

BEFORE THE MONTANA TAX APPEAL BOARD

**FILED**

JUL 19 2017

Montana Tax Appeal Board

CASE No: PT-2017-5

CARL T. SCHUNEMAN,

*Appellant,*

v.

STATE OF MONTANA,  
DEPARTMENT OF REVENUE,

*Respondent.*

FINDINGS OF FACT,  
CONCLUSIONS OF LAW, ORDER,  
AND OPPORTUNITY FOR JUDICIAL  
REVIEW

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**Introduction**

The appellant Carl Schuneman claims the Department of Revenue (DOR) and the Gallatin County Tax Appeal Board (GCTAB) inaccurately valued his 8,000-square foot mini-storage steel warehouse (“building” as referred to in this decision).<sup>1</sup> To support his position, Mr. Schuneman presented exhibits detailing his actual cost to construct his building: \$159,620.95.<sup>2</sup> According to Mr. Schuneman, this should be the building’s value for tax purposes.

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<sup>1</sup> Mr. Schuneman did not appeal the DOR’s land value where the building is located.

<sup>2</sup> Mr. Schuneman requests, in general, the building be valued at \$160,000, thus rounding up from the total cost he provided in invoices by \$379.05.

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Mr. Schuneman's exhibits did not include any general contractor fees, which would be expected as part of the cost to construct any building.

Based on testimony at the hearing, increasing Mr. Schuneman's building costs of \$159,620.95 by 15 percent would reasonably account for typical general contractor fees for this type of building. Therefore, Mr. Schuneman's total cost to replace his building in Gallatin County is \$183,564.09.

With this adjustment, this Board finds \$183,564.09 represents the market value of Mr. Schuneman's building for this appraisal cycle because: (1) Mr. Schuneman met his burden of proof by showing his building costs plus additional general contractor fees equal the building's replacement cost; and (2) the DOR did not present sufficient evidence supporting its value of Mr. Schuneman's building.

**Issue**

Whether Mr. Schuneman's actual construction costs for his building plus an additional 15 percent in general contracting costs constitutes the building's market value pursuant to Mont. Code Ann. § 15-8-111(2).

**Findings of Fact**

**Description of the Building**

1. The building at issue here is located on property with the following legal description:

Southwest quarter of the northwest quarter of the northeast quarter of Section 14, Township 1 South, Range 4 East, common address 2045 Oro Lane, Belgrade, MT, geocode 06-0903-14-1-02-01-0000.

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2. The building is an 8,000-square foot steel warehouse with mini-storage units the Schunemans rent under the business name “CTS Storage.” DOR Ex. A; MTAB Hrg. Transcr. 3:1.
3. The building’s exterior walls were steel. DOR Ex. F. There was no evidence or costs presented which indicated that the interior walls were any different than the exterior walls.
4. The building has no electricity, no heat, no plumbing, no exterior lighting. MTAB Hrg. Transcr. 11:10 – 11; 14:1 – 9.
5. The building was a kit or as Mr. Schuneman called it, “a big erector set.” MTAB Hrg. Transcr. 7:17 – 22.
6. The building is on a ten-acre parcel and at the time of this appeal is the only building on the parcel. MTAB Hrg. Transcr. 21:6 – 9; *See also* DOR Ex. A.
7. The building was completed in November 2015. MTAB Hrg. Transcr. 9:19 – 22.

### **Procedural History**

8. The DOR determined the land and building on the property had a total value of \$453,767. DOR Ex. A. The DOR found the “8,000 square foot

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mini-warehouse building” on the property had a value of \$250,370. *Id.*  
The DOR valued Mr. Schuneman’s land at \$203,397. *Id.*

9. On January 5, 2017, the GCTAB heard Mr. Schuneman’s appeal.
10. In support of his request, Mr. Schuneman claimed the cost to build the building was \$160,000. GCTAB Hrg. Transcr. 7:1 – 3.
11. The DOR used the cost approach<sup>3</sup> to value the building. The DOR’s model determined that the cost to build “an average ministorage warehouse is \$31.18 per square foot.” GCTAB Hrg. Transcr. 5:18 – 6:14, 12:3 – 6.
12. The DOR then adjusted that average price to reach a final value for the building of \$250,370 or \$31.29 per square foot for Mr. Schuneman’s building, which according to DOR was a “price . . . consistent throughout Gallatin County with other mini-warehouses.” GCTAB Hrg. Transcr. 6:12 – 13, 12:3 – 7.
13. The DOR did not use the income approach to determine the value of the building because the income approach did not properly value the land

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<sup>3</sup> Also referred to as replacement cost new less depreciation (RCNLD). Because the building was new, the DOR only depreciated the building 2 percent. See DOR Ex. 2, p. 3.

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- and resulted in a value lower than what Mr. Schuneman paid for the land. GCTAB Hrg. Transcr. 5:17 – 25.
14. The DOR also stated the cost approach was more accurate than the income approach for this building because “[t]he income approach only takes the amount of land necessary for that going concern business into consideration for valuing it, and with all the excess land here in this particular ten-acre parcel, the cost approach was just suited better for value.” GCTAB Hrg. Transcr. 15:14 – 18.
  15. The GCTAB issued its decision on January 5, 2017. The GCTAB reduced the building’s value from \$250,370 to \$208,000. Property Tax Appeal Form, p. 3 (February 2, 2017). The GCTAB’s decision resulted in the building being valued at \$26.00 per square foot.
  16. The GCTAB reached a value of \$208,000 by adding 30 percent to Mr. Schuneman’s actual cost of \$160,000 to represent a general contracting fee which Mr. Schuneman’s data did not include. *Id.*<sup>4</sup>
  17. On February 2, 2017, Mr. Schuneman appealed the GCTAB’s decision to this Board.

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<sup>4</sup> Before the GCTAB, the DOR testified, based on “[Mr. Schuneman’s] fee appraisal on page 69 . . . you’d be looking at roughly twenty to thirty percent missing out of [Mr. Schuneman’s building] costs.” Tr. 6:4 – 8.

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18. The DOR did not appeal the GCTAB's decision.

**Factual History**

19. On June 14, 2017, this Board heard Mr. Schuneman's appeal.

20. Mr. Schuneman represented himself. His wife Kadia Schuneman was also present. Mr. Schuneman did not call any witnesses.

21. At the hearing, this Board admitted the following exhibits submitted by Mr. Schuneman:

- a. Taxpayer Ex. 1: RCS Letter on labor and materials for concrete and labor for erecting storage building totaling \$60,000 (February 5, 2017);
- b. Taxpayer Ex. 2: JD Service and Rentals invoice for compactor rental totaling \$1,250.00 (September 21, 2015);
- c. Taxpayer Ex. 3: Heritage Systems invoice for building fabrication and cost of delivery totaling \$56,011.15 (July 27, 2015);
- d. Taxpayer Ex. 4: Bridger Engineers invoice for structural engineering cost of \$1,250.00 (August 12, 2015);
- e. Taxpayer Ex. 5: BCB – Production invoice for plan review and permit fee totaling \$2,801.00 (August 28, 2015);
- f. Taxpayer Ex. 6: Van Dyken Trucking and Excavating invoice for earthmoving work totaling \$13,574.00 (August 1, 2015);
- g. Taxpayer Ex. 7: Gradall Rental invoice totaling \$500.00 (no date);
- h. Taxpayer Ex. 8: Van Dyken Trucking and Excavating invoice for crushed road mix and delivery totaling \$3,696.00 (September 18, 2015);

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- i. Taxpayer Ex. 9: JD Service and Rentals invoice for skid steer rental totaling \$4,200.00 (September 21, 2015);
  - j. Taxpayer Ex. 10: Virginia Tag Service invoice for door numbers totaling \$113.95 (October 1, 2015); and
  - k. Taxpayer Ex. 11: Cover page for Mr. Schuneman's Exhibits (no date).
22. The DOR was represented by Anthony Zammit.
23. The following witnesses testified on behalf of the DOR:
- a. DOR commercial appraiser John Elliott; and
  - b. DOR market analyst Jan Astrom. When this building was built, Ms. Astrom was the lead appraiser for Gallatin County.
24. This Board admitted the following exhibits submitted by the DOR:
- a. Ex. A: Photos and Property Record Card for Mr. Schuneman's building and property (December 27 – 29, 2016);
  - b. Ex. B: CTS Storage costs website printout (December 29, 2016);
  - c. Ex. C: Estimated cost information provided by Mr. Schuneman to the GCTAB (January 5, 2017);
  - d. Ex. D: Fee Appraisal (October 14, 2016);
  - e. Ex. E: Fee Appraisal Analysis of Ex. D by the DOR (no date); and
  - f. Ex. F: DOR Cost Approach Breakdown for Mr. Schuneman's building (no date).

**Mr. Schuneman's Position**

25. Mr. Schuneman did not dispute the DOR's value of the land. MTAB Hrg. Transcr. 2:16 – 18. Instead, he only challenged the building's value. *Id.*
26. Mr. Schuneman appealed the GCTAB's value of \$208,000 arguing that 30 percent for general contracting fees is too high given the simplicity of the building. MTAB Hrg. Transcr. 11:7 – 12, 12:1 – 10.
27. Mr. Schuneman asserts that his invoices show the building cost just under \$160,000 to build. MTAB Hrg. Transcr. 7:10 – 11.
28. Mr. Schuneman provided the following detailed costs for constructing his building:
  - a. Concrete labor and materials: \$52,000.00. Taxpayer Ex. 1;
  - b. Labor for building the storage building: \$18,000.00. Taxpayer Ex. 1;
  - c. Compactor rental: \$1,250.00. Taxpayer Ex. 2;
  - d. Cost of the prefabricated metal building to be erected on site: \$62,235.00. Taxpayer Ex. 3;
  - e. Structural engineering: \$1,250.00. Taxpayer Ex. 4;
  - f. Building permit and plan review: \$2,801.00. Taxpayer Ex. 5;
  - g. Excavation and earthwork: \$13,574.00. Taxpayer Ex. 6;
  - h. Equipment rental: \$500.00. Taxpayer Ex. 7;
  - i. Delivery of crushed road mix: \$3,696.00. Taxpayer Ex. 8;
  - j. Skid steer rental: \$4,200.00. Taxpayer Ex. 9; and



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- k. Door numbers for each storage door: \$113.95. Taxpayer Ex. 10.
29. Mr. Schuneman did not have an invoice or receipt for general contracting because he was the project's general contractor. See Taxpayer's Ex. 1 – 10; MTAB Hrg. Transcr. 12:4 – 10, 13:1 – 2, 13:18 – 22.
30. When asked about general contracting fees, Mr. Schuneman stated,
- I think more like 10% is reasonable, closer to my value. Do I believe I put \$16,000 of time into the building? No, I don't believe I put \$16,000 dollars of time into the building, I mean no, I believe I put maybe \$4,000 of time into everything I did, if that. Whenever I do side jobs for people I charge about \$20.00/hour and that would be a lot of hours to get to 4,000 bucks, so I don't believe my time is worth close to \$16,000, but I'm willing to accept the Boards, you guys' decision on it. MTAB Hrg. Transcr. 12:4 – 10.
31. Lastly, regarding the resale value of the building and ten-acre parcel, Mr. Schuneman commented,
- I believe [the building and property together] . . . would I sell that property for \$300,000 to \$350,000, probably yes. So, I mean the property has no plumbing or heating and there's no other things to bring into the value of the property that would increase it, so no well or septic or anything like that. MTAB Hrg. Transcr. 8:9-12.

**The DOR's position**

32. The DOR asked this Board to maintain the GCTAB's value of \$208,000. MTAB Hrg. Transcr. 43:12 – 13.

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33. In support of its position, the DOR called Jan Astrom who testified that she first saw the new building in April 2016 and input the building into the DOR's system. MTAB Hrg. Transcr. 15:9 – 11.
34. The DOR used national cost manuals produced by Marshall and Swift, and Russell and Means, along with local data to value Mr. Schuneman's building. MTAB Hrg. Transcr. 19:22 – 25, 21:16 – 24.
35. The DOR's model started with a "building base rate." DOR Ex. F. The DOR determined the building base rate for a pre-engineered steel mini-warehouse, like Mr. Schuneman's building, was \$28.982 per square foot. *Id.*
36. As to the "building base rate," no DOR witness explained: (1) whether the "building base rate" would need to be reduced if the building did not have electricity; (2) whether there are different classes or grades of mini-warehouses which can affect the "building base rate"; and (3) if there are different classes and or grades for mini-warehouses, which one did the appraiser select and why. MTAB Hrg. Transcr. 15:9 – 42:7.
37. Added to the "building base rate" were the "exterior wall costs" and the "interior wall costs." DOR Ex. F; MTAB Hrg. Transcr. 16:5 – 13.

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38. The “exterior wall costs” started with a base rate which was then adjusted based on the type of wall, the height of the walls, and the roof. DOR Ex. F; MTAB Hrg. Transcr. 23:8 – 12.
39. The DOR determined the “exterior wall costs” for Mr. Schuneman’s building was \$2.577 per square foot. DOR Ex. F.
40. The “interior wall costs” started with an “interior base rate,” which was then adjusted downwards because the building has no heat or plumbing. DOR Ex. F.
41. Ms. Astrom testified she did not know whether the model’s “interior costs” assumed the building had electricity. MTAB Hrg. Transcr. 17:21 – 23, 18:1 – 5.
42. The DOR determined the interior wall costs for Mr. Schuneman’s building was \$3.465 per square foot. DOR Ex. F.
43. Using these formulas, the DOR’s model yielded a value of \$35.02 per square foot for Mr. Schuneman’s building; resulting in a total value of \$280,192. DOR Ex. F; MTAB Hrg. Transcr. 23:8 – 12.
44. The DOR then determined the building was “average” and applied a grade factor of 1.00 which resulted in a total value of \$280,190. DOR Ex. F; MTAB Hrg. Transcr. 16:12 – 17:2.

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45. The DOR then adjusted \$280,190 by applying the Gallatin County index and the economic condition factor (ECF). MTAB Hrg. Transcr. 20:6 – 14, 22:3 – 12; DOR Ex. F.
46. The Gallatin County index accounts for the cost of the building being built in Gallatin county. MTAB Hrg. Transcr. 22:11 – 20.
47. ECF is then used to get “the standard cost down to . . . actual market value.” MTAB Hrg. Transcr. 20:13 – 14.
48. After applying the Gallatin county index and the ECF, the DOR found the building had a final market value of \$250,370 or \$31.29 per square foot. DOR Ex. F.
49. DOR commercial appraiser Mr. Elliott, testified he reviewed the following to evaluate the accuracy of the DOR’s value: (1) Mr. Schuneman’s fee appraisal for both the property in question here and an adjacent property; and (2) how much Mr. Schuneman charges to rent storage space in one of these buildings.
50. As to the fee appraisal, Mr. Schuneman owns an adjacent parcel of land where he has his residence and an office along with six storage buildings identical to the building on appeal here. DOR Ex. D.

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51. In October 2016, Mr. Schuneman's bank had a fee appraisal completed for both properties for financing purposes. MTAB Hrg. Transcr. 32:7 – 16; DOR Ex. D.
52. Mr. Schuneman testified that the appraisal was not relevant to this appeal because it valued the two properties together as if they were one. MTAB Hrg. Transcr. 30:3 – 8, 30:17 – 22, and 31:4 – 9.
53. Mr. Elliott extracted the following values for the building from Mr. Schuneman's fee appraisal:
  - a. \$29.37 per square foot using a reconciled market approach;
  - b. \$23.00 per square foot using the cost approach; and
  - c. \$33.00 per square foot using an "as completed market value". DOR Ex. E; MTAB Hrg. Transcr. 32:7 – 35:25.
54. Mr. Elliott also reviewed CTS Storage's sizes and corresponding rental prices in pertinent part, which were:
  - a. 5 feet by 5 feet storage unit for \$20.00 per month;
  - b. 5 feet by 10 feet storage unit for \$25.00 per month;
  - c. 10 feet by 10 feet storage unit for \$35.00 per month; and
  - d. 10 feet by 20 feet storage unit for \$55.00 per month. DOR Ex. B.
55. According to Mr. Elliott, his analysis of the fee appraisal and CTS's storage prices supported the DOR's value of \$31.29 per square foot for Mr. Schuneman's building. MTAB Hrg. Transcr. 33:15 – 34:15.

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56. Despite his opinion that the DOR had properly valued the building, Mr. Elliott did express surprise at the difference between Mr. Schuneman's actual costs and the DOR's value, stating,

You know, my original thought was that there were costs that were not included in his lists, just because there is such a huge discrepancy, but you know I have no evidence that there is, it's just, it was surprising to me that there was such a discrepancy but I felt that the way we described the building was accurate based on what people told me. So, yes, I was surprised that there was significant difference between our cost approach and his stated cost to build. MTAB Hrg. Transcr. 40:13 – 18.

57. As to the appropriate general contractor fees for a building like Mr. Schuneman's, Mr. Elliott stated,

I would not, argue that 15% is out of line. I know that for more complex buildings it's often times 20-25 it can be up to 30% depending on the complexity of the building. I don't have any direct knowledge of what a general contractor would charge as a percentage for a mini-storage building so I couldn't say whether that's accurate or not. The fee appraiser used that number. MTAB Hrg. Transcr. 38:9 – 13.

58. Whether Mr. Schuneman's invoices reflected the "normal range of expenses in Gallatin County for [a] building" like this, Mr. Elliott responded, "I have no knowledge that would tend to make me doubt that these were what he gave." MTAB Hrg. Transcr. 39:9 – 13.

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**Conclusions of Law**

59. Mr. Schuneman's February 6, 2017 appeal of the GCTAB's January 5, 2017 decision was timely filed before this Board and this Board has jurisdiction to hear and decide this matter. *See* Mont. Code Ann. § 15-2-301(1)(b).
60. "In connection with any appeal under [Mont. Code Ann. § 15-2-301], the state board is not bound by common law and statutory rules of evidence or rules of discovery and may affirm, reverse, or modify any decision. To the extent that this section is in conflict with the Montana Administrative Procedure Act, this section supersedes that act." Mont. Code Ann. § 15-2-301(5).
61. "All taxable property must be assessed at 100 percent of its market value except as otherwise provided." Mont. Code Ann. § 15-8-111(1).
62. "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).
63. "As a general rule, . . . the appraisal of the DOR is presumed to be correct and the taxpayer must overcome this presumption. The Department of Revenue should, on the other hand, bear a burden of providing documented evidence to support its assessed values." *Workman v. The Department of Revenue of the State of Montana*, 1997 WL 37203, \*1

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- (Mont. Tax App. Bd. 1999), *citing Western Airlines, Inc. v. Catherine J. Michunovich, et al*, 149 Mont. 347, 428 P.2d 3, (1967).
64. The appraised value supported by the most defensible valuation information serves as the value for ad valorem tax purposes. Mont. Admin. Reg. 42.18.134, formerly Mont. Admin. Reg. 42.18.110(12); *Rainbow Senior Living of Great Falls v. Montana Department of Revenue*, 2013 WL 6062167 (Mont.Tax.App.Bd.); *Keck v. Montana Department of Revenue*, 2013 WL 2476838 (Mont.Tax.App.Bd.).
65. The taxpayer has the burden, when acting as the appellant, to show the DOR's appraisal should be reduced. Mont. Code Ann. § 26-1-401; *Baitis v. Department of Revenue of the State of Montana*, 2004 MT 17, ¶28, 319 Mont. 292, 302, 83 P.3d 1278, 1284.
66. "The cost approach [i.e. replacement cost new less depreciation] measures the cost of replacing the property and then allows a deduction from that value for wear, tear, and depreciation." *DeVoe v. Department of Revenue of State of Montana*, 263 Mont. 100, 107, 866 P.2d 228, 233 (1993); *see also Albright v. State by and through State*, 281 Mont. 196, 201, 933 P.2d 815, 818 (1997).
67. "Cost information is used to determine the replacement cost new less depreciation (RCNLD) of class four buildings and improvements. The replacement cost new (RCN) reflects how much it would cost today to build a building similar to the taxpayer's building(s) due to age, physical



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- conditions, and/or other forms of depreciation.” Mont. Admin. Reg. 42.18.134(5)(a), formerly in Mont. Admin. Reg. 42.18.110(12).
68. At the hearing, this Board heard credible evidence supporting Mr. Schuneman’s actual cost to build this building. His cost evidence was accurate because the building is new. MTAB Hrg. 9:19 – 22. Therefore, Mr. Schuneman’s costs reflect the most current and accurate costs for constructing a mini-warehouse in Gallatin County. He submitted all of the invoices and receipts supporting his actual cost to build the building. Taxpayer Ex. 1 – 10. There was no indication Mr. Schuneman withheld costs, invoices, or receipts.
69. His actual cost, however, must be adjusted to include general contracting costs which were not included but would be costs expected in a construction project of this type because Mr. Schuneman acted as his own general contractor. MTAB Hrg. Transcr. 12:4 – 10, 13:1 – 2, 13:18 – 22; *see Vlahos v. DOR*, 2015 WL 5565239, \*7 (Mont. Tax App. Bd. 2015) (Where this Board did not adopt the taxpayer’s actual costs to build a residence because the taxpayer was a professional builder and the costs to build the residence did not include a variety of labor and other associated costs typically performed by a general contractor.).
70. Given the prefabricated building’s lack of heating, plumbing, and indoor and outdoor electricity, 15 percent represents a reasonable general contracting fee to add to Mr. Schuneman’s cost of \$159,620.95; a general

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contracting fee even the DOR deemed appropriate for a building of this type. MTAB Hrg. Transcr. 38:9 – 13.

71. With the 15 percent general contracting fees, the total is \$183,564.09, which this Board finds represents the cost to replace Mr. Schuneman's building in Gallatin County; thus representing the building's market value.
72. Mr. Schuneman, therefore, met his burden of proof by providing sufficient evidence of the actual construction costs for his building. His evidence represented the most accurate and precise cost information for this type of building in Gallatin County. *See* Mont. Admin. Reg. 42.18.134(5)(a).
73. In contrast, the DOR did not present sufficient or specific documented evidence to support its assessed value.
74. For example, the DOR provided no testimony explaining its "building base rate" of \$28.982 per square foot. *See* DOR Ex. E. The DOR did not testify to whether the "building base rate" included electricity. MTAB Hrg. Transcr. 17:21 – 23, 18:1 – 5. The DOR did not explain what assumptions the appraiser made about the building and its class to arrive at the "building base rate" of \$29.82 per square foot. *Id.*

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75. Admitting an exhibit with the “building base rate” and without any substantive explanation validating the figure does not qualify as sufficient evidence supporting the DOR’s property value.
  
76. To meet its burden of proof, the DOR needed to present evidence explaining its “building base rate” of \$29.82 per square foot. The following are a few examples of information which would have aided the DOR in proving its assessment value. The DOR could have presented copies or printouts from Marshall and Swift and Russell and Means. The DOR could have presented evidence explaining how Marshall and Swift and Russell and Means are used to generate a “building base rate.” The DOR then could have presented testimony explaining why the appraiser selected a specific class of mini-warehouse from Marshall and Swift and/or Russell and Means and why selecting that class of mini-warehouse made sense for Mr. Schuneman’s building. The DOR appraiser then could testify to how it graded the mini-warehouse and the assumptions which came with each grade; such as whether the mini-warehouse’s grade reflected the building having electricity, plumbing, heat, or climate control. The DOR appraiser could have testified what the local data entails and how the local data adjusts the Marshall and Swift and Russell and Means data. This type of evidence could have aided the DOR in supporting its value.
  
77. By not presenting the type of evidence discussed above, this Board finds Mr. Schuneman presented credible evidence showing his “value [was] supported by the most defensible valuation information” and thus should

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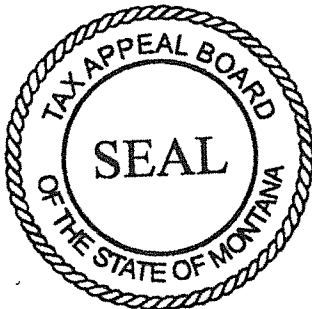
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“serve as the value for ad valorem tax purposes.” Mont. Admin. Reg. 42.18.134.

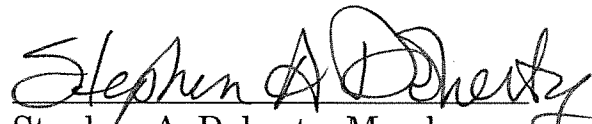
**Order**

78. The Board reduces the GCTAB’s value from \$208,000.00 to \$183,564.09.
79. For the 2015-2016 appraisal cycle, this Board orders the DOR to value the building situated on the property with the geocode 06-0903-14-1-02-01-0000 in the amount of \$183,564.09.

Ordered July 19<sup>th</sup>, 2017.



  
David L. McAlpin, Chairman  
MONTANA TAX APPEAL BOARD

  
Stephen A. Doherty, Member  
MONTANA TAX APPEAL BOARD

  
Valerie A. Balukas, Member  
MONTANA TAX APPEAL BOARD

**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).

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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, and Opportunity for Judicial Review* to be sent by United States Mail via Print and Mail Services Bureau of the State of Montana on July 19, 2017 to:

**Carl T. Schuneman, IV**  
2025 Oro Lane  
Belgrade, MT 59714

**Anthony Zammit**  
**Montana Dept. of Revenue**  
**Legal Services Office**  
P.O. Box 7701  
Helena, MT 59604-7701

  
Lynn Cochran, Admin. Paralegal  
MONTANA TAX APPEAL BOARD