

BEFORE THE MONTANA TAX APPEAL BOARD

FILED

JUN 04 2025

Montana Tax Appeal Board

DION D. WILSON, SR.,

Appellant,

v.

STATE OF MONTANA,
DEPARTMENT OF REVENUE

Respondent.

CASE №: PT-2024-42

**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 Dion D. Wilson, Sr., (Taxpayer) a reduction in value on the subject property located at 337 Upper Sawmill Creek Lane, Cascade, Montana (Subject Property). The Taxpayer appealed the CTAB decision to the Montana Tax Appeal Board (MTAB) on April 30, 2024. We affirm the CTAB's determination.

ISSUE TO BE DECIDED

Whether CTAB erred in denying the Taxpayer a reduction in value.

EXHIBIT LIST

The following evidence was submitted at the hearing:

Taxpayer Exhibits:

Taxpayer did not submit any exhibits.

DOR Exhibits:

- A. 202.083.B. Acre 2022 Land Model;
- B. 0.83.B Land Model Data From 2023-2024;
- C. Property Tax Information;
- D. 2023 Property Record Card;
- E. Percent Complete Chart;
- F. Notes from AT Pro;

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- G. Handwritten Notes on Property Record Card from CTAB Hearing;
- H. Forest Aerial Overlay 2024;
- I. Certificate of Survey;
- J. Aerial Photographs Showing 083.B Acre Land Sales and Subject Property;
- K. Cascade CTAB Decision;
- L. Cascade CTAB Appeal;
- M. AB-26 Determination Letter;
- N. AB-26 Cover Sheet;
- O. AB-26 Pictures;
- P. AB-26 Request for Informal Classification and Appraisal Review;
- Q. Realty Transfer Certificate;
- R. 202.083.B Acre Land Model Sales;
- S. Cost Method Calculation Spreadsheet;
- T. TY2022 Residential Cost Calculations;
- U. Property Changes from 2022 to 2023; and
- V. Increase in Materials Costs.

PROCEDURAL HISTORY

The DOR valued the Subject Property at \$125,490 for the 2023/2024 appraisal cycle, with the land valued at \$58,300 and the improvements valued at \$67,190. *Ex. D.* The Taxpayer filed an AB-26, Request for Informal Classification and Appraisal Review, with the DOR on July 24, 2023, requesting a land value of \$20,000 and an improvements value of \$25,000. *Ex. P.* The DOR sent a Form AB-26 Determination Letter to the Taxpayer dated November 16, 2023, denying the Taxpayer's request. *Ex. M.* The Taxpayer appealed the DOR's valuation to the CTAB on December 14, 2023, requesting a total value of \$25,000. *MTAB Dkt 3.* The CTAB hearing was held on April 4, 2024, and the CTAB's decision denying the Taxpayer's application for reduction was sent to the parties on April 4, 2024. *Id.* The Taxpayer appealed to MTAB on April 30, 2024, per Mont. Code Ann § 15-2-301, requesting a total value of \$25,000. *MTAB Dkt 1.* The DOR submitted a Motion to Dismiss and Brief in Support on November 15,

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2024. *MTAB Dkt. 7.* The Board issued an order on December 31, 2024, partially granting the DOR's Motion and dismissing the Taxpayer's claim that the Subject Property's "timber land" should be tax exempt. *MTAB Dkt. 9.* The MTAB hearing was conducted in Helena on March 11, 2025, at which the following were present:

- a. Dion D. Wilson, Sr., Taxpayer (via Zoom); and
- b. Samuel Kane, DOR Counsel; Kassie Hawbaker, Paralegal; Katie Kakalecik (via Zoom), Area Manager; Mike Oriet (via Zoom), Business Analyst; and Emilie Neuwerth (via Zoom), 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 the MTAB hearing, 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 14.6 acres of land owned by Dion D. Wilson Sr., which contains a residential dwelling. *Ex. D.* The Subject Property is located at 337 Upper Sawmill Creek Lane, Cascade, Montana, and is also identified by its geocode 02-2663-25-1-01-24-0000. *Id.* The Subject Property's dwelling is a partially completed 1,344 square foot ranch-style home with an attached porch and deck. *Id.*
3. The DOR valued the Subject Property at \$125,490 for the 2023/2024 tax cycle, assigning \$58,300 to the land value and \$67,190 to the improvements value. *Ex. D.* The Taxpayer filed an AB-26, Request for Informal Classification and Appraisal Review, with the DOR on July 24, 2023. *Ex. P.* During his AB-26 review, the Taxpayer requested a land value of \$20,000 and an improvements value of \$25,000 for a total value of \$45,000. *Id.* The DOR issued a final determination letter on November 16, 2023, denying the Taxpayer's request. *Ex. M.* The Taxpayer appealed the DOR's valuation to the CTAB on December 14, 2023, requesting a total value of \$25,000 with no distinction

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made between what portion of that value should be assigned to the land versus improvements. *MTAB Dkt 3*. The CTAB hearing was held on April 4, 2024, and the CTAB denied Taxpayer's request for a reduction in value on the Subject Property. *Id.* The CTAB's final decision was sent to the parties on April 4, 2024. *Id.*

4. The Taxpayer appealed the CTAB's final decision to MTAB on April 30, 2024, arguing that his "timber land" is exempt from taxation and reasserting that the total value of the Subject Property should be \$25,000. *MTAB Dkt 1*.
5. The DOR submitted a Motion to Dismiss and Brief in Support on November 15, 2024, for failure to state a claim upon which relief can be granted. *MTAB Dkt. 7*. The DOR stated that standing timber is exempt from property taxation, but the Property Assessment Division does assess the underlying land beneath timber. *Id.* The DOR explained that for a property to be classified as forest land, it must be at least 15 acres of contiguous land. *Id.* Since the Subject Property is 14.6 acres in total size, the DOR argued it lacks sufficient acreage to be classified as forest land. *Id.* Furthermore, the DOR stated that even if the Subject Property's land were classified as forest land, it would remain subject to taxation and, therefore, the Board could not grant the requested relief. *Id.* The Taxpayer did not respond to the Motion to Dismiss. The Board issued an Order partially granting the DOR's Motion and dismissing the Taxpayer's claim that the Subject Property is exempt from taxation due to being timber or forest land. *MTAB Dkt. 9*. The Board did not dismiss the Taxpayer's appeal as related to the appraisal value of the Subject Property. *Id.*
6. Taxpayer testified that in 2014, he obtained a loan of \$25,000, which he then used to purchase the materials necessary to build the improvements on the Subject Property. *MTAB Hr'g Tr. 6:1-3*. Taxpayer stated that he received the Subject Property's land for free. *MTAB Hr'g Tr. 32:5-6*.

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7. Taxpayer argued that the value of the Subject Property is incorrect because it is valued higher than his residential property in Great Falls, which has paved street access, electricity, running water, and sewage, among other advantages. *MTAB Hr'g Tr. 6:7-14*. In comparison, Taxpayer testified that the Subject Property is inaccessible for most of the year, does not have running water, and is only accessible via rough unpaved roads. *Id.*
8. Taxpayer stated that construction began on the Subject Property in 2015. *MTAB Hr'g Tr. 7:19-20*. Currently, the Subject Property is still unfinished. *Ex. D; MTAB Hr'g Tr. 12:1-10, 15:19-22*.
9. Taxpayer testified that around the time of the Subject Property's construction, the DOR sent out an appraiser who inspected both the interior and exterior of the home. *MTAB Hr'g Tr. 7:2-8:5*. DOR Appraiser, Emilie Neuwerth, testified that she visited the Subject Property on July 8, 2022, to perform an on-site inspection in accordance with the Taxpayer's AB-26 Request for Informal Review. *MTAB Hr'g Tr. 10:21-25*. Ms. Neuwerth was not permitted access to the interior of the Subject Property, but did record new construction relating to the Subject Property's deck. *MTAB Hr'g Tr. 11:2-9*. Ms. Neuwerth also took measurements of the Subject Property's square footage from the outside of the home. *Id.*
10. Ms. Neuwerth testified that the DOR adjusted the Subject Property's value in 2022 after she had a phone conversation with the Taxpayer, during which she thought he stated that the Subject Property had heat roughed in. *MTAB Hr'g Tr. 13:1-13*. Ms. Neuwerth later removed this adjustment during the AB-26 review process after the Taxpayer confirmed that the Subject Property does not have roughed-in heat but has a wood stove instead. *Id.* Removing the previous adjustment for roughed-in heat reduced the Subject Property's percent complete from 44% to 43% complete. *Id.* Ms. Neuwerth stated that this would have a small effect on the Subject Property's value using the cost method. *Id.*

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11. Ms. Neuwerth stated that she believed the cost approach was the most accurate method to value the Subject Property. *MTAB Hr'g Tr. 13:14-18*. Ms. Neuwerth explained that standard appraisal procedure requires that a home which is only partially complete be valued using the cost approach. *Id.*
12. Ms. Neuwerth testified that when properties are reassessed every two years, factors such as changes in market conditions, the cost of materials, and land sales prices can all affect the value of a property between appraisal cycles. *MTAB Hr'g Tr. 13:19-14:3*. Ms. Neuwerth stated that each of these factors have increased in value since she last reviewed the Subject Property. *Id.* Ms. Neuwerth stated that she was confident the Subject Property's value was accurate as the adjustment in value was solely due to changes in market conditions between cycles. *MTAB Hr'g Tr. 14:2-10*. DOR Business Analyst, Mike Oriet, stated that a large portion of the Subject Property's value increase compared to the previous tax cycle was due to a substantial increase in the cost of materials. *MTAB Hr'g Tr. 30:5-31:6*.
13. Ms. Neuwerth explained that when assigning a property a condition score as part of its condition, desirability, and utility scores (CDU), standard appraisal practice requires appraisers to score the home as if it were complete. *MTAB Hr'g Tr. 15:4-16:8*. Ms. Neuwerth assigned the Subject Property a condition score of eight, or good, because although the Subject Property's construction began in 2015, it does not exhibit significant deterioration or wear. *Id.* The Subject Property's utility was assigned a score of seven, or average, since the lack of running water, presence of an outhouse, and general bedroom and bathroom count are all typical of the market area. *Id.* The Subject Property's property desirability was assigned an average score because it is a standard type of home for the market area. *Id.* The Subject Property's location desirability was assigned a score of six, or fair, due to its seasonal access and lower accessibility than homes located further down the mountain. *Id.*

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14. Mr. Oriet testified that the Subject Property was valued using the cost approach. *Ex. S; MTAB Hr'g Tr. 18:23-19:3*. Mr. Oriet stated that the DOR uses Marshall & Swift and RSMeans, two nationally published data sources for base construction costs, to determine the replacement cost new (RCN) of the Subject Property. *MTAB Hr'g Tr. 19:21-24*. The unadjusted RCN for a grade four home with the same square footage of the Subject Property was determined to be \$172,094. *Ex. S; MTAB Hr'g Tr. 23:13-24:1*. However, the RCN value of \$172,094 was calculated with certain aspects of the home, such as having heating and a concrete foundation, being built into the base cost. *Ex. S; MTAB Hr'g Tr. 20:19-21:14*. Since the Subject Property does not have identical features to those included in the base cost value, such as having a wooden foundation rather than a concrete foundation, the DOR adjusted the values to account for these differences. *Id.* Mr. Oriet testified that the DOR adjusted the value downwards by \$3,560 to account for the wooden foundation, \$7,551 to account for the lack of heating, and \$8,300 to account for the lack of plumbing fixtures. *Id.* Next, the Subject Property's wooden deck and open porch values were determined using Marshall & Swift and RSMeans which added an additional \$20,574 to the total value of the improvements. *Ex. S; MTAB Hr'g Tr. 22:1-4*.
15. The DOR then further adjusted the Subject Property's value by applying the grade factor of .89 and the depreciation amount of 90% good to get a replacement cost new less depreciation (RCNLD) value of \$154,885. *Ex. S; MTAB Hr'g Tr. 22:14-20, 24:1-6*. Next, the DOR adjusted the RCNLD value by 43% to account for the Subject Property being unfinished, applied a local cost index of .97 to account for region specific price differences, and applied an economic condition factor of 1.04 to reconcile the market value and cost value. *Ex. S; MTAB Hr'g Tr. 24:8-25:8*. The final step was to add the value of the Subject Property's other building and yard improvements (OBYs) to the total value. *Ex. S; MTAB Hr'g Tr. 25:8-25*. However, the DOR determined that the only OBY present on the Subject Property is a shed that did not add any value to the Subject Property. *Id.*

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The DOR valued the improvements at \$67,190 and the land at \$58,300, for a total cost approach value of \$125,490. *Ex. S; MTAB Hr'g Tr. 26:1-4.*

16. Mr. Oriet testified that he agreed that the Subject Property is a grade four home. *MTAB Hr'g Tr. 22:21-23:7.* Mr. Oriet stated that a grade five home would likely have a more complex shape than the Subject Property, such as an L shape, and may have an additional bathroom. *Id.* A grade three home, on the other hand, would likely have lower sidewalls than the Subject Property, no eaves, a lower roofline, a shed roof, and may lack a porch. *Id.*
17. Mr. Oriet stated that some of the Subject Property's CDU scores, specifically the condition, utility, and property desirability scores, were raised between tax years 2022 and 2023. *Ex. U; MTAB Hr'g Tr. 26:11-27:14.* These changes also caused the Subject Property's depreciation amount to decrease slightly from 12% depreciated to 10%. *Id.*
18. Mr. Oriet testified that the Subject Property was valued using the cost approach because there were no sales of partially completed properties with which the DOR could use as comparable properties to determine value. *MTAB Hr'g Tr. 28:1-17.* Mr. Oriet stated that if the Subject Property were valued using the market approach, the Subject Property would have a higher total value than he does under the cost approach. *Id.*
19. Mr. Oriet testified that the Subject Property's land value is derived from vacant land sales that occurred in the DOR's Neighborhood 202.083.B. *MTAB Hr'g Tr. 28:23-29:8.*

JURISDICTION AND STANDARD OF REVIEW

20. 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 Taxpayer filed a timely appeal of the DOR's decision to the

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MTAB. Therefore, this Board maintains jurisdiction to hear and decide this matter. *Mont. Code Ann. § 15-2-301*.

21. 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.
22. 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

23. To whatever extent the following conclusions of law may be construed as findings of fact, they are incorporated accordingly.
24. “All taxable property must be appraised at 100% of its market value....” *Mont. Code Ann. § 15-8-111*.
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).

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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. "'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) (overruled on other grounds by *DeVoe v. Dep't of Revenue*, 263 Mont. 100, 866 P.2d 228 (1993)).
29. 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)*.
30. The Legislature intended the Department to utilize a number of different approaches or combination 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

31. For the reasons set forth below, this Board affirms the CTAB's determination.
32. The Taxpayer has argued that the total value of the Subject Property should be lowered from \$125,490 to \$25,000. The Taxpayer presented two main arguments in support of this change. The first is that the materials used to construct the Subject Property were purchased for \$25,000, and, therefore, the total value of the Subject Property should also be \$25,000. The second of

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Taxpayer's arguments is that the Subject Property is being unfairly assessed at a higher value than a property which the Taxpayer has deemed to be more desirable and of a higher quality.

33. The Taxpayer testified that he purchased all of the materials required to build the Subject Property for \$25,000 in 2014 and received the land itself for free. The Taxpayer argued that since he has only spent \$25,000 on the Subject Property, this should be its total value. This argument ignores the fact that the DOR is tasked with determining a property's market value, not its construction cost. Furthermore, it fails to account for several industry standard practices that the DOR must follow when valuing property in the State of Montana. While the materials used in constructing the Subject Property were purchased for \$25,000 in 2014, the DOR must value the property as of the lien date, which, for the tax cycle in question, was January 1, 2022. In doing so, the DOR must use the most current market data for the cost of materials and cannot substitute current values for what the prices were nearly a decade prior to the lien date. The DOR is tasked with determining the market value of properties as of the lien date and using outdated material costs would be antithetical to this purpose. This Board heard testimony from both Ms. Neuwerth and Mr. Oriet in which they described the drastic increase in the price of materials from the 2021/2022 tax cycle to the 2023/2024 tax cycle. If the DOR were to use the Taxpayer's 2014 material costs, the result would be a skewed market value that is not reflective of the Subject Property's value as of the lien date and is not equitable to other taxpayers. Furthermore, while the Taxpayer may have received the Subject Property's land for free, this does not mean that the market value of the land is zero dollars. If placed on the open market, the land would undoubtedly have value to a potential buyer, and it is the DOR's job to determine what that value might be.
34. Other than informing the Board of the purchase price of his materials, the Taxpayer presented little evidence showing why the market value of the

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Subject Property's land and improvements should be \$25,000. In comparison, the DOR presented evidence showing how they arrived at the Subject Property's market value using the cost approach. The DOR presented testimony that due to the Subject Property being unfinished, the decision was made use the cost approach rather than the sales comparison approach, and that this decision comported with standard appraisal procedure. Additionally, the DOR's use of nationally published cost tables from Marshall & Swift and RSMeans to determine the RCN of the Subject Property indicates to the Board that the values used in the cost approach calculation are accurate. The DOR also made several adjustments to the Subject Property's value, which the Board believes were fair, including an adjustment for being 43% complete, a 10% adjustment for depreciation, and adjustments for the lack of heating and plumbing fixtures. Taking into account all evidence and testimony, this Board believes that the DOR correctly followed standard appraisal methodology when valuing the Subject Property, and the Taxpayer did not overcome the burden to prove that the DOR made an error.

35. The Taxpayer also argued that the Subject Property has been improperly assessed at a higher value compared to a second property the Taxpayer owns, which he believes is more desirable and of a higher quality. The Taxpayer argued that this is indicative of an inaccurate value for the Subject Property. The Taxpayer testified that his second property, located in Great Falls, has advantages over the Subject Property such as paved road access, electricity, running water, and being within the jurisdiction of a police department. The Taxpayer did not provide any appraisal, photographs, or other evidence concerning the second property. The DOR, on the other hand, presented a thorough analysis of how they arrived at the Subject Property's value using the cost approach. This Board declines to speculate why the second property received a lower value than the Subject Property as there are many possible reasons why a property with seemingly superior attributes might be valued less than another. This Board remains unconvinced by the Taxpayer's argument and

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does not believe that the Taxpayer presented sufficient evidence to overcome his burden to prove the DOR made an error when valuing the Subject Property.

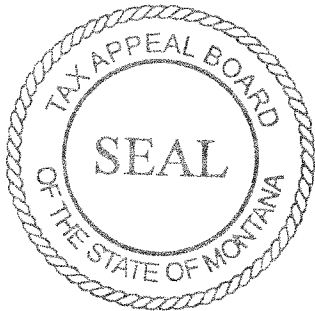
36. When appealing a property valuation, taxpayers must overcome the burden of proving that the DOR made an error. In this instance, the Taxpayer failed to provide the Board with evidence that the DOR did not follow proper appraisal procedure or that an error was made in the DOR's cost approach valuation. The Board understands the Taxpayer's frustration in having his property valued significantly higher than it cost him to construct it. However, the DOR is tasked with determining market value, not what a property cost to build. The evidence and testimony presented at the hearing convinced the Board that the DOR correctly followed standard appraisal procedure in determining the Subject Property's value and that the value assigned by the DOR is the best estimate of market value. Therefore, this Board must affirm the Cascade County Tax Appeal Board determination and uphold the DOR's estimate of value.

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ORDER

37. The Board denies the Taxpayer's appeal and affirms the Cascade County Tax Appeal Board determination.

Dated this 4th day of June 2025.




Travis Brown, Chairman


Adam Millinoff, 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

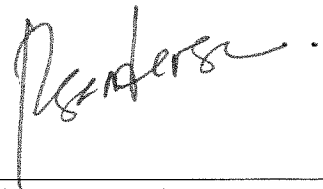
I certify that I caused a true and correct copy of the foregoing Findings of Facts and Conclusions of Law to be sent by email and United States Mail via Print & Mail Services Bureau of the State of Montana on June 4, 2025, to:

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