

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

PAAB Docket No. 2015-107-01083R

Parcel No. 8847-03-378-023

Jill Wanderscheid,

Appellant,

v.

Sioux City Board of Review,

Appellee.

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**Introduction**

This appeal came on for written consideration before the Property Assessment Appeal Board (PAAB) on November 20, 2015. Jill Wanderscheid was self-represented. Jack Faith is counsel for the Sioux City Board of Review.

Wanderscheid is the owner of a residential property located at 6818 Norwood Court, Sioux City. The subject is a bi-attached, one-story residence built in 2007. It has 1832 square feet of living area, a full walkout basement with 871 square feet of living-quarter finish, a deck, patio, open porch, and a two-car attached garage. The site is 0.286 acres.

The property's January 1, 2015, assessment was \$264,200, allocated as \$36,000 in land value and \$228,200 to improvement value. On her protest to the Board of Review, Wanderscheid wrote in the area of the form reserved for a claim the property assessment is not equitable as compared with assessments of other like property under Iowa Code section 441.37(1)(a)(1)(a). However, the claim essentially asserts the property is assessed for more than the value authorized by law under section 441.37(1)(a)(1)(b). The Board of Review denied the petition.

Wanderscheid then appealed to PAAB. She believes the subject property's assessment should be \$252,000.

## **Findings of Fact**

Wanderscheid identifies the subject as a bi-attached, townhome-style property. She did not request a hearing at the Board of Review; but submitted a brief justification with her petition. She identified 6820 Norwood Court, the attached unit to her property, and states it sold in August 2014 for \$252,000. She asserts the unit is identical to her unit and for this reason asserts the fair market value of her property should be \$252,000.

There is no information in the record about 6820 Norwood Court for this Board to determine if it is indeed identical in all aspects. For instance, the subject property has nearly 900 square feet of living-quality basement finish. It is unknown if the neighboring unit has this same feature. Additionally, it is unknown if there are differences in the quality of finish materials or condition that may affect the market value when compared to the subject property.

We note that Wanderscheid indicates 6820 Norwood Court is assessed at \$258,900, which is roughly \$5000 less than the subject's assessment. If the properties were indeed identical, we would expect the standard assessment methodology to result in the properties' assessments being more closely aligned, if not the same.

In her appeal, Wanderscheid references "comparable properties provided by the assessor..." She asserts the properties the assessor submitted as comparable are stand-alone residential properties and thus not comparable to her attached unit. She further stated, "The sale of five truly comparable properties does not appear to be sufficient with regard to setting value." The Board of Review submitted a photograph, address, and sale price/sale date for the referenced comparable properties; however, no other information comparing these properties to the subject was provided. Ultimately, we give these sales no consideration.

The Board of Review did not submit any evidence.

## **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). Wanderscheid submitted the adjoining unit, which sold in August 2015 for \$252,000, in support of her claim the subject property is over-assessed. While the purchase price of a comparable property in a normal transaction is a matter to be considered in arriving at the subject property's market value, it does not necessarily and conclusively establish the market value. § 441.21(1)(b); *Riley v. Iowa City Bd. of Review*, 549 N.W.2d 289 (Iowa 1996). The record is silent on the comparable property submitted; therefore, it is not possible for this Board to determine if there are any differences between it and the subject property that may affect the market value.

Based on the foregoing, we find that Wanderscheid has not met her burden of establishing the property is over-assessed by a preponderance of the evidence.

### **Order**

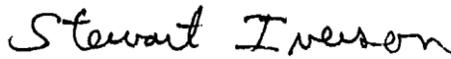
IT IS THEREFORE ORDERED that the Sioux City Board of Review's action is affirmed.

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 15th day of December, 2015.



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Karen Oberman, Presiding Officer



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Stewart Iverson, Board Chair

Copies to:

Jill Wanderscheid

Jack Faith