

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

PAAB Docket No. 2016-077-00203R

Parcel No. 221/00222-053-000

Leonard Belzer,
Appellant,

v.

Polk County Board of Review,
Appellee.

Introduction

This appeal came on for consideration before the Property Assessment Appeal Board (PAAB) on December 22, 2016. Leonard Belzer is self-represented and requested a written consideration of his appeal. Assistant Polk County Attorney Mark Taylor represented the Polk County Board of Review.

Belzer is the owner of a residential, one-story home located at 426 N Hickory Boulevard, Pleasant Hill. Built in 2015, the property has 1494 square-feet of gross living area (GLA), an unfinished walkout basement, a deck, porch, and a three-car attached garage. The site is 0.327 acres. (Certified Record).

The property's January 1, 2016, assessment was \$244,800, allocated as \$40,700 in land value and \$204,100 to improvement value. The property also receives an urban revitalization credit of \$159,190, effectively reducing the assessment to \$85,610. Belzer's protest to the Board of Review claimed the property was not equitably assessed as compared with assessments of other like property under Iowa Code section 441.37(1)(a)(1)(a). The Board of Review denied the petition.

Belzer re-asserts his claim to PAAB and contends the subject property's correct assessed value is \$198,000. (Appeal to PAAB).

Applicable 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.

Findings of Fact

In his petition to the Board of Review, Leonard Belzer listed three properties he believed were comparable to his and supported his inequity claim. (Petition). The properties are summarized in the following table.

Address	Assessed Value
6016 Robin Rd	\$194,900
6045 E Oakwood Dr	\$199,100
6017 Robin Rd	\$189,700

Belzer asserts all three properties have the same floor plan as the subject. (Appeal to PAAB). He notes the properties located at 6016 and 6017 Robin Road are almost identical to his home with nominal differences in the GLA and garage areas. He further indicates that both of these properties were built by the same builder as the subject property. Belzer also pointed out that the property at 6045 E Oakwood Drive is also similar in GLA; however, it has a two-car garage compared to his three-car garage.

The Board of Review Appraiser Analysis completed at the time of Belzer’s petition acknowledged that the property at 6016 Robin Road is the most similar to the subject property. However, the Appraiser selected four additional properties, located in Pleasant Hill, to conclude that Belzer’s property is equitably assessed. The Appraiser Analysis states that the differences in the assessments are due to different neighborhood pocket adjustments and amenities. (Certification).

On his Appeal to PAAB, Belzer asserts the pocket adjustments are vague and the Board of Review did not provide examples of the differences in the amenities between his property and the comparable properties in the record. He further indicated that several of the properties are located in the Southeast Polk School District whereas his property is located in the Des Moines School District. However, Belzer did not provide any additional information about the properties, or any other evidence to support his claim of inequity. There is no other information in the record for PAAB to analyze to determine if any of the properties submitted by Belzer or the Board of Review are comparable; or whether they sold in 2015 and could be used to develop an assessment/sales ratio analysis under the *Maxwell* test.

Analysis & Conclusion

There is scant evidence in the record for PAAB to determine if the subject property has been inequitably assessed. Belzer submitted the addresses and assessed values of three properties he claims are similar in style, size, and layout as his property. However, there is no indication in the record that any of these properties have recently sold, which is necessary information to develop the *Maxwell* test. Additionally, Belzer failed to show the Assessor's Office had applied any assessing method in a non-uniform manner.

For the aforementioned reasons, we find Belzer failed to show the subject property is inequitably assessed.

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.

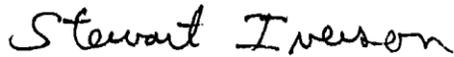
Dated this 11th day of January, 2017.



Karen Oberman, Presiding Officer



Camille Valley, Board Member



Stewart Iverson, Board Chair

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