

BEFORE THE MONTANA TAX APPEAL BOARD

FILED

FEB 09 2017

Montana Tax Appeal Board

Ron S. Hill Living Trust,

Appellant;

v.

**State of Montana,
Department of Revenue,**

Respondent.

CASE No: PT-2016-11

**Findings of Fact,
Conclusions of Law, Order,
and Opportunity for Judicial
Review**

1. Before the Board is Appellant, the Ron S. Hill Living Trust's appeal from the decision of the Yellowstone County Tax Appeal Board denying Hill's appeal of Respondent State of Montana, Department of Revenue's valuation of seven vacant lots all located in the Billings Lake Hills Subdivision, identified as follows:
 - a. property "A" – Lot 4A1, Block 2, with a street address of 1649 Gleneagles and geocode 03-1033-16-3-02-06-0000;
 - b. property "B" – Lot 5, Block 2, with a street address of 1635 Gleneagles and geocode 03-1033-16-3-02-07-0000;
 - c. property "D1" – Lot 4A, Block 45 with a street address of 25 Annandale Rd. and geocode 03-1033-16-2-15-24-0000;

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- d. property “D2” – Lot 4B, Block 45 with a street address of 258 Annandale Rd. and geocode 03-1033-16-2-15-28-0000;
- e. property “D3” – Lot 9, Block 45 with a street address of 310 Annandale Rd. and geocode 03-1033-16-2-15-19-0000;
- f. property “D4” – Lot 28, Block 34 with a street address of 142 Annandale Rd. and geocode 03-1033-16-1-11-18-0000;
- g. property “D5” – Lot 29, Block 34 with a street address of 162 Annandale Rd. and geocode 03-1033-16-1-11-19-0000;

In the interest of efficiency for the parties in hearings for the cases, the Board consolidated the appeals under this cause number and heard them together.

ISSUE

- 2. Whether DOR properly determined market value for each lot under appeal.
- 3. Hill argues that the DOR significantly overvalued each lot.
- 4. DOR responds that Hill did not introduce sufficient evidence to support a market value different than the DOR’s assessment.

FINDINGS OF FACT

- 5. The record includes all materials submitted to the Yellowstone County Tax Appeal Board (CTAB), the transcript of the hearing, and additional

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materials submitted by the parties, as well as the transcript of the hearing before this Board.

6. The parties are seeking values for each property as follows:

Property	Property type	DOR's value	Taxpayer's requested value
A	Commercial	\$370,090	\$270,291
B	Commercial	\$354,250	\$256,200
D1	Residential	\$73,625	\$59,900
D2	Residential	\$73,625	\$59,900
D3	Residential	\$78,887	\$70,000
D4	Residential	\$79,728	\$57,250
D5	Residential	\$80,600	\$59,900

7. Mr. Hill owns 167 properties in Yellowstone County and on August 17, 2015 he filed 94 informal classification and appraisal reviews (AB-26) with DOR requesting the DOR reduce their assessed values on those lots.

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- (MTAB Hrg. Transcp. 21:7-13.) DOR reduced the value on 23 parcels during the AB-26 review. (Id. at 13-14.)
8. Mr. Hill filed 62 appeals with the CTAB on November 25, 2015. (Id. at 16-18.) The CTAB held a hearing on January 6, 2016, and adjusted the value on 54 parcels and upheld the DOR on 8 parcels. (CTAB Minutes.)
 9. Mr. Hill timely filed appeals with this Board for the remaining eight parcels that were not adjusted by the CTAB. (Ex. B) The parties settled one of the parcels while this appeal was pending leaving the seven identified parcels for decision by this Board.
 10. The Board conducted a hearing at 600 North Park Avenue, Helena at 1:00 PM on August 4, 2016 at which the following appeared:
 - a. Ron S. Hill, self-represented taxpayer, appeared by telephone at his request;
 - b. Elizabeth Roberts, attorney for DOR;
 - c. Vicki Nelson, DOR modeler, as witness for DOR.
 11. The following exhibits were admitted:
 - a. Hill exhibits
 - 1 – minutes of the CTAB hearing dated January 6, 2016;
 - 2 – settlement statement (HUD-1) for the sale of Lot 6, Block 2 Lake Hills subdivision (3 pages);

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- 3 – aerial photograph of Lake Hills Subdivision;
- 4 – buy-sell agreement for Lot 6, Block 2 Lake Hills subdivision (8 pages);
- 5 – seller’s closing statement for sale of Lot 9, Block 45;
- 6 – map Lake Hills Subdivision;
- 7 (**sealed**) – DOR land valuation model (residential lots);
- 8 – protest form for 2015 (11 pages).

b. DOR Exhibits

- A – 2015 property record cards (commercial lots);
- B (**sealed**) – DOR land valuation model (commercial lots);
- C – 2015 property record cards (residential lots);
- D (**sealed**) – DOR land valuation model (residential lots);
- E – golf course influence table (residential lots);
- F – neighborhood model 200 maps.

Preliminary Matters Raised by DOR

- 12. DOR raised two preliminary issues at the start of the hearing. The first was that the DOR could provide evidence that Mr. Hill did not pay the property taxes for these properties under written protest and thus

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has no right to a refund regardless of the outcome of this appeal.

(MTAB Hrg. Transcr. 6:15-17.) The second was that Mr. Hill had sold property D3 and thus no longer had standing to maintain the appeal. (Id. 6:10-17.)

13. During the hearing Mr. Hill introduced copies of the protest forms showing that all of the taxes were paid under written protest. (Ex. 8.)
14. Mr. Hill testified that he sold lot D3 on February 29, 2016 but that he was the owner of record as of the lien date and he introduced the closing statement from the sale showing that he paid all property taxes as calculated on a pro rata basis up to the date of the sale. (Id. 29:1-3, Ex. 5.).

Valuation of Commercial Lots

15. Mr. Hill testified that he has been in the business of real estate development in Billings for 30 plus years. (MTAB Hrg. Transcr. 22:21.) Mr. Hill testified that he purchased properties A and B in December of 2000 as part of a larger parcel of land that contained ten lots zoned for community commercial as part of the Lakes Hills Subdivision. (MTAB Hrg. Transcr. 11:1-3.) Mr. Hill testified that all 10 lots were marketed for sale starting in 2001, which included signs, flyers, ads, networking and realtors, and slowly over the ensuing 15 years he has sold 8 of the parcels. (Id. at16: 2-9.) Properties A and B are the final two lots available for sale. (MTAB Hrg. Transcr. 11:1-3.)

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16. Property A is a 63,300 square foot parcel currently listed for sale at \$316,500. (Id. 19:7-8.) The DOR's assessed value for Property A as of the January 1, 2014 lien date is \$370,090. (Ex. A.) The DOR's assessed value for the prior appraisal cycle was \$286,170 as of the July 1, 2008 lien date. (Id.) Property A is 3,300 square feet larger than property B because of a lot line readjustment that was done to suit the specific needs of the purchaser of an adjacent property. (Id.19:5-8.)
17. Property B is a 60,000 square foot parcel currently listed for sale at \$300,000. (Id.18:9.) The DOR assessed value for Property B as of the January 1, 2014 assessment date is \$354,250. (Ex. A.) The DOR's assessed value for the prior appraisal cycle was \$272,640 as of the July 1, 2008 lien date. (Id.)
18. Mr. Hill testified that the DOR's 54% increase in assessed value between 2008 and 2014 for properties A and B just does not reflect the actual market conditions. (Id. 16:10.) Mr. Hill testified that there is an oversupply of commercial lots in the neighborhood and the market for these lots is slow, as demonstrated by his sale of only eight lots over 16 years. (Id. at 7-13.) Mr. Hill suggests that an annual increase of value of one to two percent more accurately reflects the market value for these commercial lots. (Id. at 13-15.)
19. To support his argument that the DOR overvalued properties A and B, Mr. Hill introduced evidence that on April 1, 2014 he sold an adjacent commercial parcel, Lot 6 Block 2, for \$250,000. (Exs. 2, 4.) Mr. Hill testified that the Buy-Sell agreement was negotiated for a period of months before it was signed on February 21, 2014, and that it

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represents the highest value obtainable for that lot as of the DOR's valuation date of January 1, 2014. (Ex. 4; MTAB Hrg. Transcr. 14:9-16.)

20. Mr. Hill argued that the sale price of Lot 6, Block 2 is the best estimate of market value for properties A and B considering it is in the same commercial block, the square footage is exactly the same as property B, it is located directly adjacent to property B, the price was freely negotiated between a willing buyer and seller, and the sale date was in close proximity to the valuation date. (Id. 14:20-21.) Mr. Hill testified that he operates s a for-profit business and he sold Lot 6, Block 2 after many months on the market at the highest price he thinks a buyer in the market was willing to pay for that lot. (Id.23:25-24:1.) Mr. Hill testified credibly that he thinks \$4.70 per square foot is the absolute most that he could sell properties A and B for. (Id. 17:1-2.)
21. Mr. Hill testified that Lot 6, Block 2 was assessed by the DOR at \$230,263 for tax year 2015 and \$354,250 for tax year 2016. (Id. 15:16-17.) Mr. Hill argues that these properties are all located in a slow market, and a 54% increase in valuation between 2015 and 2016 is not reasonable and does not reflect the market. (Id. 16:20-21.)
22. Vicki Nelson, a DOR modeler, explained how the DOR valued vacant land within Yellowstone County. (MTAB Hrg. Transcp. 46:16-47:2.) The DOR split the Billings Heights market area in half, and all of Mr. Hill's lots under appeal are in the west half, although the commercial market area does cross over into the east half. (Id.) DOR appraisers then looked for sales in the market area that met the definition of an arm's length

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transaction during the appraisal cycle, July 1, 2008 - December 31, 2013. (Id.) Ms. Nelson testified that they are statutorily prohibited from considering sales that occurred after the lien date of January 1, 2014 such as Mr. Hill's sale of Lot 6, Block 12. (Id.)

23. Ms. Nelson testified that the land model the DOR used to value properties A and B was based on only three sales that occurred during the six-year reappraisal cycle. (Ex. B, Id. 49:11-19.) Ms. Nelson confirmed Mr. Hill's testimony that sales data within this market area is limited because there were not very many sales of vacant lots during this period. (Id.) The DOR used the three sales to develop a model to establish the value of commercial lots within the entire market area, identified by DOR as Neighborhood 200.C. (Id.)
24. Mr. Hill argued that two of the three properties used in the model are not comparable to properties A and B. (Id. 17:1-14, Ex. F.) Property "C1" has about 180 feet of frontage on Main Street and property "C3" is one business away from Main Street. (Id.) Mr. Hill testified that Main Street is the busiest street in Montana and that both of these locations are zoned highway commercial that allow gaming and alcohol and therefore have property values that are considerably higher than properties A and B. (Id.) Properties A and B are located a couple of miles away from Main Street and are zoned community commercial which does not allow gaming or alcohol. (Id.)
25. Mr. Hill testified that property "C2" is the only DOR comparison with the same zoning as properties A and B. (Id. 17:23-18:1.) C2 is located adjacent to Property B, but is a corner lot on two arterials which has

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significant added value as compared to Properties A and B. (Id.18:1-3.) A funeral home was built on C2 and Mr. Hill testified that this has had a negative influence in his discussions with potential purchasers of properties A and B. (Id. at 10-22.)

26. Mr. Hill testified that the 8 community commercial lots in the same subdivision as properties A and B sold for 15 to 20 percent below asking price, and he believes that will likely happen when he sells both properties A and B such that \$270,000 is most he believes he will sell the properties for. (Id. 18:24-19:4.)

Valuation of Residential Lots

27. Mr. Hill acquired properties D1, D2, D3, D4 and D5 in 1998, two in 2000, 2001 and 2006. (Id. 21:3-6.) Each property has been for sale since their purchase, and Mr. Hill did sell D3 in February 2016. (Id. 30:4-6, Ex. 5) Mr. Hill introduced his “land for sale” flyer dated July 2016 which lists multiple lots for sale, including the four properties under appeal that are still for sale. (Ex. 5.) Mr. Hill requests this Board reduce the value of each lot to the asking price or even further, recognizing that any actual sale will likely result in a negotiated sales price ten percent below the asking price. (Id. 32:11-16, MTAB Appeal, Ex. 5.)
28. Mr. Hill disagrees with the DOR’s land valuation model for the neighborhood as it was applied to value these five properties for two reasons: (1) because it automatically increases the value of any lot that is adjacent to the golf course by 53% and he does not think it is appropriate for the DOR to consider the potential influence of a privately

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owned business (in this case the golf course) on the value of neighboring properties; and (2) Mr. Hill argued that the DOR overvalued these lots in its model by applying the positive golf course influence factor of 53% without taking into consideration the negative influences of geotechnical issues associated with the high water table unique to these five properties. (Id. 24:21-25:2, Ex. 7.)

29. Mr. Hill testified that properties D4 and D5 both have very high water tables from the city storm drain lakes that are located on the golf course behind these two lots. (Id. 26:23-24.) Mr. Hill testified that the high water table issues on these two lots will likely require a slab on grade and a foundation on piers which could add an additional \$20,000 to building costs for these two lots. (Id. 27:1-4.) Mr. Hill speculated that the higher building costs for these lots has likely reduced their desirability and is the reason these particular lots have not sold to date. (Id. 65:22-66:9.) He suspects that the eventual sales prices of these lots will be lower than the other lots located on the golf course. (Id. 26:23-28:2.)

30. Mr. Hill testified that properties D1 and D2 have a lower water table than D4 and D5, and will not require slab on grade construction, but they will require added concrete piers and water pumping. (Id. 27:22-24.) Mr. Hill also testified that at the time both homes were built on either side of D1 and D2 the fairway was twice as wide. (Id. 28:4-6.) A city pond was subsequently built behind D1 and D2 narrowing the fairway and thus creating an additional negative influence because there are far more frequent errant shots into these lots as golfers try to navigate around the ponds. (Id. 28:6-14.) Mr. Hill argued that the DOR did not consider these

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negative influences as they apply to specific lots surrounding the golf course in their mass appraisal of all the lots. (Id. 28:19-25.)

31. Mr. Hill testified that if the DOR is going to assert that the private golf course has a positive impact on neighboring properties it should also consider the negative impacts. (Id. 26:10-12.) Mr. Hill testified that one example of a negative influence is the ponds on the golf course have created significant ground/subsurface water issues for some of the homes requiring them to pump water out of lower levels, and in some cases have even caused structural problems. (Id. at 13-17.) He provided the geotechnical reports to support his testimony. (MTAB Appeal Form Exs. 2,3.) Mr. Hill testified that he agrees with the DOR that the golf course has a positive influence on the adjacent lots but he believes a 5-10% upward adjustment is more realistic than the DOR's 53% upward adjustment. (Id. 19-25.)
32. Mr. Hill testified that he sold property D3 on February 29, 2016 for \$70,000. (Id. 29:1-12, Ex. 5.) The DOR's assessed value for the property is \$78,887 as of the January 1, 2014 lien date. (Id. 29:14.) The DOR's value for this property in the previous appraisal cycle was \$60,542. (Id. 29:12-13.) Mr. Hill testified that the sales price of \$70,000 reflects an annual growth of two and a half percent per year, equaling a fifteen percent increase in value since the start of the prior reappraisal cycle eight years earlier, which in his experience closely matched the actual market for residential sales. (Id. 29:15-18.)
33. Mr. Hill testified that D3 has the same types of geotechnical and water table issues as the other 4 properties, but will require the least cost to

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- repair because a house can be built on this lot with an over dig whereas the other lots will need piers. (Id. 37:16-19.) Mr. Hill testified that the extra cost of special engineering for these geotechnical and water table issues only reduces the value of the vacant land because once a house is built on the lot the engineering problems have been solved. (Id. 38:5-10.)
34. Mr. Hill testified that during the prior appraisal cycle of July 1, 2008 through December 31, 2013, he sold an average of eight properties a year, of which maybe three a year were vacant land sales. (Id. 44:2-11.) Mr. Hill testified that there are not a lot of vacant lots left in this subdivision, but that he believes the five lots under appeal are lots that have been picked over because they have the most significant geotechnical and water table issues. (Id. 65:12-25.)
35. Ms. Nelson testified that the DOR used verified sales data for any lots that sold in the West Heights market area between July 1, 2008 and December 31, 2013, and from those sales built a model to value residential lots. (Ex. D, Id. 56:11-17.) Ms. Nelson testified that they modified this model for any lot located adjacent to the golf course because the DOR had 20 plus sales that indicated lots adjacent to the golf course sold for considerably more than any of the other lots in the neighborhood. (Id. 56:22-57:15.) To calculate the amount of the influence, Ms. Nelson compared what the DOR land model predicted as a land value and the actual sales price and then calculates a percentage difference, and in this case she calculated that actual sales demonstrated a 53% upward adjustment for lots located adjacent to the golf course. (Ex. E, Id. 57:15-18.)

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36. Ms. Nelson testified that the DOR's model did not calculate a negative influence for individual lots that may have geotechnical or water issues. (Id. 59:16-18.) Ms. Nelson agreed with Mr. Hill that properties D4 and D5 do have high water tables but she does not believe that recent sales of other lots, also with high water table levels, show a necessary loss in value as a consequence. (Id. 60:6-19.)
37. Ms. Nelson testified similarly, that in her opinion the sales prices that the DOR has collected indicate that the water issues associated with properties D1 and D2 will not necessarily impact the value of those properties. (Id. at 20-24.)
38. To whatever extent the following conclusions of law may be construed as findings of fact, they are incorporated accordingly.

CONCLUSIONS OF LAW

39. To whatever extent the foregoing findings of fact may be construed as conclusions of law, they are incorporated accordingly.
40. The Board has jurisdiction over this case and its order is final and binding upon all parties unless changed by judicial review. Mont. Code Ann. § 15-2-301.
41. "Assessment formulations are within the expertise of the State Tax Appeal Board and [courts] will not overturn their decisions unless there is a clear showing of an abuse of discretion." *Northwest Land & Dev. of*

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Montana, Inc. v. State Tax Appeal Bd., 203 Mont. 313, 317, 661 P.2d 44, 47 (1983) overruled on other grounds by *DeVoe v. Dep't of Revenue of State of Mont.*, 263 Mont. 100, 866 P.2d 228 (1993).

Burden of Proof

42. The taxpayer bears the burden of proving the error of DOR's decision. *Farmers Union Cent. Exch., Inc. v. Dep't of Revenue of State of Mont.*, 272 Mont. 471, 476, 901 P.2d 561, 564 (1995); *Western Air Lines, Inc. v. Michunovich*, 149 Mont. 347, 353, 428 P.2d 3, 7 (1967).
43. However, DOR cannot rely entirely on the presumption in its favor and must present a modicum of evidence showing the propriety of their action. *Western Air Lines*, 149 Mont. at 353, 428 P.2d at 7.

Assessment

44. "All taxable property must be appraised at 100% of its market value..." Mont. Code Ann. § 15-8-111.
45. "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." Mont. Code Ann. § 15-8-111(2)(a).
46. "Since market value is defined in Section 15-8-111, MCA... it follows that if market value is to be derived from analyzing comparable sales, that the sales must represent valid 'arm's length' transactions." 2015-2020

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Montana Reappraisal Plan, 25 (adopted pursuant to Mont. Code Ann. § 15-7-11(5)).

47. “Comparable properties used for valuation must represent similar properties within an acceptable proximity of the property being valued.” Mont. Code Ann. § 15-8-11(3).
48. “[F]or the taxable years from... (c) January 1, 2015, through December 31, 2016, all property classified in 15-6-134, MCA, (class four) must be appraised at its market value as of January 1, 2014.” Mont. Admin. R. 48.18.124.
49. “Mass appraisal’ is the process of valuing a group of properties as of a given date, using standardized methods, employing common data, and allowing for statistical data.” Mont. Admin. R. 42.20.106(13).

Taxes paid under protest

50. A person appealing a property tax or fee pursuant to Title 15, chapter 2 or 15, including a person appealing a property tax or fee on property that is annually assessed by the department or subject to central assessment pursuant to 15-23-101(1) or (2), shall pay the tax or fee under protest when due in order to receive a refund. If the tax or fee is not paid under protest when due, the appeal or mediation may continue but a tax or fee may not be refunded as a result of the appeal or mediation. Mont. Code Ann. §15-1-402(2).
51. DOR produced no evidence at all to support its preliminary argument that Mr. Hill had not paid the property taxes under protest and thus

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would not be entitled to a refund. Mr. Hill produced copies of the Yellowstone County protest forms showing that he paid all of the property taxes as they came due under written protest. This Board finds that Mr. Hill did prove he paid his property taxes under written protest and he will be entitled to a refund if he is successful in his appeal.

Valuation of Commercial Lots

52. Mr. Hill presented reasonable evidence to support his arguments that the DOR overvalued his two commercial lots. Mr. Hill is an experienced real estate developer who has been in the business of selling real property in the Billings area for over thirty years, and he testified credibly that his business objective is to sell lots for the highest price he can obtain in the market.
53. Mr. Hill testified that the market for the commercial lots has been very slow and the DOR's witness and land model corroborates this testimony. The DOR's land model contains only three sales, certainly not a large representative sample that gives the Board confidence that its resultant valuations are statistically sound. Additionally, the Board shares Mr. Hill's concern that two sales in the model that are located on Main Street are not likely representative of the market value of the two commercial lots under appeal. The comparables offered are both located on the busiest street in Montana and are zoned for alcohol and gaming establishments.
54. The Board finds Mr. Hill's testimony credible that the two commercial lots under appeal do not allow for gaming or alcohol establishments, and

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are unlikely to command the same market price. The Board also finds Mr. Hill's argument reasonable, that commercial lots located in an undisputed slow market area are unlikely to appreciate by 53% in a six-year period. Mr. Hill's recent sale of a neighboring commercial lot evidencing appreciation of 15% over the six-year period seems far more reasonable.

55. The Board recognizes that the DOR can only use verified sales in its model, but unfortunately in this case the small sample size of three sales, two of which were not very comparable types of commercial property, fails to give us confidence that it accurately predicted the market value of Mr. Hill's two commercial lots under appeal. Instead, this Board finds Mr. Hill's testimony credible that he has listed the properties for sale at a price slightly above what he thinks the actual market value is, and his recent sale of Lot 6, Block 2, provides corroborating evidence to support his assertion that the DOR's values overestimated the fair market value.

Valuation of Residential Lots

56. The DOR's models for the residential lots contained a much larger number of sales and Ms. Nelson testified credibly that the DOR calculated the golf course influence based on statistically sound evidence that lots adjacent to the golf course do sell at higher prices than other lots in the West Heights neighborhood.
57. However, the board acknowledges that while DOR must use mass appraisals to accomplish statewide valuations, the result of that system may be imperfect as applied to unusual pieces of property.

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58. Mr. Hill presented credible evidence that these five lots under appeal have unique and significant negative attributes. Mr. Hill provided geotechnical reports prepared by engineers, and testified that these five lots will require more expensive foundations as compared to the homes built on surrounding lots. The Board finds Mr. Hill's conclusion reasonable that these remaining lots are the least desirable home sites which is why they remain available for sale. The subsequent sale of property D3 for \$10,000 more than the listing prices for the remaining four lots indicates that the costs to remediate properties D1, D2, D4 and D5 are substantial.
59. The Board also finds Mr. Hill's testimony credible that he seeks to maximize the price the market will bear. While an advertised sales price is not necessarily indicative of market value, Mr. Hill testified credibly that he believes the asking prices for the five residential properties under appeal is the absolute highest price he could obtain for any of the residential properties in the current market and he suspects they will sell for ten percent below their asking price.
60. Mr. Hill presented sufficient credible evidence to overcome the presumption that the DOR's values are correct. The evidence presented by Mr. Hill leaves us with the conclusion that the DOR's value are not the market values of the seven lots under appeal. Our job is to find a market value in tax appeals. This Board concludes that absent any other data, the most appropriate way to determine the 2015-2016 market value for the lots under appeal is to apply to the asking price that they are being offered for sale. While the Board acknowledges Mr. Hill's

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argument that the asking price will likely be negotiated downwards as part of a sale, the amount of that reduction is speculative at this point in time.

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ORDER

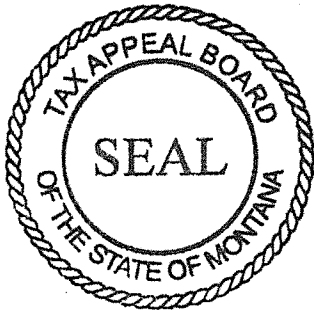
61. Ron S. Hill Living Trust's appeal and complaint is **granted in part**.
62. The DOR is **ordered** to enter a value of:
 - a. \$316,500 for property "A" – Lot 4A1, Block 2, with a street address of 1649 Gleneagles and geocode 03-1033-16-3-02-06-0000;
 - b. \$300,000 for property "B" – Lot 5, Block 2, with a street address of 1635 Gleneagles and geocode 03-1033-16-3-02-07-0000;
 - c. \$59,900 for property "D1" – Lot 4A, Block 45 with a street address of 25 Annandale Rd. and geocode 03-1033-16-2-15-24-0000;
 - d. \$59,900 for property "D2" – Lot 4B, Block 45 with a street address of 258 Annandale Rd. and geocode 03-1033-16-2-15-28-0000;
 - e. \$70,000 for property "D3" – Lot 9, Block 45 with a street address of 310 Annandale Rd. and geocode 03-1033-16-2-15-19-0000;
 - f. \$57,250 for property "D4" – Lot 28, Block 34 with a street address of 142 Annandale Rd. and geocode 03-1033-16-1-11-18-0000;
 - g. \$59,900 property "D5" – Lot 29, Block 34 with a street address of 162 Annandale Rd. and geocode 03-1033-16-1-11-19-0000;

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Notice: You may be entitled to judicial review of this Order by filing a petition in district court within 60 days of the service of this Order. Mont. Code Ann. § 15-2-303(2).

Ordered February 9, 2017.



David L. McAlpin

David L. McAlpin, *Chair*
MONTANA TAX APPEAL BOARD

Stephen A. Doherty

Stephen A. Doherty, *Member*
MONTANA TAX APPEAL BOARD

Valerie A. Balukas

Valerie A. Balukas, *Member*
MONTANA TAX APPEAL BOARD

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Certificate of Service

I certify that I caused a true and correct copy of the foregoing *Findings of Fact, Conclusions of Law, Order, and Opportunity for Judicial Review* to be sent by United States Mail via Print and Mail Services Bureau of the State of Montana on February 9, 2017 to:

Ron S. Hill
Ron S. Hill Living Trust
P.O. Box 50636
Billings, MT 59105

Elizabeth Roberts
Department of Revenue
Legal Services Office
P.O. Box 7701
Helena, MT 59604-7701

Property Assessment Division
Department of Revenue
P.O. Box 8018
Helena, MT 59604-8018



Lynn Cochran, Admin. Paralegal
MONTANA TAX APPEAL BOARD