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PAAB

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

PAAB Docket No. 2019-097-00117R

Parcel No. 8747-22-300-006

Richard Turkleson,

Appellant,

vs.

Woodbury County Board of Review,

Appellee.

Introduction

The appeal came on for written consideration before the Property Assessment Appeal Board (PAAB) on September 26, 2019. Richard Turkleson is self-represented and asked that the appeal proceed without a hearing. County Assessor Julie Conolly represents the Woodbury County Board of Review.

Turkleson owns a residential property located at 2580 Buchanan Avenue, Salix. Its January 1, 2019 assessment was set at $79,910, allocated as $34,510 in land value and $45,400 in dwelling value. (Ex. B).

Turkleson petitioned the Board of Review contending his assessment is not equitable as compared with assessments of other like property. Iowa Code § 441.37(1)(a)(1) (2019). The Board of Review denied the petition.

Turkleson then appealed to PAAB re-asserting his claim.

General Principles of Assessment Law

PAAB has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. PAAB is an agency and the provisions of the Administrative Procedure Act apply. § 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) properly raised by the appellant following the provisions of section 441.37A(1)(b) and Iowa Admin. Code R. 701-126.2(2-4). New or additional evidence may be introduced. *Id*. 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 the assessed value is correct, but the taxpayer has the burden of proof. §§ 441.21(3); 441.37A(3)(a). The burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Compiano v. Bd. of Review of Polk Cnty*., 771 N.W.2d 392, 396 (Iowa 2009) (citation omitted).

Findings of Fact

The subject property is a 3.53-acre site improved with a one-story home with a finished attic. It was built in 1900, with an addition in 1998. The home has 1229 square feet of gross living area and no basement; two decks; an enclosed porch; a detached garage built in 2016; and a grain bin. The improvements are listed in below-normal condition with a 4-05 Grade (average quality). The portions of the dwelling built in 1900 have 65% physical depreciation, and a small addition built in 1998 has 11% depreciation. The entire dwelling has 10% functional obsolescence. (Ex. A).

Turkleson noted his site value increased 70%, whereas the site located directly across the street decreased by 31%. He believes the increase to his site is excessive. (Ex. C; Appeal). Turkleson did not submit any evidence to PAAB for consideration of his claim.

The Board of Review explained the site across the road that Turkleson refers to is classified agricultural. (Exs. D & E). Further, Woodbury County received a 30% decrease in agricultural values due to the five-year productivity formula used by the Department of Revenue.

Analysis & Conclusions of Law

Turkleson asserts his assessment is not equitable as compared with assessments of other like property. Iowa Code § 441.37(1)(a)(1).

To prove inequity, a taxpayer may show 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). Turkleson offered no evidence of the Assessor applying an assessment method in a non-uniform manner.

Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shivers*, 133 N.W.2d 709 (Iowa 1965). The *Maxwell* test provides that inequity exists when, after considering the actual values (2018 sales) and assessed values (2019 assessments) of comparable properties, the subject property is assessed at a higher portion of its actual value.

Turkleson referenced a property across the street from his that has a lower assessed site value, but did not submit an address or an analysis of this property. The Board of Review submitted an explanation and aerial of the property that Turkleson referenced, noting it is classified agricultural. Agriculturally classified property is assessed based on its productivity and net earning capacity whereas residentially classed property is assessed based on fair market value. Compare § 441.21(1)(a, b) with § 441.21(1)(e). Thus, we find the neighboring property is not “other like property” for purposes of an inequity claim. Moreover, even if the neighbor’s property could be considered similar to the subject, more than one comparable property is necessary to demonstrate inequity. *Miller v. Property Assessment Appeal Bd*., 2019 WL 3714977 (Iowa Ct. App. Aug. 7, 2019).

Viewing the record as a whole, we find Turkleson failed to support his claim.

Order

PAAB HEREBY AFFIRMS the Woodbury County Board of Review’s action.

This Order shall be considered final agency action for the purposes of Iowa Code Chapter 17A (2019). 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 (2019).

Karen Oberman, Board Member

Dennis Loll, Board Member

Elizabeth Goodman, Board Member

Copies to:
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