

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

PAAB Docket No. 2015-107-01086R

Parcel No. 8847-07-101-006

Larry & Marcia Crabb,

Appellants,

v.

Sioux City Board of Review,

Appellee.

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**Introduction**

This appeal came on for a telephone hearing before the Property Assessment Appeal Board (PAAB) on May 19, 2016. Larry and Marcia Crabb were self-represented. Attorney Jack Faith represented the Sioux City Board of Review.

The Crabbs are the owners of a two-story, residential dwelling located at 2929 S Paxton Street, Sioux City. The dwelling was built in 1987 and has 4184 total square feet of living area; a full basement with 1100 square feet of average finish; a deck and an attached 684 square-foot garage. It is listed in normal condition with good quality construction (Grade 3-05). The site is 2.084-acres.

The property's January 1, 2015, assessment was \$389,500, allocated as \$50,100 in land value and \$339,400 in improvement value. The Crabbs protested to the Board of Review claiming the assessment was not equitable as compared with assessments of other like property under Iowa Code section 441.37(1)(a)(1)(a). The Board of Review denied the protest.

The Crabbs then appealed to PAAB. They believe the subject property's correct assessment is \$374,800.

## Findings of Fact

Larry Crabb testified that his property shares a right-of-way with the adjoining property located at 2924 Paxton. The owner of 2924 Paxton removed a significant amount of fill and then regraded and terraced that property. These changes created a steep embankment along the right-of-way that impairs Crabbs' access to the back one-third of his property. For this reason, he believes his land assessment should be lowered to \$35,400, which was the 2014 land assessment. He testified he is not challenging the value of his dwelling assessment. He did not submit any evidence.

The Assessor identified two properties in the Graceland neighborhood where the Crabbs' property is located. He compared the land rates for each using a standard pricing formula as shown in the chart below.

Address	Site SF	Unit Price \$2.33 1st 20,100 SF	Unit Price \$0.08 Next 20,100 SF	Unit Price \$.05 Remaining SF	Total	AV
Subject	90,779	\$ 46,833	\$ 1608	\$ 2529	\$50,970	\$ 50,100
3121 Lincoln Way	93,393	\$ 46,833	\$ 1608	\$ 2660	\$51,101	\$ 50,200
2924 Paxton St	64,120	\$ 46,833	\$ 1608	\$ 1196	\$49,637	\$ 49,600

We find the Assessor applied a unit pricing method uniformly to the subject property and the compared properties in the neighborhood. The methodology and resulting assessments do not support the Crabbs' inequity claim.

## 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). In this case, the Crabbs did not shift the burden, and therefore, they must prove the assessment is inequitable based upon a preponderance of the evidence. *Id.*; *Richards v. Hardin County Bd. of Review*, 393 N.W.2d 148, 151 (Iowa 1986).

As an initial matter, we note the Crabbs' petition to the Board of Review only lists one comparable property in support of their inequitable assessment claim. More than one comparable property must be listed in order to properly raise a claim of inequity under 441.37(1)(a)(1)(a). *Montgomery Ward Development Corp. v. Cedar Rapids Board of Review*, 488 N.W.2d 436 (Iowa 1992). On that basis alone, we could deny the Crabbs' appeal. However, we also find that the evidence presented does not demonstrate the Crabbs' property is inequitably assessed.

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.

The Crabbs did not allege the Assessor failed to apply an assessing method uniformly to similarly situated properties, however, evidence did show uniform application of the land unit pricing. The Crabbs believe their land assessment should be reduced because of changes made to an adjacent owner's property. They offered no evidence of the fair market value of neighboring property or their property, such as an appraisal, comprehensive market analysis, or recent sales of comparable properties. Because this evidence is lacking, we are unable to compute an assessment/sales ratio for an equity analysis. The Crabbs failed to show the property is inequitably assessed under the *Maxwell* or *Eagle Foods* tests.

### Order

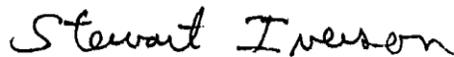
IT IS THEREFORE ORDERED that the Sioux City Board of Review's action is affirmed.

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.



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Jacqueline Rypma, Presiding Officer



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Stewart Iverson, Board Chair



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Karen Oberman, Board Member

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