IN THE COURT OF APPEALS OF IOWA

No. 1-996 / 11-0680
Filed January 19, 2012

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CLERK SUPREME COURT

ROBERT WINSLOW and CYNTHIA WINSLOW,
Petitioners-Appellants,

vs.

WARREN COUNTY BOARD OF REVIEW and IOWA PROPERTY ASSESSMENT APPEAL BOARD,
Respondents-Appellees.

Appeal from the Iowa District Court for Warren County, Gregory A. Hulse, Judge.

Robert Winslow appeals the district court's decision affirming the ruling of the Property Assessment Appeal Board that his residential property's equalization assessment should remain unchanged. **AFFIRMED.**

Robert Winslow, New Virginia, pro se.

Jessica J. Braunschweig-Norris and Curtis Swain, Des Moines, and John William Criswell, Indianola, for appellees.

Considered by Vaitheswaran, P.J., and Potterfield and Doyle, JJ.

DOYLE, J.

Robert Winslow appeals the district court's decision affirming the ruling of the Property Assessment Appeal Board that his residential property's equalization assessment should remain unchanged. We affirm.

I. Background Facts and Proceedings.

In March 2005, Robert and Cynthia Winslow received the Warren County Assessor's assessment of their property. The document stated, in relevant part:

CLASS	ACRES	LAND/LOT VALUES	DWELLING VALUES	BUILDING VALUES	TOTAL VALUES
R	.00	34,500	254,700	0	289,200

R = RESIDENTIAL

Exempt Acres: 28.85 Exempt Value: 14,500

The assessment of the Winslows' property was unchanged until October 2007. At that time, the Iowa Department of Revenue issued an equalization order under a special equalization session requiring Warren County property values be increased by ten percent. The 2007 Real Estate Assessment Roll then stated the Winslows' property was assessed as follows:

2007 ASSESSMENT		
Land:		54,000
Buildings:		0
Dwelling:		280,200
TOTAL ASSESSED VALUE:		334,200
Less Adjustments		
FOREST & FRUIT TREE-RES:	16,000	
FOREST RESERVE LAND 28.85 Acres:	0	
Total Adjustments:		16,000-
ASSESSED VALUE AFTER ADJUSTMENTS:		318,200

On October 25, 2007, the Winslows filed a petition to the Board objecting to the increase in the value imposed upon his property "as a result of the final

equalization order issued by the Iowa Director of Revenue." The Winslows specifically challenged the ten percent increase and "the valuation." The Winslows requested the 2007 value of the property "be established for tax purposes as $289,200."

On November 5, 2007, the Board denied the Winslows' request, finding "the data proved equitab[le] when complete information was examined." Additionally, the Warren County Assessor, at the Board's request, wrote a letter to the Winslows in an effort to "explain the process by which the [f]orest [r]eserve value for [the Winslows'] property is determined . . . ." In the letter, the assessor essentially explained the Winslows' thirty-nine acres of land were assessed in 2005 as follows: The first acre, where their dwelling was located, was assessed at $30,000. The other thirty-eight acres were assessed at a total of $19,000, for a total land value of $49,000. The assessor noted the Winslows had previously signed up for a forest reserve exemption in 2005 for 28.85 acres of the 38 acres. The Assessor valued the forest reserve acreage to be $14,500, and then deducted that amount from the total land value to reach an adjusted total land value of $34,500. Thus, the $289,200 figure was the adjusted total assessed value of the Winslows' property ($34,500 + $254,700 = $289,200).

The assessor went on to explain that due to the department of revenue's equalization order, the values were increased by ten percent. Thus, the dwelling assessment increased ten percent from the 2005 assessed value of $254,700 to $280,200. Additionally, the land assessment increased from the 2005 amount of $49,000 to $54,000, giving the Winslows' property a $334,200 total assessed value. The value of forest reserve exemption also increased by ten percent to

$16,000, giving the Winslows' property an adjusted total assessed value of $318,200.

On November 24, 2007, the Winslows filed an appeal to the State of Iowa Property Assessment Appeal Board (PAAB). Their petition sought "correction in equalization figuring of 2007 valuation. Residential property in Warren County was ordered to a 10% increase. Winslow property in Warren County went [up] 15.56% from 2005 Assessment." The Winslows requested an adjustment of the net assessed value to $302,200, starting with a gross assessed value of $318,200 less the $16,000 exempt value.

Based upon the Winslows' request, the PAAB considered the Winslows' appeal upon submission of evidence without hearing. Thereafter, the PAAB issued its opinion denying the Winslows' appeal. The PAAB explained:

> The assessment notice form sent in 2005 listed the land value less the exemption amount ($49,000 - $14,500 = $34,500); therefore, the total value listed, which included the adjusted land value, was in fact, the adjusted total assessment value ($303,700 - $14,500 = $289,200). This notice format contributed to [the Winslows] assuming that the exemption should reduce the total assessed value. However, this would have resulted in crediting the exemption twice. The property assessment was unchanged for January 1, 2006, and January 1, 2007, and no assessment notices were sent in April 2006 or April 2007.
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> . . . .
>
> [The Winslows disagree] with the increased assessment resulting from the application of the equalization order, contending that [their] 2007 property value was increased by 15.56%, rather than the 10% set by the State order. [The Winslows] request[] a net assessed value of $302,200. Basically, [the Winslows are] using the adjusted total value after the exemption was credited and crediting the $16,000 a second time ($318,200 - $16,000 = $302,200). . . . Contrary to the Winslows'] contentions; the correct assessments are summarized below:

	2005 Assessment	2007 Equalized Assessment
Land Value	49,000	54,000
Dwelling Value	254,700	280,200
Total Value	303,700	334,200
Exemption	-14,500	-16,000
Adjusted Total Value	289,200	318,200

> It is understandable that [the Winslows] initially misunderstood the assessment notice . . . . Evidence indicates that the assessment notice formats have been revised in response to [the Winslows'] legitimate concerns and now reflect the total assessment value which includes any exempt value, and separately states the adjusted assessment value after crediting the exempt value.
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> Viewing the evidence as a whole, we are persuaded that [the Winslows have] failed to provide sufficient evidence to support [their] claim that the application of the equalization order resulted in the property being valued in excess of its fair market value or that it was improperly applied in determining the January 2, 2007, equalized assessment.

The Winslows then sought judicial review of the PAAB's decision in the district court. On March 28, 2011, the district court entered its ruling affirming the PAAB's decision.

Robert Winslow now appeals.

II. Scope and Standards of Review.

"A person or party who is aggrieved or adversely affected by a decision of the [PAAB] may seek judicial review of the decision as provided in chapter 17A and section 441.38." Iowa Code § 441.38B (2007). Review of a decision of the PAAB is for the correction of errors at law. *Id.* § 441.39; *see also Montgomery Ward Dev. Corp. v. Bd. of Review*, 488 N.W.2d 436, 439 (Iowa 1992). "We review the district court decision by applying the standards of the [Iowa] Administrative Procedure Act to the agency action to determine if our conclusions

are the same reached by the district court." *American Eyecare v. Dep't of Human Servs.*, 770 N.W.2d 832, 835 (Iowa 2009).

III. Discussion.

On appeal, Robert contends the district court erred in affirming the PAAB's decision, asserting the Assessor "added the exempt amount and then subtracted that exempt amount and in doing so thereby denied the [forest reserve] exemption provided by Iowa law, violated affirmative Iowa laws and its own previous decision and denied Iowa and Federal Due Process." Applying the standards of the Iowa Administrative Procedure Act to the PAAB's decision, we determine our conclusions are the same reached by the district court.

We agree it is unfortunate the original 2005 assessment form did not specify that the $289,200 valuation stated was the adjusted total assessed valuation, which clearly resulted in confusion to the Winslows. However, the Winslows did not challenge that valuation in 2005, and in fact paid their taxes upon that assessed valuation. When the Winslows received notification of the October 2007 equalization increase and believed there to be a discrepancy, the assessor explained how the 2005 total land value had been calculated and the forest reserve exemption deducted, resulting in the $34,500 adjusted land assessed value. The 2007 assessment roll set forth with specificity the total assessed valuation and the adjusted total assessed valuation, which was consistent with the assessor's explanation of how the 2005 adjusted land assessed value was determined. We agree with the district court's conclusion that, after reviewing the record as a whole, "there is substantial evidence in the

record to support PAAB's finding that the total value of the Winslows' property to be used for the [2007] equalization order was $303,700."

Additionally, we agree with the district court's conclusion that "[t]here is nothing in the record to indicate that the Board's application was irrational, illogical, or unjustifiable." Here, the original appeal the Winslows took before the Board in 2007 was a challenge of the equalization assessment valuation. The 2005 assessed valuation was not before the Board. Thus, the PAAB's review of the Board's decision was limited to the 2007 equalization order of ten percent. We concur the "PAAB was not presented with evidence that the property was overassessed, and the Winslows have not demonstrated that [the] PAAB's application of the law was incorrect."

Finally, upon our review, we find the constitutional issues raised here were not raised before the Board or the PAAB.

> In contested cases our review is limited to those questions considered by the administrative agency. Constitutional issues must be raised at the agency level to be preserved for judicial review. This is true despite the agency's lack of authority to decide constitutional questions.

Soo Line R. Co. v. Iowa Dep't of Transp., 521 N.W.2d 685, 688 (Iowa 1994). We therefore conclude the constitutional issues were not preserved for review.

For these reasons, we affirm the ruling of the district court affirming the PAAB's decision.

AFFIRMED.