

**PROPERTY ASSESSMENT APPEAL BOARD**  
**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER**

PAAB Docket No. 2021-077-10024R

Parcel No. 120-02147-000-000

**David Peiffer,**

Appellant,

vs.

**Polk County Board of Review,**

Appellee.

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**Introduction**

The appeal came on for hearing before the Property Assessment Appeal Board (PAAB) on November 17, 2021. David Peiffer was self-represented. Assistant Polk County Attorney Mark Taylor represents the Board of Review.

Peiffer owns a residential property located at 7303 SW 14th Street, Des Moines, Iowa. Its January 1, 2021, assessment was set at \$156,400, allocated as \$26,700 in land value and \$129,700 in building value. (Ex. A & B).

Peiffer petitioned the Board of Review writing in the area of the form reserved for a claim that the property is assessed for more than the value authorized by law and that there was an error in the assessment. Iowa Code § 441.37(1)(a)(1)(b & d) (2021). (Ex. C). His plain statement of error asserts the condition of the property would affect its market value. The Board of Review modified the assessment to \$146,600, by reducing the building value to \$119,900. (Exs. B & C).

Peiffer then appealed to PAAB. On his Appeal he marked the box indicating a claim that his assessment is not equitable, but again identified deferred maintenance of the property that would affect the property's market value. At hearing, Peiffer stated he was claiming both inequity and over assessment. § 441.37(1)(a)(1)(a & b). (Appeal). The Board of Review agreed.

## **General Principles of Assessment Law**

PAAB has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. PAAB is an agency and the provisions of the Administrative Procedure Act apply. § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). PAAB may consider any grounds under Iowa Code section 441.37(1)(a) properly raised by the appellant following the provisions of section 441.37A(1)(b) and Iowa Admin. Code R. 701-126.2(2-4). New or additional evidence may be introduced. *Id.* PAAB considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); see also *Hy-Vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct, but the taxpayer has the burden of proof. §§ 441.21(3); 441.37A(3)(a). The burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Compiano v. Bd. of Review of Polk Cnty.*, 771 N.W.2d 392, 396 (Iowa 2009) (citation omitted).

## **Findings of Fact**

The subject property is a one-story home with a finished attic built in 1954. It has 1404 square feet of gross living area, a 728-square-foot basement with 350 square feet of low-quality finish, and a patio. The improvements are listed in normal condition with a 4-05 grade (average quality). There is also a two-car detached garage built in 1972 listed in normal condition. The site is 0.235 acres. (Ex. A).

Peiffer purchased the property in 2017 for \$80,000 from his father's estate. He asserts the sale was at market value because the price was the same as other offers received by the estate. Consistent with his petition and appeal, Peiffer described the subject property as having deferred maintenance that would affect its market value. In his opinion, the property needs to be resided; the driveway needs to be replaced; the basement walls need to be repaired; and in a couple years the home will need a new roof. He testified estimates obtained in the past for repairs were between \$40,000 and \$50,000. He believes these repairs would be needed for his property to be worth the assessed value, but gave no support for his opinion. He explained that he does not

have a computer and is unable to give any supporting information. He believes his property's assessment is based off of sales of properties that have been renovated and flipped. He believes his property's fair market value is \$120,000 or less.

At hearing, Peiffer attempted to offer multiple photographs depicting the condition of the subject property into the record. The Board of Review objected on the basis of timeliness; the photographs were not exchanged according to the deadline set forth in the Notice of Hearing. PAAB sustained the objection. Peiffer did not offer any other evidence.

Peiffer acknowledged an appraiser from the Polk County Assessor's Office viewed the property prior to his Board of Review hearing and lowered the subject's condition rating from Above-Normal to Normal. The appraiser also made corrections to the property record card which resulted in the Board of Review's reduction of the assessed value. (Ex. B). Regardless of the changes to the Property Record Card and the reduction in assessed value; Peiffer was upset with the appraiser for making comments that some items of deferred maintenance "doesn't matter".

The Board of Review did not offer any witnesses.

### **Analysis & Conclusions of Law**

Peiffer claims that the subject property's assessment was not equitable as compared with the assessments of other like property in the taxing district and that the assessed value is for more than the value authorized by law, as provided under section 441.37(1)(a)(1)(a & b).

Under section 441.37(1)(a)(1)(a), a taxpayer may claim that their "assessment is not equitable as compared with assessments of other like property in the taxing district." To prove inequity, a taxpayer may show an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like properties using criteria set forth in *Maxwell v. Shivers*, 133 N.W.2d 709, 711 (Iowa 1965). The *Maxwell* test provides inequity exists when, after considering the actual

(2020) and assessed (2021) values of similar properties, the subject property is assessed at a higher proportion of its actual value. *Id.* This is commonly done through an assessment/sales ratio analysis comparing prior year sales (2020) and current year assessments (2021) of the subject property and comparable properties.

Peiffer did not identify any comparables and therefore the equity claim must fail.

In an appeal alleging the property is assessed for more than the value authorized by law, the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Soifer v. Floyd Cnty. Bd. of Review*, 759 N.W.2d 775, 780 (Iowa 2009) (citation omitted).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. § 441.21(1)(b). Market value essentially is defined as the value established in an arm's-length sale of the property. *Id.* "Sale prices of the property or comparable property in normal transactions reflecting market value, and the probable availability or unavailability of persons interested in purchasing the property, shall be taken into consideration in arriving at its market value." *Id.*

Peiffer's support for his claim is that his property suffers from significant deferred maintenance which would affect its market value. Peiffer testified about issues with the property that could affect its value; however, he did not submit evidence to show the actual impact on value for these deficiencies. Typically, this evidence is a competent appraisal, a comparative market analysis, or recent sales of comparable properties adjusted for differences between them and the subject property. In the absence of sales evidence, we find Peiffer has not shown the subject's assessment is excessive.

Viewing the record as a whole, we find Peiffer has failed to prove his claims.

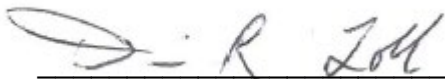
## **Order**

PAAB HEREBY AFFIRMS the Polk County Board of Review's action.

This Order shall be considered final agency action for the purposes of Iowa Code Chapter 17A (2021).

Any application for reconsideration or rehearing shall be filed with PAAB within 20 days of the date of this Order and comply with the requirements of PAAB administrative rules. Such application will stay the period for filing a judicial review action.

Any judicial action challenging this Order shall be filed in the district court where the property is located within 30 days of the date of this Order and comply with the requirements of Iowa Code section 441.37B and Chapter 17A.



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Dennis Loll, Board Member



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Elizabeth Goodman, Board Member



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Karen Oberman, Board Member

Copies to:

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Polk County Board of Review by eFile