

# Revised

## Notice to Property Owner From Ames City Board of Review

To: JM TAX ADVOCATES  
JOSHUA MALANCUK  
13300 OLIO ROAD, SUITE 360  
FISHERS, IN 46037

-

At their June 10, 2015, meeting, the Ames City Board of Review considered the 2015 assessed value of the property at 2825 E LINCOLN WAY, reference #10-06-390-010 owned by **GPT AMES OWNER LLC** . After reviewing the material presented and other available information, the board took the following action:

The building value was decreased by \$2,000,000. The revised 2015 value is **\$24,200,000**.

Reason for the adjustment in value: The Board agreed in part with the objections raised and approved a smaller reduction than was requested. The Board found the market value was less than the assessed value.

This is a legal notice regarding the assessed value of the above-described property. Appeal to the property assessment appeal board may be taken from the board of review action within 20 days after the postmark of this notice, or you may bypass the property assessment appeal board and appeal to Story County District Court. (See Sec 441.37A, 441.39 of the Iowa Code for more information.)

Appeals to the District Court may be taken from the board of review action within twenty (20) days of the adjournment of the Board of Review, or twenty (20) days after May 31, whichever date is later. (See Sec. 441.38, 441.39 of the Iowa Code for more information.)

The Ames Board of Review did finally adjourn the 2015 regular session this 23<sup>rd</sup> day of June.

Clerk of the Board of Review

Case #2015-0173; Class I

## Steps That Can Be Taken After the Local Board of Review

### 441.37A Appeal of protest to property assessment appeal board.

**Contact:** Iowa Property Assessment Appeal Board (<https://paab.iowa.gov/>)

**U.S. Postal Service:** PO Box 10486, Des Moines, IA 50306

**FedEx or UPS:** Hoover State Office Building, 4th Floor, 1305 E. Walnut Street, Des Moines, IA 50319

**Email:** [PAAB@iowa.gov](mailto:PAAB@iowa.gov) **Phone:** 515-725-0338 **Fax:** 515-725-0361

**1. a.** For the assessment year beginning January 1, 2007, and all subsequent assessment years beginning before January 1, 2018, appeals may be taken from the action of the board of review with reference to protests of assessment, valuation, or application of an equalization order to the property assessment appeal board created in section 421.1A. However, a property owner or aggrieved taxpayer or an appellant described in section 441.42 may bypass the property assessment appeal board and appeal the decision of the local board of review to the district court pursuant to section 441.38.

**b.** For an appeal to the property assessment appeal board to be valid, written notice must be filed by the party appealing the decision with the secretary of the property assessment appeal board within twenty days after the date of adjournment of the local board of review or May 31, whichever is later. **The written notice of appeal shall include a petition setting forth the basis of the appeal and the relief sought. No new grounds in addition to those set out in the protest to the local board of review as provided in section 441.37 can be pleaded, but additional evidence to sustain those grounds may be introduced. The assessor shall have the same right to appeal to the assessment appeal board as an individual taxpayer, public body, or other public officer as provided in section 441.42. An appeal to the board is a contested case under chapter 17A.**

**c.** Filing of the written notice of appeal and petition with the secretary of the property assessment appeal board shall preserve all rights of appeal of the appellant, except as otherwise provided in subsection 2. A copy of the appellant's written notice of appeal and petition shall be mailed by the secretary of the property assessment appeal board to the local board of review whose decision is being appealed.

**d.** In all cases where a change in assessed valuation of one hundred thousand dollars or more is petitioned for, the local board of review shall mail a copy of the written notice of appeal and petition to all affected taxing districts as shown on the last available tax list.

**e.** The property assessment appeal board may, by rule, provide for the filing of a notice of appeal and petition with the secretary of the board by electronic means. All requirements of this section for an appeal to the board shall apply to an appeal filed electronically.

**2. a.** A party to the appeal may request a hearing or the appeal may proceed without a hearing. If a hearing is requested, the appellant and the local board of review from which the appeal is taken shall be given at least thirty days' written notice by the property assessment appeal board of the date the appeal shall be heard and the local board of review may be present and participate at such hearing. Notice to all affected taxing districts shall be deemed to have been given when written notice is provided to the local board of review. The requirement of thirty days' written notice may be waived by mutual agreement of all parties to the appeal. Failure by the appellant to appear at the property assessment appeal board hearing shall result in dismissal of the appeal unless a continuance is granted to the appellant by the board following a showing of good cause for the appellant's failure to appear. If an appeal is dismissed for failure to appear, the property assessment appeal board shall have no jurisdiction to consider any subsequent appeal on the appellant's protest.

**b.** Each appeal may be considered by one or more members of the board, and the chairperson of the board may assign members to consider appeals. If a hearing is requested, it shall be open to the public and shall be conducted in accordance with the rules of practice and procedure adopted by the board. The board may provide by rule for participation in such hearings by telephone or other means of electronic communication. However, any deliberation of the board or of board members considering the appeal in reaching a decision on any appeal shall be confidential. Any deliberation of the board or of board members to rule on procedural motions in a pending appeal or to deliberate on the decision to be reached in an appeal is exempt from the provisions of chapter 21. The property assessment appeal board or any member of the board considering the appeal may require the production of any books, records, papers, or documents as evidence in any matter pending before the board that may be material, relevant, or necessary for the making of a just decision. Any books, records, papers, or documents produced as evidence shall become part of the record of the appeal. Any testimony given relating to the appeal shall be transcribed and made a part of the record of the appeal.

**3. a.** The burden of proof for all appeals before the board shall be as stated in section 441.21, subsection 3. The board members considering the appeal shall determine anew all questions arising before the local board of review which relate to the liability of the property to assessment or the amount thereof. All of the evidence shall be considered and there shall be no presumption as to the correctness of the valuation of assessment appealed from. The property assessment appeal board shall issue a decision in each appeal filed with the board. If the appeal is considered by less than the full membership of the board, the determination made by such members shall be forwarded to the full board for approval, rejection, or modification. If the initial determination is rejected by the board, it shall be returned for reconsideration to the board members making the initial determination. Any deliberation of the board regarding an initial determination shall be confidential.

**b.** The decision of the board shall be considered the final agency action for purposes of further appeal, except as otherwise provided in section 441.49. The decision shall be final unless appealed to district court as provided in section 441.38. The levy of taxes on any assessment appealed to the board shall not be delayed by any proceeding before the board, and if the assessment appealed from is reduced by the decision of the board, any taxes levied upon that portion of the assessment reduced shall be abated or, if already paid, shall be refunded. If the subject of an appeal is the application of an equalization order, the property assessment appeal board shall not order a reduction in assessment greater than the amount that the assessment was increased due to application of the equalization order. Each party to the appeal shall be responsible for the costs of the appeal incurred by that party.

**Note:** If you are dissatisfied with PAAB's decision, you may appeal to the district court where the property is located within twenty (20) days of the postmark of PAAB's decision. PAAB's decision is the result of a contested case and is considered final agency action. Appeals should be filed as petitions for judicial review of final agency action under Iowa Code section 17A.19. Appeals should list the PAAB as respondent and must be served on the PAAB Secretary within 10 days of filing in court. The appeal must also be served on the opposing party to the contested case. Appeals are reviewed by the district court for correction of errors at law.

### 441.38 Appeal to District Court

**1.** Appeals may be taken from the action of the local board of review with reference to protests of assessment, to the district court of the county in which the board holds its sessions within twenty days after its adjournment or May 31, whichever date is later. Appeals may be taken from the action of the property assessment appeal board to the district court of the county where the property which is the subject of the appeal is located within twenty days after the letter of disposition of the appeal by the property assessment appeal board is postmarked to the appellant. No new grounds in addition to those set out in the protest to the local board of review as provided in section 441.37, or in addition to those set out in the appeal to the property assessment appeal board, if applicable, can be pleaded. Additional evidence to sustain those grounds may be introduced in an appeal from the local board of review to the district court. However, no new evidence to sustain those grounds may be introduced in an appeal from the property assessment appeal board to the district court. The assessor shall have the same right to appeal and in the same manner as an individual taxpayer, public body, or other public officer as provided in section 441.42. Appeals shall be taken by filing a written notice of appeal with the clerk of district court. Filing of the written notice of appeal shall preserve all rights of appeal of the appellant.

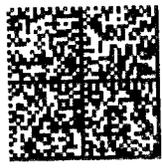
**2.** If the appeal to district court is taken from the action of the local board of review, notice of appeal shall be served as an original notice on the chairperson, presiding officer, or clerk of the board of review after the filing of notice under subsection 1 with the clerk of district court. If the appeal to district court is taken from the action of the property assessment appeal board, notice of appeal shall be served as an original notice on the secretary of the property assessment appeal board after the filing of notice under subsection 1 with the clerk of district court.

### 441.39 Trial on Appeal

**If the appeal is from a decision of the local board of review, the court shall hear the appeal in equity and determine anew all questions arising before the board which relate to the liability of the property to assessment or the amount thereof. The court shall consider all of the evidence and there shall be no presumption as to the correctness of the valuation or assessment appealed from. If the appeal is from a decision of the property assessment appeal board, the court's review shall be limited to the correction of errors at law. Its decision shall be certified by the clerk of the court to the county auditor, and the assessor, who shall correct the assessment books accordingly.**

AFTER FIVE DAYS RETURN TO:  
**AMES CITY ASSESSOR**  
**515 CLARK AVE**  
**AMES IOWA 50010-6135**

**PRESORTED**  
**FIRST CLASS**



**UNITED STATES POSTAGE**  
**POSTNET**  
**FIVE BOXES**  
**\$ 00.43<sup>99</sup>**  
**02 1M JUN 24 2015**  
**0004257746**  
**MAILED FROM ZIP CODE 50010**

**FAW25MB 46037**

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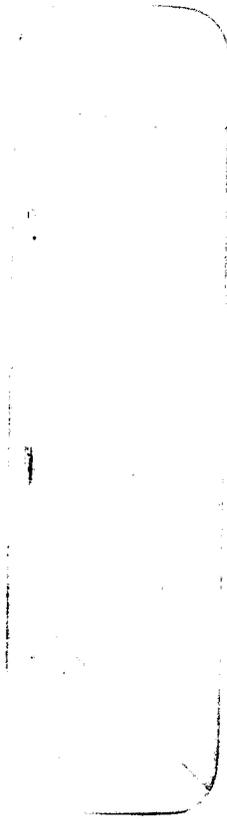
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**AMES CITY ASSESSOR**  
**515 CLARK AVE**  
**AMES IOWA 50010-6135**

**DES MOINES**  
**IA 500**  
**23 JUN '15**  
**PM 2 L**



02 1M  
0004257746  
\$ 00.48<sup>5</sup>  
JUN 23 2015  
MAILED FROM ZIP CODE 50010



46037768685



## POWER OF ATTORNEY

### PROPERTY ASSESSMENT APPEAL BOARD

PO Box 10486

Des Moines, Iowa 50306

Phone: (515) 725-0338

NOTE: A power of attorney may be effective only for the proceeding before the Property Assessment Appeal Board and for the period of the current assessment being protested. Failure to complete all requested information will result in this form not being valid and will delay the effective date of the Power of Attorney.

<b>TAXPAYER INFORMATION.</b> Taxpayer(s) must sign and date this form.	
Last name or company legal name GPT AMES OWNER LLC	First name/middle initial
Current mailing address (number and street, apartment, lot or suite number) 521 5TH AVENUE	
City, State, Zip NEW YORK, NY 10175	
Daytime Telephone Number	Evening Telephone Number

<b>REPRESENTATIVE(S).</b>	
Name JOSHUA J. MALANCUK, CPA, CMI	Firm or Company's Legal Name JM TAX ADVOCATES
Current mailing address (number and street, apartment, lot or suite number) 13300 OLIO ROAD, SUITE 360	
City, State, Zip FISHERS, IN 46037	
Daytime Telephone Number (317) 674-8390	Email JOSHUA@JMTAXADVOCATES.COM
Fax Number (317) 863-1089	

Name LOU ANNE WILLIS	Firm or Company's Legal Name JM TAX ADVOCATES
Current mailing address (number and street, apartment, lot or suite number) 13300 OLIO ROAD, SUITE 360	
City, State, Zip FISHERS, IN 46037	
Daytime Telephone Number (317) 674-8390	Email LOUANNE@JMTAXADVOCATES.COM
Fax Number (317) 863-1089	

Attach a list for additional representatives.

The above representatives are hereby appointed as attorney(s)-in-fact to represent the taxpayer(s) before the Property Assessment Appeal Board for the following matter(s).

MATTER(S).	Assessment Year
REAL PROPERTY TAX MATTERS	01/01/2015

**ACTS AUTHORIZED.**

The representatives are authorized to receive, inspect, and provide confidential information related to the above matter(s) and to perform any and all acts that can be performed with respect to these matters; for example, negotiate the authority to sign any agreements, consents, or other documents, and to represent the taxpayer(s) in any hearing before the Appeal Board. The authority does not include the power to substitute another representative, unless specifically added below. List any specific additions or deletions to the acts otherwise authorized in this power of attorney.

**Additions:**

\_\_\_\_\_

**Deletions:**

\_\_\_\_\_

**NOTE:** In the case of a partnership, a power of attorney must be executed by all partners, or if executed in the name of the partnership, by the partner or partners duly authorized to act for the partnership, who must certify that the partner(s) has such authority.

**NOTICES AND COMMUNICATIONS.**

Original notices and other written communications will be sent to the first representative listed.

**RETENTION / REVOCATION OF PRIOR POWER(S) OF ATTORNEY.**

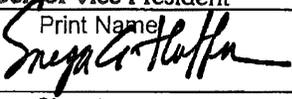
The filing of this power of attorney revokes all earlier power(s) of attorney on file with the Property Assessment Appeal Board for the same matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check here:

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

**SIGNATURE OF TAXPAYER.**

**SONYA A. HUFFMAN**  
**Senior Vice President**

_____	_____
Print Name	Title
	4.24.2015
Signature	Date

**IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL NOT BE VALID,  
AND THE FORM WILL BE RETURNED TO YOU.**

This form must be mailed in or delivered in-person to the Secretary of the Property Assessment Appeal Board and to all other parties.