

BEFORE THE STATE TAX APPEAL BOARD
OF THE STATE OF MONTANA

CHARLES & GERALDINE MCHENRY,) DOCKET NO.: PT-2002-13
Appellants,)
-vs-)
THE DEPARTMENT OF REVENUE) FACTUAL BACKGROUND,
OF THE STATE OF MONTANA,) CONCLUSIONS OF LAW,
Respondent) ORDER and OPPORTUNITY
FOR JUDICIAL REVIEW

The above-entitled appeal was heard on May 7, 2003, in Polson, 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. The taxpayers did not appear for the scheduled appeal. The Department of Revenue (DOR), represented by Appraiser Kim Young, 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 and exhibits from the Department of Revenue were received.

The Board denies the taxpayers' request for a reduction in market value.

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:

Land only described as Lots 2 and 11, Mary B Tracts, Section 16, Township 25 North, Range 20 West, County of Lake, State of Montana. (Assessor number 14271).
3. For tax year 2002, the Department of Revenue appraised the subject land at a value of \$133,630.
4. The taxpayers filed an appeal with the Lake County Tax Appeal Board on August 13, 2002, requesting a land value of \$75,000 and stating:

We feel the amount per foot that we are being assessed is extremely high and upon checking other properties it is not a uniform price throughout.
5. The Lake County Tax Appeal Board heard the appeal on November 6, 2002.
6. The County Board issued its decision on November 7, 2002, denying the taxpayers' request for a valuation of \$75,000, stating:

Disapproved the appeal due to the fact that the appraisal was in line with similar properties in the area. Appraisals were increased due to removal of cap.

7. The taxpayers appealed that decision to this Board on December 4, 2002.

DOR'S CONTENTIONS

Exhibit A is a copy of the property record card for the subject property.

BOARD'S DISCUSSION

The appeal of the taxpayers is denied due to lack of supporting evidence. The Board is satisfied that the increase in appraisal complained of is due to legislative action.

CONCLUSIONS OF LAW

1. The State Tax Appeal Board has jurisdiction over this matter. §15-2-301 MCA.
2. §15-8-111 MCA. Assessment - market value standard - exceptions. (1) All taxable property must be assessed at 100% of its market value except as otherwise provided.

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ORDER

IT IS THEREFORE ORDERED by the State Tax Appeal Board of the State of Montana that the subject property shall be entered on the tax rolls of Lake County by the local Department of Revenue office at the value of \$133,630 for tax year 2002. The appeal of the taxpayers is therefore denied and the decision of the Lake County Tax Appeal Board is affirmed.

Dated this 8th day of May, 2003.

BY ORDER OF THE
STATE TAX APPEAL BOARD

(S E A L)

GREGORY A. THORNQUIST, Chairman

JERE ANN NELSON, Member

MICHAEL J. MULRONEY, 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 8th day of May, 2003, 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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