

BEFORE THE MONTANA TAX APPEAL BOARD

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

THOMAS A. ANGLAND JR. AND
CAROL L. ANGLAND,

Appellants,

v.

STATE OF MONTANA,
DEPARTMENT OF REVENUE,

Respondent.

CASE №: PT-2025-22

**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 Cascade County Tax Appeal Board (CTAB) denying Thomas A. Angland Jr. and Carol L. Angland (Taxpayers) a reduction in value on the property located at 2800 4th Avenue North, Great Falls, Montana (Subject Property). The Taxpayers appealed that outcome to the Montana Tax Appeal Board (MTAB) on December 13, 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-2025-22. 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.

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Taxpayers Exhibits:

1. Mont. Code Ann. (2021) Excerpts §§ 15-6-134 through 15-6-135, 15-7-101 through 15-7-112, 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.

Department Exhibits:

- A. 202.002 Land Valuation Model;
- B. Property Record Card;
- C. Comparable Sales Report; and
- D. Market Value Calculation.

PROCEDURAL HISTORY

The Department of Revenue (Department) valued the Subject Property at \$342,000 for the 2025/2026 appraisal cycle, with the land valued at \$51,300 and the improvements valued at \$290,700. *MTAB Dkt. 9*. The Taxpayers filed an AB-26, Request for Informal Classification and Appraisal Review, with the Department on July 28, 2025.

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MTAB Dkt. 5. The Department issued a Form AB-26 Determination Letter on September 9, 2025, in which they made no adjustments to the Subject Property's value. *Id.* The Taxpayers appealed the Department's determination to the CTAB on October 8, 2025, requesting a total value of \$331,261 for the Subject Property with no distinction made between the value of land versus improvements. *Id.* The CTAB conducted a hearing on November 13, 2025, and issued a decision affirming the Department's valuation. *MTAB Dkt. 5.* The Taxpayers appealed to MTAB on December 15, 2025, per Mont. Code Ann § 15-2-301, requesting a combined land value and improvement value of \$334,787. *MTAB Dkt. 1; MTAB Hr'g Tr. 83:11-14.* This Board ordered 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 on March 30, 2026. *MTAB Dkt. 14, 15.*

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; Cody Murphy, Area Manager; Taylor Sandefur, Modeler; and Adrienne Little, Lead Appraiser.

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.

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 2800 4th

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Avenue, Great Falls, Montana. *Id.* The Subject Property is identified by its assigned geocode 02-3016-08-2-39-14-0000. *Id.* The Subject Property consists of 10,500 square feet of land containing one conventional single-family residence of 1,895 square feet with an attached deck of 204 square feet. *Id.*

3. The Department valued the Subject Property at \$342,000 for the 2025/2026 tax cycle, assigning \$51,300 to the land value and \$290,700 to the improvements value. *Ex. B.* The Department valued the Subject Property using the sales comparison approach as of the January 1, 2024, lien date. *MTAB Hr'g. Tr. 97:13-14, 111:1-5.*
4. On July 28, 2025, the Taxpayers initiated the informal review process by filing a Form AB-26 Request for Informal Classification and Appraisal Review. *MTAB Dkt. 5.*
5. Following the informal review, the Department issued a Determination Letter on September 9, 2025. The Department verified the property characteristics and appraisal data but made no adjustment to the Subject Property's value. *MTAB Dkt. 5.* The Taxpayers appealed to the CTAB on October 8, 2025, which upheld the Department's valuation. *Id.*
6. The Taxpayers timely appealed the CTAB decision to MTAB on December 15, 2025, asserting that the correct combined land and improvements value of the Subject Property is \$334,787. *MTAB Dkt. 1.*
7. The Taxpayer testified that he disagreed with the value reached by the Department and believed the assessed value exceeded market value. *MTAB Hr'g Tr. 93:1-94:4.* The Taxpayer testified that the Department's comparable properties

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did not adequately reflect the differences in condition, quality, and other pertinent characteristics between the Subject Property and the comparable properties. *Id.*

8. Department Area Manager, Cody Murphy, testified that the Department valued the Subject Property in accordance with its mass appraisal process which includes the development of the valuation model, use of verified sales data, application of standardized adjustments, and statistical testing of model performance. *MTAB Hr'g Tr. 100:14-103:25.* Mr. Murphy, further testified that the Department has various statistical measures including coefficient of dispersion, coefficient of variation, price-related differential, T-statistic, and R-squared measures, to evaluate model performance and that those measures are within acceptable ranges, indicating a reliable model. *Id.*

9. Department Lead Appraiser, Adrienne Little, testified that the Department used the sales comparison approach and adjusted comparable properties for differences in property characteristics, such as bedrooms, bathrooms, decks, garages, heating system type, and other relevant characteristics in comparison to the Subject Property. *MTAB Hr'g Tr. 110:8-113:12.* Ms. Little testified that she reviewed the Subject Property's characteristics, measured the residence in person, reviewed the property's building plans, and believed the Department's valuation was accurate. *MTAB Hr'g Tr. 112:17-114:11.*

10. Mr. Murphy testified that the Department makes adjustments for differences in size, condition, age, quality, amenities, and other property characteristics when developing property values. *Ex. C; MTAB Hr'g Tr. 96:19-99:14.* Mr. Murphy testified that the Department made adjustments to the comparable properties sale price for the time between the sale date and the lien date. *Ex. C; MTAB Hr'g Tr. 96:19-99:14.*

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11. Mr. Murphy testified that the Department relies on vacant land sales to develop land values and uses improved sales as comparable properties when valuing residential property. *MTAB Hr'g Tr. 103:22-104:20.*
12. Ms. Little testified that the Department uses a computer-assisted mass appraisal system to select comparable properties and apply adjustments to account for differences between the comparable sales and the Subject Property. *MTAB Hr'g Tr. 112:3-20.* Ms. Little testified that adjustments were made to the comparable properties for property characteristics including bedrooms, bathrooms, decks, porches, garages, heating type, and other relevant features. *Ex. C; MTAB Hr'g Tr. 110:12-113:12.*

JURISDICTION AND STANDARD OF REVIEW

13. 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 Department's decision to the MTAB. Therefore, this Board maintains jurisdiction to hear and decide this matter. *Mont. Code Ann. § 15-2-302.*
14. 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.
15. The Board's order is final and binding upon all parties unless changed by judicial review. *Mont. Code Ann. § 15-2-301(6).*

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CONCLUSIONS OF LAW

16. To whatever extent the following conclusions of law may be construed as findings of fact, they are incorporated accordingly.
17. “All taxable property must be appraised at 100% of its market value....” Mont. Code Ann. § 15-8-111.
18. 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).
19. 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).
20. 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.
21. “‘Assessment formulations’ by [the Montana Tax Appeal Board] should be upheld unless there is a clear showing of an abuse of discretion.” *Peretti v. Dep’t of Revenue*, 2016 MT 105, ¶ 15, 383 Mont. 340, 344, 372 P.3d 447, 450 (citing *O’Neill v. Dep’t of Revenue*, 2002 MT 130, ¶ 23, 310 Mont. 148, 155, 49 P.3d 43, 47); see *Northwest Land & Dev. v. State Tax Appeal Bd.*, 203 Mont. 313, 317, 661 P.2d 44, 47 (1983).

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22. 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).

DISCUSSION

23. The issue before the Board is whether the Department of Revenue correctly determined the market value of the Subject Property's land and improvements for the 2025/2026 appraisal cycle. Under Montana law, all taxable 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.
24. The Taxpayers contend that the Department's valuation overstates the value of the Subject Property and does not accurately reflect the condition and characteristics of the residence. The Taxpayers challenge the Department's valuation methodology and assert that the value assigned does not align with the property's market value.
25. The Board acknowledges the Taxpayers' testimony and arguments regarding the valuation of the Subject Property. However, without supporting market-based evidence establishing an alternative value, the Taxpayer failed to prove an error in the Department's determination of value.
26. Montana law permits the Department to utilize recognized appraisal methodologies, including the sales comparison approach, income approach, and cost approach, depending upon the property type and available market data. Here,

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the Department valued the Subject Property using the sales comparison approach for the improved residential property. Testimony from Department witnesses established that the valuation considered verified property characteristics, comparable sales data, standardized adjustments, and market-supported data. The Department further testified that these methods are applied uniformly to all similarly situated properties.

27. The Board recognizes that mass appraisal methods and standardized valuation techniques may result in values that differ from an individual property owner's perception of market value. However, Montana law limits the Department to value large numbers of properties by using recognized mass appraisal methods that are applied uniformly across similarly situated properties. Mass appraisal relies on verified property data, comparable sales information, standardized adjustments, and market-supported data to produce equitable valuations across similarly situated properties.
28. The Department presented testimony explaining the valuation methodology used, the data relied upon, and the adjustments applied to the Subject Property. The evidence demonstrates that the Department followed established appraisal practices, relied on confirmed property information, and applied its methodology uniformly to similarly situated properties. The Taxpayers did not present sufficient market-based evidence establishing that the Department's valuation was incorrect. Accordingly, the Board finds that the Taxpayers failed to meet the burden of proving error in the Department's valuation.

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ORDER

29. The Taxpayers' appeal is denied.

30. The decision of the Cascade County Tax Appeal Board is affirmed.

Dated this 10th day of June 2026.



A handwritten signature in blue ink, appearing to read "Travis Brown", written over a horizontal line.

Travis Brown, Chairman

A handwritten signature in blue ink, appearing to read "Adam Millinoff", written over a horizontal line.

Adam Millinoff, Member

A handwritten signature in blue ink, appearing to read "Christopher Murphy", written over a horizontal line.

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

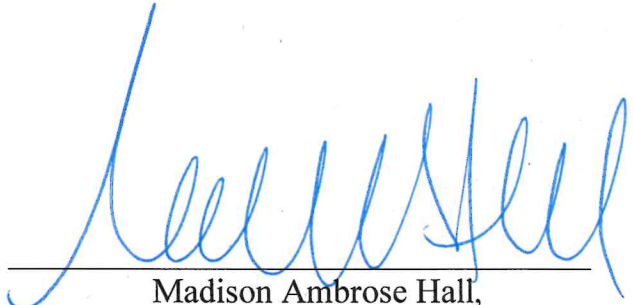
I certify that I caused a true and correct copy of the foregoing Findings of Fact, Conclusions of Law, Order, and Opportunity for Judicial Review to be sent by email and United States Mail via Print & Mail Services Bureau of the State of Montana on June 10th, 2026, to:

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