

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

PAAB Docket No. 2016-077-00018R

Parcel No. 241/01100-009-000

David Remer,
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. David Remer is self-represented and requested a written consideration of his appeal. Assistant Polk County Attorney Christina Gonzalez represented the Board of Review.

Remer is the owner of a residential split-level home located at 5810 S Winwood Drive, Johnston. The property was built in 1979 and has 2596 square feet of gross living area (GLA), 1168 square feet of living-quarter quality basement finish, two patios, an enclosed porch, a swimming pool, and a two-car attached garage. The site is 0.365 acres. (Ex A).

The property's January 1, 2016 assessment was \$359,600, allocated as \$51,200 in land value and \$308,400 to improvement value. Remer's protest to the Board of Review claimed an error in the assessment under Iowa Code section 441.37(1)(a)(1)(d). The Board of Review reviewed the petition, completed an exterior inspection of the improvements, and corrected several of the listing errors Remer identified. This resulted in a reduction to the 2016 assessment to a total assessment of \$356,600. Remer appealed to PAAB. On appeal, he asserts that similar homes within 15 miles

have values from \$200,000 to around \$260,000. He contends the subject property's correct assessed value is \$281,200. (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).

Here, Remer's appeal to PAAB appears to raise new claims of inequitable or overassessment under Iowa Code section 441.37(1)(a)(1)(a, b). PAAB may only consider those claims properly raised before the board of review. § 441.37A(1)(b). Because the only claim Remer raised before the Polk County Board of Review was that of error in the assessment under section 441.37(1)(a)(1)(d), that is the only claim PAAB will consider.

Findings of Fact

David Remer purchased the subject property in July 2015 for \$345,000. (Ex. A-B). On his petition to the Board of Review, Remer asserted several listing errors explaining his property had one fireplace, not two; three bedrooms, not five; and that the property did not have a basement garage as listed. Remer did not request a hearing at the Board of Review.

On his appeal to PAAB, Remer acknowledges the bedroom count was corrected from five to three. (Appeal to PAAB). Remer also states that “similar homes to ours within 15 miles on the Polk County Assessor site range from under \$200,000 to around \$260,000. We purchased the home less than a year ago for \$280,000.” (Appeal to PAAB).

The Board of Review commented on the Appeal, noting that Remer purchased the property in July 2015 for \$345,000, not \$280,000 as he asserts. (Ex. C). Moreover, the Board of Review explains that attempts to contact Remer after he filed his Board of Review petition were unsuccessful. Despite this, an appraiser from the Assessor’s Office did an exterior inspection of the subject property, which resulted in corrections of the listing errors originally asserted by Remer. Although Remer also claimed his basement does not have any living quarters, the Board of Review notes that “no correction to the basement finish [was made] as the property is a five-level split and it is appropriate to list the basement level in this manner.” (Ex. C).

Analysis and Conclusions

Remer asserts he paid \$280,000 for the subject property; however, the record shows he purchased the property in 2015 for \$345,000. Remer claimed his property was listed with incorrect bedroom, fireplace, and garage count. After attempts to contact Remer, the Board of Review relied on an exterior inspection by an appraiser in the Assessor’s Office. Based on the inspection and Remer’s claims, the property description was changed, which also resulted in a reduction in the total 2016 assessment. Remer did not submit any evidence that the errors he asserted existed were not verified and corrected. As a result, we find he has not shown the existence of any errors in the assessment.

Order

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

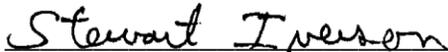
This Order shall be considered final agency action for the purposes of Iowa Code Chapter 17A (2015). Any application for reconsideration or rehearing shall be filed with PAAB within 20 days of the date of this Order and comply with the requirements of PAAB administrative rules. Such application will 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.



Karen Oberman, Presiding Officer



Camille Valley, Board Member



Stewart Iverson, Board Chair

Copies to:

David Remer by eFile

Christina Gonzalez by eFile