

**BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS**

IN THE MATTER OF THE EQUALIZATION
APPEAL OF WILLIAMS, BRIAN C &
JENNIFER D FOR THE YEAR 2024 IN
MIAMI COUNTY, KANSAS

Docket No. 2024-5670-EQ

Parcel ID # 061-046-24-0-00-00-018.00-0

SUMMARY DECISION

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas. The Board conducted a hearing in this matter on December 11, 2024. Jennifer D. Williams, Taxpayer, appeared *Pro Se*. Miami County, Kansas (the "County") appeared by Shannon Maxwell, County Appraiser. The tax year in issue is 2024.

After considering all of the evidence and arguments presented, the Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties, as an equalization appeal has been properly and timely filed pursuant to K.S.A. 79-1609.

The subject is a 0.41-acre vacant parcel of land located in Spring Hill, Kansas that has a 2024 appraised value of \$37,530. The parcel is fenced and rectangular in shape. In the 2023 tax year, the County classified and valued the subject as agricultural use land.

Jennifer D. Williams, Taxpayer, appeared on her own behalf. Ms. Williams testified that the subject is located across the road from her home. Ms. Williams challenged the vacant classification assigned to the subject and requested that the previous agricultural use classification assigned to the subject be reinstated. Ms. Williams testified that the subject yard is mowed or grazed by whatever animals are pastured on the property. Ms. Williams testified that, due to family issues, there was no livestock raised on the property in 2023, and the property was allowed to rest. Ms. Williams submitted that, in late 2023, dogs were periodically fenced on the subject while the construction of an addition was occurring on the Taxpayer's home located across the street.

Ms. Williams also challenged the subject's valuation and asserted that the subject was grossly overvalued. Ms. Williams testified that she purchased the

subject from the local rural water district for \$7,500 in 2014 because the seller agreed to finance the sale over 100 months interest free. Ms. Williams testified that there is a limited market for the subject as it is too small for use as a residential farm site, and it lacks electrical or sewer utility services. Ms. Williams disputed the County's base land value of \$66,000, and submitted that comparable vacant lots located in adjacent Johnson County were appraised at \$18,000 per acre. Ms. Williams requested that the subject be appraised at the County's Computer Assisted Land Pricing (CALP) table value for residual land, which is \$10,000 per acre.

Shannon Maxwell, County Appraiser, testified on behalf of the County. Ms. Maxwell testified that the subject was a buildable lot. Ms. Maxwell submitted that the County's CALP table examined ten years of comparable sales and determined a base value of \$66,000 per acre for the subject. The County further reduced the subject's appraised value 30% to account for the subject's small size and shape. Ms. Maxwell testified that the County model for rural properties appraises residual land at \$21,000 per acre, and undeveloped land at \$10,000 per acre.

For the classification dispute, the County bears the burden of initiating the production of evidence to prove by a preponderance of the evidence the validity and correctness of the property's assigned classification. The Board finds that the photographs of the subject do not indicate that any agricultural activities are occurring. The Board finds that the Taxpayer's kenneling of their pets on the property is not an agricultural endeavor. The Board finds no evidence indicating the subject was "devoted to agricultural use" as defined in K.S.A. 79-1476 as of the January 1, 2024, assessment date. For these reasons, the Board concludes that the subject's current classification as vacant is warranted and justified.

For the valuation dispute, the subject is vacant land and, therefore, the County bears the burden of initiating the production of evidence to prove by a preponderance of the evidence the validity and correctness of its valuation. See K.S.A. 79-1609.

Each parcel of non-agricultural real property in Kansas is appraised at its fair market value. K.S.A. 79-501. The term "fair market value" is defined as that "amount in terms of money that a well-informed buyer is justified in paying and a well-informed seller is justified in accepting for property in an open and competitive market, assuming the parties are acting without undue compulsion." K.S.A. 2009 Supp. 79-503a.

The Board finds no market evidence in the record supporting the County's current appraised value. The Board has examined the County's land sales and finds no sales that support the County's \$66,000 base acre value for the subject.

The Board further does not find evidence supporting the County's determination that the subject is a buildable lot. Due to this lack of substantial credible market evidence, the Board finds that the County has not satisfied its burden of proof. Due to the subject's size and limitations, the Board finds that the subject is best characterized as residual land. The Board concludes that the subject shall be valued at the County's residual land value of 21,000 per acre. For these reasons, the Board concludes that the subject's vacant classification is sustained, and the subject's 2024 appraised value is reduced to \$8,600.

IT IS THEREFORE ORDERED that, for the reasons stated above, the subject's vacant classification is sustained, and the subject's 2024 appraised value is reduced to \$8,600.

This *Summary Decision* is issued by the Board pursuant to K.S.A. 74-2426(a), and amendments thereto.

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 77-529 and K.S.A. 74-2426(b), and amendments thereto. The written petition for reconsideration shall set forth specifically and in adequate detail the particular and specific respects in which it is alleged that the Board's order is unlawful, unreasonable, capricious, improper or unfair. Any petition for reconsideration shall be mailed to the Secretary of the Board of Tax Appeals. The written petition must be received by the Board within 15 days of the certification date of this order (allowing an additional three (3) days for mailing pursuant to statute). The Parties should note that, pursuant to K.S.A. 74-2426(c)(4)(A), in regard to any petition for review of the Board's order filed in the Kansas Court of Appeals, for purposes of such an appeal, the Board's order shall become final only after the issuance of a full and complete opinion.

Rather than filing a petition for reconsideration, any aggrieved party may request, within 21 days of receiving this order, a full and complete opinion be issued by the Board pursuant to K.S.A. 74-2426(a), and amendments thereto (allowing an additional three (3) days for mailing pursuant to statute).

Rather than filing a petition for reconsideration or a request for a full and complete opinion, any Taxpayer has the right to appeal this order of the Board by filing a petition with the district court pursuant to K.S.A. 74-2426(c)(4)(B), and amendments thereto. Said petition for judicial review must be filed within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c), and amendments thereto and K.S.A. 74-2426(c), and amendments thereto. Pursuant to K.S.A. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note,

however, that the Board would not be a party to any judicial review because the Board does not have the capacity or power to sue or be sued. See K.S.A. 74-2433(f), and amendments thereto.

The address for the Secretary of the Board of Tax Appeals is Board of Tax Appeals, Eisenhower State Office Building, 700 SW Harrison St., Suite 1022, Topeka, KS 66603. A party filing any written request or petition shall also serve a complete copy of any written request or petition on all other parties. Please be advised that the administrative appeal process is governed by statutes enacted by the legislature and no further appeal will be available beyond the statutory time frames.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS



Virginia A. Powell
VIRGINIA A. POWELL, MEMBER

Thomas P. Browne, Jr.
THOMAS P. BROWNE, JR., MEMBER PRO TEM

Terri L. Yamashita
TERRI L. YAMASHITA, SECRETARY

CERTIFICATION

I, Terri L. Yamashita, Secretary of the Board of Tax Appeals of the State of Kansas, do hereby certify that a true and correct copy of this order in Docket No. 2024-5670-EQ and any attachments thereto, was placed in the United States Mail, on this 24th day of December, 2024, addressed to:

Brian C Williams
Jennnifer D Williams
21993 Moonlight Rd
Spring Hill , KS 66083

Sandra Lucas, Miami County Appraiser
Miami County Administration Building
201 S Pearl Ste 100
Paola, KS 66071-1777

Miami County Counselor
201 S Pearl, Ste 200
Paola, KS 66071-1074

Tricia Lee, Miami County Treasurer
Miami County Courthouse
201 S Pearl Ste 103
Paola, KS 66071-1777

IN TESTIMONY WHEREOF, I have hereunto subscribed my name at Topeka, Kansas.


Terri L. Yamashita, Secretary