

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

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**Robert Beckwith,**  
Appellant,

v.

**Polk County Board of Review,**  
Appellee.

**ORDER**

**Docket No. 13-77-0818**

**Parcel No. 181/00813-090-000**

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On December 30, 2013, the above-captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Appellant Robert Beckwith was self-represented and requested his appeal proceed without a hearing. Assistant County Attorneys Ralph Marasco, Jr., and David Hibbard represented the Board of Review. The Appeal Board now, having examined the entire record and being fully advised, finds:

***Findings of Fact***

Robert Beckwith is the owner of property located at 513 SW Franklin Drive, Ankeny, Iowa. The real estate was classified residential on the January 1, 2013, assessment and valued at \$143,200, representing \$36,100 in land value and \$107,100 in improvement value.

Beckwith protested to the Board of Review claiming the property was inequitably assessed under Iowa Code section 441.37(1)(a)(1) and that the property was assessed for more than authorized by law under section 441.37(1)(a)(2). He asserted the correct value was \$130,000. Beckwith also claimed an error in the assessment, however, the error essentially reasserts the property is inequitably assessed compared to nearby properties. The Board of Review denied the protest.

Beckwith then appealed to this Board reasserting his claims of inequity and over-assessment. He now claims the correct fair market value is \$137,200.

The record indicates the subject is a two-story home built in 1964. It has 1872 square feet of above-grade living area and a full, unfinished basement. Additional features include a 224 square-foot deck; a 32 square-foot open porch; a 336 square-foot attached garage. The site is 0.233 acres.

Beckwith listed three properties he considered similar for an equity analysis. All three are two-story homes built in 1964 or 1965 like the subject. While there are some differences in above-grade finish, we find the overall differences miniscule. From the photos, the properties are similar to the subject. Beckwith indicates that all three properties have two-car garages and basement finish compared to the subject property having a one-car garage and no basement finish. He stated that it would cost him eight to ten thousand dollars to expand his garage to a two-car and it would cost between four and six thousand dollars to finish the basement. He did not provide estimates for this opinion, but we assume they are reasonable.

We note the limited information in the record about these properties shows that the Assessor's office only lists one property with basement finish, 433 SW Franklin Drive. 433 SW Franklin Drive's assessment is higher than the subject's assessment, but given the extra car storage and basement finish, this seems reasonable.

The Assessor's office does not list 518 SW Oak Lane and 510 SW Oak Lane as having basement finish. 518 SW Oak Lane is assessed at \$152,900, \$9700 more than the subject, and 510 SW Oak Lane is assessed at \$143,200, the same as the subject. A comparison of these assessments does not suggest the subject property is inequitably assessed.

Further, it would appear Beckwith has some personal knowledge regarding the basement finish of these properties. It seems the Assessor's office is unaware of the basement finish, perhaps because the property owners finished their basements without obtaining a permit. The difference in the Assessor's listing of these properties and Beckwith's personal knowledge may contribute to the perception of inequity.

Moreover, none of the properties submitted by Beckwith have sold. An equity analysis typically compares *prior year sale prices* (2012 sales in this case) or established market values to the *current year's assessment* (2013 assessment) to determine the assessment/sales ratio. Additionally, Beckwith made no claim that the assessor failed to apply an assessment method in a uniform manner.

Beckwith did not provide any evidence of the fair market value of his property as of January 1, 2013, such as a recent sale of the subject, an appraisal, or comparable sales.

The Board of Review relied on an Appraiser's Analysis completed by an Appraiser O'Connell. The analysis considered four recent sales of two-story homes between January and September 2012. The sales range in price from \$140,000 to \$167,000. With the exception of one sale, all are smaller in size than the subject, and all have basement finish. After adjustments for differences the sale indicated a value range of \$135,725 to \$152,161, with a median of \$140,484 and an average of \$142,214. O'Connell asserts in the appraiser remarks that the comparables result in "an indicated value of \$143,600 and support the current assessment." O'Connell does not explain how he reconciled or arrived at his opinion of value. Regardless, the burden is on Beckwith to provide support for the correct market value of the subject property in an over-assessment claim.

### ***Conclusion 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 (2011). 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).

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 properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property shall be one hundred percent of its actual value. § 441.21(1)(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. Shivers*, 257 Iowa 575, 133 N.W.2d 709 (Iowa 1965). The six criteria include evidence showing

"(1) that there are several other properties within a reasonable area similar and comparable . . . (2) the amount of the assessments on those properties, (3) the actual value of the comparable properties, (4) the actual value of the [subject] property, (5) the assessment complained of, and (6) that by a comparison [the] property is assessed at a higher proportion of its actual value than the ratio existing between the assessed and the actual valuations of the similar and comparable properties, thus creating a discrimination."

*Id.* at 711. The *Maxwell* test provides that inequity exists when, after considering the actual and assessed values of comparable properties, the subject property is assessed at a higher proportion of this actual value. *Id.* The *Maxwell* test may have limited applicability now that current Iowa law requires assessments to be at one hundred percent of market value. § 441.21(1). Nevertheless, in some rare instances, the test may be satisfied.

First, Beckwith did not assert the assessor failed to apply an assessment method in a uniform manner. Second, as previously stated, an equity analysis typically compares *prior year sale prices* (2012 sales in this case) or established market values to the *current year's assessment* (2013 assessment) to determine the assessment/sales price ratio. While Beckwith listed three properties he considered similar, none of them have recently sold. Without this data and the subject's actual value, the equity analysis cannot be completed.

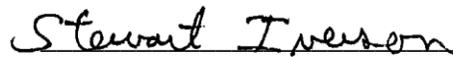
In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Beckwith did not provide any evidence of the market value of the subject property as of January 1, 2013.

THE APPEAL BOARD ORDERS the assessment of the Robert Beckwith's property located at 513 SW Franklin Drive, Ankeny, Iowa, as set by Polk County Board of Review is affirmed.

Dated this 29th day of January, 2014.



Karen Oberman, Presiding Officer



Stewart Iverson, Board Chair



Jacqueline Rypma, Board Member

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