

BEFORE THE STATE TAX APPEAL BOARD  
OF THE STATE OF MONTANA

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MILDRED L. BAUMAN, )  
 ) DOCKET NO.: PT-2003-127  
 )  
Appellant, )  
 ) ORDER ON REMAND  
 )  
 )  
-vs- ) FACTUAL BACKGROUND,  
 ) CONCLUSIONS OF LAW,  
 ) ORDER and OPPORTUNITY  
THE DEPARTMENT OF REVENUE ) FOR JUDICIAL REVIEW  
OF THE STATE OF MONTANA )  
 )  
Respondent, )  
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The State Tax Appeal Board (STAB) originally heard this matter on the record pursuant to **MCA, 15-2-301. Appeal of county tax appeal board decisions.** The Board issued its final decision on June 2, 2005.

The taxpayer, Mildred L. Bauman (Taxpayer) appealed that decision to the Montana Seventeenth Judicial District pursuant to **MCA, 15-2-303. Judicial Review.**

The District Court remanded the matter to STAB on December 21, 2005, in order for the Department of Revenue (DOR) to provide additional market data.

On March 1, 2006, Michele R. Crepeau, tax counsel for the DOR submitted a brief, along with nineteen exhibits.

Mildred L. Bauman (Appellant) replied to the DOR on March 27, 2006, with a copy to the Board. In the letter to the DOR, Ms.

Bauman stated she was returning the documents marked "confidential", and that no more appeals would be made.

The Board deems the matter submitted and ready for a decision pursuant to the "Remand Order".

The duty of this Board is to determine the appropriate market value for the property based on a preponderance of the evidence.

#### BACKGROUND DATA

1. Due, proper, and sufficient notice was given of this matter. All parties were afforded opportunity to present evidence.
2. The subject property is described as a vacant tract of land located in:  
  
SE 1/4 of the SW 1/4 of Section 24, Township 32 North, Range 12 East, Blaine County, State of Montana. Geo-code # 24-4445-24-3-04-01-0000. Assessor # - 4210.
3. For approximately thirteen years, prior to the 2003 reappraisal, the subject property was classified and valued as Class 3 agricultural grazing land (Taxpayer submission 3/7/05).
4. In 1997 the DOR conducted a statewide reappraisal. At that time it was determined that the subject property's proper classification was Class 4, tract land. **§15-6-134. MCA.**
5. The Taxpayer appealed the DOR's 1997 value and classification to the Blaine County Tax Appeal Board (CTAB). CTAB failed to hear the appeal in a timely fashion; therefore, the value reverted to the previous appraisal cycle's value. **§15-15-103. MCA. Examination of applicant -- failure to hear application**

*(2) Except as provided in 15-15-201, if a county tax appeal board refuses or fails to hear a taxpayer's timely application for a reduction in valuation of property, the taxpayer's application is considered to be granted on the day following the board's final meeting for that year. The department shall enter the appraisal or classification sought in the application in the property tax record.*

6. In 2003 the DOR again conducted a statewide reappraisal. The DOR determined the proper classification of the subject property was Class 4 tract land. **MCA §15-6-134.** The DOR determined the market value of the property to be \$12,991.
7. The Taxpayer filed an AB-26 Property Review Form with the DOR on 7/21/03. The DOR reduced the value of the land to \$5,586, but the property remained as Class 4 tract land.
8. Based on the DOR's response to the AB-26, the Taxpayer filed an appeal with the Blaine County Tax Appeal Board ("CTAB") on September 8, 2003, requesting the market value for the property be set at \$713, with additional comments attached to the appeal form.
9. The CTAB denied any reduction in value, stating:

Felt value was same as like properties. Fair market value.
10. The Taxpayer appealed that decision to this Board on July 2, 2004, stating:

There are no "like properties" around this small barren vacant undeveloped 7.13 acre land parcel in agricultural area 5 ½ miles south of Chinook! Property is not "near town" & is not a "like property near town"! Disapproval is not reasonable and "feeling" of local Tax Bd. is (sic) not based on real facts! I wish to appeal to State Tax Board for

reconsideration & logical decision based on facts!  
Thank You!

11. The Board elected to decide the appeal based upon the record created before the CTAB and permitting each party the opportunity to supplement the record with additional comments and evidence, pursuant to **§15-2-301. MCA. Appeal of county tax appeal board decisions.**
12. The Board issued its original opinion on June 3, 2005, setting the value of the subject property at \$5,586.
13. The Taxpayer appealed the STAB order to The Montana Seventeenth Judicial District Court.
14. The Montana Seventeenth Judicial District Court remanded the matter to STAB on December 21, 2005. **§2-4-704. MCA.**
15. The District Court's "Order to Remand" states in summary and pertinent part:
  - The findings and conclusions by STAB essentially place the burden on Bauman.
  - When a DOR valuation decision is arbitrary, capricious or otherwise unlawful, there is no presumption of correctness. *Department of Revenue v. Burlington Northern, Inc.* (1976), 169 Mont. 202, 545 P.2d 1082, 1090.
  - Under Montana's statutory scheme, the obligation rests with DOR to establish a "market value" reappraisal based on reasonable knowledge of relevant facts by a willing buyer and a willing seller. §§ 15-8-101, 15-8-111, 15-8-112, MCA. The law also requires property used for comparison to have "similar true market values." §§ 15-7-112.
  - Bauman raises factual issues that impact market value when she argues access, improvement and land use distinctions with the comparison property.

- The STAB final decision makes no findings whatsoever regarding alleged access, improvement and land use distinctions.
- The DOR's duty to determine market value for property tax assessment has a constitutional basis in Section 3, Article VIII, Montana Constitution.
- The STAB decision fails to give appropriate recognition of this right and results in prejudice to Bauman.
- DOR established an influence factor from using CALP and four Blaine County sales.
- STAB determined that the subject property was "inferior" to the four Blaine County sales.
- STAB failed to analyze the facts that make this property inferior. The information regarding these issues might have significant weight.
- CTAB suggested that the only market for the subject property is agricultural use.
- The *Albright* decision holds inherent imperfections in DOR's market based methodology for determining fair, accurate, and consistent valuations must be closely analyzed during the property tax appeal process. *Albright v. State*, (1997), 281 Mont. 196,933 P2d.815.
- This matter is remanded for further proceedings and the DOR must provide STAB with all relevant market data on the comparison property necessary for STAB to make an appropriate determination on appeal.

16. On March 1, 2006, DOR submitted a Response to STAB's Order on Remand and nineteen exhibits.

17. On March 27, 2006, Appellant replied to the DOR with a copy to the Board.

#### BOARD DISCUSSION

One CTAB member suggested that the only market value for the

subject property is agricultural use. The subject property does not qualify as agricultural land pursuant to §15-7-202. **MCA. Eligibility of land for valuation as agricultural.** The DOR classified the property as Class 4, tract land pursuant §15-6-134. **MCA.** "Market Value" is the standard for establishing value for Class 4 property. Market value is defined as, §15-8-111. **MCA:**

*(2) (a) 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.*

The DOR established the market value of \$12,991 for the subject property from comparable vacant land sales through the use of the Computer Assisted Land Pricing (CALP) Model. The DOR then applied an adjustment factor of 57% to the CALP value to arrive at an adjusted value of \$5,586.

CALP Value	\$12,991
Adjustment (100% - 57%)	x 43%
Adjusted Market Value	\$ 5,586

The following discussion will address, (1) the DOR's CALP model, (2) the adjustment factor, and (3) the comparability issues.

#### **CALP**

The DOR notes that it would have preferred to establish an indication of value from sales within Blaine County. From May of 1994 to June of 2001, the DOR identified thirteen vacant land sales in Blaine County (Exhibit R-1). The DOR indicated that these sales are not a sufficient number to support a reliable indication of market value. The DOR's brief states, "...the available sales did

*not produce a statistically significant sample from which the Department could create a Blaine County Rural Neighborhood CALP Model. The limited number of sales did not provide enough information from which the Department could accurately calculate an estimated per acre value for vacant rural land in Blaine County.."* (DOR Brief, pg. 4).

The DOR's brief states that land values are established by multiple regression analysis (MRA). DOR brief, "MRA is a statistical method that is similar to correlation. MRA is used to analyze data in order to predict the value of one specific variable known as the dependent variable based on the known value of the other variables known as independent variables. The Dictionary of Real Estate Appraisal, Fourth Edition p. 190 (2002).

The DOR determined that developing a CALP model that included rural sales from eleven counties (Glacier, Pondera, Teton, Cascade, Judith Basin, Fergus, Blaine, Hill, Chouteau, Liberty and Toole) was necessary to establish a better indication of value for rural properties (Pg. 4, DOR brief). The actual CALP model, exhibit #4, contains sales from seven counties, Fergus (32 sales), Hill (32 sales), Chouteau (4 sales), Toole (5 sales), Blaine (5 sales), Teton (23 sales), and Glacier (5 sales). The CALP model, exhibit #4, includes a graphic representation of the relationship between sales price and lot size and shows the  $R^2$  value for these sales. An  $R^2$  value can range from 0 to 1. In previous STAB hearings, the Board has heard testimony that the closer an  $R^2$  is to 1, the more

reliable the estimate of market value is. The DOR's CALP model illustrates an  $R^2$  of 0.5003. This  $R^2$  suggests a relatively low level of reliability in determining an indication of value. Therefore, with respect to this model, 107 sales did not accurately produce a reliable method of establishing value for the subject property. The DOR's CALP model does suggest that size is not the only factor affecting value. There can be numerous attributes of a property that affect the market value, i.e. location, access, topography, utilities etc. The characteristic that tends to have the greatest impact on value is the property's location. The record is silent to any specific data for the 102 sales outside of Blaine County. It is this Board's opinion that the ability to develop an indication of value from the DOR's CALP model is suspect at best.

#### **Adjustment Factor**

Through the AB-26 review process, the DOR realized that the CALP model did not accurately determine the value for the subject property and subsequently reduced the initial value by 57% from \$12,991 to \$5,586. The Board noted in the original decision that this adjustment was unsupported by any evidence, but that nothing was presented by the Taxpayer to justify reducing the value further. The "Remand Order" instructed the DOR to supplement the record with the market information that was used to establish the 57% adjustment factor. Summarized, DOR exhibits 17, 18 & 19, along with supporting discussion contained in the DOR's brief,



illustrates the following with respect to the CALP adjustment:

<b>Exhibit #17</b>						
Small Tracts around Chinook						
Platted subdivision outside of Chinook. Values arrived at 43% of Regional rural model. <b>Original Influence Calculation</b>						
		Manual Override		Influence Values		
Current Base Size		1.00				
Base Rate		\$8,700		\$3,741		
Residual Rate		\$700		\$301		
Influence Factor		43%				
Sale #	Sale Price	Lot Size	Adjusted Price per Unit	CALP Results	Influence Factor Ratio	Adjusted CALP Value
1	\$5,000	5.0	\$1,000	\$11,500	43%	\$4,945
2	\$5,500	5.0	\$1,100	\$11,500	48%	\$4,945
3	\$5,000	5.0	\$1,000	\$11,500	43%	\$4,945
4	\$5,000	5.0	\$1,000	\$11,500	43%	\$4,945

<b>Exhibit #18</b>						
Small Tracts around Chinook						
Platted subdivision outside of Chinook. Values arrived at 43% of Regional rural model. <b>All Sales</b>						
		Manual Override		Influence Values		
Current Base Size		1.00				
Base Rate		\$8,700		\$4,176		
Residual Rate		\$700		\$336		
Influence Factor		48%				
Sale #	Sale Price	Lot Size	Adjusted Price per Unit	CALP Results	Influence Factor Ratio	Adjusted CALP Value
1	\$5,000	5.0	\$1,000	\$11,500	43%	\$5,520
2	\$5,500	5.0	\$1,100	\$11,500	48%	\$5,520
3	\$5,000	5.0	\$1,000	\$11,500	43%	\$5,520
4	\$5,000	2.5	\$2,000	\$9,750	51%	\$4,680
5	\$11,100	4.8	\$2,312.50	\$11,360	98%	\$5,453

<b>Exhibit #19</b>						
Small Tracts around Chinook						
Platted subdivision outside of Chinook. Values arrived at 43% of Regional rural model. <b>All Sales Less Outlier</b>						
		Manual Override		Influence Values		
Current Base Size		1.00				
Base Rate		\$8,700		\$4,002		
Residual Rate		\$700		\$322		
Influence Factor		46%				
Sale #	Sale Price	Lot Size	Adjusted Price per Unit	CALP Results	Influence Factor Ratio	Adjusted CALP Value
1	\$5,000	5.0	\$1,000	\$11,500	43%	\$5,290
2	\$5,500	5.0	\$1,100	\$11,500	48%	\$5,290
3	\$5,000	2.5	\$2,000	\$9,750	51%	\$4,485
4	\$5,000	5.0	\$1,000	\$11,500	43%	\$5,290

DOR Brief,

*"To ensure that the Department's analysis resulted in the most appropriate adjustment to Ms. Bauman's property value, the Department has subsequently conducted a review of the sales used to develop the influence factor.*

*The Department has determined two things as a result of this review. First, the Department has determined that Blaine County sale number five (exhibit #18) was properly removed from the original influence factor calculation because the sale is indeed an outlier as defined in The Dictionary of Real Estate Appraisal, Fourth Edition."*

The DOR adjustment to the CALP model was established from the vacant land sales that occurred within the Clear Creek Heights subdivision located in Blaine County. The following discussion addresses the sales within the Clear Creek Heights subdivision along with the DOR exhibits:

Lot 2, Block 1, Clear Creek

Exhibit 5 describes lot 2 as containing 5 acres that sold in March of 1998 for \$5,000, and again in June of 1999 for \$5,500. Exhibit 6, the property record card (PRC), which is the public document on

file, indicates this property consists of 2.5 acres. The DOR used both sales at a size of 5 acres in determining the adjustment factor, but did not include these sales in the CALP model at all.

Lot 17, Block 1, Clear Creek

Exhibit 7 describes lot 17 as containing 2.5 acres that sold in June of 1999 for \$5,000. Exhibit 8, the PRC also shows this as a 2.5-acre parcel. The DOR used this sale in determining the adjustment factor and it was also used in the CALP model (sale #77).

Lot 19, Block 1, Clear Creek

Exhibit 9 describes lot 19 as containing 5 acres that sold in September of 1999 for \$5,000. Exhibit 10, the property record card, which is the public document on file, indicates this property consists of 2.526 acres. The DOR used this sale as a 5-acre parcel in determining the adjustment factor, but did not use this sale in the CALP model.

Lot 11, Block 1, Clear Creek

Exhibit 11 describes lot 11 as containing 4.8 acres that sold in June of 1997 for \$11,100. Exhibit 12, the property record card, which is the public document on file, indicates this property consists of 4.81 acres. The DOR excluded this sale in determining the adjustment factor as they determined it was an "outlier". The definition of an "outlier", per *The Dictionary of Real Estate Appraisal, Fourth Edition, Observations that have atypical values, that is, they differ significantly from the measure of central*

tendency. Some outliers occur naturally; others occur due to data errors (IAAO). The sale was included in the CALP model (sale #76) with CALP suggesting a value of \$11,367. Yet the DOR deemed this transaction to be an "outlier".

DOR exhibit #13 is a copy of the plat map for Clear Creek Heights subdivision. Highlighted are five lots that have sold. The DOR provided data, albeit some of it incorrect, for three of the lots. For the other two, no information was provided. The Board accessed the State of Montana's web site<sup>1</sup>, which provides limited information for property in Montana. The actual sales data is not provided, but it does show that legal documents were recorded during the time the other two lots were sold. The question remains as to why nothing was presented by DOR with respect to these properties.

The property record cards for two of the Clear Creek Heights lots, lot 2 and lot 19, conflict with the DOR's information in exhibits 17, 18 and 19. It's troubling to this Board that someone within the DOR, over the course of this hearing, could not have caught these inconsistencies. The errors not only make it significantly difficult for this Board to render an opinion, it calls into question the DOR's value of property for the counties affected by this CALP model. The Taxpayer questioned the DOR's determination of value for her individual property and unknowingly opened a Pandora's box. To say the least, the Board is troubled by

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<sup>1</sup> <http://gis.mt.gov>.

the DOR's lack of preparation and accuracy in this matter.

As previously mentioned, the level of confidence in the CALP model is low. Even if it were high, the adjustment of 57% is clearly unsupported given the inconsistencies in the DOR's exhibits. Therefore, the Board cannot rely on the CALP model or the DOR's adjustment factor. We must look instead to other evidence in the record.

### **Comparability Issues**

Throughout this entire appeal process the Taxpayer has raised the issue of comparability with respect to the properties used by the DOR to establish value. The District Court indicated that although STAB determined that the subject property is inferior to the sales within the Clear Creek Heights subdivision, it made no findings that support that determination.

The DOR established a total value of \$5,586 or \$783 per acre. When establishing an indication of value for a parcel of land an appraiser identifies what are considered to be the most comparable properties. The appraiser then makes adjustments to the sales price of each comparable because that is a known fact. When a comparable is deemed to be inferior to the property being appraised, value is added to the comparable. When a comparable is deemed to be superior, the value is reduced. The end result is to make the comparable appear like the subject property. In a perfect world, an appraiser would have an ample amount of sales, some considered to be superior, and others considered to be inferior to

the property being appraised. There is nothing in the record that reflects a sale inferior to the subject property. Although mass appraisal does not lend itself to this level of analysis, it does not suggest the end result should be any different. In fact the Supreme Court held that:

We recognize that the Department's method of assessing property and estimating market value is by no means perfect, and will occasionally miss the mark when it comes to the Constitution's goal of equalizing property valuation. ...[I]n those occasional situations when, due to inherent imperfections in the Department's market-based method, fair, accurate, and consistent valuations are not achieved, individual taxpayers can and should avail themselves of the property tax appeals process...

*Albright*, 933 P2d at 826.

DOR's exhibit #1 is titled "Blaine County Valid Sales for Rural NBHD 001." The following table illustrates the sales prices for these sales along with the DOR's market value for appraisal purposes:

Sale #	Location	Size (acres)	Sale Price	DOR Market Value <sup>2</sup>	Used in the DOR's CALP Model (exhibit #4)
1	Cleveland	.67	\$7,765	\$210	No
2	Clear Creek	2.5	\$5,000	\$4,875	No
3	Kuhr	.77	\$1,500	\$240	Yes (#79)
4	Cleveland	.32	\$1,500	\$100	No
5	Cleveland	.32	\$1,250	\$100	No
6	Hoglund	1.2	\$500	\$336	No
7	Turner	.7	\$500	\$24	No
8	Sec.26 T33N	3.7	\$6,000	\$10,149	Yes (#75)
9	Clear Creek	4.81	\$11,100	\$5,684	Yes (#76)
10	Sec. 35 T33N	7.3	\$13,770	\$13,110	Yes (#78)
11	Clear Creek	5 <sup>3</sup>	\$5,000	\$4,884	Yes (#77)
12	Clear Creek	5 <sup>4</sup>	\$5,000	\$4,875	No
13	Clear Creek	5 <sup>5</sup>	\$5,500	\$4,875	No

<sup>2</sup> This information was obtained from the State of Montana's web site <http://gis.mt.gov>.

<sup>3</sup> Previously noted that the size of the parcel is inconsistent with the property record card.

<sup>4</sup> Previously noted that the size of the parcel is inconsistent with the property record card.

<sup>5</sup> Previously noted that the size of the parcel is inconsistent with the property record card.

Sales 1, 3, 4, 5, 6 & 7 are all located in small, unincorporated towns within Blaine County. The property information for Sale 1 and Sale 3 shows a dwelling on each of these properties. Sales 4 and 5 are a resale of the same vacant property. Sales 6 and 7 are both listed as vacant lots. It is the opinion of the Board that these sales are not comparable to the subject, i.e., location, and size; therefore, they provide no useful indications of value. These properties are not the issue before this Board, but it is interesting to note the considerable disparity between the sales prices and the values for tax purposes.

The property information for Sale 8 shows an improvement valued at \$34,400. There is no available data for the improvements. They may in fact have been constructed after the sale of the land was consummated. The information does list the property as being commercial, in a commercial area, with frontage along a major strip. Sale 10 is also described as being in a commercial area, with frontage along a major strip. It is the Board's opinion that sales 8 and 10 are not comparable to the subject based upon their commercial potential.

All useful comparable sales data flows back to the Clear Creek Heights Subdivision. The Board determined in its original decision that the Clear Creek properties are superior to the subject, and therefore the subject should be valued less. The following table illustrates an analysis of these sales based upon information from DOR exhibits and the public access web site:

Property	Sale Price	Size (acres)	Price/Acre		DOR Market Value	Value/Acre
Lot 2	\$5,000	2.5	\$2,000		\$4,875	\$1,950
Lot 2	\$5,500	2.5	\$2,200		\$4,875	\$1,950
Lot 17	\$5,000	2.5	\$2,000		\$4,875	\$1,950
Lot 19	\$5,000	2.526	\$1,979		\$4,884	\$1,933
Lot 11	\$11,100	4.81	\$2,308		\$5,684	\$1,182
Lot 3	Unknown	2.5	Unknown		\$4,875	\$1,950
Lot 18	Unknown	2.5	Unknown		\$4,875	\$1,950
Subject	NA	7.13	NA		\$5,586	\$783

The subject property is deemed to be inferior to the above sales; therefore, this would suggest a value of less than \$2,000 per acre. The Taxpayer testified to various characteristics that differ between the subject property and the Clear Creek Heights sales. The DOR's brief did not address the individual differences and any value variations associated with those characteristics. Based upon the record, the following discussion is an attempt to address the differences between the subject and the Clear Creek Heights sales.

**Location:** The location of the Clear Creek Heights sales is determined to be superior to the subject, therefore requiring a downward adjustment to the sales price.

**Access:** There would be costs associated with installing an access to the subject property, therefore; the Clear Creek Heights sales are superior with respect to access. A downward adjustment to the sales price is warranted.

**Utilities:** The Clear Creek Heights sales are considered superior to the subject property with respect to utilities, i.e. water, gas, electricity, and telephone. It's fairly safe to assume



that a developer of a subdivision has incurred some costs associated with some if not all utilities needed to market a residential subdivision. Many costs would also be the responsibility of the buyer. These costs are typically limited to what occurs within the boundary of the property. Therefore, a downward adjustment to the sales price is warranted.

**Land Use:** The Clear Creek Heights properties are residential in nature and have been classified and valued as such. It was testified that the subject property has been used at times for grazing by the adjacent property owner. As previously discussed in this opinion the subject property does not qualify as Class 3, agricultural land. Therefore, the DOR's Class 4 classification is correct and no adjustment is warranted.

In most cases it is extremely difficult to extract dollar or percentage (quantitative) adjustments for each characteristic difference. Therefore, an appraiser will make subjective (qualitative) adjustments. The DOR did establish a quantitative adjustment of 57%, but as previously discussed this Board considers it to be unreliable.

The Clear Creek Heights sales suggest a value of approximately \$2,000 per acre. This would suggest an unadjusted value for the subject of \$14,260 ( $\$2,000 \times 7.13$  acres). The present value for the subject property is \$5,586, or \$713 per acre. This value reflects that the subject property is inferior to the Clear Creek Heights sales. The DOR's method of arriving at the value of \$5,586

may not be the most sound, but there is nothing to suggest that the value for the subject property should be less. The Board reviewed the sales information, identified what appeared to be errors in the DOR exhibits, and rendered an opinion of value. By upholding the DOR's determination of value in this appeal, the Board is in no way validating the DOR's CALP model or adjustments applied to it.

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CONCLUSIONS OF LAW

1. § 15-2-303, MCA. Judicial review.
2. § 2-4-704, MCA. Standards of review.
3. The State Tax Appeal Board has jurisdiction over this matter.  
§ 15-2-301. MCA.
4. § 15-15-103, MCA. Examination of applicant - failure to hear application.
5. § 15-6-133, MCA. Class three property
6. § 15-7-202, MCA. Eligibility of land for valuation as agricultural.
7. § 15-6-134, MCA. Class four property
8. § 15-8-111, MCA. Assessment -- market value standard
9. *Albright v. State*, (1997), 281 Mont. 196,933 P2d.815.

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 Blaine County by the local Department of Revenue office at \$5,586.

The decision of the Blaine County Tax Appeal Board, considered here on remand by the District Court, is hereby affirmed.

Dated this 18th day of May, 2006.

BY ORDER OF THE  
STATE TAX APPEAL BOARD

( S E A L )

\_\_\_\_\_  
GREGORY A. THORNQUIST, Chairman

\_\_\_\_\_  
JOE R. ROBERTS, Member

\_\_\_\_\_  
SUE BARTLETT, 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 18th day of May, 2006, 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:

Mildred Bauman  
P. O. Box 720141  
San Jose, CA 95172-0141

Appraisal Office  
Blaine County  
Chinook, Montana 59523

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Property Tax Assessment  
Department of Revenue  
Mitchell Building  
Helena, Montana 59620

Blaine County Tax Appeal Board  
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DONNA EUBANK  
Paralegal