

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

PAAB Docket No. 2018-025-10030R

Parcel No. 16-29-153-010

Cynthia F Hill Revocable Trust,

Appellant,

vs.

Dallas County Board of Review,

Appellee.

Introduction

This appeal came on for written consideration before the Property Assessment Appeal Board (PAAB) on November 8, 2018. Cynthia F Hill Revocable Trust was represented by Rick Wanamaker of Iowa Realty, West Des Moines, and requested the appeal proceed without a hearing. County Assessor Steve Helm represented the Dallas County Board of Review.

The Trust owns a residential property located at 31194 Napa Valley Crest, Waukee. Its January 1, 2018 assessment was set at \$881,120. (Exs. A & B).

The Trust petitioned the Board of Review contending the property was assessed for more than authorized by law. Iowa Code §§ 441.37(1)(a)(2) (2018). The Board of Review modified the assessment to \$808,780, representing \$135,000 in land value and \$673,780 in dwelling value.

The Trust reasserted its over assessed claim to PAAB.

General Principles of Assessment Law

PAAB has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2018). 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 may consider any grounds under Iowa Code section 441.37(1)(a-e) properly raised by the appellant following the provisions of section 441.37A(1)(b) and Iowa Admin. Code Rule 701-71.126.2(2-4). PAAB 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(3)(a). 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. *Id.*; 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).

Findings of Fact

The subject property is a 3.73-acre parcel improved with a one-and-one-half-story home built in 2000. The home has 3611 square feet of gross living area, a walk-out basement with 1400 square feet of living-quarter-quality finish, several porches and decks, an attached garage and a detached garage. It is listed in above-normal condition and an E-10 executive-quality grade. (Ex. A).

On its Appeal, the Trust states the property has been on the market for nearly one year. An offer had been accepted, but the buyer backed out. The Trust asserts the property has some design flaws and dated finishes that are making it hard to sell. It asserts the property will likely sell for \$750,000 or less. It notes the owner clearly paid too much for the property in 2006. (Appeal).

The Board of Review submitted the subject property's record card, the Trust's Board of Review petition, and the Board of Review's decision. (Exs. A-C).

Analysis & Conclusions of Law

The Trust contends the subject property is assessed for more than authorized by law.

In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. § 441.21(1)(b). The taxpayer bears the burden of proof to show his property is assessed for more than authorized by law. § 441.21(3).

The Trust asserted the subject property has a value of \$750,000 or less, but it provided no evidence to support that valuation. Typically, market value is demonstrated with a competent appraisal or a comparative market analysis, considering at minimum the sales comparison approach to value. Accordingly, we find the Trust has not shown the subject property is assessed for more than authorized by law.

Order

PAAB HEREBY AFFIRMS the Dallas County Board of Review's action.

This Order shall be considered final agency action for the purposes of Iowa Code Chapter 17A (2018).

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.

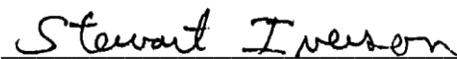
Any judicial action challenging this Order shall be filed in the district court where the property is located within 30 days of the date of this Order and comply with the requirements of Iowa Code section 441.37B and Chapter 17A (2018).



Karen Oberman, Board Member



Camille Valley, Board Member



Stewart Iverson, Board Chair

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