

SUMMARY STATEMENT

Shoshone County v. S&W OPS, LLC, Docket No. 48418

This is a property tax appeal brought by a county. In 2017, Appellant Shoshone County (“the County”) assessed properties owned by Respondents S&W OPS, LLC; POWDER, LLC; H2O, LLC; GOLF, LLC; APARTMENT, LLC; F&B, LLC; and VILLAGE MANAGEMENT, LLC (collectively “Taxpayers”). Taxpayers disputed the valuation and sought review by the Board of Equalization, and subsequently the Board of Tax Appeals (“BTA”). The BTA reduced the assessed value, and the County appealed to the district court. After a four-day bench trial in a de novo proceeding, the district court upheld the BTA decision. The district court determined that the County’s appraisal evidence was more credible than Taxpayers’ evidence; however, the district court ultimately held the County had not satisfied its burden of showing how the BTA decision was erroneous by a preponderance of the evidence. The Idaho Supreme Court reversed, holding the district court erred in requiring the County to prove something beyond the fair market value of the property at issue. The Court vacated the judgment and remanded the case with instructions for the district court to conduct its valuation of the relevant properties anew, based on the evidence presented to it during its de novo trial, without affording any weight to or requiring any argument about the BTA’s prior analysis.

******This summary constitutes no part of the opinion of the Court, but has been prepared by court staff for the convenience of the public.******