

BEFORE THE STATE TAX APPEAL BOARD  
OF THE STATE OF MONTANA

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BUFFALO BILL ROAD, INC, )  
 ) DOCKET NO.: PT-2000-12  
 )  
 Appellant, )  
 )  
 -vs- )  
 )  
 THE DEPARTMENT OF REVENUE ) FACTUAL BACKGROUND,  
 OF THE STATE OF MONTANA, ) CONCLUSIONS OF LAW,  
 ) ORDER and OPPORTUNITY  
 Respondent ) FOR JUDICIAL REVIEW  
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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. The taxpayer, 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, 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 request for a reduction in market value.

This decision upholds the decision of the Sanders County Tax Appeal Board.

**STATEMENT OF ISSUE**

The issue before this Board is the 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:  
  
Lots 16-17, Block 11, Plains Original Townsite, in Plains, Sanders County, MT. land, improvements. Geo-code – 35-2979-26-3-11-19-PLSO.
3. This property was appealed to this Board in 1997 by 1804, Inc (PT-1997-51).
4. The Board established a market value pursuant to the above appeal (PT-1997-50) at a value of \$12,555 for the land and \$57,245 for the improvements.
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 8, 2000 in the name of Buffalo Bill Road, Inc.
7. The County Board issued its decision on November 16, 2000, denying the taxpayers request for a reduction to \$15,000 for the land and \$50,000 for the improvements stating:

Bound by STAB decisions until sufficient proof of changes provided.

8. Buffalo Bill Road, Inc. appealed that decision to this Board on December 28, 2000.

**TAXPAYER'S CONTENTIONS**

Mr. Cox has requested values of \$1 for the land and \$1 for the improvements. Mr. Cox indicated that the property has suffered increased physical depreciation due to tenant damage.

**DOR'S CONTENTIONS**

The values the DOR is assessing the property is that which the State Tax Appeal Board determined in PT-1997-51, \$12,555 for the land and \$57,245 for the improvements.

**BOARD'S DISCUSSION**

ARM 2.51.403 (2), With respect to taxable real property and improvements thereon, the decision of the state tax appeal board shall be final and binding unless reversed or modified by the district court upon judicial review. If the decision of the state tax appeal board is not reviewed by a

district court, it is final and binding for subsequent tax years unless there is a change in the property itself or circumstances surrounding the property which affects its value.

On April 12, 2001 the Board issued an order allowing the appellant 30 days to provide a more definite statement.

Mr. Cox testified that he did inquire by mail, has to what properties the board was referring to in its Order. There is nothing in the record to suggest this other than Mr. Cox's testimony.

Mr. Cox provided no credible evidence to support a value other than what was determined by this Board in PT-1997-50.

#### **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.
3. ARM 2.51.403 (2), With respect to taxable real property and improvements thereon, the decision of the state tax appeal board shall be final and binding unless reversed or modified by the district court upon judicial review.

If the decision of the state tax appeal board is not reviewed by a district court, it is final and binding for subsequent tax years unless there is a change in the property itself or circumstances surrounding the property which affects its value.

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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 Sanders County by the local Department of Revenue office at the values of \$12,555 for the land and \$57,245 for the improvements for tax year 2000. The appeal of the taxpayer is therefore denied and the decision of the Sanders County Tax Appeal Board is affirmed.

Dated this 24<sup>th</sup> day of August 2001.

BY ORDER OF THE  
STATE TAX APPEAL BOARD

( S E A L )

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GREGORY A. THORNQUIST, Chairman

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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:

Buffalo Bill Road, Inc.  
P.O. Box 751  
Plains, Montana 59859

Office of Legal Affairs  
Department of Revenue  
Mitchell Building  
Helena, MT 59620

Edward R. Thompson  
Appraiser  
Sanders County  
County Courthouse  
Thompson Falls, MT 59873

Doris Grimm  
Chairperson  
Sanders County Tax Appeal Board  
P.O. Box 875  
Thompson Falls, Montana 59873

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DONNA EUBANK  
Paralegal