

BEFORE THE MONTANA TAX APPEAL BOARD

FILED

NOV 26 2019

Montana Tax Appeal Board

CASE №: PT-2018-67
(#2170 7392 Castle Rock Road)

COLSTRIP PROPERTIES, INC AND
RICHARD S. BURNETT,

Appellant,

v.

STATE OF MONTANA,
DEPARTMENT OF REVENUE,

Respondent.

**FINDINGS OF FACT,
CONCLUSIONS OF LAW, ORDER,
AND OPPORTUNITY FOR
JUDICIAL REVIEW**

This is an appeal from the Rosebud County Tax Appeal Board (County Board) decision. The County Board held a hearing on November 8, 2018, for tax years 2017 and 2018 concerning the assessed value of the residential property of Mr. Richard S. Burnett, located in the town of Colstrip. The County Board upheld the Department of Revenue's (Department) valuation of Mr. Burnett's property, and he filed an appeal with the Montana Tax Appeal Board (MTAB) on December 20, 2018. A hearing at the MTAB was held on Tuesday, September 24, 2019 at 10:00am.

As reflected in the following opinion, Mr. Burnett's appeal is denied, and the Department's valuation stands.

BACKGROUND

Mr. Burnett argues that the Department should "reduce the value to ½ price paid in 2008 or appraised value then", based on a general theory of market value diminution in Colstrip due to the expected closures of portions of the power plant. *Burnett's MTAB Appeal p.3*. During the hearing before the MTAB he argued for a value of \$150,000 for the land and improvements. *MTAB Hrg. 00:02:23*. Mr. Burnett asked the MTAB "to go

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back to 2015 when the value[s] were raised and set values to reflect the rest of the power plants' life," *Burnett Ex. 17 p.2.*

PROPERTY DESCRIPTION

The subject property in this appeal is identified by Geocode 29-1151-33-2-06-23-0000; located at 7392 Castle Rock Lake Drive in Colstrip. *Dept. Ex. E p.3.* The Legal Description is 012, S33, T02 N, R41 E, Block 004, Lot 08B-9. *Id.*

The improvements to the property consist of a Ranch style, three-bedroom, two bath home, which totals 3,115 gross area square feet of measured living space. *Id. at 3-4.* The residence was originally built in 1999. *Id.* As recorded by the Department, the residence is in "poor" condition because of a flawed roof and floor. *Id at p.4.* The other improvements and additions to the property consist of a 624 square foot detached garage, a 75 square foot porch, a 112 square foot screened porch and two decks with a total area of 466 square feet. *Id.*

The entire lot measures a total of 20,070 square feet. *Id at p.3.*

EXHIBIT LIST

¹The MTAB admitted the following exhibits submitted by Mr. Burnett:

Ex. 1: Online article from qz.com (QUARTZ) titled *Most Coal-fired Power Plants in the US are Nearing Retirement Age*, dated March 12, 2013.

Ex. 2: Page 24 of the fee appraisal report created by R.E. McFarland, Certified General Real Estate Appraiser,

¹ Mr. Burnett submitted one set of exhibits for both appeal PT-2018-67 and PT-2018-63. The MTAB accepted the exhibits and used the same exhibits for both appeals.

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indicating the value of Mr. Burnett's 4-plex units, 8-plex units and mobile home court, established from the Cost Approach, issued April 9, 2003.

Ex. 3: Letter from R.E. McFarland to Albert A. Martens of the First State Bank of Forsyth, concerning the Fort Union Inn Real Estate Fee Appraisal, dated December 31, 2002.

Ex. 4: Document titled *Bid Specification Breakdown* from Shylo Construction, concerning the cost to repair the foundation damage to Mr. Burnett's previous property located at 15 Elm CT, Colstrip, Montana, dated June 5, 1994.

Ex. 5: Montana Code Annotated §15-8-111, with marks and underlining made by Mr. Burnett, dated 2015.

Ex. 6: Advertisement listed by A.L. Koelzer of Business Properties, titled *For Sale Apartment and Mobile Home Project*, concerning the Cactus and Larkspur apartments and mobile homes, located in Colstrip, Montana.

Ex. 7: Page 20 of the fee appraisal report created by R.E. McFarland, indicating the value of the apartments and mobile home court established from the Income Approach, issued April 9, 2003.

Ex. 8: Page 28 of the 2000 MTAB opinion: *Department of Revenue of the State of Montana v. Richard Burnett, PT-1999-46, Factual Background, Conclusions of Law, Order and Opportunity for Judicial Review*, concerning the final determination of the MTAB, dated August 25, 2000.

Ex. 9: One page of the fee appraisal report created by R.E. McFarland, titled *Description of Improvements*, concerning

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Mr. Burnett's mobile home project, 8-plex apartments and 4-plex apartments, issued April 9, 2003.

Ex. 10: Page 25 of the fee appraisal report created by R.E. McFarland, titled *Comments and Reconciliation*, indicating the values established from the market data approach, income approach and cost approach, issued April 9, 2003.

Ex. 11: Page 3 of the 2000 MTAB opinion: *Department of Revenue of the State of Montana v. Richard Burnett, PT-1999-46, Factual Background, Conclusions of Law, Order and Opportunity for Judicial Review*, dated August 25, 2000.

Ex. 12: Realty listing titled *Colstrip Apartments and Duplexes*, offered by Alan Lees Realty, concerning the sale of 32 properties owned by Montana Power.

Ex. 13: Online article from sierraclub.org (Sierra Club) titled "*Fighting for a Responsible Retirement for Colstrip*", dated June 18, 2019.

Ex. 14: Map titled *South Trailer Court to Cherry Street*; Mr. Burnett shaded the occupied lots.

Ex. 15: Document titled *Agreement to Sell and Purchase*, concerning the Cactus and Larkspur apartments and apx. 132 mobile lots, dated September 21, 1999.

Ex. 16: 2000 MTAB opinion: *The Department of Revenue of the State of Montana v. Richard Burnett, PT-1999-46, Factual Background, Conclusions of Law, Order and Opportunity for Judicial Review*, dated August 25, 2000.

Ex. 17: Document titled *Declaration and Affidavit of Richard Burnett*, dated September 11, 2019.

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The MTAB admitted the following exhibits submitted by the Department:

Ex. A: *Property Classification and Appraisal Notice* issued by the Department, dated July 3, 2017 for the subject property.

Ex. B: *AB-26 Request for Informal Classification and Appraisal Review*, filed by Mr. Burnett, dated received May 16, 2018 for the subject property.

Ex. C: *Final Request Letter* from the Department's Property Assessment Division to Mr. Burnett, dated August 22, 2018.

Ex. D: *Form AB-26 Determination Letter*, from the Department's Property Assessment Division to Mr. Burnett, dated September 4, 2018.

Ex. E: *Montana Department of Revenue Assessment Information Packet*, originally submitted to the County Board, dated January 1, 2016.

1. Title page, with a handwritten note made by the Department, concerning the downward adjustment of the subject property's total valuation.

2. Table of contents.

3. *State of Montana Property Record Card* for the subject property – sales comparison approach, run date November 5, 2018.

4. *State of Montana Property Record Card* for the subject property – cost approach, run date November 5, 2018.

5. Photograph of the subject property, run date November 5, 2018.

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6. Diagram of the subject property, run date November 5, 2018.

7. Other buildings and yard improvements, run date November 5, 2018.

Ex. F: *Land Model Sales Information*, used to create the land sales model for Colstrip.

Ex. G: *Colstrip Neighborhood Model* showing land sales (including an aerial photograph of the subject property) with a lien/appraisal date of January 1, 2016.

Ex. J: Economic Data from <https://DataUSA>, comparing the economic viability of communities in and around Colstrip.

FINDINGS OF FACT

1. On July 3, 2017, the Department mailed Mr. Burnett the Property Classification and Appraisal Notice concerning tax years 2017 and 2018, for the subject property. *Dept. Ex. A.*

2. On May 8, 2018, over ten months after the issuance of the appraisal notice, Mr. Burnett filed a Form AB-26 Request for Informal Classification and Appraisal Review with the Department. *Dept. Ex. B.* Mr. Burnett's request stated:

“The value of all the property I own or my corporation owns is based on an appraisal or the sales price all supported by Montana code annotated and the decision of the state tax appeal board in tax appeal PT-1999-45, PT-1999-46, and [PT]-1999-47. Nothing has changed in Colstrip since these appeals except that 2 of the 4 power plants has to be closed by 2022 and the life of the other 2 is estimated between 7 years and 18 years before they close from old age. ... My trailer court, 34 court through 45 court, has only 49 trailers renting. There has been only 1 new trailer in 17 years come in and it

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was to replace an old one. I have 81 vacant spaces now and had over 100 rented 17 years ago. Colstrip is in decline as evidenced by this and headed for a closure of the town in the future. The DOR has no comparable to use to set values. My trailer spaces were set at \$1760 each but now, with vacancies as high as they are, I set the value at \$800 per rented space for all the blocks 34 through 45. My apartments are 17 [y]ears older since purchase and have a very high vacancy rate. I set their value at ½ purchase value. The same with all other properties I or my corporation own in rosebud county.” *Id. at p.4.*

3. Department Area Manager Liz Franz reviewed Mr. Burnett’s Form AB-26. “I called [Mr. Burnett] and asked him if he would like to make an appointment to review the properties and he declined. So, I followed up with an email requesting any information he had that would show we had valued it incorrectly, and I never received anything.” *MTAB Hrg. 1.17.01-1.17.33.*

4. Ms. Franz did not perform a physical review of the subject property. *Id. at 1.17.40-1.17.56.* “We had just reviewed the property in 2016 for an AB-26 at that time, and [Mr. Burnett] felt that that was sufficient, that nothing had changed since then, and we didn’t need to review the property again.” *Id.*

5. The Department did perform an outside inspection of the subject property as part of their generally accepted policies and procedures. *MTAB Hrg. 1.21.00-1.22.05.* “If we can see something that we might have missed when, because we do mass appraisal, and we see something we might have missed we do adjust the value if we see something. If we don’t see something, and the Taxpayer hasn’t given us any information to change what we have on our records, then no we don’t.” *Id.*

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6. On August 22, 2018, the Department's Property Assessment Division mailed Mr. Burnett a Final Request for more information. *Dept. Ex. C*. The letter related to the Form AB-26 Mr. Burnett previously filed on May 16, 2018. *Id.*

“We have not heard back from you. In order for your Request for Informal Classification and Appraisal Review (Form AB-26) to be processed, we need you to do the following:

Submit the following additional documentation:

- Income & Expense information for 2016 & 2017
- New appraisal as of 7/1/2016 or newer

If you don't respond by August 31, 2018:

We will process your Form AB-26 with only the information we have received.” *Id.*

7. Mr. Burnett did not respond to the Department's requests for information. *Dept. Ex. D*. As such, the Department on September 4, 2018, issued a Form AB-26 Determination Letter. *Id.* The letter stated the Department did not make any adjustments to the subject property due to “No Response”. *Id.*

8. Mr. Burnett disagreed with the Department's final determination, and filed an appeal with the County Board. The County Board hearing was held on November 8, 2018, for tax years 2017 and 2018. *Burnett File Doc. 9, RCTAB Minutes*.

9. Ms. Franz, who represented the Department at both the County Board hearing and the MTAB hearing, presented evidence at the County Board hearing as to how the subject property was valued. *Id.* Ms. Franz testified at the MTAB hearing that during the County Board hearing the Department admitted an error was made to the property record card, and that Mr. Burnett was entitled to a downgrading of the condition assigned to the residence from “good” to “poor”. *MTAB Hrg. 1.24.38-1.25.11 and 1.17.40-1.17.56*. The downgrading was due to structural defects, such as cracks in the ceiling and an uneven

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roofline caused by foundation settling, as observed by the Department during the 2016 AB-26 internal inspection. *Id.*

10. The downgrade in condition required a switch in the method of appraisal from the comparable sales approach to the cost approach, as the properties in the Department's comparable sales model no longer represented properties similar to the subject property. *MTAB Hrg. 1.25.39-1.25.57.* Thus, the Department defaulted to the cost method to appraise Mr. Burnett's residence, and this appraisal method yielded a total market value of \$348,947. *Id.*

11. Mr. Burnett made various statements and gave lengthy testimony during the County Board hearing concerning the condition of the property, and the inability to sell at the appraised price determined by the Department. *Burnett File Doc. 9, RCTAB Minutes.* Mr. Burnett did not present any evidence of other comparable sales of similar value to his property. *Id.*

12. The County Board upheld the Department's appraised value of \$348,947. *Id.*

13. Following the County Board hearing, Mr. Burnett filed an appeal with the MTAB. *Burnett File Doc. 1, MTAB Appeal Form.* The filing stated in part: "DOR did not consider economic future of Colstrip, plant shutting down, mine in bankruptcy, no other jobs there after they close. Foundation and Roof collapsing not considered." *Id.*

14. The MTAB hearing was held on September 24, 2019 at 10:00am. *Burnett File Doc. 16, Order Vacating Hearing and Adopting Proposed Hearing Date.*

15. During the MTAB hearing Mr. Burnett presented evidence concerning Colstrip's economic future. *Burnett Ex. 13.*

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“On Tuesday June 11, Puget Sound Energy and Talen Montana announced that Colstrip units 1 and 2, representing 700 megawatts of coal fired power, will be permanently retiring in December of 2019 – more than two years before the previously announced phase out date. ... Now the two larger units, Colstrip 3 and 4, face an even more challenging economic environment. We have one of the owners on record talking about how an early closure of 1 and 2 would make 3 and 4 more expensive to operate.” *Id.*

16. Concerning the condition of his improvements Mr. Burnett provided a statement which addressed several structural and foundation issues caused by flooding beneath the town of Colstrip as a whole. *Burnett Ex. 17.* “When unit 1 came on-line and the lake was filled from water from the Yellowstone river, basements in town began to fill with water. The company tried unsuccessfully to stop the leaks. The result was they installed pumps in cul-de-sacs and pumped into the sewer to keep water out of basements. This still goes on today.” *Id.*

17. Mr. Burnett also provided testimony concerning the specific condition of his property. *MTAB Hrg. 53.01-53.31.* “I saw the footings being poured and they were huge. They were a foot thick and wide and all over the place. That house should not have settled with footings that big. It wasn’t till sometime after I purchased it, I started seeing cracks in the floor and the ceiling, the roof the shingles. You could actually see a big bow in the ceiling of the house, of the roofline.” *Id.*

18. During the proceedings Mr. Burnette also alleged a disparity between the comparable sales used by the Department to value his property. *MTAB Hrg. 18.03-18.17.* “... compared me with Forsyth and Miles City, who aren’t even remotely similar properties, or similar situations as Colstrip. *Id.*

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19. The Department's case began by addressing the issue of timeliness. *MTAB Hrg. 1.14.30-1.15.32*. The Department's chief witness, Ms. Franz, testified Mr. Burnett's AB-26 request for informal review was not filed within the 30-day requirement from the time he received his notice of assessment, and as such only the valuation in the second year of the tax cycle could be defended. *MCA §15-7-102(3)(a)(ii)*.

20. The Department explained the method used to value the subject property. "[T]his property had been comped, and we had used comparable sales to value it, and after we changed the condition to poor we didn't feel that the properties that were being used for comparables were still comparable, and so we adjusted it to the cost value." *MTAB Hrg. 1.24.40-1.26.06*. By switching from comparable sales to the cost approach the subject value was reduced from \$350,600 to \$348,947. *Dept. Ex. E*.

21. The change in condition the Department made to the property from good to poor in the cost analysis was made to account for the damage noted in the 2016 inspection. *MTAB Hrg. 1.24.40-1.26.06*. "... since we know that the subject property has specific issues the cost approach, where we're applying some additional depreciation, is a better method than the sales comparison approach in this particular case." *MTAB Hrg. 2.05.00-2.05.17*.

22. The land was valued separately using the comparable sales approach. *MTAB Hrg. 1.43.44 and Dept. Ex. F*. Due to the limited land sales in the Colstrip area the lands sales were time adjusted to reflect the current market in Colstrip, which concluded a land value of \$23,067. *Id. at 1.45.54 and 1.52.27*. When answering a question from the Board Ms. Franz stated: "[T]hey're time adjusted from the date of sale, and to get enough sales sometimes we have to go back" *Id. at 1.52.28-1.52.38*.

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23. The Department spoke to Mr. Burnett's main concern with regard to potential economic obsolescence in the town of Colstrip. "We hear about these things in the news that this is happening, and we have to, we can't anticipate what's going to happen and change our values based on anticipation. We have to wait until things have sold and then determine what's happening to the market as a result." *MTAB Hrg. 2.16.21-2.17.11.*

JURISDICTION AND STANDARD OF REVIEW

1. The Montana Tax Appeal Board is an independent agency not affiliated with the Montana Department of Revenue.
2. Mr. Burnett filed a timely appeal of the County Board decision to the MTAB. Therefore, the MTAB maintains jurisdiction to hear and decide this matter. *MCA §15-2-301(1)(b).*
3. We review "...[I]n connection with any appeal under this section, the state board is not bound by common law and statutory rules of evidence or rules of discovery and may affirm, reverse, or modify any decision. To the extent that this section is in conflict with the Montana Administrative Procedure Act, this section supersedes that act." *MCA §15-2-301(5).*
4. The MTAB hears County Board appeals de novo. *CHS Inc. v. DOR, 2013 MT 100.* "A trial de novo means trying the matter anew, the same as if it had not been heard before and as if no decision had been previously rendered." *McDunn v. Arnold, 2013 MT 138.* As such this matter will be reviewed without merit to the County Board hearing and subsequent decision. *Id.*

PRINCIPLES OF LAW

5. “All taxable property must be appraised at 100% of its market value except as otherwise provided.” *MCA §15-8-111(1)*.

6. “Market value is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.” *MCA §15-8-111(2)(a)*.

7. “[T]he taxing agency should bear a certain burden of showing the propriety of their action. It is true as a general rule that the taxpayer must overcome the presumption in favor of the correctness of the assessment.” *Western Airlines v. Michunovich, 149 Mont. 347, 353, 428 P.2d 3*.

8. “The initial burden of producing evidence as to a particular fact is on the party who would be defeated if no evidence were given on either side. Thereafter, the burden of producing evidence is on the party who would suffer a finding against that party in the absence of further evidence.” *MCA §26-1-401*.

Cost Approach

9. “In valuing class four residential and commercial property described in 15-6-134, the department shall conduct the appraisal following the appropriate uniform standards of professional appraisal practice for mass appraisal promulgated by the appraisal standards board of the appraisal foundation. In valuing the property, the department shall use information available from any source considered reliable.” *MCA §15-8-111(3)*.

10. “Cost Approach – One of the three traditional approaches to value by which an indication of the value of a property is arrived at by estimating the value of the land, the replacement or reproduction cost new of the improvement, and the amount of accrued

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depreciation to the improvement; the estimated land value is then added to the estimated depreciated value of the improvements to arrive at the estimated property value. Also referred to as the cost to market approach, to indicate that the value estimates are derived from market data abstraction and analysis.” *Montana Department of Revenue Appraisal Guide, Property Assessment Division, Valuation Date January 1, 2016.*

11. “The cost approach is generally used for residential property when comparable sales data is unavailable due to the uniqueness of the subject property or a lack of sales of comparable properties in the area.” *Mont. Law Rev. Vol. 70, Issue 1, Winter 2009, p.12.*

12. “We conclude that the language of § 15-8-111(2)(b) MCA, provides strong evidence that the Legislature did not intend for only one approach to value to be utilized when property is appraised and assessed. In fact, if the Legislature did intend for only one approach to be utilized, then § 15-8-111(2)(b), MCA, would be superfluous.” *Albright v. State, 281 Mont. 196, 22, 933 P.2d 815.*

13. “[The] use of more than one appraisal method [is] permitted, so long as ‘the appraisal method as a whole constitutes relevant and reliable evidence of market value.’” *Parker Cnty. Appraisal Dist. v. Bosque Disposal Sys., LLC, 506 S.W.3d 665, 676 (quoting Houston R.E. Income Proprs. XV, Ltd. v. Waller Cty. Appraisal Dist., 123 S.W.3d 859).*

Damage to Residence

14. “If the department uses the cost approach as one approximation of market value, the department shall fully consider reduction in value caused by depreciation, whether through physical depreciation, functional obsolescence, or economic obsolescence.” *MCA §15-8-111(2)(b).*

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Economic Obsolescence

15. “We have to live in the now, and value properties based on what we know not what could happen in the future. *MTAB Hrg. 1.48.50-1.52.00*. “We hear about these things in the news that this is happening, and we have to, we can’t anticipate what’s going to happen and change our values based on anticipation. We have to wait until things have sold and then determine what’s happening to the market as a result.” *MTAB Hrg. 2.16.21-2.17.11*.

Timeliness

16. The filing of an AB-26 Request for Informal Classification and Appraisal Review is time sensitive, and must be completed within 30 days of the date on the appraisal notice. *Department Property Appraisal Notices – Informal Review Process*. If the AB-26 is filed past the 30-day filing date, you may still request an informal review, but any changes in valuation will only apply to the second year in the valuation cycle. *Id.*

BOARD DISCUSSION AND CONCLUSIONS OF LAW

17. Mr. Burnett’s land was valued at \$23,607 using a Comparable Land Sales Pricing (CALP) model comparing actual land sales from the Colstrip area. Those sales were submitted as evidence in the case by the Department and were unrefuted by any specific testimony or contrary evidence from Mr. Burnett. We find the value assigned to the land to be supported by the evidence and testimony of the Department.

18. As to the house and other improvements on the property, the Department considered both the cost approach and comparable sales approach, and they yielded almost identical valuations. Mr. Burnett requested a valuation of \$150,000 for the land and improvements, but failed to provide comparative sales or other concrete testimony or

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evidence to support this value. Mr. Burnett referenced the damage to the ceiling and roof, but those items were considered by the Department and resulted in reappraisal using the cost method, which resulted in a \$1,653 discount, and Mr. Burnett did not show the amount of discounting to be too low. The Department gave credible testimony and evidentiary support for their decision to default to the cost method and for their ultimate finding of the value to be \$348,947. The final appraisal value of \$348,947, we would note, is beneath the \$365,000 that Mr. Burnett claimed at the hearing to have paid for his house approximately 10 years ago.

19. Mr. Burnett's argument regarding the Colstrip market is that because the Colstrip plant faces a partial closure in 2020 and possible further closure within a decade, Colstrip property must therefore be assessed generally at a steep discount. Mr. Burnett's appraisal date, however, was January 1, 2016, and the announcement of the closures of certain sections of the Colstrip power plant was not made until several years later. It is true that the closure has been a topic of lawsuits, speculation and discussion for many years, but at the time of the Department's lien date and appraisal, they reviewed the market and did not detect a discernable negative effect on the broader market in Colstrip.

20. Moreover, if Mr. Burnett had desired to make his own analysis of comparable sales of properties in the Colstrip community to try to prove his case, the data was available to him just as it is for all appellants who request review by the department. But, he made no showing or analysis to rebut the testimony of the Department that the Colstrip market, as of the appraisal date, did not show signs of an overall depression of market value.

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21. Finally, we agree with Department as to the issue of timeliness with regard to Mr. Burnett's 2017 claim. Mr. Burnett's *Property Classification and Appraisal Notice* was issued by the Department on July 3, 2017. As Mr. Burnett failed to make his initial request for an AB-26 informal review until May 16, 2018, more than 10 months beyond the deadline, the MTAB will only consider his 2018 appeal.

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ORDER

IT IS THEREFORE ORDERED by the Montana Tax Appeal Board that the Montana Department of Revenue shall value the subject property as follows:

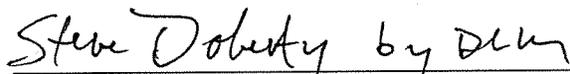
- a. The land shall have a value of \$23,067;
- b. The improvements shall have a value of \$325,880;
- c. For a total value of \$348,947.

The new value will only apply to the year 2018, the second year in the valuation cycle. As to the year 2017, the first year in the valuation cycle will remain as originally valued by the Department for a total value of \$350,600.

Ordered November 26, 2019




David L. McAlpin, Chairman
MONTANA TAX APPEAL BOARD


Steve Doherty, Board Member
MONTANA TAX APPEAL BOARD


Eric Stern, Board Member
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Notice: You are entitled to judicial review of this Order by filing a petition in district court within 60 days of the service of this Order. The Department of Revenue shall promptly notify the MTAB of any judicial review to facilitate the timely transmission of the record to the reviewing court. MCA §15-2-303(2).

Certificate of Service

I certify that I caused a true and correct copy of the foregoing Order to be sent by United States Mail via Print and Mail Services Bureau of the State of Montana on November 26, 2019 to:

Colstrip Properties, Inc.
c/o Richard S. Burnett
P.O. Box 1892
Colstrip, Montana 59323

Anthony Zammit, Nicholas Gochis
Montana Department of Revenue
P.O. Box 7701
Helena, Montana 59604-7701


Lynn Cochran, Legal Secretary
MONTANA TAX APPEAL BOARD