

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

Robert J Claassen & Wayne Claassen

Petitioners-Appellants,

v.

Black Hawk County Board of Review,

Respondent-Appellee.

ORDER

**Docket No. 09-07-0777
Parcel No. 8913-33-376-012**

On December 8, 2009, the above captioned appeal came on for hearing before the Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2) and Iowa Administrative Code rules 701-71.21(1) et al. Appellants Robert J. Claassen and Wayne Claassen were self-represented. The Black Hawk County Board of Review designated Assistant County Attorney Dave Mason as its legal representative. Both parties participated by phone and submitted testimony in support of their positions. The Appeal Board having reviewed the entire record, heard the testimony, and being fully advised, finds:

Findings of Fact

Robert J. Claassen, protested to the Black Hawk County Board of Review regarding his 9.99 acre property fronting Ridgeway Avenue near US Highway 63, Waterloo, Iowa. This property is jointly owned by Robert and his father, Wayne Claassen, and the petition named both men. The 2009 commercial assessment is \$81,670 attributed entirely to the land. There are no improvements. The Claassen's claim was based on a single ground: that the assessment is not equitable under Iowa Code section 441.37(1)(a). The Board of Review left the 2009 value unchanged.

Claassen then appealed to this Board, asserting that the parcel's assessment is not equitable when compared to the assessments of like property in the area. They seek relief of \$71,670.

Robert Claassen testified that the subject site is vacant land next to a major intersection, containing a lot of "rubble, fill material" and not capable of agricultural activity. He testified that the area is surrounded by commercial property ranging from light manufacturing to planned business with some residential areas to the north. Wayne Claassen purchased the site in 1998 for \$150,000. Robert indicated that the site was originally purchased for speculation and that there was a planned purpose for development; however that did not pan out. The Claassens do not assert the subject site is misclassified.

The Claassens provided five properties they consider comparable, located one-half to three-quarters of a mile away, which they contend demonstrate inequity. However, of the five properties, only one carries a similar commercial classification. Of the remaining properties submitted, three are agriculturally classified and one is owned by a municipality with an exempt status.

Claassens parcel is assessed at \$81,670 total value, or \$8167 per acre. The one comparable submitted by Claassen, which carries the same commercial classification, has a 2009 assessment of \$48,560 total value, or \$11,990 per acre. This does not support a claim of inequity. Additionally, more than one comparable is necessary to prove a claim of inequity. *Maxwell v. Shrivvers*, 257 Iowa 575, 581, 133 N.W.2d 709, 712 (Iowa 1965).

Tami McFarland, Black Hawk County Assessor testified on behalf of the Board of Review.

The Board of Review provided two commercially classified properties as equity comparables in addition to the one commercially classified property submitted by Mr. Claassen. The first property is directly west of the subject site. According to the testimony of McFarland, this site is very much like the subject although it does have some slight topography issues, which were adjusted. This site is an eight acre parcel, assessed for \$69,760 or \$8720 per acre.

The second property offered by the Board of Review is located about one mile west, and offers very similar topography to the subject property. This site has 8.25 acres and is assessed for \$80,390 or \$9744 per acre.

The range of the three equity comparable properties (one from Mr. Claassen and two from the Board of Review) is \$8720 to \$11,990 per acre with the smallest site setting the upper end of this range. The average price per acre is \$10,151. The subject site has an assessed value per acre of \$8167, which is below both the overall range of the comparables and the average price per acre.

Based upon the foregoing, the Claassens have provided insufficient evidence to prove that the assessment of their site is not equitable.

Conclusions of Law

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2009). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board 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 that the assessed value is correct. § 441.37A(3)(a).

To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the*

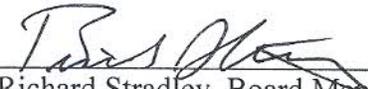
City of Davenport, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shriver*, 257 Iowa 575, 133 N.W.2d 709 (1965). The Claassens purchased the site in 1998 for \$150,000. Comparable properties presented, by both sides, of similar sites within one mile of the subject property and carrying a commercial classification does not support a claim of inequity.

THE APPEAL BOARD ORDERS the assessment of The Claassens' property known by the county assessor's office parcel number 8913-33-376-012 and set by the Black Hawk County Board of Review of \$81,670 as of January 1, 2009, is affirmed.

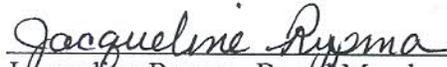
Dated this 29 day of December, 2009



Karen Oberman, Presiding Officer



Richard Stradley, Board Member



Jacqueline Rypma, Board Member

Cc:

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>12-29</u> , 200 <u>9</u>	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX <input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier <input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
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