

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

PAAB Docket No. 2018-017-10026R

Parcel No. 05-27-101-006

Ronald Wickware,

Appellant,

vs.

Cerro Gordo County Board of Review,

Appellee.

Introduction

The appeal came on for written consideration before the Property Assessment Appeal Board (PAAB) on November 8, 2018. Ronald Wickware is self-represented and asked the appeal proceed without a hearing. Assistant County Attorney Steve Tynan represents the Cerro Gordo County Board of Review.

Ronald and Patricia Wickware own a residential property located at 4067 240th Street, Clear Lake. Its January 1, 2018 assessment was set at \$160,850, allocated as \$102,850 to land value and \$58,000 to improvements. (Ex. A).

Wickware petitioned the Board of Review contending the property was inequitably assessed. Iowa Code § 441.37(1)(a)(1) (2018). The Board of Review denied the petition.

Wickware then appealed to PAAB and continues to assert the property is inequitably assessed. § 441.37(1)(a)(1).

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 one-story home built in 1950. It has 735 square feet of gross living area, no basement, a deck, an enclosed porch, and an attached garage. The site is 0.113 acres with a view of Clear Lake. (Ex. A).

Cerro Gordo County Assessor Katie Bennett reported that a revaluation of residential property took place for the 2018 assessment. She noted the subject property is located on a private, low traffic street immediately across from Iowa's third largest natural lake. Bennett reported that a lake view/influence unit site adjustment ranging from \$25,000 to \$100,000 was applied to properties near but not on the lake. (Ex. D). The subject site had a \$50,000 unit adjustment to its land value based on its limited or moderate view of the lake. (Exs. A, D, & G).

Wickware does not dispute the assessed value of his improvements, only the assessed land value. (Ex. 4 & Appeal). On his appeal to PAAB, Wickware listed thirteen properties in support of his inequity claim. (Exs. 1 & 2). The following table summarizes the assessed land values of Wickware's comparable properties.

Address	Site Excess	Unit Site Adjustment	Total Land Value
Subject - 4067 240th St	\$52,850	\$50,000	\$102,850
1 - 4561 Epworth Dr	\$29,100	\$50,000	\$79,100
2 - 1316 N Shore Dr	\$59,520	\$0	\$59,520
3 - 14962 Maple St	\$44,000	\$25,000	\$69,000
4 - 5391 Lakeview Dr	\$44,000	\$25,000	\$69,000
5 - 1204 S Lakeview Dr	\$80,780	\$0	\$80,780
6 - 1206 S Lakeview Dr	\$65,550	\$0	\$65,550
7 - 106 14th Ave S	\$44,880	\$0	\$44,880
8 - 101 15th Ave S	\$56,400	\$0	\$56,400
9 - 100 15th Ave S	\$43,890	\$0	\$43,890
10 - 207 E Lake St	\$23,100	\$50,000	\$73,100
11 - 4081 240th St	\$29,070	\$50,000	\$79,070
12 - 10 Clearview Dr	\$28,080	\$0	\$28,080
13 - 409 E Lake St	\$47,180	\$0	\$47,180

Wickware offered criticism of the assessments of several of his comparable properties. (Ex. 4). The Board of Review submitted an aerial photograph and commentary on each of Wickware's comparable properties, as well as a map showing the location of the subject property and all of the comparables. (Exs. D, F-R).

We note Comparable 11 is located nearest the subject, while the remaining comparables are scattered around the lake. The map also shows the land adjustments ranging from \$25,000 to \$100,000 and the parcels to which the adjustments were applied around the lake.

Comparables 1, 10, and 11 received the same \$50,000 lake view/influence adjustment as the subject property. The Board of Review noted Comparable 1 has a much smaller site than the subject property, which limits its privacy; and the comparable site has no parking. (Ex. H). The Board of Review reported Comparable 10 is located on a busy road in an inferior area (Ventura City) and it is across the street from the lake's largest parking area that serves as a public boat launch site. (Ex. P).

Wickware was critical that Comparable 11, which is next door to his property, has a lower site excess value, which he reported as \$29,070, despite being larger than his site. The Board of Review reported this property was valued with the neighboring site,

which shares the same ownership; its combined site value is \$108,140, which the Board of Review asserts is comparable to the subject's assessed value. (Ex. F).

Comparables 3 and 4 received a \$25,000 lake view/influence adjustment to their assessed site value. (Ex. 4). The Board of Review indicated Comparable 3 has an obstructed view due to trees and it is in a crowded area and an inferior location; and that while Comparable 4 may have a better view than the subject property it is also in a crowded area and an inferior location. (Ex. J-K). Wickware asserts Comparable 3 has a clear view of the lake and it is roughly 70 feet closer to the lake than his lot; and that Comparable 4 is on a one-way, low traffic street and it is larger than his site. (Ex. 4).

The land values for Comparables 2, 5-9, and 12-13 did not receive a lake view/influence adjustment. The Board of Review reports these comparable properties are either inferior because of their location on busy streets, crowded neighborhoods, or in areas with lower improvement values; and/or they have obstructed or limited views and lack lake access. (Exs. I, L-N, & Q-R). In Wickware's opinion, Comparables 5, 6, 9, 12 and 13 all have similar views of the lake as his property. (Ex. 4).

The Board of Review also submitted a comparable assessment located next door to the subject property at 4053 240th Street. Its assessed land value is \$104,650, which is similar to the subject's assessed land value. (Ex. F). Similarly, the property at 4047 240th Street has an assessed land value of \$104,650. Of all of the comparables in the record, we find these properties are the most similarly situated sites when compared to the subject and their assessed land values demonstrate equity.

To support his inequity argument, Wickware compared his property's assessment increase from 2017 to 2018 with four properties that also had a lake view adjustment added to their assessment in 2018. (Ex. 3). He believes their lake view adjustments were absorbed by reductions to those properties' land/dwelling value. While the subject's total assessment increased \$57,430, the four comparables' increases ranged from \$2610 to \$17,860. The comparables' property record cards were not submitted and we are unable to verify Wickware's calculations or what may have caused the reduction in the comparables' values.

Analysis & Conclusions of Law

Wickware contends the subject property is inequitably assessed compared to other like property in the taxing district under Iowa Code section 441.37(1)(a)(1). Despite Wickware's focus on land value inequity, Iowa Courts have concluded the "ultimate issue . . . [is] whether the total values affixed by the assessment roll were excessive or inequitable." *Deere Manufacturing Co. v. Zeiner*, 78 N.W.2d 527, 530 (Iowa 1956); *White v. Bd of Review of Dallas County*, 244 N.W.2d 765 (Iowa 1976). Accordingly, while giving due consideration to Wickware's arguments, our end focus when evaluating Wickware's claim is on the subject's total value.

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 *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 portion of its actual value. *Id.*

Wickware did not offer evidence demonstrating the actual value of comparable properties or the subject property to complete the *Maxwell* equity analysis. Actual value is normally demonstrated through evidence of a recent, normal sales transaction, an appraisal, or comparative market analysis. Therefore, we find Wickware did not prove inequity under *Maxwell*.

Alternatively, a taxpayer may show inequity by demonstrating 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). Wickware does not appear to agree with the determination of the lake view/influence adjustment of \$50,000 that was applied to his site. However, the Board of Review provided an explanation of the methodology employed and there is no evidence the Assessor applied it or any other assessment method in a non-uniform manner. We find the properties most similarly situated and comparable to the subject received the same adjustment and were uniformly treated.

Moreover, there is no indication that the subject's total value is inequitable with similarly situated properties. Although Wickware compared his total 2018 assessment

increase with other properties, there is insufficient information about those properties and their improvements to determine if they are comparable to the subject. By itself, a comparison of assessment changes is generally insufficient to show inequity.

Viewing the record as a whole, we find Wickware failed to show the subject property is inequitably assessed.

Order

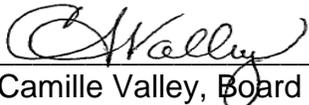
PAAB HEREBY AFFIRMS the Cerro Gordo County Board of Review's action.

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.

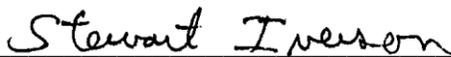
Any judicial action challenging this Order shall be filed in the district court where the property is located within 30 days of the date of this Order and comply with the requirements of Iowa Code section 441.37B and Chapter 17A (2018).



Karen Oberman, Board Member



Camille Valley, Board Member



Stewart Iverson, Board Chair

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