

**BEFORE THE MONTANA TAX APPEAL BOARD**

*THOMAS A. ANGLAND JR. AND CAROL L. ANGLAND v. STATE OF MONTANA, DEPARTMENT OF REVENUE*

<p>THOMAS A. ANGLAND JR. AND CAROL L. ANGLAND,</p> <p style="text-align: center;">Appellants,</p> <p style="text-align: center;">v.</p> <p>STATE OF MONTANA, DEPARTMENT OF REVENUE,</p> <p style="text-align: center;">Respondent.</p>	<p>CASE No: PT-2025-21</p> <p style="text-align: center;"><b>FINDINGS OF FACT, CONCLUSIONS OF LAW, ORDER, AND OPPORTUNITY FOR JUDICIAL REVIEW</b></p>
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CASE No: PT-2025-21

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

**STATEMENT OF THE CASE**

This is an appeal of a final decision by the Meagher County Tax Appeal Board (CTAB) denying Thomas A. Angland Jr. and Carol L. Angland (Taxpayers) a reduction in value on the subject property located at Lot 31 of the Castle Bar Cabin Sites<sup>1</sup> in Meagher County, Montana (Subject Property). The Taxpayers appealed that outcome to the Montana Tax Appeal Board (MTAB) on December 4, 2025. Appeals PT-2025-21 and PT 2025-22 both involve the Taxpayers and were heard on a single record. This decision addresses only Case No. PT-2025-21. However, the Board has taken judicial notice of foundational information relating to both cases. We affirm the CTAB’s determination.

**ISSUE TO BE DECIDED**

Whether CTAB erred in denying the Taxpayers’ request for a value reduction to the Subject Property.

**EXHIBIT LIST**

The following evidence was submitted at the hearing:  
The Taxpayers submitted all exhibits as one combined packet. At the hearing the exhibits were subdivided into multiple exhibits by page number and admitted into the record.

<sup>1</sup> This property has no situs address.

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### **Taxpayers Exhibits:**

1. Mont. Code Ann. (2021) Excerpts §§ 15-6-134, 15-6-135, 15-7-101 through 112, and 15-8-111;
2. Excerpts from Montana Residential, Commercial, and Industrial Property Classification and Valuation Manual;
3. Department Land Model Sales Information, Realty Transfer Certificate, and Property Record Cards;
4. Map of Castle Bar Cabin Sites and Flying S Title and Escrow Settlement Statement File No. 1092678-GF;
5. Cadastral Property Report;
6. Property Information for Neighboring Properties and Montana Fourteenth Judicial District Court Order Cause No. DV-14-04 pages 1,2,4,6 and 8;
7. Taxpayers' Handwritten Notes on Proposed Comparable Properties;
8. Land Model Data Form;
9. Land Model Sales Information;
10. Notice of Acceptance and Scheduling Conference MTAB Case No. PT-2025-21 and Department Answer; and
11. 2025 Property Record Card and Classification and Appraisal Notice.

### **DOR Exhibits:**

- A. Neighborhood 247.010 & 247.012 2024 Land Valuation Model;
- B. Property Record Card; and
- C. Form AB-26 Determination Letter.

## **PROCEDURAL HISTORY**

The Department of Revenue (Department) valued the Subject Property at \$136,703 for the 2025/2026 appraisal cycle, with the land valued at \$93,393 and the improvements valued at \$43,310. *Ex. B.* The Taxpayers filed an AB-26, Request for Informal Classification and Appraisal Review, with the Department on July 31, 2025,

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requesting that the Subject Property's square footage be adjusted from 9,583 square feet to 9,425 square feet and that the land be assigned a new value of \$58,906.25. *MTAB Dkt. 6*. Taxpayers did not request an adjustment to the value of improvements. *Id.* The Department sent a Form AB-26 Determination Letter to the Taxpayers dated September 8, 2025, adjusting the square footage of the Subject Property from 9,583 square feet to 9,425 square feet to match Certificate of Survey No. 104486, and subsequently reducing the land value to \$92,026. *Id.* The Taxpayers appealed the Department's determination to the CTAB on October 9, 2025, requesting a land value of \$58,906.25, and making no request for adjustment to the improvements value. *Id.* The CTAB hearing was held on November 18, 2025, and the CTAB's decision denying the Taxpayers' application for reduction was sent to the parties on November 18, 2025. *Id.* The Taxpayers appealed to MTAB on December 4, 2025, pursuant to Mont. Code Ann. § 15-2-301, requesting a land value of \$58,906, and making no request for an improvement value adjustment, for a total of \$102,216. *MTAB Dkt. 1*. The Board allowed a Post-Hearing Brief from the Taxpayers to address discovery related issues raised during the hearing. *MTAB Dkt. 9*. The Board received the Taxpayers' Post-Hearing Briefs as two documents on March 30, 2026. *MTAB Dkt. 12, 13*.

The MTAB hearing was conducted in Helena on March 12, 2026, at which the following were present:

- a. Thomas A. Angland Jr. and Carol L. Angland, Taxpayers; and
- b. Dave Burleigh, Department Counsel; Kevin Maki, Department Counsel; Kandy Fleurisma, Paralegal; Ray Masee, Appraiser; Cody Murphy, Area Manager; and David Vietz, Modeler.

The record includes all materials submitted to CTAB, a recording of the CTAB hearing, all materials submitted to MTAB with the appeal, additional exhibits submitted by the parties prior to and at the MTAB hearing, post-hearing submissions, and a transcript of the MTAB hearing.

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### FINDINGS OF FACT

1. To whatever extent the following findings of fact may be construed as conclusions of law, they are incorporated accordingly.
2. The Subject Property is a single-family residence owned by Thomas A. Angland Jr. and Carol L. Angland. *Ex. B.* The Subject Property is located at Lot 31 of the Castle Bar Sites subdivision in Meagher County, Montana. *Id.* The Subject Property is identified by its assigned geocode 47-2348-18-2-01-15-0000. *Id.* The Subject Property consists of 9,425 square feet of land containing one ranch style single family residence. *Id.* The residence is 648 square feet in total size and includes a 384 square-foot attached deck and a 120 square-foot porch. *Id.*
3. Taxpayers filed an AB-26, Request for Informal Classification and Appraisal Review, with the Department on July 31, 2025. *MTAB Dkt. 6.* The Department subsequently adjusted the Subject Property's square footage from 9,583 square feet to 9,425 square feet to properly reflect the recorded area on Certificate of Survey No. 104486 and reduced the total value from \$136,703 to \$135,336, attributing \$92,026 to the land value and \$43,310 to the improvements value as of the lien date of January 1, 2024. *Ex. B; MTAB Dkt. 6; MTAB Hr'g Tr. 43:14-15.*
4. The Taxpayers timely appealed the CTAB's decision to MTAB on December 4, 2025. *MTAB Dkt. 1.* This appeal concerns only the land value of the Subject Property. *MTAB Dkt. 1; MTAB Hr'g Tr. 3:17-21.*
5. The Taxpayers appealed two properties, PT-2025-21 and PT-2025-22, which were heard at the same time. *MTAB Hr'g Tr. 5:9-15.*
6. The Taxpayers testified that the comparable sales used to value the Subject Property do not support the Department's land value. *MTAB Hr'g Tr. 18:12-*

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19:23. Taxpayers testified that the Department's comparable property known as the Two Creeks property (Two Creeks Property) is located outside the Subject Property's neighborhood. *Id.* Taxpayers further testified that the Two Creeks Property, consisting of approximately 30,000 square feet, is substantially larger than the Subject Property's 9,425 square-foot lot and therefore is not a reliable comparable property. *Id.* Taxpayers further challenged two additional Department comparable properties: the "Hammond" and "Johns" parcels. *Id.* Taxpayers testified that the Hammond property is an unimproved parcel that sold for \$285,000. *Ex. 3; MTAB Hr'g Tr. 19:6-19:23.* The Johns property included a cabin, which Taxpayers believe affected the sales price and made the property less comparable to the Subject Property. *Id.*

7. Taxpayers testified that the Frasier property identified by geocode 47-2348-18-2-01-12-0000 (Frasier Property) sold for \$100,000 as a vacant lot and is a more comparable indicator of value because it is located within the same neighborhood approximately 300 feet from the Subject Property. *Ex. 4, 9; MTAB Hr'g Tr. 19:9-22.* The Taxpayer testified that the Triangle property, identified by geocode 47-2348-18-2-04-03-0000 (Triangle Property), provides a valid indicator of value despite its \$20,000 sale price resulting from a court ordered sale. *Ex. 9; MTAB Hr'g Tr. 19:23-21:13.*
8. The Taxpayer testified that he relied on the Frasier Property and the Triangle Property to develop his requested land value. *MTAB Hr'g Tr. 20:23-21:13.* The Taxpayer testified that the Frasier Property had a market value of \$100,000, and the Triangle Property had a market value of \$20,000. *Id.* The Taxpayer calculated a price-per-square-foot value for each sale and averaged those figures to get a price-per-square-foot market value of \$6.25. *Id.* Applying the average price-per-

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square-foot value of \$6.25 to his 9,425 square foot lot resulted in an estimated land value of \$58,906 for the Subject Property. *Id.*

9. The Taxpayer testified that the Frasier Property and Triangle Property represent the most accurate comparable properties available to determine the Subject Property's land value. *MTAB Hr'g Tr. 20:23-21:13.*
10. On cross-examination, the Taxpayer acknowledged that the court order relating to the Triangle Property did not use the term "fair market value" and instead referenced a purchase price of \$20,000. *MTAB Hr'g Tr. 23:17-24:10.* Taxpayer testified that the Frasier Property was sold on May 16, 2023, which was prior to the lien date. *MTAB Hr'g Tr. 26:23-27:6.* Taxpayer further acknowledged that the court order did not include the complete settlement agreement and did not address the fair market value of the property. *Ex. 6; MTAB Hr'g Tr. 23:17-24:5.*
11. Department Area Manager, Cody Murphy, testified that he reviewed the Subject Property's records and valuation prior to issuing the AB-26 determination to the Taxpayers. *MTAB Hr'g Tr. 32:24-33:2.* In his review, Mr. Murphy confirmed that the properties included in the model were similar to the Subject Property, were located within a reasonable proximity, were arms-length transactions, and had appropriate adjustments applied for improvements. *MTAB Hr'g Tr. 32:24-37:11.*
12. Mr. Murphy testified that he relied on the Department's 2024 Castle Bar and Two Creeks land valuation model to appraise the Subject Property. *Ex. A; MTAB Hr'g Tr. 33:24-34:9.* Mr. Murphy testified that, under Department rules, a court-ordered sale is not considered an arm's-length transaction and cannot be relied upon as an indicator of fair market value. *MTAB Hr'g Tr. 38:10-21.*

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13. Mr. Murphy testified that when using sales which contain improvements, the land value is determined by subtracting the improvements value from the sales price. *MTAB Hr'g Tr. 37:10-38:9*. Mr. Murphy stated that because riverfront properties were selling differently from other properties in the market area, they were assigned a different category of pricing and a higher base rate within the Department's land model. *MTAB Hr'g Tr. 37:24-38:7*. The riverfront properties were assigned a higher base rate of \$33.14 per square foot, while the Subject Property was assigned a base rate of \$9.69 per square foot. *MTAB Hr'g Tr. 37:16-38:9*.
14. Mr. Murphy testified that the Subject Property's lot size of 9,425 square feet, which is smaller than the model's 10,000 square-foot base lot size, was accounted for by applying the decremental rate of \$8.65. *MTAB Hr'g Tr. 39:6-20*. Mr. Murphy testified that the Department verified the reliability of the land model using several statistical measures, including the coefficient of dispersion (COD), coefficient of variation (COV), price related differential (PRD), R-squared value, and T-stat. *Ex. A; MTAB Hr'g Tr. 39:18-20*. Mr. Murphy testified that the COD of 7.89, COV of 11.95, PRD of 1.01, and T-stat of 1.6 were all within acceptable ranges and indicated a reliable model. *Ex. A; MTAB Hr'g Tr. 39:24-40:7, 50:19-51:3*.
15. Mr. Murphy testified that the sale prices used in the land model are time adjusted from their respective sale dates to the lien date of January 1, 2024. *MTAB Hr'g Tr. 42:1-43:20*. Additionally, neighborhoods 247.010 and 247.012 were grouped together in the land model due to a lack of sales and because both were gated communities. *MTAB Hr'g Tr. 43:21-44:2*. Department Modeler, David Vietz, testified that the comparable properties in the Department's land model are similar to the Subject Property and are located within a reasonable proximity. *MTAB Hr'g*

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*Tr. 51:4-13.* Mr. Vietz testified that three miles is a reasonable proximity in a rural area. *Id.* Mr. Vietz testified that all sales in the model are arm's-length transactions and that properties involved in lawsuits and family transactions are disqualified as non-arm's-length transactions. *MTAB Hr'g Tr. 51:21-52:2.*

16. Mr. Vietz testified that the sales prices contained in the Department's land model were time adjusted to the lien date, whereas the sales prices shown on the realty transfer certificates, provided by the Taxpayers, were unadjusted sales prices. *MTAB Hr'g Tr. 53:15-56:6.*
17. Department Appraiser, Ray Masee, testified that the Triangle Property's \$20,000 sales price did not establish the property's current market value as of the January 1, 2024, lien date. *MTAB Hr'g Tr. 78:1-18.* Mr. Masee further testified that the Department would have time adjusted the Triangle property sale if it had been included in the Department's model, but the sale was excluded because Department regulations do not treat adjudicated sales as valid arm's-length transactions. *Id.*
18. Mr. Masee testified that the Department derives land values from valid real estate sales, preferably vacant land sales, but may use improved sales when necessary by extracting the value of improvements from the total sale price through cost and depreciation analysis to establish the model's base lot size value. *MTAB Hr'g Tr. 78:21-79:3.* Mr. Masee further testified that the Department determines land values by applying the land model's base lot size and associated rates and then adjusts the resulting value for characteristics such as lot size through the incremental and decremental rates. *MTAB Hr'g Tr. 79:4-19.*

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### **JURISDICTION AND STANDARD OF REVIEW**

19. The Montana Tax Appeal Board is an independent agency not affiliated with the Montana Department of Revenue. *Mont. Const., Art. VIII § 7*; Mont. Code Ann. § 15-2-101. The Taxpayers filed a timely appeal of the DOR's decision to the MTAB. Therefore, this Board maintains jurisdiction to hear and decide this matter. Mont. Code Ann. § 15-2-302.
20. This Board may hear appeals de novo. *Dept. of Revenue v. Burlington N.*, 169 Mont. 202, 213-14, 545 P.2d 1083 (1976). "A trial de novo means trying the matter anew, the same as if it had not been heard before and as if no decision had been previously rendered." *McDunn v. Arnold*, 2013 MT 138, ¶ 22, 370 Mont. 270, 275, 303 P.3d 1279, 1282.
21. The Board's order is final and binding upon all parties unless changed by judicial review. Mont. Code Ann. § 15-2-301(6).

### **CONCLUSIONS OF LAW**

22. To whatever extent the following conclusions of law may be construed as findings of fact, they are incorporated accordingly.
23. "All taxable property must be appraised at 100% of its market value...." Mont. Code Ann. § 15-8-111.
24. Market Value is the value at which property would change hands between a buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts. Mont. Code Ann. § 15-8-111(2).

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25. “[I]n connection with any appeal under [Mont. Code Ann. § 15-2-301], the Montana 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).
26. DOR is entitled to a “presumption of correctness if its decisions are pursuant to an administrative rule or regulation, and the rule or regulation is not arbitrary, capricious or otherwise unlawful.” *Burlington N.*, 169 Mont. at 214, 545 P.2d at 1090. 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 v. Michunovich*, 149 Mont. 347, 353, 428 P.2d 3, 7 (1967).
27. The Taxpayer bears the burden of proving the error of DOR’s decision. *Farmers Union Cent. Exch. v. Dep’t of Revenue*, 272 Mont. 471, 476, 901 P.2d 561, 564 (1995); *Western Air Lines*, 149 Mont. at 353, 428 P.2d at 7.
28. The term “improvements” includes all buildings, structures, fences, and improvements situated upon, erected upon, or affixed to land. Mont. Code Ann. § 15-1-101(1)(i).
29. The Legislature intended the Department to utilize a number of different approaches or combinations of approaches, including the income approach, sales comparison approach, and cost less depreciation approach, depending on the market where the appraisals take place, when it assesses property and estimates market value. *Albright v. State*, 281 Mont. 196, 208-09, 933 P.2d 815, 823 (1997).
30. The department shall compile sales information from RTCs. The department shall review sales evidenced by an RTC to determine whether a sale was a valid, arm's-length transaction. For the purposes of this rule, "valid, arm's-length transaction"

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means a sale of real estate not affected by unreasonable or unusual personal influence or control, as defined in literature prepared by the international association of assessing officers. *Mont. Admin. R. 42.20.432.*

### DISCUSSION

31. The issue before the Board is whether the Meagher County Tax Appeal Board erred in upholding the Department of Revenue's valuation of the Subject Property's land for the 2025/2026 appraisal cycle.
32. Under Montana law, property must be appraised at its market value, defined as the value at which property would change hands between a willing buyer and a willing seller, both having reasonable knowledge of relevant facts. The Department is required to determine this value using mass appraisal techniques applied uniformly to similarly situated properties across the state.
33. The Taxpayers contend that the Department's valuation overstates the Subject Property's land value and instead proposes a land value of \$58,906. The Taxpayers' approach relies primarily on two sales: the Frasier Property and the Triangle Property. The Taxpayers averaged the sale prices of those two properties and derived a price-per-square-foot value which they applied to the Subject Property to determine their requested value.
34. The Board recognizes the effort made by the Taxpayers to analyze nearby sales and to develop a value based on those transactions. However, the testimony and evidence reflect several limitations in the Taxpayers' methodologies. First, the Taxpayers relied on the Triangle Property, which was shown to be a court-ordered sale. Testimony from Department witnesses established that such transactions are not considered arm's-length sales because they may be influenced by factors outside typical market conditions. The evidence established that the Triangle

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Property resulted from court-ordered litigation and therefore did not qualify as an arm's-length transaction. Second, the Taxpayers' method relied on a limited number of sales and did not account for differences among each of the properties using accepted appraisal methodology. While individual sales can provide useful information, market value is not determined by averaging a small number of transactions without adjustments for relevant characteristics such as size, location, amenities, and other factors that influence value. The evidence demonstrates that the Taxpayers' proposed price-per-square-foot calculation was derived from two selected sales. Without standardized adjustments for relevant differences, this is not an accepted appraisal methodology for determining market value. The Board finds that while the Taxpayers' approach reflects a good-faith effort to estimate value, it does not provide a reliable or consistent method for determining market value as required under Montana law.

35. The Department determined the value of the Subject Property using a mass appraisal land model. This approach differs from an individual fee appraisal in that it relies on many verified sales and applies statistical analysis to ensure values are determined consistently across similar properties. Testimony from Department witnesses explained that the land model was developed using multiple comparable sales within the relevant market area. Those sales are verified to ensure that they are arm's-length transactions and are adjusted to the lien date of January 1, 2024, to ensure that all properties are valued as of the same date. The model incorporates differences among properties through standardized adjustments, including factors such as lot size, location, and amenities. For example, the Subject Property's lot size of 9,425 square feet was accounted for through the application of a decremental rate from the model's base lot size, ensuring that the valuation reflects the property's actual size. The testimony established that properties with superior characteristics, such as riverfront lots, are placed in separate categories and assigned higher base rates so that they do not improperly influence the value

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of non-riverfront properties, such as the Subject Property. In addition to using multiple sales, the Department's model is tested using several statistical measures, including COD, COV, PRD, R-squared value, and T stat. Testimony demonstrated that these measures were within acceptable ranges, indicating that the land model reliably reflects market behavior.

36. The Department's evidence demonstrated that the land model utilized arm's-length transactions, time adjusted the sales to the January 1, 2024, lien date, and incorporated statistical checks designed to measure the reliability and uniformity of the resulting values.
37. The Department's mass appraisal methodology utilizes multiple verified sales and statistical checks in an effort to promote uniformity and equalization among similarly situated properties. Montana law requires that all property be appraised by the Department through standardized appraisal methods applied uniformly to similarly situated properties.
38. A central point of disagreement in this case is the comparability of sales used to determine value. The Taxpayers focused on proximity and similarity in location, while the Department's model considers a broader range of factors and uses multiple sales to establish market trends. Although the individual sales identified by the Taxpayers are relevant, they do not provide sufficient evidence to replace the Department's model. In particular, the reliance on a non-arm's-length transaction as defined by ARM 42.20.432 and the absence of adjustments reduce the reliability of the Taxpayers' proposed value. In contrast, the Department's model incorporates numerous sales, applies consistent adjustments, and excludes transactions that do not reflect typical market behavior. This results in a valuation that is more consistent with statutory requirements for uniform and equalized appraisal.

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39. The Board recognizes that the appraisal process is complex; however, the evidence in the record demonstrates that the Department followed required appraisal practices, relied on verified and appropriate sales data, and applied a methodology designed to produce uniform and reliable market values. While the Taxpayers presented an alternative approach, the Board finds that it does not provide a sufficiently reliable basis to establish a more accurate market value than that determined through the Department's recognized appraisal methodologies. Accordingly, the Board finds that the Taxpayers have not met the burden of proving that the Department's valuation is incorrect.

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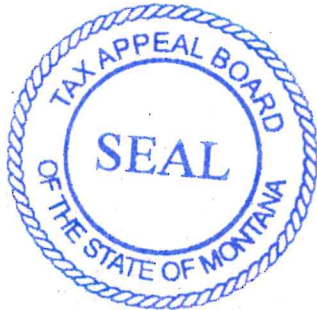
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**ORDER**

40. The Taxpayers' appeal is denied.

41. The decision of the Meagher County Tax Appeal Board is affirmed.

Dated this 10<sup>th</sup> day of June 2026.



A handwritten signature in blue ink, appearing to read "Travis Brown".

Travis Brown, Chairman

A handwritten signature in blue ink, appearing to read "Adam Millinoff".

Adam Millinoff, Member

A handwritten signature in blue ink, appearing to read "Christopher Murphy".

Christopher Murphy, Member

**Notice:** You are entitled to judicial review of this Order by filing a petition in district court within 60 days of the service of this Order. The Department of Revenue shall promptly notify this Board of any judicial review to facilitate the timely transmission of the record to the reviewing court. *Mont. Code Ann. §15-2-303(2)*.

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**Certificate of Service**

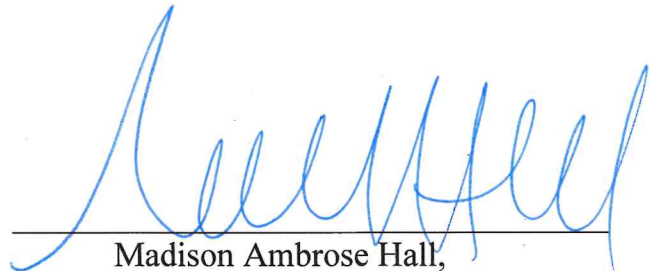
I certify that I caused a true and correct copy of the foregoing *Findings of Fact, Conclusions of Law, Order, and Opportunity for Judicial Review* to be sent by email and United States Mail via Print & Mail Services Bureau of the State of Montana on June 10<sup>th</sup>, 2026, to:

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