

BEFORE THE STATE TAX APPEAL BOARD
OF THE STATE OF MONTANA

CONSONANTS, INC,)
) DOCKET NO.: PT-2000-10
)
 Appellant,)
)
 -vs-)
)
 THE DEPARTMENT OF REVENUE) FACTUAL BACKGROUND,
 OF THE STATE OF MONTANA,) CONCLUSIONS OF LAW,
) ORDER and OPPORTUNITY
 Respondent) FOR JUDICIAL REVIEW

The above-entitled appeal was heard on August 14, 2001, in Thompson Falls, Sanders County, Montana, in accordance with an order of the State Tax Appeal Board of the State of Montana (Board). The notice of the hearing was duly given as required by law. Consonants, Inc., represented by Curtis Cox (agent), presented testimony in favor of the appeal. The Department of Revenue (DOR), represented by Appraisers Ed Thompson and Larry Richards, and Shirley Gross, Auditor, presented testimony in opposition to the appeal.

The duty of this Board is to determine the appropriate market value for the property based on a preponderance of the evidence. Testimony was presented and exhibits were received.

The Board denies the taxpayer's appeal based on lack of jurisdiction.

STATEMENT OF ISSUE

The issue before this Board is the ownership and market value of the subject property.

FACTUAL BACKGROUND

1. Due, proper, and sufficient notice was given of this matter, the hearing hereon, and of the time and place of the hearing. All parties were afforded opportunity to present evidence, oral and documentary.
2. The subject property is described as follows:

Tract in N2N2 & S2N2 Govt Lot 1, Plat 0. 19 acres and improvements located thereon. Assessor code – 1618.
3. This property was appealed to this Board in 1998 by 1804, Inc (PT-1997-52).
4. The Board established a market value pursuant to the above appeal (PT-1997-52) at a value of \$19,938 for the land and an improvement value to be calculated by the DOR subsequent to the removal of the Economic Condition Factor (ECF) of 108%.
5. 1804, Inc. did not appeal that decision to the District Court pursuant to §15-2-303, MCA.

6. The Sanders County Tax Appeal Board received an appeal on June 6, 2000 in the name of Consonants, Inc.
7. The County Board issued its decision on November 16, 2000, denying Consonants, Inc's request for a reduction in value, stating:

Mr. Cox gave verbal testimony but provided no evidence to support his testimony. DOR questioned as property recorded in third party name.

8. Consonants, Inc. appealed that decision to this Board on December 28, 2000.
9. The property record card (exhibit B) shows ownership in the name of Lynne M. Loerzel.

CONSONANTS, INC'S. CONTENTIONS

Mr. Cox testified that an action has been filed in Sanders County District Court with respect to the ownership of the property. To date the Court has not taken action. Mr. Cox could not provide the Board with the Cause Number assigned by the Court.

Mr. Cox testified to a lower value than what the DOR has established.

DOR'S CONTENTIONS

DOR exhibit B, Residential/Agricultural Property Record Card lists Lynne M Loerzel as owner of the property.

DOR exhibit J, dated January 4, 1999, states in pertinent part:

Re: File # 1618 Sec 31-21-26, Plat O

...The County has recognized the transfer of ownership for 1999 to Lynne Loerzel based on the filing of a deed under micro 23567.

The DOR presented exhibits and testimony with respect to market value for the property.

BOARD'S DISCUSSION

There are two separate issues to be addressed by this Board.

- 1) Ownership
- 2) Market Value

DOR's exhibits suggest that Consonants, Inc. is not the owner of record for tax year 2000. In addition, there is nothing in the record to suggest that Consonants, Inc. has authority to represent the owner of record.

Mr. Cox presented nothing of substance to suggest that he is properly before this Board.

Based on evidence presented, this Board lacks jurisdiction to modify a value of a property not properly before the Board, §15-7-102, MCA. *Notice of classification and appraisal to owners - appeal.*

Based on our lack of jurisdiction, the market value of

the property will not be discussed.

CONCLUSIONS OF LAW

1. The State Tax Appeal Board has no jurisdiction over this matter. §15-7-102 MCA.

ORDER

IT IS THEREFORE ORDERED by the State Tax Appeal Board of the State of Montana that this matter is dismissed for lack of jurisdiction.

Dated this 24th day of August 2001.

BY ORDER OF THE
STATE TAX APPEAL BOARD

(S E A L)

GREGORY A. THORNQUIST, Chairman

JEREANN NELSON, Member

NOTICE: You are entitled to judicial review of this Order in accordance with Section 15-2-303(2), MCA. Judicial review may be obtained by filing a petition in district court within 60 days following the service of this Order.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 24th day of August, 2001, the foregoing Order of the Board was served on the parties hereto by depositing a copy thereof in the U.S. Mails, postage prepaid, addressed to the parties as follows:

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