooms.

Appellant argued subject's 2019 assessment is too high. Appellant requests subject be

assessed at \$55,500 or \$23.80 per square foot. Appellant is concerned with the assessment process in which home values are increased annually. Newspaper articles depicting nationwide issues with increasing home prices were submitted.

Respondent provided information on six (6) 2017 and 2018 comparable sales of residential properties located within the city. The sale properties were similar to subject in terms of age and finished square footage. After adjustments were made, sale prices ranged from \$124,420 to \$151,516, or \$53.03 to \$80.27 per square foot. The assessed value of subject is \$128,960, or \$54.83 per square foot. Respondent provided photographs of subject and the comparable sale properties for the record.

#### 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. There are three (3) approaches to value, the sales comparison approach, the cost approach, and the income approach. *Merris v. Ada County*, 100 Idaho 59, 63, 593 P.2d 394, 398 (1979).

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

Appellant did not provide any sales information for the requested assessed value of \$55,500. Nor did Appellant provide any other evidence of current market value. Appellant's main concern was that the increasing assessed values places a burden on fixed income citizens. While the Board understands Appellant's concerns, we must decide this valuation appeal based on the market value evidence in record.

Respondent provided the only sales information in record. This information concerned six (6) residential property sales which appeared to compare favorably with subject in terms of design, age, and size. The adjusted sale prices ranged from \$124,420 to \$151,516. The value evidence was found to support Subject's 2019 assessed market value.

In accordance with Idaho Code § 63-511, the burden is with Appellant to establish Subject's valuation is erroneous by a preponderance of the evidence. The burden of proof was not satisfied in this instance. Based on Respondent's sales information, the Board is strained to find support for the position subject was over-assessed. Therefore we decline to disturb the value determined by Respondent. Accordingly, the decision of Elmore County Board of Equalization is affirmed.

#### FINAL ORDER

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

DATED this 15<sup>th</sup> day of November, 2019.

IDAHO BOARD OF TAX APPEALS