

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

PAAB Docket No. 2015-050-00518R

Parcel No. 06.03.301.027

Evan Archer,
Appellant,

v.

Jasper County Board of Review,
Appellee.

Introduction

This appeal came on for hearing before the Property Assessment Appeal Board (PAAB) on October 29, 2015. Evan Archer was self-represented. County Attorney Michael Jacobsen is counsel for the Jasper County Board of Review.

Archer is the owner of a residential property located 107 N, Walnut Street, Mingo. The improvement is a doublewide manufactured home built in 1988. It has 1200 square feet of living area and two decks. There is a 480 square-foot detached garage built in 1960; and three other small outbuildings with \$1460 total assessed value. The site is 0.697 acres.

The property's January 1, 2015, assessment was \$41,870, allocated as \$8870 in land value and \$33,000 to improvement value. Archers protest to the Board of Review claimed the property was assessed for more than the value authorized by law under section 441.37(1)(a)(1)(b).

The Board of Review agreed, in part, and reduced the assessment to \$36,700, allocated as \$8870 in land value and \$27,830 in improvement value.

Archer re-asserts his claim to this Board.

Findings of Fact

Archer explains his daughter, who occupied the property prior to him, did not properly maintain it. (Ex. 1). He states in his Board of Review petition that since he has occupied the property, he has made repairs as his budget allows, yet also asserts that any repair costs made will not be recoverable. He identifies many deficiencies with the property, including such things as rotted floors, windows, and siding, as well as bathrooms in disrepair, (Ex. 1). We note the condition of the subject is rated as “observed” and 55% physical depreciation has been applied to the doublewide manufactured home; 50% physical depreciation has been applied to the detached garage; and three outbuildings have a total depreciated assessed value of \$1460. (Ex. B).

On his petition, Archer states Flummerfelt Mobile Homes in Nevada, Iowa appraised the property; however, the paperwork has gone missing. On his appeal to this Board, he asserts that Flummerfelt determined the improvements were “valueless.” (Ex. 1). Archer testified at the hearing that Flummerfelt did not inspect the property, but nonetheless provided an oral opinion of value.

Lastly, Archer asserts the assessment unfairly compared his manufacturing property to stick-built homes that are superior in construction. (Ex. 2).

The Board of Review submitted four properties in Mingo for comparison, summarized in the following chart. (Ex. E, F, G, & H).

	Property Type	Year Built	Size	Sale Price	Sale Date	2015 Assessed Value
Subject	Double Wide	1988	1200	N/A	N/A	\$36,700
410 W Main St	Double Wide	1997	1565	\$84,500	Jan-15	\$83,910
501 E Main St	Single Wide	1995	840	\$42,000	Aug-11	\$41,850
203 E Railroad St	Double Wide	1994	1456	N/A	N/A	\$71,160
107 S Walnut St	Single Wide	1994	924	N/A	N/A	\$28,810

Peter Scarnati, an appraiser in the Jasper County Assessor’s Office, testified on behalf of the Board of Review. He stated that he has not been in the property and does

not know when the last inspection by the Assessor's Office occurred. He noted there are few transfers of manufactured homes at any given time; however, the two most recent sales in Mingo were for more than the 2015 assessment of the subject property.

Scarnati conceded that three of the properties (410 W Main Street, 501 E Main Street, and 203 E Railroad Street) submitted by the Board of Review have superior exterior appeal but he believes 107 S Walnut has similar exterior appeal to the subject.

Conclusions of Law

PAAB has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2015). PAAB 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). PAAB considers only those grounds presented to or considered by the Board of Review, but 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(1)(a-b). New or additional evidence may be introduced, and 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 that the assessed value is correct. § 441.37A(3)(a). However, the taxpayer has the burden of proof. § 441.21(3). This burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Richards v. Hardin County Bd. of Review*, 393 N.W.2d 148, 151 (Iowa 1986).

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 to determine market value then "other factors," such as income and/or cost, may be considered. § 441.21(2).

In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(1)(b), 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). Archer did not submit any evidence, such as an appraisal, adjusted comparable properties, or a cost analysis establishing the fair market value of the subject property.

Because Archer asserts the condition of the improvements are below average, and the Assessor's Office concedes it cannot remember when the last inspection of the property occurred, we urge the two parties to schedule an interior inspection to ascertain the listing is correct for the next assessment.

Order

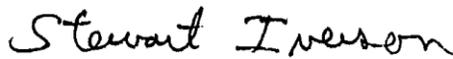
IT IS THEREFORE ORDERED that the Jasper County Board of Review's action is affirmed.

This Order shall be considered final agency action for the purposes of Iowa Code Chapter 17A (2015). 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 20 days of the date of this Order and comply with the requirements of Iowa Code sections 441.38; 441.38B, 441.39; and Chapter 17A.

Dated this 13 day of November, 2015.



Karen Oberman, Presiding Officer



Stewart Iverson, Board Chair



Jacqueline Rypma, Board Member

Copies to:
Evan Archer
Michael Jacobsen