

ASSESSMENT ISSUES ADDENDUM TRANSPARENCY IN ASSESSMENTS

PROPERTY TAXES AND REVENUE EXPENDITURES INTERIM STUDY COMMITTEE

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ASSESSMENTS - APPROACHES

- Most Mass Appraisal Systems Use The Cost Approach
- Based on the Property Characteristics
- Square Feet, # of Baths, Roof Type, Other Features, etc.
 - Exterior siding, Roof Cover, etc.
- Each Assigned a Type, Single Level, 2-Story, Bi-Level, etc.
- Each the Assigned a Class, Market Grade and Class

APPROACHES – (CON'T)

- Then Cost Model is Compared to the Comparable Sales.
- Model Adjusted by Applying Modifiers.
- The Model should Predicate the Assessed Value.
- Idaho Rule is within the Statistical Range 90% - 110%.
- No Mass Appraisal Model will be 100% Accurate.
- Always some Outliers.

TAXPAYER – HOW TO DETERMINE CORRECT ASSESSMENT

- Only a Few Counties have the Information Online.
- Online Information Limited to Square Feet and Basic Information.
- No Market Grade, Class or Condition.
 - Some Systems are; Fair, Average, Good, Very Good, Excellent
 - Ada & Several Other Counties; Class 3, 4, 5, 6, 7, & 8
 - 44 Idaho Counties, 44 difference in available information online.
 - No two Counties the same.

2020 Property Details for Parcel R1581100145

2020

Change Year

Need Help? Email the Appraiser Assigned to this Parcel

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Details

Valuation

Tax Districts

Taxes

Characteristics

Sketch

Parcel: R1581100145
Year: 2020
Parcel Status: Active in 2020
Primary Owner:
RUDELL GREGORY S
Zone Code: R6
Total Acres: 0.289
Tax Code Area: 242
Instrument Number:
100094274
Property Description:
LOT 8 BLK 2
COUNTRY TERRACE SUB
158098-R



[View Interactive Map of this Parcel](#)

[View 2020 Assessment Notice](#)

Address: 1719 S GIBSON WAY MERIDIAN , ID 83642

Subdivision: COUNTRY TERRACE SUB

Land Group Type: SUB

Township/Range/Section: 3N1E19

Residential Characteristics for Parcel R1581100145

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Year Built:	1978
Year Remodel:	0
Number of Bedrooms:	4
Number of Bathrooms:	2.0
Number of FirePlaces:	1
Air Conditioning:	Y
Car Storage Sq Ft #1:	576
Car Storage Sq Ft #2:	0
General Purpose Building Sq Ft:	0
Porch Sq Ft:	25
Deck Sq Ft:	0
Deck Covered:	N
Patio Sq Ft:	200
Patio Covered:	Y
Pool Sq Ft:	0
Total Sq Ft:	2153
Main Floor Sq Ft:	2153
Upper Floor Sq Ft:	0
Finished Lower Floor Sq Ft:	0
Unfinished Lower Floor Sq Ft:	0
Finished Basement Floor Sq Ft:	0
Unfinished Basement Floor Sq Ft:	0
Finished Attic Sq Ft:	0
Unfinished Attic Sq Ft:	0

2020 Property Details for Parcel R1581100145

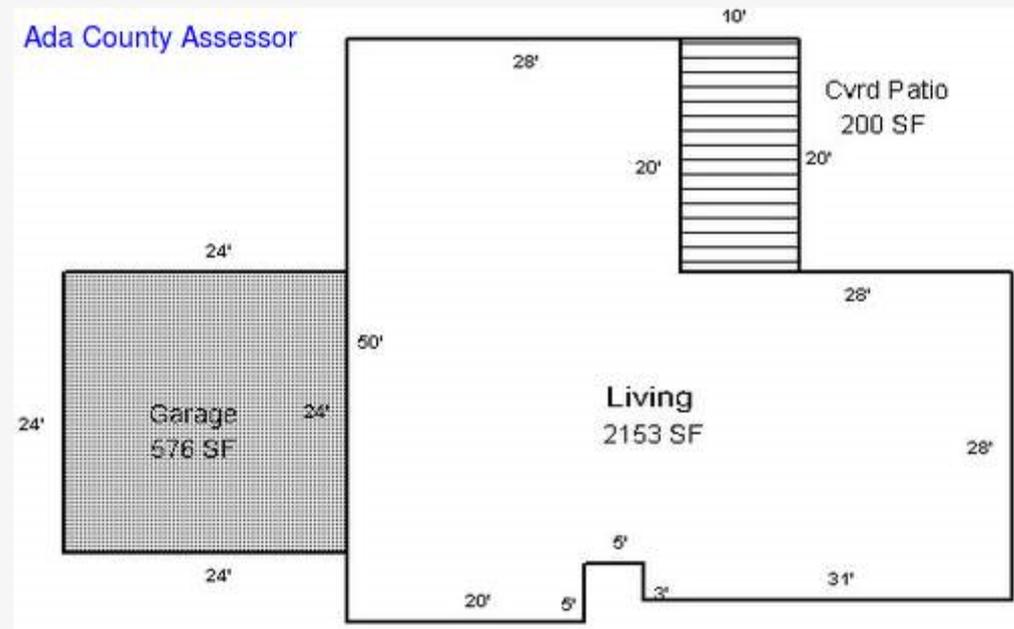
2020

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- Details
- Valuation
- Tax Districts
- Taxes
- Characteristics
- Sketch**

Building Sketch

Ada County Assessor



Parcel

Parcel Number 30788206 0	Site Address 8161 E SELWAY CT NA ID, NAMPA	Current Total Assessed Value \$269,700
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Owner Information

Owner Name	TAYLOR JOEL TAYLOR SARA H/W
Mailing Address	8161 E SELWAY CT NAMPA ID 83687
Transfer Date	03/31/2005
Document #	
Deed Book/Page	

Location / Description

Tax District	002-07	Legal Desc.	03-3N-2W SE COLTER BAY SUB NO 2 LT 38 BLK 5
Parcel Situs Address	8161 E SELWAY CT NA ID, NAMPA		
Deeded Acreage	.2000		

Parcel Type

Property Class Code	541 Res Impr on Cat 20
Neighborhood Code	120000

Assessment Information

Current Land Value	\$51,500	Residential Land	\$0	Adjustment Factor	0.00
Current Imp. Value	\$218,200	Residential Imp.	\$0	Average Value / Acre	\$0
Current Total Assessed Value	\$269,700	Residential Total	\$0	Appraisal Date	8/9/2017
Commercial Land	\$0	Non-Res Land	\$0	Reason For Change	02
Commercial Imp.	\$0	Non-Res Imp.	\$0	Prior Land Value	\$49,000
Commercial Total	\$0	Non-Res Total	\$0	Prior Imp. Value	\$205,000
Dwelling Value	\$218,200	Classified Land Value	\$0		
Farmland Value	\$0	Homesite Value	\$0		



KOOTENAI COUNTY, IDAHO

Site Provided by
Kootenai County

Parcel

Address 1 of 3

Parcel Number C29700020110 AIN 116022 Situs Address 3010 N WESTWOOD CT, COEUR D ALENE Data as of 8/15/2020

Owner Information

Owner Name GRALFS THOMAS C
 Owner Address 3010 N WESTWOOD CT
 COEUR D ALENE ID 83815
 Transfer Date 01/10/2003
 Document #
 Deed Book/Page

Location / Description

Tax Authority Group 001013 Current Legal Desc. FAIRWAY HILLS ADD, LT 11 BLK 2 03 50N 04W
 Situs Address 3010 N WESTWOOD CT, COEUR D ALENE
 Acreage .7260

Parcel Type

Property Class Code 541- Imp res lot/tract in city
 Neighborhood Code 4004 FAIRWAY/GOLF COURSE AREA

Assessment Information

Appraisal Date	07-13-2020	Current Year	2020	Prior Year	2019
Market Value Land	\$137,040	Homeowners Eligible Amt Land	\$137,040	Homeowners Eligible Amt Land	\$124,582
Market Value Improvement	\$196,537	Homeowners Eligible Amt Imp	\$196,537	Homeowners Eligible Amt Imp	\$128,290
Total Market Value	\$333,577	Sum Homeowners Eligible Amt	\$333,577	Sum Homeowners Eligible Amt	\$252,872
		Homeowners Exemption Allowed	\$100,000	Homeowners Exemption Allowed	\$100,000
Acreage	0.7260	Total Market Value	\$333,577	Total Market Value	\$252,872
		Homeowners Exemption Allowed	\$100,000	Homeowners Exemption	\$100,000
		Ag/Timber Exemption	\$0	Ag/Timber Exemption	\$0
		Other Exemptions	\$0	Other Exemptions	\$0
		Net Taxable Value	\$233,577	Net Taxable Value	\$152,872

LACK OF FULL ASSESSMENT DETAIL

- Class, Market Grade & Condition not available online.
- Taxpayer can't determine if Comparable or Similar Properties have the Very Similar Characteristics
- In the Larger Counties, generally not an Issue.
 - Homogeneous Subdivisions should all have the same Class, Market Grade and Condition.
 - For Uniformity, all Characteristics must be uniformity applied.

PROBLEM - ASSESSMENT DETAIL

- Taxpayer does not know if the Assessor is using the same, Class, Market Grade or Condition for Comparable Assessments.
- Becomes real issue if there is a Tax Appeal.
- Your home is a Class 4, the Assessor chooses Class 5 homes to defend the Assessed Value.
- Some Assessor's will audit their Appraisers.
- Issue can be more pronounce in the Rural Counties.
 - Greater lack in uniformity in applied Characteristics.

CONCLUSION

- Uniformity is more Important than Value.
 - Uniformity can be fixed by applying a trend-index to bring properties to Market Value.
 - When there is lack of Uniformity, trending-indexing makes the problem worse.
 - No Characteristic change should be made to equal a known Sale Price.
 - This corrupts the modifiers required to bring the whole Class to Market Value.

ONE-STORY (Page Avg-19)



ONE-STORY (Page Avg-19)



RESIDENCE

STUD FRAMED

Total Area	Plywood or Hardboard	Metal or Vinyl Siding	Stucco	Wood Siding	Wood Shingles	Synth. Plaster (EIFS)
600	109.00	109.00	111.00	110.00	111.00	114.00
800	103.00	103.00	105.00	105.00	105.00	108.00
1000	99.00	99.00	101.00	100.00	101.00	104.00
1200	95.50	96.00	97.00	97.00	97.50	100.00
1300	94.00	94.50	95.50	95.50	96.00	98.50
1400	93.00	93.00	94.50	94.00	95.00	97.00
1500	91.50	92.00	93.00	93.00	93.50	96.00
1600	90.50	91.00	92.00	92.00	92.50	94.50
1700	89.50	89.50	91.00	91.00	91.50	93.50
1800	88.50	89.00	90.00	90.00	90.50	92.50
1900	88.00	88.00	89.00	89.00	89.50	91.50
2000	87.00	87.00	88.50	88.00	88.50	90.50
2100	86.00	86.50	87.50	87.00	88.00	90.00
2200	85.50	85.50	86.50	86.50	87.00	89.00
2400	84.00	84.00	85.50	85.00	85.50	87.50
2600	83.00	83.00	84.00	84.00	84.50	86.50
2800	81.50	81.50	83.00	82.50	83.00	85.00
3000	80.50	80.50	81.50	81.50	82.00	84.00
3200	79.50	79.50	81.00	80.50	81.00	83.00

STUD FRAMED

MASONRY

Total Area	Rustic Log	Masonry Veneer	Concrete Block	Stucco on Block	Common Brick	Poured Concrete (SIP Forming)
600	123.00	122.00	116.00	118.00	129.00	125.00
800	116.00	115.00	109.00	112.00	121.00	117.00
1000	111.00	110.00	104.00	107.00	115.00	112.00
1200	107.00	106.00	101.00	103.00	111.00	107.00
1300	105.00	104.00	99.00	101.00	109.00	105.00
1400	104.00	103.00	97.50	99.50	107.00	103.00
1500	102.00	101.00	96.00	98.50	106.00	102.00
1600	101.00	100.00	95.00	97.00	104.00	100.00
1700	99.50	98.50	94.00	96.00	103.00	99.00
1800	98.50	97.50	93.00	95.00	102.00	97.50
1900	97.50	96.50	92.00	93.50	101.00	96.50
2000	96.50	95.50	91.00	93.00	99.50	95.50
2100	95.50	94.50	90.00	92.00	98.50	94.50
2200	94.50	93.50	89.00	91.00	97.50	93.50
2400	93.00	92.00	87.50	89.50	95.50	91.50
2600	91.50	90.50	86.00	88.00	94.00	90.00
2800	90.00	89.00	85.00	86.50	92.50	88.50
3000	88.50	87.50	83.50	85.50	91.00	87.00
3200	87.50	86.50	82.50	84.50	90.00	85.50

SQUARE FOOT ADJUSTMENTS

ROOFING:	ENERGY ADJ: Mod. Climate (base)	FOUNDATION ADJ: Mod. Climate (base)
Composition shingle or Built-up, small rock	Mild climate..... + 1.48	Mild climate..... + 3.07
Clay tile..... + 8.48	Extreme climate..... + 2.38	Extreme climate..... + 5.65
Concrete tile..... + 5.33	Superinsulated..... + 4.94	Hillside, moderate slope..... + 2.83
Metal, preformed..... + 1.44	Superinsulated..... + 4.94	Hillside, steep slope..... + 8.48
Wood shake..... + 2.64	Superinsulated..... + 4.94	
Wood shingle..... + 2.34	Superinsulated..... + 4.94	
Composition roll..... - 1.21	Superinsulated..... + 4.94	

Add for SEISMIC ZONES (Z)/HURRICANE (Wind) ADJ.: See Intro-9; maps, D-12. Frame (Z2) +2.09 (Z3-4/wind) +3.30 Masonry (Z2) +1.91 (Z3-4/wind) +2.82 See Pages Avg-27 — Avg-30 for other Sq. Ft. Adjustments, Basements, Porches, Garages, etc.

SQUARE FOOT ADJUSTMENTS

BFLOOR:	FLOOR COVER: (Cont.)
Wood subfloor	(base) Vinyl sheet..... + 5.04
Concrete slab..... - 3.29	Vinyl tile..... + 5.61
Phalt (for garage or carport)..... - 2.78	* Wood over concrete, hardwood... + 13.40
	parquet blocks, prefinished, in mastic..... + 13.90
ASTER INTERIOR:..... + 4.27	softwood..... + 9.67
Allowance (if not itemized), single quality..... + 4.25	*Add for wood floor for custom quality..... + 12.95
Phalt tile..... + 2.75	For pictorial artwork, add..... + 15.55
Medium laminated planks..... + 13.45	FLOOR INSULATION:
Block, wood, treated..... + 8.67	Mild climate..... + 1.15
Block, common, in mortar..... + 11.10	Moderate climate..... + 1.45
Block pavers, in concrete..... + 13.15	Extreme climate..... + 1.92
Carpet and pad..... + 3.66	
Custom high-value..... + 15.35	HEATING/COOLING: (base)
Indoor/outdoor..... + 3.01	Forced air..... + 0.74
Marble, concrete..... + 1.40	Oil - fired..... - 0.56
Marble..... + 7.14	Glass panel, electric..... - 2.10
Marble, random local stone, in concrete..... + 17.65	Floor or wall furnace..... - 0.56
Marble and sealer, concrete..... + 1.14	Electric, radiant..... - 0.43
Marblewood..... + 11.75	Baseboard or panel..... + 2.15
Marblewood..... + 4.60	Hot water, baseboard..... + 2.59
Marble or granite..... + 37.75	Radiant..... + 2.33
Marble tile..... + 19.05	Warm & cooled air..... + 3.00
Marble laminated tile or sheet..... + 4.54	Heat pump..... + 5.04
Marble tile..... + 9.57	Ground-loop heat system..... - 0.48
Marble tile, interlocking..... + 8.67	Individual thru-wall heat-pumps..... + 2.88
Marble fabric tile..... + 12.20	Evap. cooling w/ducts..... + 1.49
Marble tile or sheet..... + 6.30	Air - to - air exchange system..... - 2.86
Marbleless plastic, epoxy, urethane, open 1/32" - 1/16" thincoat..... + 5.37	Blowers and ducts..... - 3.34
1/8" - 3/16"..... + 8.51	Simple exhaust fan and air inlets only..... + 2.53
Add for colored chips or glitter..... + 2.24	Refrigerated A/C only, zoned system..... + 0.49
Asphalt, grouted..... + 8.44	package unit, short ducts..... - 3.97
Asphalt..... + 14.60	No heat.....
Asphalt (exclusive of base slab)..... + 25.00	
Asphalt, ceramic or quarry..... + 14.65	
Asphalt, custom, high value..... + 32.50	
Asphalt composition tile or sheet..... + 2.93	

LUMP SUM ADJUSTMENTS

LUMBING: 8 fixtures + rough-in	(base)	BUILT-IN APPLIANCES: (Cont.)
1 fixture..... + or - 1470.00		Allowance (if not itemized)..... + 3325.00
1 rough-in..... + or - 595.00		Dishwasher..... + 550.00
FORMERS: per linear foot		deluxe, built-in..... + 1640.00
Finished: hip or gable roof..... 109.00		Exhaust Fan or Bathroom Heater..... + 170.00
Shed roof..... 93.50		Exhaust fan..... + 160.00
Finished: hip or gable roof..... 215.00		Garbage disposal..... + 180.00
Shed roof..... 185.00		deluxe, heavy duty..... + 485.00
REPLACES:	Steel Masonry	Hood & fan..... + 290.00
Single one-story..... 2000.00 3950.00		custom, stainless steel or copper..... + 3475.00
Single two-story..... 2480.00 4925.00		countertop down draft..... + 1020.00
Single three-story..... 4475.00 5900.00		Ovens..... + 950.00
Double one-story..... 2800.00 5550.00		microwave combination..... + 2080.00
Double two-story..... 3275.00 6500.00		warming ovens..... + 805.00
Double three-story..... 5150.00 10300.00		Oven, microwave..... + 355.00
Rect-vented, gas..... 2360.00		Oven, custom double wall..... + 3800.00
		Cookware racks..... + 455.00
		Range and oven..... + 890.00
		commercial quality..... + 4550.00
		custom, double wide..... + 10900.00
		microwave or refrigerated combination..... + 2060.00