BEFORE THE MONTANA TAX APPEAL BOARD

FILED
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Montana Tax Appeal Board

STATE OF MONTANA, DEPARTMENT OF REVENUE, Appellant, v. SSDD LLC, Respondent.	CASE №: PT-2026-76 **ORDER GRANTING UNOPPOSED MOTION FOR SUMMARY JUDGMENT**

STATEMENT OF THE CASE

This is an appeal from a final decision issued by the Gallatin County Tax Appeal Board (CTAB) on July 15, 2026, reducing the Department of Revenue's (Department) appraised value. The Department timely appealed that outcome to the Montana Tax Appeal Board (MTAB) on August 14, 2026.

The Department filed an Unopposed Motion for Summary Judgment on August 31, 2026. The Respondent did not respond to the Department's motion and does not object. The Board concludes that no genuine issue of material fact exists, and the Department is entitled to judgment as a matter of law. The Board grants the Department's Unopposed Motion for Summary Judgment and upholds the Department's valuation.

ISSUE TO BE DECIDED

Whether there are no genuine issues of material fact in dispute and whether the the Appellant is entitled to judgment as a matter of law.

EXHIBIT LIST

The Department submitted the following exhibit with its Motion for Summary Judgment:

1. Affidavit of Chad Elser

The Respondent did not submit exhibits to the Board.

PROCEDURAL HISTORY

The subject property in question is Lot 22 of the Spanish Peaks Est. Phase 1, identified by geocode 06-0338-10-1-05-01-0000 (Subject Property). The Department valued the Subject Property at $2,467,926 for the 2025-2026 appraisal cycle. *Ex. 1; MTAB Dkt. 3*. The Taxpayer filed an AB-26, Request for Informal Classification and Appraisal Review with the Department on July 7, 2025, requesting a total value of $1,350,000. *MTAB Dkt. 3*. The Department issued a Form AB-26 Determination Letter on January 26, 2026, with no adjustments made to the Subject Property. *Id.* The Taxpayer appealed the Department's valuation to CTAB on February 12, 2026, requesting a total value of $1,389,831. *Id.* The CTAB hearing was held on July 15, 2026, and the CTAB granted the Taxpayer's application for reduction in part, reducing the total value to $2,100,000. *Id.* The Department timely appealed to MTAB on August 14, 2026. *MTAB Dkt. 1*. On August 31, 2026, the Department filed an Unopposed Motion for Summary Judgment. *MTAB Dkt. 4*.

STATEMENT OF UNDISPUTED FACTS

1. To whatever extent the following findings of facts may be construed as conclusions of law, they are incorporated accordingly.

2. The Subject Property is vacant land owned by SSDD LLC located in Spanish Peaks Est. Phase 1, Big Sky, Montana and is identified by its assigned geocode 06-0338-10-1-05-01-0000. *Ex. 1; MTAB Dkt. 3*.

3. The Department valued the Subject Property at $2,467,926 for the 2025-2026 appraisal cycle. *MTAB Dkt. 4*. The Department contends that the Subject Property is valued uniformly as other similarly situated taxpayers. *Ex. 1*.

4. The Department timely appealed the CTAB decision to MTAB on August 14, 2026, claiming that the CTAB decision is unsupported by evidence in the record and is contrary to Montana law. *MTAB Dkt. 1*.

5. The Board issued a Notice on August 17, 2026, setting a date of September 22, 2026, for a telephonic scheduling conference. *MTAB Dkt. 2.* The Department filed an Unopposed Motion for Summary Judgment on August 31, 2026. *MTAB Dkt. 4.* The Board issued an order on August 31, 2026, setting a deadline of 21 days for the Taxpayer to file a response to the Department's Motion for Summary Judgment and 14 days for a reply. *MTAB Dkt. 5.* The Taxpayer did not file a response to the Department's Motion for Summary Judgment.

6. The Appellant verified that the Taxpayer's Representative, John Romney, was contacted regarding the Motion for Summary Judgment and did not object. *MTAB Dkt. 4.* The Appellant claims that all property must be appraised at 100% of market value as of the lien date of January 1, 2024, for tax years 2025-2026. Mont. Code Ann. § 15-7-111. Mont. Admin. R. 42.18.121(4). The Appellant provided a general and uniform method for classifying lands for tax purposes. Mont. Code Ann. § 15-7-103(1)(a). The Appellant appraised the Subject Property using the same methodology that it classified and appraised all similarly situated properties. *Ex. 1.* Lastly, the Appellant argue the Respondent did not provide the Board with an alternative value therefore, there is not a genuine issue of material fact. *MTAB Dkt. 4.*

JURISDICTION AND STANDARD OF REVIEW

7. 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 Appellant filed a timely appeal of the CTAB's decision to the MTAB. Therefore, this Board maintains jurisdiction to hear and decide this matter. Mont. Code Ann. § 15-2-301.

8. 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

9. To whatever extent the following conclusions of law may be construed as findings of fact, they are incorporated accordingly.

10. Summary judgment is appropriate when the moving party establishes "both the absence of genuine issue of material fact and is entitled to judgment as a matter of law." *Hutchinson v. Old Republic Nat'l Title Ins. Co.*, 2025 MT 29, ¶ 10, 420 Mont. 325, 331, 563 P.3d 737, 741 (citing *Gardiner-Park Cnty. Water & Sewer Dist. v. Knight*, 2024 MT 121, ¶ 13, 417 Mont. 1, 549 P.3d 1151).

11. If the moving party satisfies its burden, the burden shifts to the non-moving party to prove, by more than a mere denial, that a genuine issue does exist. *Hutchinson*, ¶ 10, 420 Mont. at 331, 563 P.3d at 741 (citing *Brishka v. State*, 2021 MT 129, ¶ 9, 404 Mont. 228, 487 P.3d 771).

12. [T]he adverse party must respond to the summary judgment motion, and "set forth specific facts showing that there is a genuine issue for trial." *Mt. W. Bank, N.A. v. Mine & Mill Hydraulics*, 2003 MT 35, ¶ 19, 314 Mont. 248, 254, 64 P.3d 1048, 1052 (citing M. R. Civ. P. 56(e)).

13. If the adverse party does not respond, "summary judgment, if appropriate, shall be entered against the adverse party." *Mt. W. Bank*, ¶ 19, 314 Mont. at 254, 64 P.3d at 1052 (citing M. R. Civ. P. 56(e)).

14. "The judgment sought should be rendered if the pleading, the discovery and disclosure materials on file and any affidavits show there is no genuine issue as to any material fact and that the movant is entitled to judgment as a matter of law." M. R. Civ. P. 56; *Malpeli v. State*, 2012 MT 181, ¶ 11, 366 Mont. 69, 72, 285 P.3d 509, 511.

15. 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.

16. All taxable property must be appraised at 100% of its market value except as otherwise provided. Mont. Code Ann. § 15-8-111.

17. The Department shall provide a general and uniform method of classifying lands in the state for the purpose of securing an equitable and uniform basis of assessment of lands for taxation purposes. Mont. Code Ann. § 15-7-103(1)(a).

18. The Department shall administer and supervise a program for the reappraisal of all taxable property within class three, class four, and class ten. The department shall adopt a reappraisal plan by rule. The reappraisal plan adopted must provide that all class three, class four, and class ten property in each county is revalued by January 1 of the second year of the reappraisal cycle, effective for January 1 of the following year, and each succeeding 2 years. Mont. Code. Ann. § 15-7-111.

19. Class four residential, commercial, and industrial property is appraised at its market value as of January 1, 2024, for the 2025-2026 valuation cycle. Mont. Admin. R. 42.18.121.

DISCUSSION

20. The Appellants' Unopposed Motion for Summary Judgment asserts that there are no genuine issues of material fact in dispute. The Department stated in its motion that the Respondent's Representative was contacted and did not object to the motion. Additionally, the Respondent did not file a response to the Motion for Summary Judgment and there are not any pleadings, discovery material, disclosure material, or affidavits setting forth any genuine dispute of material fact.

Therefore, the Board considers the motion ready for decision and reviews facts presented by the Appellant as uncontested.

21. The Appellant's facts are uncontested, and the Board finds no genuine issues of material fact in this case. It is uncontested that the Department classified and appraised the Subject Property using the same methodology as all similarly situated properties and met its burden under Mont. Code Ann. § 15-7-103(1)(a). It is further uncontested that the Department's appraisal of the Subject Property was in conformity with their reappraisal plan adopted by administrative rule, under Mont. Code Ann. § 15-7-111(5) and was appraised at 100% of market value as provided for in Mont. Code Ann. § 15-8-111. The Department provided a sworn affidavit by Area Manager, Chad Elser, who stated that he reviewed the Department's appraisal of the Subject Property, including the land model, and found its methodology was uniformly applied to all similarly situated taxpayers. The Appellant satisfied the burden showing there was no issue of material fact, the Respondent did not contest the Department's motion and did not meet their burden to show an issue of material fact existed. Therefore, the Board finds no issues of material fact and summary judgment as a matter of law is proper.

ORDER

22. The Department's Motion for Summary Judgment is granted.

23. The Subject Property shall be valued at $2,467,926 for tax years 2025-2026.

Dated this 30th day of September 2026.

TAX APPEAL BOARD SEAL OF THE STATE OF MONTANA

Travis Brown, Chairman

Adam Millinoff, Member

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).*

Certificate of Service

I certify that I caused a true and correct copy of the foregoing *Order Granting Unopposed Motion for Summary Judgment* to be sent by email and United States Mail via Print & Mail Services Bureau of the State of Montana on September 30, 2026, to:

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