

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

PAAB Docket No. 2015-077-00774R

Parcel No. 261-00307-007-000

Janis Van Ahn,  
Appellant,

vs.

Polk County Board of Review,  
Appellee.

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**Introduction**

This appeal came on for hearing before the Property Assessment Appeal Board (PAAB) on April 12, 2016. Janis Van Ahn was self-represented. Assistant County Attorney Christina Gonzalez represented the Polk County Board of Review.

Van Ahn is the owner of a residential property located at 805 Davis Street, Polk City. The subject property is a split-level home, built in 1990, with 1408 square feet of living area. It has a partial basement with 704 square feet of living-quarter quality finish. It also has two decks and an attached two-car garage. The site is 0.254 acres. (Exs. A & B).

The property's January 1, 2015, assessment was \$180,000, allocated as \$31,400 in land value and \$148,600 to dwelling value. Van Ahn 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). She also marked the claim reserved for error, but her statement reasserts her claim the property was not equitably assessed.

The Board of Review denied the petition. Van Ahn then appealed to this Board.

## Findings of Fact

Van Ahn asserts her property's assessment is inequitable. When she petitioned to the Board of Review, she submitted three properties as comparables. The properties are located at 305 Parker Avenue, 348 Cherokee Drive, and 210 Bennett, which are several blocks from hers and in different developments. (Ex. D). Based on these sales, she notes that her 2015 assessment increased roughly 13% from the 2014 assessment, but these properties only had increases in their assessments between 5.41% and 6.33%. (Ex. C). We decline to consider this argument because comparing the increase from a year-to-year assessment of one property to another property is not a proper method of supporting an equity claim.

On her appeal to PAAB, she compared her property to seven properties in the immediate area. (Ex. 1). The following chart summarizes the properties she submitted.

Address	Gross Living Area (GLA)	2015 AV	Year Built
Subject	1408	\$180,000	1990
705 Davis St	1539	\$178,200	1993
713 Davis St	1379	\$169,100	1993
717 Davis St	1509	\$179,600	1994
719 Davis St	1459	\$171,700	1992
722 Davis St	1380	\$147,700	1973
900 Tyler St	1548	\$169,300	2003
910 Tyler St	1435	\$171,500	2003

Van Ahn asserts all of the properties are in normal condition, have three bedrooms, and are similar in size to her property. In arriving at an opinion of value, Van Ahn considered the average assessment of \$169,586 and divided it by the average gross living area (GLA) of 1464 square feet ( $\$169,586/1464$ ) to arrive at an average assessed-value-per-square-foot of \$115.83. She applies this value-per-square-foot to her property ( $1408 \times \$115.83$ ) to arrive at a value of \$163,000 (rounded). This also is not a recognized method of demonstrating that a property is inequitably assessed.

While we do find these properties to be similarly situated and comparable, ultimately, none of these properties has recently sold and Van Ahn did not submit an

opinion of market value for the comparable properties; therefore, an assessment/sale ratio analysis cannot be developed.

Van Ahn additionally submitted a one-page excerpt from the City of Polk City's comprehensive plan. (Ex. 2). The document relates, in general, to 2013 housing values in Polk City. It is not specific to the subject property or 2015 values, and we find it offers no support for her inequity claim.

In its decision to deny Van Ahn's petition, the Board of Review relied on four comparable properties summarized in the following chart.

Address	Gross Living Area (GLA)	2015 AV	Year Built
Subject	1408	\$180,000	1990
709 Davis St	1140	\$160,900	1994
717 Davis St	1509	\$179,600	1994
719 Davis St	1459	\$171,700	1992
705 Davis St	1539	\$178,200	1993

Like Van Ahn's comparable properties, none of the Board of Review's comparables have sold; therefore, an assessment/sales ratio cannot be developed.

### **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).

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, Van Ahn did not assert that the Assessor failed to uniformly apply an assessing method to similarly situated or comparable properties. Instead, Van Ahn offered several properties she considered comparable to hers for an equity analysis.

However, there is no information in the record indicating any of these properties has recently sold; and there is no evidence of the properties' market values to complete an assessment/sales ratio analysis.

Van Ahn is critical of the assessment, asserting her property has increased at a higher rate over the last year than other properties she submitted to the Board of Review. Comparing changes in assessments amongst properties is not sufficient to show inequity in the assessment.

For the foregoing reasons, PAAB finds that Van Ahn failed to show her property is inequitably assessed as compared to like properties.

### **Order**

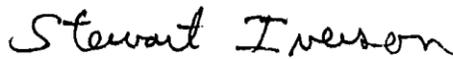
IT IS THEREFORE ORDERED that the Polk County Board of Review's action is affirmed.

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 16th day of May, 2016.



Karen Oberman, Presiding Officer



Stewart Iverson, Board Chair



Jacqueline Rypma, Board Member

Copies to:  
Janis Van Ahn  
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