

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

PAAB Docket No. 2016-101-00237R

Parcel No. 14101-79018-00000

Patricia Smith and John Smith,

Appellants,

vs.

City of Cedar Rapids Board of Review,

Appellee.

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**Introduction**

This appeal came on for hearing before the Property Assessment Appeal Board (PAAB) on October 26, 2016. Patricia Smith represented herself and John Smith. Jeff Augustine, a residential appraiser with the City of Cedar Rapids Assessor's Office, represented the Board of Review.

The Smiths owned a residential property located at 610 36th Street NE, Cedar Rapids, Iowa. Built in 1922, the one and one-half story frame home is situated on a 0.128 acre lot. (BOR Cert pp. 17-22).

The property's January 1, 2016 assessed value was set at \$42,900, allocated as \$12,000 in land value and \$30,900 in dwelling value. (BOR Cert p. 4). There was no change from the prior year's assessment. On protest to the Board of Review, the Smiths claimed their property had a downward change in value since its January 1, 2015 assessment, as provided under Iowa Code section 441.37(1)(a)(2). The Board of Review denied the petition. The Smiths then appealed to PAAB, reasserting their claim and stating \$35,000 is the correct value of the subject property.

## **Findings of Fact**

At the beginning of the PAAB hearing, Jeff Augustine moved for a Dismissal, arguing the Smiths had failed to submit any evidence in support of their claim. In particular, he noted the record was void of an appraisal showing the subject property's January 1, 2015 value and a second appraisal for its January 1, 2016 value. He asserted both are required to support a downward trend claim.

Patricia Smith acknowledged they had not submitted any evidence into the record. Further, she testified that the subject property has been sold and they wished to withdraw this appeal.

## **Conclusions of Law**

A Motion to Withdraw must to be submitted in writing prior to the scheduled PAAB hearing. Iowa Admin. Code r. 701-126.5(2)(c) (2015).

Therefore, we find the Smiths failed to advance their case and meet their burden of proof, given the record is void of evidence submitted by them as well as their affirmative statement seeking to pursue the appeal no further.

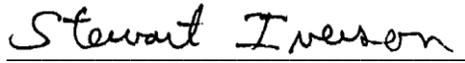
## **Order**

WE HEREBY AFFIRM the January 1, 2016 assessment of the subject property as set by the City of Cedar Rapids Board of Review.

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.

  
Camille Valley, Presiding Officer

  
Stewart Iverson, Board Chair

  
Karen Oberman, Board Member

Copies to:

Patricia S. and John G. Smith

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City of Cedar Rapids Assessor by eFile