

BEFORE THE IDAHO BOARD OF TAX APPEALS

LARRY AND LORRAINE CLARK,)	
)	
Appellants,)	APPEAL NO. 19-A-1224
)	
v.)	FINAL DECISION
)	AND ORDER
BONNEVILLE COUNTY,)	
)	
Respondent.)	
)	
)	
)	

VACANT LAND 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. RPA0850001007A. The appeal concerns the 2019 tax year.

This matter came on for hearing October, 21, 2019 in Idaho Falls, Idaho before Hearing Officer Travis VanLith. Appellants Larry and Lorraine Clark were self-represented. County Assessor Blake Mueller represented Respondent.

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

The issue on appeal concerns the market value of a driveway parcel associated with a residence.

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

FINDINGS OF FACT

The assessed land value is \$4,558, and the improvements' value is \$1,440, totaling \$5,998. Appellants contend the market value is \$2,000.

The subject property is a .0962 acre parcel located in Idaho Falls, Idaho. The parcel serves as the private driveway to another property owned by Appellants. The only improvement to the lot is some worn asphalt laid down roughly forty (40) years ago.

Appellants contended subject's assessed value is excessive. They explained subject

is used not only for access to Appellants' other property, but also by tenants of the apartment complex located across the "alley". In Appellants' view, the subject here is more of a public right-of-way than a private driveway. Photographs were provided of the deteriorated asphalt paving which showed many potholes. Appellants contended the parcel could never realistically be sold so it should have only a nominal assessed value.

Respondent explained subject was physically inspected in June 2018. At that time the property record was updated to reflect the poor condition of the asphalt paving. As a result of changing the grade of the asphalt to "poor", along with an 85% physical depreciation rate, the value on the paving was reduced to \$1,440. Subject's land value was determined using Respondent's land value table developed for the area. Respondent maintained the parcel does have some beneficial use and value so it must be assessed.

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.

Appellants contended subject's value should be reduced primarily on the belief the property could not realistically be sold. The parcel's current use as an access driveway/alley is the only feasible use. In Appellants' mind it is unlikely anyone would be willing to purchase the lot. While Appellants' concerns are understood, the Board did not find sufficient support to reduce the property's current assessed value.

Subject is unique in that it is basically just a driveway parcel to provide the primary or only access to another property owned by Appellants. Though it looks similar to an alley, the parcel itself does not span the full distance between St. Clair Road and Terry Drive, but rather ends about halfway between the two (2) public streets. It was not clear in the record who owns the other one-half ($\frac{1}{2}$) of the "alley". Admittedly, the utility of the subject lot is mostly restricted to providing access, but this use does contribute value; particularly to the other parcel owned by Appellants. We agree it is unlikely subject would sell on a stand-alone basis, but it is highly probable the parcel would sell in connection with the other property. In any event, subject does have some value and it must be assessed.

As for the asphalt, which does provide some hard cover to the driveway, we did not find support for a further adjustment. The asphalt was accurately assessed as being in "poor" condition, which is the lowest rating available. Respondent applied an 85% depreciation factor. Again, the asphalt is present and does contribute at least some minimal value, so its positive assessment is deemed fair and reasonable.

In accordance with Idaho Code § 63-511, Appellants bear the burden of proving error in subject's valuation by a preponderance of the evidence. Given the record in this case, we did not find the burden of proof satisfied. Respondent placed minimal values on the land and

the asphalt improvements, and Appellants did not provide good evidence to support lower values. In all, the Board was unpersuaded subject was over-valued for assessment purposes. The value decision of the Bonneville County Board of Equalization is affirmed.

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 15th day of January, 2020.