BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
MENARD, INC.

Docket 2018-3604-EQ

ORDER OF STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The subject matter of this appeal:


<table>
<thead>
<tr>
<th>Kansas Unified Parcel Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>046-088-33-0-10-16-007.00-0</td>
</tr>
</tbody>
</table>

3. The assessment classification for the Subject is commercial.

4. The parties advise that after a review of all of the documentation exchanged and to resolve this matter without further litigation, they have reached agreement as to the ad valorem valuation of the Subject:


<table>
<thead>
<tr>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>$20,111,000</td>
<td>$17,800,000</td>
<td>2018</td>
</tr>
</tbody>
</table>

5. This is a negotiated agreement between the parties therefore, the reduction in value is a waiver to K.S.A. 79-1460.

IT IS ORDERED that the value for the Subject shall be as stated in paragraph 4. The County is directed to correct its records, recalculate the tax liability and refund to the Taxpayer any overpayment of taxes as required by law or by the terms of this stipulation.

THE BOARD OF TAX APPEALS

Devin Sprecker, Member
James D. Cooper, Member
Ronald C. Mason, Member

G. R. Alden
CERTIFICATION

I, Joelene R. Allen, 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. 2018-3604-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Menard Inc
Attn: Tax Dept
5101 Menard Drive
Eau Claire, WI 54703-9604

Kevin J Breer, Attorney
Breer Law Firm, LLC
4800 Rainbow Blvd, Ste 200
Westwood, KS 66205-1932

Jeff Holsapple, County Appraiser
Johnson County Appraiser's Office
11811 S Sunaet Dr Ste 2100
Olathe, KS 66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS 66061

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEALS OF

10551 BARLEY, LLC

Dockets 2018-4399-EQ, 2019-4636-EQ

ORDER ON STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The parties advise the Board that after a review of all of the documentation exchanged and to resolve these matters without further litigation, they have reached agreement as to the ad valorem valuations of the Subjects as follows:

<table>
<thead>
<tr>
<th>KUPN</th>
<th>Docket</th>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Assessment Class</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>046-073-08-02-04-002.00-0</td>
<td>2019-4636-EQ</td>
<td>$5,882,000</td>
<td>$5,805,900</td>
<td>Commercial</td>
<td>2019</td>
</tr>
</tbody>
</table>

3. This is a negotiated agreement between the parties; therefore, the reduction in value is a waiver to K.S.A. 79-1460.

4. The Taxpayer also agrees that docket 2018-4399-EQ, shall be dismissed.

IT IS ORDERED that the value for the Subjects shall be as stated in paragraph 2. The County shall correct its records, recalculate the tax liability and refund to the Taxpayer any over payment of taxes as required by law or by the terms of this stipulation.

IT IS ORDERED that docket 2018-4399-EQ, is dismissed.

THE BOARD OF TAX APPEALS

[Signatures]

Devin Sprecker, Member

James D. Cooper, Member

Joelene R. Allen

Ronald C. Mason, Member
Prepared By:

Ryan Carpenter (KS Bar #19901)
Assistant County Counselor
111 S. Cherry St., Ste. 3200
Olathe, KS 66061-3451
913-715-1855
913-715-1873 FAX
Ryan.Carpenter@iocogov.org
Attorney for Board of County Commissioners
Johnson County, Kansas

Approved by:

JERRY W CHATAM
PRESIDENT
JW CHATAM & ASSOCIATES INC
ichatam@jwchatam.com
TAX AGENT FOR TAXPAYER
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2018-4399-EQ and 2019-4636-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Patrick T Hayes, Managing Member/President
10551 Barkley LLC
4240 Blue Ridge Blvd Ste 900
Kansas City, MO  64133-1756

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS  66215

Jeff Holsapple, County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe, KS  66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS  66061

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS  66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEALS OF MARCH 13, 2013 LLC


ORDER ON STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The parties advise the Board that after a review of all of the documentation exchanged and to resolve these matters without further litigation, they have reached agreement as to the ad valorem valuations of the Subjects as follows:

<table>
<thead>
<tr>
<th>KUPN</th>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Assessment Class</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>046-098-34-0-10-01-003.00-0</td>
<td>$225,950</td>
<td>$65,900</td>
<td>Vacant</td>
<td>2018</td>
</tr>
<tr>
<td>046-098-34-0-10-01-056.00-0</td>
<td>$10,754,840</td>
<td>$10,232,000</td>
<td>Commercial</td>
<td>2018</td>
</tr>
</tbody>
</table>

3. This is a negotiated agreement between the parties; therefore, the reduction in value is a waiver to K.S.A. 79-1460.

4. The Taxpayer also agrees that docket 2019-4612-EQ shall be dismissed.

IT IS ORDERED that the value for the Subjects shall be as stated in paragraph 2. The County shall correct its records, recalculate the tax liability and refund to the Taxpayer any over payment of taxes as required by law or by the terms of this stipulation.

IT IS ORDERED that docket 2019-4612-EQ is dismissed.

THE BOARD OF TAX APPEALS

Devin Sprecker, Member

James D. Cooper, Member

[Signature]

Jocelyn R. Allen
Prepared By:

Ryan Carpenter (KS Bar #19901)
Assistant County Counselor
111 S. Cherry St., Ste. 3200
Olathe, KS 66061-3451
913-715-1855
913-715-1873 FAX
Ryan.Carpenter@jocogov.org
Attorney for Board of County Commissioners
Johnson County, Kansas

Approved by:

JERRY W CHATAM
PRESIDENT
JW CHATAM & ASSOCIATES INC
jchatam@jwchatam.com
TAX AGENT FOR TAXPAYER
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2018-4512-EQ, 2018-4513-EQ and 2019-4612-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February 2020, addressed to:

Drew Snyder, President
MODS Development LLC
Bugeater Development LLC
c/o March 13 2013 LLC
17007 Marcy St Ste 2
Omaha, NE 68118

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Jeff Holsapple, County Appraiser
Johnson County Appraiser’s Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS 66061

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

[Signature]
Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
OLATHE STATION NORTH, LLC

ORDER OF STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The subject matter of this appeal:

   Kansas Unified Parcel Number
   046-084-20-10-12-007.01-0

3. The assessment classification for the Subject is commercial.

4. The parties advise that after a review of all of the documentation exchanged and to resolve this matter without further litigation, they have reached agreement as to the ad valorem valuation of the Subject:

<table>
<thead>
<tr>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>$14,413,000</td>
<td>$13,700,000</td>
<td>2018</td>
</tr>
</tbody>
</table>

5. This is a negotiated agreement between the parties therefore, the reduction in value is a waiver to K.S.A. 79-1460.

4. The Taxpayer also agrees that docket 2019-4603-EQ shall be dismissed.

IT IS ORDERED that the value for the Subject shall be as stated in paragraph 4. The County is directed to correct its records, recalculate the tax liability and refund to the Taxpayer any overpayment of taxes as required by law or by the terms of this stipulation.

IT IS ORDERED that docket 2019-4603-EQ is dismissed.

[Signature]
Devin Sprecker, Member

[Signature]
Joelene R. Allen
Prepared By:

Ryan Carpenter, Ks Bar 19901  
Assistant County Counselor  
111 S. Cherry, Ste 3200  
Olathe Ks 66061-3451  
913-715-1855  
Ryan.Carpenter@jocogov.org  
Attorney for Board of County Commissioners  
of Johnson County, Kansas  

Approved by:

JERRY W CHATAM  
PRESIDENT  
JW CHATAM & ASSOCIATES INC  
jchatam@jwchatam.com  
TAX AGENT FOR TAXPAYER
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2018-4534-EQ and 2019-4603-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Robert H Johnson, President
Olathe Station North LLC
4520 Madison Ave Ste 300
Kansas City, MO 64111-3541

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Jeff Holsapple, County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS 66061

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEALS OF
OLATHE STATION NORTH, LLC

Dockets 2018-4536-EQ, 2019-4601-EQ,
2018-4535-EQ, 2019-4602-EQ

ORDER ON STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The parties advise the Board that after a review of all of the documentation exchanged and to resolve these matters without further litigation, they have reached agreement as to the ad valorem valuations of the Subjects as follows:

<table>
<thead>
<tr>
<th>KUPN</th>
<th>Docket</th>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Assessment Class</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>046-084-20-0-10-12-003.00-0</td>
<td>2018-4536-EQ</td>
<td>$8,168,000</td>
<td>$7,920,000</td>
<td>Commercial</td>
<td>2018</td>
</tr>
</tbody>
</table>

3. This is a negotiated agreement between the parties; therefore, the reduction in value is a waiver to K.S.A. 79-1460.


IT IS ORDERED that the value for the Subjects shall be as stated in paragraph 2. The County shall correct its records, recalculate the tax liability and refund to the Taxpayer any over payment of taxes as required by law or by the terms of this stipulation.

IT IS ORDERED that docket 2018-4535-EQ, 2019-4601-EQ, 2019-4602 are dismissed.

THE BOARD OF TAX APPEALS

Devin Sprecker, Member

James D. Cooper, Member

Geraldine R. Anderson
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2018-4536-EQ et al. and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Robert H Johnson, President
Olathe Station North LLC
4520 Madison Ave Ste 300
Kansas City, MO 64111-3541

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Jeff Holsapple, County Appraiser
Johnson County Appraiser's Office
11811 S Sunaet Dr Ste 2100
Olathe, KS 66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS 66061-3451

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

Joelene R. Allen, Secretary
ORDER OF STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The subject matter of this appeal:

   **Kansas Unified Parcel Number**
   046-085-16-0-20-08-003.00-0

3. The assessment classification for the Subject is commercial.

4. The parties advise that after a review of all of the documentation exchanged and to resolve this matter without further litigation, they have reached agreement as to the ad valorem valuation of the Subject:

<table>
<thead>
<tr>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>$991,000</td>
<td>$962,000</td>
<td>2018</td>
</tr>
</tbody>
</table>

5. This is a negotiated agreement between the parties therefore, the reduction in value is a waiver to K.S.A. 79-1460.

IT IS ORDERED that the value for the Subject shall be as stated in paragraph 4. The County is directed to correct its records, recalculate the tax liability and refund to the Taxpayer any overpayment of taxes as required by law or by the terms of this stipulation.

THE BOARD OF TAX APPEALS

Devin Sprecker, Member
James D. Cooper, Member
Ronald C. Mason, Member
Joelene R. Allen
Prepared By:

[Signature]

Ryan Carpenter, KS Bar 19901
Assistant County Counselor
111 S. Cherry, Ste. 3200
Olathe, KS 66061-3451
913-715-1855
ryan.carpenter@jocogov.org
Attorney for Board of County Commissioners
of Johnson County, Kansas

Approved by:

[Signature]

Kevin J. Breer, KS Bar 19250
Breer Law Firm
4800 Rainbow Blvd., Ste. 200
Westwood, KS 66205
913-815-6899
kevin@breerlawfirm.com
Attorney for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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. 2018-6909-EQ and any attachments thereto, was placed in the United States Mail, on this 12th day of February, 2020, addressed to:

Strang Lake Development LLC
c/o Savage and Browning LLC
8676 W 96th St Ste 100
Overland Park, KS 66212

Ray Browning, Tax Representative
Savage & Browning LLC
8676 W 96th St Ste 100
Overland Park, KS 66212-3300

Kevin J Breer, Attorney
Breer Law Firm, LLC
4800 Rainbow Blvd, Ste 200
Westwood, KS 66205-1932

Jeff Holsapple, County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS 66061

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
NS-9001 RENNER KS., L.L.C. Docket 2019-3918-EQ

ORDER OF STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The subject matter of this appeal:

<table>
<thead>
<tr>
<th>Kansas Unified Parcel Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>046-059-32-0-20-03-001.00-0</td>
</tr>
</tbody>
</table>

3. The assessment classification for the Subject is commercial.

4. The parties advise that after a review of all of the documentation exchanged and to resolve this matter without further litigation, they have reached agreement as to the ad valorem valuation of the Subject:

<table>
<thead>
<tr>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>$37,648,000</td>
<td>$36,639,000</td>
<td>2019</td>
</tr>
</tbody>
</table>

5. This is a negotiated agreement between the parties therefore, the reduction in value is a waiver to K.S.A. 79-1460.

IT IS ORDERED that the value for the Subject shall be as stated in paragraph 4. The County is directed to correct its records, recalculate the tax liability and refund to the Taxpayer any overpayment of taxes as required by law or by the terms of this stipulation.

THE BOARD OF TAX APPEALS

[Signatures]

Ronald C. Mason, Member
Dawn Sprecker, Member
James D. Cooper, Member

[Signatures]

Joelene R. Adler
Prepared By:

Ryan Carpenter (KS Bar #19901)
Assistant County Counselor
111 S. Cherry St., Ste. 3200
Olathe, KS 66061-3451
913-715-1855
913-715-1873 FAX
ryan.carpenter@jocugov.org
Attorney for Board of County Commissioners
Johnson County, Kansas

Approved by:

Kevin J. Breer (KS Bar #19250)
Breer Law Firm
4800 Rainbow Blvd, Ste. 200
Westwood, KS 66205
913-815-6899
kevin@breerlawfirm.com
Attorney for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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. 2019-3918-EQ and any attachments thereto, was placed in the United States Mail, on this 20th day of February, addressed to:

NS-9001 Renner Ks LLC
11165 Mill Valley Rd
Omaha, NE  68154

Kevin J Breer, Attorney
Breer Law Firm, LLC
4800 Rainbow Blvd, Ste 200
Westwood, KS  66205-1932

Jeff Holsapple, County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe, KS  66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS  66061

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS  66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEALS OF
LIONS GATE N/S ASSOCIATES, LLC

Dockets 2019-4327-EQ thru 2019-4329-EQ

ORDER ON STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The parties advise the Board that after a review of all of the documentation exchanged and to resolve these matters without further litigation, they have reached agreement as to the ad valorem valuations of the Subjects as follows:

```plaintext
<table>
<thead>
<tr>
<th>KUPN</th>
<th>Docket</th>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Assessment Class</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>046-079-32-0-30-02-001.00-0</td>
<td>2019-4327-EQ</td>
<td>$40,199,000</td>
<td>$39,170,000</td>
<td>Residential</td>
<td>2019</td>
</tr>
<tr>
<td>046-079-32-0-30-03-001.00-0</td>
<td>2019-4328-EQ</td>
<td>$43,708,000</td>
<td>$42,586,000</td>
<td>Residential</td>
<td>2019</td>
</tr>
<tr>
<td>046-079-32-0-30-13-001.00-0</td>
<td>2019-4329-EQ</td>
<td>$2,775,000</td>
<td>$2,705,000</td>
<td>Residential</td>
<td>2019</td>
</tr>
</tbody>
</table>
```

3. This is a negotiated agreement between the parties; therefore, the reduction in value is a waiver to K.S.A. 79-1460.

IT IS ORDERED that the value for the Subjects shall be as stated in paragraph 2. The County shall correct its records, recalculate the tax liability and refund to the Taxpayer any over payment of taxes as required by law or by the terms of this stipulation.

THE BOARD OF TAX APPEALS

Devlin Sprecker, Member

James D. Cooper, Member

Ronald C. Mason, Member

Joelene P. Allen
Prepared By:

Ryan Carpenter, KS Bar 19901
Assistant County Counselor
111 S. Cherry, Ste. 3200
Olathe, KS 66061-3451
913-715-1855
ryan.carpenter@jocogov.org
Attorney for Board of County Commissioners
of Johnson County, Kansas

Approved by:

Kevin Breer, KS Bar 20250
Breer Law Firm
4800 Rainbow Blvd., Ste. 200
Westwood, KS 66205
913-815-6899
kevin@breerlawfirm.com
Attorney for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2019-4327-EQ through 2019-4329-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Lions Gate N/S Associates LLC
PO Box 1030
O'Fallon, MO 63369

Kevin J Breer, Attorney
Breer Law Firm, LLC
4800 Rainbow Blvd, Ste 200
Westwood, KS 66205-1932

Jeff Holsapple, County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS 66061

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEALS OF MS PROPERTIES, INC. Dockets 2019-4536-EQ, 2019-4538-EQ, 2019-4537-EQ,

ORDER ON STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The parties advise the Board that after a review of all of the documentation exchanged and to resolve these matters without further litigation, they have reached agreement as to the ad valorem valuations of the Subjects as follows:

<table>
<thead>
<tr>
<th>KUPN</th>
<th>Docket</th>
<th>Appealed Value:</th>
<th>Stipulated Value:</th>
<th>Assessment Class</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>046-082-09-0-40-02-053.07-0</td>
<td>2019-4536-EQ</td>
<td>$3,456,000</td>
<td>$3,100,000</td>
<td>Commercial</td>
<td>2019</td>
</tr>
</tbody>
</table>

3. This is a negotiated agreement between the parties; therefore, the reduction in value is a waiver to K.S.A. 79-1460.

4. The Taxpayer also agrees that docket 2019-4538-EQ, 2019-4537-EQ shall be dismissed.

IT IS ORDERED that the value for the Subjects shall be as stated in paragraph 2. The County shall correct its records, recalculate the tax liability and refund to the Taxpayer any over payment of taxes as required by law or by the terms of this stipulation.

IT IS ORDERED that docket 2019-4538-EQ, 2019-4537-EQ are dismissed.

THE BOARD OF TAX APPEALS

Devin Sprecker, Member

James D. Cooper, Member

Ronald C. Mason, Member

Joelene R. Alden
Prepared By:

Ryan Carpenter (KS Bar #19901)
Assistant County Counselor
111 S. Cherry St., Ste. 3200
Olathe, KS 66061-3451
913-715-1855
913-715-1873 FAX
Ryan.Carpenter@jocogov.org
Attorney for Board of County Commissioners
Johnson County, Kansas

Approved by:

JERRY W. CHATAM
PRESIDENT
JW CHATAM & ASSOCIATES INC
ichatam@jwchatam.com
TAX AGENT FOR TAXPAYER
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2019-4536-EQ through 2019-4538-EQ and any attachments thereto, was placed in the United States Mail, on this 12th day of February, 2020, addressed to:

Laura Waldon, Vice President
MS Properties Inc
10661 Rene St
Lenexa, KS  66215-4052

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS  66215

Jeff Holsapple, County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe, KS  66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS  66061

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS  66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
PRESTWICK LENEXA, LLC

Docket 2019-5119-EQ

ORDER OF STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The subject matter of this appeal:

   Kansas Unified Parcel Number
   046-082-09-02-02-00-0

3. The assessment classification for the Subject is commercial.

4. The parties advise that after a review of all of the documentation exchanged and to resolve this matter without further litigation, they have reached agreement as to the ad valorem valuation of the Subject:

<table>
<thead>
<tr>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,727,000</td>
<td>$3,165,240</td>
<td>2019</td>
</tr>
</tbody>
</table>

5. This is a negotiated agreement between the parties therefore, the reduction in value is a waiver to K.S.A. 79-1460.

IT IS ORDERED that the value for the Subject shall be as stated in paragraph 4. The County is directed to correct its records, recalculate the tax liability and refund to the Taxpayer any overpayment of taxes as required by law or by the terms of this stipulation.

THE BOARD OF TAX APPEALS

Devin Sprecker, Member
James D. Cooper, Member
Ronald C. Mason, Member

Joelene R. Allen
Prepared By:

Ryan Carpenter, KS Bar #14830
Assistant County Counselor
111 S. Cherry, Ste. 3200
Olathe, KS 66061-3451
913-715-1855
ryancarpenter@jocogov.org
Attorney for Board of County Commissioners
of Johnson County, Kansas

Approved by:

Michael J. Feller, Managing Director
Prestwick Asset Management
P.O. BOX 37070,
St. Louis, MO 63141
314-605-1620
mike@prestwickmgmt.com
Tax Representative for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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. 2019-5119-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Michael J Feller, Managing Member
Prestwick Lenexa LLC
10606 Ballantrae Dr
Frontenac, MO 63131

Jeff Holsapple, County Appraiser
Johnson County Appraiser’s Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS 66061

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
APPLICATION OF CITY OF OLATHE
FOR EXEMPTION FROM AD
VALOREM TAXATION IN JOHNSON
COUNTY, KANSAS

Docket Nos. 2020-18-TX
through
2020-23-TX

ORDER

Now the above-captioned matters come on for consideration and decision by
the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as
applications for exemption have been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of these tax exemption applications is described as follows:

Real estate and improvements –
Docket No. 2020-18-TX, Parcel ID# 046-088-28-0-10-15-001.00-0,
(first used for exempt purpose on November 17, 1994),
Docket No. 2020-19-TX, Parcel ID# 046-088-28-0-10-24-001.00-0,
(first used for exempt purpose on August 15, 1995),
Docket No. 2020-20-TX, Parcel ID# 046-154-19-0-20-01-002.04-0,
(first used for exempt purpose on January 1, 2019),
Docket No. 2020-21-TX, Parcel ID# 046-088-28-0-10-32-001.00-0,
(first used for exempt purpose on June 1, 1999),
Docket No. 2020-22-TX, Parcel ID# 046-097-35-0-20-03-004.00-0,
(first used for exempt purpose on October 15, 2019),
Docket No. 2020-23-TX, Parcel ID# 046-097-35-0-10-22-013.00-0,
(first used for exempt purpose on July 5, 2019),
Johnson County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201a Second, which provides an exemption from ad valorem
taxation for real property used exclusively by the state or any municipality or
political subdivision of the state.
The County recommends the requests for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the applicant, and the County's verified affirmative recommendations, the Board finds that the applicant uses the subject property for governmental purposes. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the applications for exemption from ad valorem taxation are granted commencing on each property's date of first exempt use as respectively indicated above, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).
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 petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPREEKER, BOARD MEMBER

JOELINE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-18-TX et al., and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2020, addressed to:

David F Bryant III, Deputy City Clerk
City of Olathe
100 E Santa Fe St
Olathe, KS 66061

Jeff Holsapple, Johnson County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Thomas G Franzen, Johnson County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

Joelene R. Allen, Secretary
IN THE MATTER OF THE
APPLICATION OF CITY OF
EDGERTON FOR EXEMPTION
FROM AD VALOREM TAXATION IN
JOHNSON COUNTY, KANSAS

ORDER

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of this tax exemption application is described as follows:

Real estate and improvements –
Parcel ID #046-203-07-0-10-19-012.00-0, Johnson County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a Second, which provides an exemption from ad valorem taxation for real property used exclusively by the state or any municipality or political subdivision of the state.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the applicant, and the County’s verified affirmative recommendation, the Board finds that the applicant uses the subject property for governmental purposes. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from July 3, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt
property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does 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. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-24-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2023 addressed to:

Rachel A James, City Clerk
City of Edgerton
PO Box 255
Edgerton, KS 66021

Jeff Holsapple, Johnson County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Thomas G Franzen, Johnson County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
APPLICATION OF CITY OF
LEAWOOD FOR EXEMPTION FROM
AD VALOREM TAXATION IN
JOHNSON COUNTY, KANSAS

Docket Nos. 2020-26-TX and 2020-27-TX

ORDER

Now the above-captioned matters come on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as applications for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of these tax exemption applications is described as follows:

Real estate and improvements —
Parcel ID #046-078-27-0-30-10-001.00-0,
(first used for exempt purpose on December 31, 2001),
and
Parcel ID # 046-072-03-0-10-08-015.00-0,
(first used for exempt purpose on October 1, 2019),
Johnson County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a Second, which provides an exemption from ad valorem taxation for real property used exclusively by the state or any municipality or political subdivision of the state.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the applicant, and the County's verified affirmative recommendations, the Board finds that the applicant uses the subject property for governmental purposes. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.
IT IS THEREFORE ORDERED that the applications for exemption from ad valorem taxation is granted commencing on each property's date of first exempt use as respectively indicated above, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

KEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket Nos. 2020-26-TX et al., and any attachments thereto, was placed in the U.S. mail, on this 18th day of February 2020, addressed to:

Dawn Long, Finance Director
City of Leawood
4800 Town Center Dr
Leawood, KS 66211

Jeff Holsapple, Johnson County Appraiser
Johnson County Appraiser’s Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Thomas G Franzen, Johnson County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS  
STATE OF KANSAS

IN THE MATTER OF THE  
APPLICATION OF CITY OF  
GARDNER FOR EXEMPTION FROM  
AD VALOREM TAXATION IN  
JOHNSON COUNTY, KANSAS

ORDER

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of this tax exemption application is described as follows:

Real estate and improvements —  
Plum Creek Manor II Tract A, Gardner, Kansas, also known as Parcel ID #046-137-25-0-30-27-014.00-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a Second, which provides an exemption from ad valorem taxation for real property used exclusively by the state or any municipality or political subdivision of the state.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the applicant, and the County's verified affirmative recommendation, the Board finds that the applicant uses the subject property for governmental purposes. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from August 17, 2018, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the
exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

Rosalind C. Mason
RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

Joelene R. Allen
JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-28-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2020, addressed to:

Sharon Rose, City Clerk
City of Gardner
120 E Main St
Gardner, KS 66030

Jeff Holsapple, Johnson County Appraiser
Johnson County Appraiser’s Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Thomas G Franzen, Johnson County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

Joelene R. Allen, Secretary
Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as applications for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of these tax exemption applications is described as follows:

Real estate and improvements –
Parcel ID #046-038-33-0-30-02-009.00-0
and
Parcel ID # 046-038-33-0-30-01-007.00-0,
Johnson County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a Second, which provides an exemption from ad valorem taxation for real property used exclusively by the state or any municipality or political subdivision of the state.

The County recommends the requests for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the applicant, and the County's verified affirmative recommendations, the Board finds that the applicant uses the subject property for governmental purposes. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.
IT IS THEREFORE ORDERED that the applications for exemption from ad valorem taxation is granted commencing on November 22, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-29-TX et al., and any attachments thereto, was placed in the U.S. mail, on this 20th day of February, 2020, addressed to:

Lana R McPherson, City Clerk
City of De Soto
32905 W 84th St
De Soto, KS 66018

Jeff Holsapple, Johnson County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe, KS 66061-7060

Thomas G Franzen, Johnson County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS 66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE EQUALIZATION
APPEALS OF JVM SOVEREIGN
APARTMENTS, L.L.C. FOR THE YEARS
2018 AND 2019 IN JOHNSON COUNTY,
KANSAS


ORDER

Upon the written request of the appellant received on February 13, 2020, the Board finds that the above captioned matters are dismissed.

The subject matter of these appeals is as follows:

Parcel ID No. 046-087-26-0-40-30-001.00-0.

IT IS THEREFORE ORDERED that the appeals are dismissed.

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 amendments thereto. See 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) 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 petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, 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 Nos. 2018-3108-EQ and 2019-3849-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 18th day of February, 2020, addressed to the following:

JVM Sovereign Apartments LLC
903 Commerce Dr Ste 100
Oak Brook, IL 60523-8818

Linda Terrill, Attorney
Property Tax Law Group LLC
13220 Metcalf Ave Ste 155
Overland Park, KS 66213

Jeff Holsapple, County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe KS 66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe KS 66061

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
VILLAGE SHOPS, LLC

Docket 2018-6184-EQ

CORRECTED ORDER OF STIPULATION

The Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties pursuant to K.S.A. 79-1609.

2. The subject matter of this appeal:

   Kansas Unified Parcel Number
   046-079-31-0-22-02-005.00-0

3. The assessment classification for the Subject is Commercial.

4. The parties advise that after a review of all of the documentation exchanged and to resolve this matter without further litigation, they have reached agreement as to the ad valorem valuation of the Subject:

<table>
<thead>
<tr>
<th>Appealed Value</th>
<th>Stipulated Value</th>
<th>Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,782,500</td>
<td>2,650,000</td>
<td>2018</td>
</tr>
</tbody>
</table>

5. This is a negotiated agreement between the parties therefore, the reduction in value is a waiver to K.S.A. 79-1460.

IT IS ORDERED that the value for the Subject shall be as stated in paragraph 4. The County is directed to correct its records, recalculate the tax liability and refund to the Taxpayer any overpayment of taxes as required by law or by the terms of this stipulation.

THE BOARD OF TAX APPEALS

Dave Sprecker, Member

James D. Cooper, Member

Ronald C. Mason, Member
Prepared By:

Ryan Carpenter (KS Bar #19901)
Assistant County Counselor
111 S. Cherry St., Ste. 3200
Olathe, KS 66061-3451
913-715-1855
913-715-1873 FAX
Ryan.Carpenter@jocogov.org
Attorney for Board of County Commissioners
Johnson County, Kansas

Approved by:

JERRY W. CHATAM
PRESIDENT
JW CHATAM & ASSOCIATES INC
jchatam@jwchatam.com
TAX AGENT FOR TAXPAYER
CERTIFICATION

I, Joelene R. Allen, 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. 2018-6184-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Robert Regnier, President
Village Shops LLC
3705 W 95th St
Leawood, KS  66206-2036

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS  66215

Jeff Holsapple, County Appraiser
Johnson County Appraiser’s Office
11811 S Sunset Dr Ste 2100
Olathe, KS  66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe, KS  66061

Thomas G Franzen, County Treasurer
Johnson County Admin Bldg
111 S Cherry St Ste 1500
Olathe, KS  66061-3451

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

[Signature]
Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
STEVEN ENTERPRISES, L.L.C.
FOR THE TAX YEARS 2018 & 2019
FROM SEDGWICK COUNTY, KANSAS

Docket No. 2018-6826-EQ
& 2019-4403-EQ

AMENDED AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County: Patricia J. Parker, #10413
Assistant County Counselor
525 N. Main, Ste. 359
Wichita, KS 67203
Phone: 316-660-9340

For the Taxpayer: Jerry W. Chatum
14360 W. 96th Terrace
Lenexa, KS 66215
Phone: 913-239-0990

ENTERED:

The above-captioned matter comes on for consideration and decision by the Kansas State Board of Tax Appeals (the “Board”) pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of said stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser’s duties under K.S.A. § 79-1426, the parties enter into a stipulation of value as set forth herein:

STIPULATED VALUE:

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>087-132-03-0-42-01-013.00</td>
<td>C</td>
<td>$1,125,130.00</td>
<td>$823,800.00</td>
</tr>
</tbody>
</table>

2019 Tax Year

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>087-132-03-0-42-01-013.00</td>
<td>C</td>
<td>$1,602,200.00</td>
<td>$1,508,000.00</td>
</tr>
</tbody>
</table>
1. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the values for the tax years 2018 and 2019 shall be the stipulated values as set forth herein. IT IS ORDERED FURTHER that the above captioned matter shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

County Approval:
Dated: 2-4-20

Assistant County Counselor

Taxpayer Approval:
Dated: 2-4-20

By Jerry W. Chatam for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2018-6826-EQ and 2019-4403-EQ and any attachments thereto, was placed in the United States Mail, on this 12th day of February, 2020, addressed to:

Brandon Stevens, President/Owner
Steven Enterprises LLC
7333 E Kellogg Dr
Wichita, KS 67207-1605

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Mark Clark, Sedgwick County Appraiser
Sedgwick County Appraiser’s Office
271 W 3rd St N Ste 501
Wichita, KS 67202-1223

Patricia Parker, Sedgwick County Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS 67203-3790

Linda Kizzire, Sedgwick County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita, KS 67201-2961

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE APPLICATION OF SPRADCO, INC. FOR RELIEF FROM A TAX GRIEVANCE IN SUMNER COUNTY, KANSAS

Docket No. 2019-1781-TG

ORDER

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties, as a tax grievance application has been filed pursuant to K.S.A. 79-1422.

The subject matter of this tax grievance application is a late filing penalty assessed on personal property known as the 096-OWENS LEASE.

The Applicant asserts that he has never been late before in filing and had a long illness. The Applicant, contritely, indicates that he will do better in the future. The Applicant requests an abatement of the late filing penalty assessed for tax year 2019. The County recommends the request for relief be granted. The County notes that the Applicant has a timely filing history.

K.S.A. 79-306 states that personal property renditions must be filed by March 15 each year. Pursuant to K.S.A. 79-1422 and K.S.A. 79-1427a, the County is required to impose penalties for the untimely or incomplete filing of personal property renditions. This Board is authorized to abate penalties imposed pursuant to K.S.A. 79-1422 and K.S.A. 79-1427a only upon a finding of excusable neglect. The Kansas Supreme Court stated in Tyler v. Cowen Construction, Inc., 216 Kan. 401, 406, 532 P.2d 1276 (1975) that “[e]xcusable neglect is a term somewhat nebulous. It touches an area in which there are few if any clear tangible signposts or guidelines. Whether excusable neglect is present or not in any given situation requires the judicious application of discretion.”

Id. at 534. It is an objective test by which the taxpayer’s actions must be judged against those of a reasonably prudent person under similar circumstances.

The Kansas Supreme Court in In re Application of American Restaurant Operations, 264 Kan. 401, 532 P.2d 1276 (1975), addressed the issue of excusable neglect for purposes of K.S.A. 79-1422 and K.S.A. 79-1427a and sustained the Board’s interpretation of “excusable neglect” as “a justifiable failure to properly file taxes or as a legitimate attempt to correct tax problems once they are discovered.” Id. at 534. It is an objective test by which the taxpayer’s actions must be judged against those of a reasonably prudent person under similar circumstances.
In this case, the Board finds evidence of "excusable neglect" as the Applicant corrected the problem once discovered and the Applicant has a timely filing history. Therefore, the Board concludes that the request for the abatement or refund of the late filing penalty for tax year 2019 is granted.

For future reference, the Board notes that it is the responsibility of the Applicant to ensure that renditions are timely and accurately filed. The County is not legally obligated to remind the Applicant of this responsibility or to mail the Applicant the necessary forms.

IT IS THEREFORE ORDERED that the tax grievance application is granted.

IT IS FURTHER ORDERED that the appropriate Sumner County officials shall correct their records to comply with this order and provide a refund to the Applicant, if applicable.

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. See K.S.A. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 74-2426(c). Pursuant to K.S.A. 77-529(d), 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).

If both parties are aggrieved by this order, and one party timely appeals this order to the district court (which necessitates a trial de novo pursuant to K.S.A. 74-2426(c)(4)(A)), then this order will be deemed final and will render moot any pending petition for reconsideration filed by the other party. If both parties are aggrieved by this order, one party timely appeals this order to the court of appeals (which would involve appellate review under the Kansas judicial review act), and the other party timely files a petition for reconsideration, then this order will be deemed non-final and the Board will proceed to render an order regarding reconsideration.

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 66603-3958. A party filing any petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES B. COOPER, BOARD MEMBER

DEVINS PRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY

CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-1781-TG, and any attachments thereto, was placed in the U.S. mail, on this 17th day of February, 2020, addressed to:

Cloyce Spradling
Spradco, Inc.
10106 Southwest 18th Terrace
Towanda, Kansas 67144

Cindy Magill, Sumner County Appraiser
Sumner County Courthouse
501 North Washington Avenue
Wellington, Kansas 67152-0464

Dannetta Cook, Sumner County Treasurer
Sumner County Courthouse
Post Office Box 190
Wellington, Kansas 67152-0190

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF UNIFIRST CORPORATION FOR THE TAX YEAR 2019 IN SEDGWICK COUNTY, KANSAS


AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County: Patricia J. Parker, #10413 Assistant County Counselor 525 N. Main, Ste. 359 Wichita, KS 67203 Phone: 316-660-9340

For the Taxpayer: Linda Terrill, #10983 Property Tax Law Group, L.L.C. 13220 Metcalf Ave., Suite 155 Overland Park, KS 66213 Phone: 913-814-8900

ENTERED:

The above-captioned matters come on for consideration and decision by the Kansas State Board of Tax Appeals (the "Board") pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of said stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser's duties under K.S.A. § 79-1426, the parties enter into a stipulation of value as set forth herein:

STIPULATED VALUE:

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Current Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Year 2019</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>087-122-09-031-02-006.00B</td>
<td>C</td>
<td>$ 799,900.00</td>
<td>$ 568,200.00</td>
</tr>
<tr>
<td>087-122-09-031-01-006.00A</td>
<td>C</td>
<td>$ 6,700.00</td>
<td>$ 6,700.00</td>
</tr>
<tr>
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<td>$ 18,400.00</td>
<td>$ 15,200.00</td>
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<td>$ 33,000.00</td>
<td>$ 25,500.00</td>
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<tr>
<td>087-122-09-031-02-004.00A</td>
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<td>$ 5,800.00</td>
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<tr>
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<td>$ 6,700.00</td>
<td>$ 6,700.00</td>
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<tr>
<td>087-122-09-031-02-004.00C</td>
<td>C</td>
<td>$ 432,400.00</td>
<td>$ 308,100.00</td>
</tr>
</tbody>
</table>
3. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.

IT IS THEREFORE ORDERED BY THE COURT OF TAX APPEALS OF THE STATE OF KANSAS that the values for the tax year 2019 shall be the stipulated values as set forth herein. IT IS ORDERED FURTHER that the above captioned matters shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

RONALD C. MASON, BOARD MEMBER

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

County Approval:
Dated: 01/31/2020

s/Patricia J. Parker
Patricia J. Parker, S.C. #10413
Assistant County Counselor
Taxpayer Approval:
Dated: 02/06/2020

By

Linda Terrill, #10983
Attorney for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2019-2104-EQ et al and any attachments thereto, was placed in the United States Mail, on this [February] 14, 2020, addressed to:

Unifirst Corporation
68 Jonspin Rd
Wilmington, MA 01887-1090

Linda Terrill, Attorney
Property Tax Law Group LLC
13220 Metcalf Ave Ste 155
Overland Park, KS 66213

Mark Clark, County Appraiser
Sedgwick County Appraiser’s Office
271 W 3rd St N Ste 501
Wichita, KS 67202-1223

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS 67203-3790

Linda Kizzire, County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita, KS 67201-2961

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

Joelene R. Allen, Secretary
The above-captioned matters come on for consideration and decision by the Kansas State Board of Tax Appeals (the “Board”) pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of said stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser’s duties under K.S.A. § 79-1426, the parties enter into a stipulation of value as set forth herein:

   **STIPULATED VALUE:**

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Current Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Year 2019</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>087-122-09-0-31-02-001.00</td>
<td>C</td>
<td>$43,060.00</td>
<td>$28,000.00</td>
</tr>
</tbody>
</table>

3. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above-captioned matter.
IT IS THEREFORE ORDERED BY THE COURT OF TAX APPEALS OF THE STATE OF KANSAS that the value for the tax year 2019 shall be the stipulated value as set forth herein. IT IS ORDERED FURTHER that the above captioned matters shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

County Approval:
Dated: 01/31/2020

s/Patricia J. Parker
Patricia J. Parker, S.C. #10413
Assistant County Counselor

Taxpayer Approval:
Dated: 02/06/2020

By Linda Terrill, #10983
Attorney for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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. 2019-2107-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Unifirst Corporation
68 Jonspin Rd
Wilmington, MA 01887-1090

Linda Terrill, Attorney
Property Tax Law Group LLC
13220 Metcalf Ave Ste 155
Overland Park, KS 66213

Mark Clark, County Appraiser
Sedgwick County Appraiser's Office
271 W 3rd St N Ste 501
Wichita, KS 67202-1223

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS 67203-3790

Linda Kizzire, County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita, KS 67201-2961

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE EQUALIZATION APPEALS OF LINKS AT KANSAS FOR THE YEAR 2019 IN DOUGLAS COUNTY, KANSAS


AND

IN THE MATTER OF THE EQUALIZATION APPEAL OF LINKS AT KANSAS PHASE II FOR THE YEAR 2019 IN DOUGLAS COUNTY, KANSAS

Docket No. 2019-3181-EQ

ORDER

Upon the written request of the appellant received on February 13, 2020, the Board finds that the above captioned matters are dismissed.

The subject matter of these appeals is as follows:

Parcel ID No. 023-069-29-0-00-00-009.02-0,
023-069-29-0-00-00-009.00-0,
023-069-29-0-00-00-009.01-0.

IT IS THEREFORE ORDERED that the appeals are dismissed.

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 amendments thereto. See 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments
thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) 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 petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

KEVIN SPRECKER, BOARD MEMBER

JOELNE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, 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 Nos. 2019-3179-EQ through 2019-3181-EQ, and any attachments there to, were served by depositing the same in the United States mail, postage pre-paid, on the 18th day of January, 2020, addressed to the following:

Links at Kansas
c/o Property Tax Services Inc
1183 Joyce Blvd Ste 2
Fayetteville, AR 72703

Linda Terrill, Attorney
Property Tax Law Group LLC
13220 Metcalf Ave Ste 155
Overland Park, KS 66213

Steven Miles, County Appraiser
Douglas County Courthouse
1100 Massachusetts St., Ste 200
Lawrence KS 66044-3099

Bradley Finkeldei, Asst County Counselor
Stevens & Brand LLP
PO Box 189
Lawrence KS 66044-0189

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

Joelene R. Allen, Secretary
AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County: Patricia J. Parker, #10413
Assistant County Counselor
525 N. Main, Ste. 359
Wichita, KS 67203
Phone: 316-660-9340

For the Taxpayer: Jerry W. Chatam
14360 W. 96th Terrace
Lenexa, KS 66215
Phone: 913-239-0990

ENTERED:

The above-captioned matter comes on for consideration and decision by the Kansas State Board of Tax Appeals (the "Board") pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of said stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser's duties under K.S.A. § 79-1426, the parties enter into a stipulation of value as set forth herein:

   **STIPULATED VALUE:**

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Current Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>087-146-23-0-44-01-002.00</td>
<td>N</td>
<td>$1,077,700.00</td>
<td>$1,009,700.00</td>
</tr>
</tbody>
</table>
The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter:

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value for the tax year 2019 shall be the stipulated value as set forth herein. IT IS ORDERED FURTHER that the above captioned matters shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

RONALD C. MASON, BOARD MEMBER

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

County Approval:
Dated: 2-4-20

Patricia J. Parkes #10413
Assistant County Counselor

Taxpayer Approval:
Dated: 2/3/20

Jerry M. Chatam for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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. 2019-4413-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Elyssa Carter, Real Estate Portfolio Mgr
Via Christi Property Services Inc
1100 N St Francis Ste 240
Wichita, KS 67214

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Mark Clark, County Appraiser
Sedgwick County Appraiser's Office
271 W 3rd St N Ste 501
Wichita, KS 67202-1223

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS 67203-3790

Linda Kizzire, County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita, KS 67201-2961

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
STEVEN ENTERPRISES, L.L.C.
FOR THE TAX YEAR 2019
FROM SEDGWICK COUNTY, KANSAS


AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County: Patricia J. Parker, #10413
Assistant County Counselor
525 N. Main, Ste. 359
Wichita, KS 67203
Phone: 316-660-9340

For the Taxpayer: Jerry W. Chatam
14360 W. 96th Terrace
Lenexa, KS 66215
Phone: 913-239-0990

ENTERED:

The above-captioned matter comes on for consideration and decision by the Kansas State Board of Tax Appeals (the “Board”) pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of said stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser’s duties under K.S.A. § 79-1426, the parties enter into a stipulation of value as set forth herein:

STIPULATED VALUE:

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>087-119-29-0-12-02-002.00</td>
<td>C</td>
<td>$4,559,330.00</td>
<td>$3,756,200.00</td>
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<td>087-119-29-0-12-02-003.00</td>
<td>C</td>
<td>$ 804,440.00</td>
<td>$ 795,330.00</td>
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<td>C</td>
<td>$1,868,910.00</td>
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<tr>
<td>Total Economic Unit</td>
<td></td>
<td>$7,259,850.00</td>
<td>$6,006,450.00</td>
</tr>
</tbody>
</table>
I. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the values for the tax year 2019 shall be the stipulated values as set forth herein. IT IS ORDERED FURTHER that the above captioned matter shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

RONALD C. MASON, BOARD MEMBER

JAMES D. COOPER, BOARD MEMBER

DAVID SPRECKER, BOARD MEMBER

County Approval:
Dated: 1-29-20

Patricia J. Parker, #10413
Assistant County Counselor

Taxpayer Approval:
Dated: 4/18/19

Sandy W. Chatam for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2019-4459-EQ through 2019-4462-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of January, 2020, addressed to:

Brandon Stevens, President/Owner
Steven Enterprises LLC
7333 E Kellogg Dr
Wichita, KS 67207-1605

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Mark Clark, County Appraiser
Sedgwick County Appraiser’s Office
271 W 3rd St N Ste 501
Wichita, KS 67202-1223

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS 67203-3790

Linda Kizzire, County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita, KS 67201-2961

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
RBJ, L.L.C.
FOR THE TAX YEAR 2019
FROM SEDGWICK COUNTY, KANSAS


AMENDED AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County: Patricia J. Parker, #10413
Assistant County Counselor
525 N. Main, Ste. 359
Wichita, KS 67203
Phone: 316-660-9340

For the Taxpayer: Jerry W. Chatam
14360 W. 96th Terrace
Lenexa, KS 66215
Phone: 913-239-0990

ENTERED:

The above-captioned matter comes on for consideration and decision by the Kansas State Board of Tax Appeals (the "Board") pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of said stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser’s duties under K.S.A. § 79-1426, the parties enter into a stipulation of value as set forth herein:

STIPULATED VALUE:

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019 Tax Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>$ 667,490.00</td>
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<td>$ 58,950.00</td>
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<tr>
<td>Total Economic Unit</td>
<td></td>
<td>$ 895,870.00</td>
<td>$ 771,200.00</td>
</tr>
</tbody>
</table>
1. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value for the tax year 2019 shall be the stipulated value as set forth herein. IT IS ORDERED FURTHER that the above captioned matter shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

[Signatures]

County Approval:
Dated: 2-4-20

[Signature]
Patricia J. Parker, #10413
Assistant County Counselor

Taxpayer Approval:
Dated: 2/3/20

[Signature]
Jerry W. Quatam for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2019-4496-EQ through 2019-4498-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020 addressed to:

Jonny Stevens, Member
RBJ LLC
8801 E Kellogg De
Wichita, KS 67207-1823

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Mark Clark, County Appraiser
Sedgwick County Appraiser's Office
271 W 3rd St N Ste 501
Wichita, KS 67202-1223

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS 67203-3790

Linda Kizzire, County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita, KS 67201-2961

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL
OF WICHITA CLINIC BLDG CO, INC.
FOR THE TAX YEAR 2019
IN SEDGWICK COUNTY, KANSAS

DOCKET NO. 2019-4505-EQ & 2019-4506-EQ

AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County:  Patricia J. Parker, #10413
Assistant County Counselor
525 N. Main, Ste. 359
Wichita, KS 67203
Phone: 316-660-9340

For the Taxpayer:  Jerry W. Chatam
14360 W. 96th Terrace
Lenexa, KS 66215
Phone: 913-239-0990

ENTERED:

The above-captioned matter comes on for consideration and decision by the Kansas State Board of Tax Appeals (the “Board”) pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of said stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser’s duties under K.S.A. § 79-1426, the parties enter into a stipulation of value as set forth herein:

STIPULATED VALUE:

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Current Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>087-126-13-0-43-01-001.00-A</td>
<td>C</td>
<td>$2,060,100.00</td>
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<td>087-126-13-0-43-01-001.00-B</td>
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<td>$393,500.00</td>
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<td><strong>Total Economic Unit</strong></td>
<td></td>
<td><strong>$2,453,600.00</strong></td>
<td><strong>$2,292,500.00</strong></td>
</tr>
</tbody>
</table>
The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the values for the tax year 2019 shall be the stipulated values as set forth herein. IT IS ORDERED FURTHER that the above captioned matters shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

[Signatures]

RONALD C. MASON, BOARD MEMBER

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

County Approval:
Dated: 2-4-20

[Signature]

Patricia J. Parker, #10713
Assistant County Counselor

Taxpayer Approval:
Dated: 2-4-20

[Signature]

By Jerry W. Chitam for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2019-4505-EQ and 2019-4506-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Elyssa Carter, Real Estate Portfolio Mgr
Wichita Clinic Bldg Co Inc
3311 E Murdock
Wichita, KS 67208-3054

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Mark Clark, County Appraiser
Sedgwick County Appraiser’s Office
271 W 3rd St N Ste 501
Wichita, KS 67202-1223

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS 67203-3790

Linda Kizzire, County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita, KS 67201-2961

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
EQUALIZATION APPEAL OF
KANSAS GLOBAL HOTEL, L.L.C.
FOR THE YEAR 2018 IN JOHNSON
COUNTY, KANSAS

Docket No. 2018-4587-EQ

FULL AND COMPLETE OPINION

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 17, 2019. The Taxpayer, Kansas Global Hotel, L.L.C., appeared by Kevin Breer, Attorney; Brian Howes, Attorney; and Troy Smith, MAI, Appraiser. Johnson County, Kansas (the “County”) appeared by Ryan Carpenter, Assistant County Counselor, and Jerry Tolle, BOTA Specialist. The tax year in issue is 2018.

This matter was fully submitted to the Board on December 17, 2019. On December 31, 2019, the Board issued its Summary Decision. On January 9, 2020, the Taxpayer filed a request for a Full and Complete Opinion.

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. 2018 Supp. 79-1609. The tax year in issue is 2018. The subject matter of this tax appeal is described as follows:

Real estate and improvements commonly known as 7400 W Frontage Rd., Merriam, Kansas, also known as Parcel ID # 046-056-34-0-20-07-001.00-0.

The subject property, which is operated as a Hampton Inn, consists of a hotel located at the intersection of Interstate 35 and 75th street in Merriam, Kansas. The hotel improvement is a four-story building constructed in 1998 with 85 rooms. For the 2018 tax year, the subject property had an original appraised value of $8,233,000 that was reduced to $7,496,000 at the County informal hearing level.
The Taxpayer challenged the subject property's 2018 appraised value. The Taxpayer asserted that the County had assigned the incorrect investment class, and that the County had not properly accounted for either reserves for replacement or the loss in hotel revenue due to renovations occurring at the hotel as of the January 1, 2018 assessment date.

Jerry Tolle, BOTA Specialist, appeared as a witness for the County and testified regarding the County's valuation of the property. Based on the subject property's good location, as well as its average daily room rate and occupancy rate over the past three years, the County concluded that the subject property was an A minus investment class property. The County initially determined that the subject property was an investment class A property, yet the County reduced the investment class to A minus at the County informal hearing level. For its valuation of the subject property, the County, utilizing its mass appraisal system, compiled a cost approach that indicated a value of $6,174,810, and an income approach that indicated a value of $7,496,000. The County determined that the cost approach was not a reliable methodology for a 20 year old property and relied on the opinion of value from its income approach for the determination of its 2018 appraised value.

For its income approach, the County examined the subject property's actual income and expenses, as well as pertinent market data, and determined income approach inputs as follows: An average daily room rate of $115, a 72% occupancy rate, 3% miscellaneous income, 60% total operating expense rate, and a 9.75% base capitalization rate with an effective tax rate of 2.969%. The County submitted that a reserves for replacement deduction was improper as its capitalization rate was compiled without an expense deduction for reserves. After reducing its indicated value by 10% to account for hotel personal property, the County determined a value for the subject property of $7,496,000.

The Taxpayer presented an appraisal compiled by its expert witness, Troy Smith, MAI, that indicated a value of $4,550,000. Mr. Smith's appraisal relied exclusively on the income approach for its valuation determination. Mr. Smith determined his income approach inputs from his examination of the subject property's actual income and expenses as well as the income and expense from a competitive set of hotels.

Mr. Smith testified that the subject property had a 2018 Property Improvement Plan ("PIP") initially budgeted at $355,000 that was required by the franchisor. The PIP renovation was scheduled to commence in January 2018 and take six months to complete, and involved renovation of the hotel lobby, hallways, cafeteria and various rooms. Mr. Smith testified that he inspected the subject property in June 2018 and the renovation had run significantly over budget and was not complete at that time. Mr. Smith submitted that a prudent buyer that was
acquiring the subject property as of the January 1, 2018 assessment date would account for the impact of the PIP in their purchase decision. Mr. Smith accounted for this PIP by including a deduction for lost hotel revenue during the construction period. Smith also included a 4% expense deduction for reserves for replacement in his income approach.

Mr. Smith's income approach inputs were follows: An average daily room rate of $110, a 75% occupancy rate, a 1.5% miscellaneous income, a 72.2% total operating expense rate (which included a 4% expense deduction for reserves for replacement), and a 9.75% base capitalization rate with an effective tax rate or 2.969%. After reducing its indicated value by $315,563 to account for the loss in hotel revenue during the PIP renovation construction period and a $10,000 per room deduction for hotel personal property, Mr. Smith determined an opinion of value for the subject property of $4,550,000.

Pursuant to the parties' stipulation at hearing, the Board rules that the evidentiary burden is on the County. Both parties relied primarily on the income approach for their respective valuation opinions. The salient differences between the parties' income approaches lied in the respective personal property deduction determinations, the decision of whether or not to include an expense deduction for reserves for replacement, and the parties' respective total operating expense determinations.

The County's 2018 Hotel/Motel Personal Property Study supporting a 10% personal property deduction for personal property is more persuasive than the evidence presented by Mr. Smith in support of his $10,000 per room personal property deduction. Both parties utilized a 9.75% capitalization rate; the County's capitalization rate was taken from the County's 2018 Lodging Capitalization Rate Study by Keller, Craig, & Associates (herein “Keller Study”) whereas Mr. Smith determined his capitalization rate utilizing the band of investment methodology. The Keller Study specifically provided that reserves for replacement were not included as pre-net operating income expense. The Board finds the Keller Study to be more comprehensive than the capitalization rate data provided by Mr. Smith. As such, the Board concludes that the Keller Study’s methodology of not including a pre-net operating income reserves for replacement expense deduction is in order.

In regard to the operating expenses, the Board finds that Mr. Smith's total operating expense determination was significantly greater than the subject property's actual operating expenses for the prior three calendar years. County Rebuttal Exhibit # 1, p. 2. The Board similarly finds Mr. Smith's operating expense rate was significantly greater that the operating expense rates for comparable hotels. Taxpayer Exhibit # A., p. 32. After examination of the operating expense data in the record, the Board finds and concludes the County's operating expense
rate determination is supported by substantial credible evidence. Mr. Smith also made a deduction to account for lost hotel revenue during the PIP renovation. If such a deduction is made, the Board finds that post-construction revenue and occupancy rates should be utilized, rather than pre-construction revenue and occupancy rates used by Mr. Smith.

For the foregoing reasons, and after examination of the record, the Board finds the County’s appraisal and income approach are the best indicators of value presented. Based thereon, the Board concludes that the appraised value of the subject property for tax year 2018 is $7,496,000.

IT IS THEREFORE ORDERED that the appraised value of the subject property for 2018 is $7,496,000.

IT IS FURTHER ORDERED that the appropriate County officials shall correct their records to comply with this order, re-compute the taxes owed by the Taxpayer, and issue a refund for any overpayment.

This order is a Full and Complete Opinion 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 amendments thereto. See 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) 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.
Unless an aggrieved party files a timely petition for reconsideration as set forth herein, this order will be appealable by that party only by timely appeal to the district court or the court of appeals as set forth above.

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

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELLENE R. ALLEN, SECRETARY
CERTIFICATION

I, Joelene R. Allen, 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. 2018-4587-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February 2020, addressed to:

Kansas Global Hotel LLC
 c/o Ryan LLC
 311 S Wacker Dr Ste 4800
 Chicago, IL  60606

Kevin J Breer, Attorney
 Breer Law Firm, LLC
 4800 Rainbow Blvd, Ste 200
 Westwood, KS  66205-1932

Jeff Holsapple, Johnson County Appraiser
 Johnson County Appraiser's Office
 11811 S Sunset Dr Ste 2100
 Olathe, KS  66061-7060

Ryan Carpenter, Asst County Counselor
 Johnson County Admin Bldg
 111 S Cherry, Ste 3200
 Olathe, KS  66061

Thomas G Franzen, Johnson County Treasurer
 Johnson County Admin Bldg
 111 S Cherry St Ste 1500
 Olathe, KS  66061-3451

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE EQUALIZATION APPEALS OF OLATHE LANDING, L.L.C.
FOR THE YEAR 2019 IN JOHNSON COUNTY, KANSAS


ORDER

Upon the written request of the appellant received on February 13, 2020, the Board finds that the above captioned matters are dismissed.

The subject matter of these appeals is as follows:

Parcel ID No. 046-089-30-0-40-02-035.00-0,
046-089-30-0-40-02-037.00-0,
046-089-30-0-40-02-034.00-0.

IT IS THEREFORE ORDERED that the appeals are dismissed.

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 amendments thereto. See 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) 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 petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

ELEONE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, 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 Nos. 2019-4700-EQ through 2019-4702-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 20th day of February, 2020, addressed to the following:

Olathe Landing LLC
c/o Savage and Browning LLC
8676 W 96th St Ste 100
Overland Park, KS 66212

Kevin J Breer, Attorney
Breer Law Firm, LLC
4800 Rainbow Blvd, Ste 200
Westwood, KS 66205-1932

Jeff Holsapple, County Appraiser
Johnson County Appraiser's Office
11811 S Sunset Dr Ste 2100
Olathe KS 66061-7060

Ryan Carpenter, Asst County Counselor
Johnson County Admin Bldg
111 S Cherry, Ste 3200
Olathe KS 66061

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE EQUALIZATION APPEALS OF CONNEL, RUSSELL L. & AUDEANA M. FOR THE YEAR 2019 IN LEAVENWORTH COUNTY, KANSAS


FULL AND COMPLETE OPINION

Now the above-captioned matters come on for consideration and decision by the Board of Tax Appeals of the State of Kansas. The Board conducted a hearing in these matters on December 18, 2019. The Taxpayer, Russell L. & Audeana M. Connel, appeared by Russell L. Connel, pro se. The County of Leavenworth appeared by Robert Weber, Leavenworth County Appraiser. Taxpayer Exhibit 1 was admitted into evidence for matters addressed in this Summary Decision. The tax year in issue is 2019.

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

As the subject properties are residential properties, the Board rules that the evidentiary burden is on the County.

The Board has issued a Summary Decision in this matter on December 31, 2019. The Board hereby incorporates, by reference, the conclusions and findings made in said Summary Decision.

In valuing property, there are three generally accepted methods to determine value. The first method is the comparable sales approach to value, the second is the cost approach to value, and the third is the income approach to value.

The comparable sales approach is the best method of valuation for residential properties as it best replicates how the market determines the fair market value for residential properties being sold and purchased.

The County’s values in these matters, with the exception of one, are based on the components of the comparable sales approach to value, sometimes termed as the “market approach.” In the comparable sale approach, nearby comparable properties which have recently sold are selected for their similarity to the subject property. Their sales prices are then adjusted for their differences from the subject property. Finally, a market value for the subject property is estimated from the adjusted sales prices of the comparable properties. Property Appraisal and Assessment Administration 153 (J.K. Eckert, Ph.D. ed. 1990). Thus, the property being compared, the subject property, may not be identical to the comparable sales. The adjustments
made account for those differences so that the property being sold resembles the subject property.

The comparable sales must have sold prior to the appraisal date of January 1, 2019. Due to time and logistical constraints involved with mass appraisal, the County may establish a cut-off date earlier than the statutory appraisal date so that its work may be completed by the statutory date for issuing value notices. All properties in the County are treated in the same manner so that the subject properties and all other properties are valued on a uniform and equal basis.

The appraised values of four of the properties considered here are based on the adjusted sales price of a comparable property. The adjusted sales price indicates what the comparable sale would have sold for if it were identical to the subject property. The comparable sales approach then averages those adjusted sales prices along with the weighted estimate and multiple regression analysis, after deducting the highest and lowest values, to arrive at an indicated value. In these matters where the County used an adjusted sales price to value a subject property, those values are lower than the values indicated by the comparable sales approach calculations.

Another component of the comparable sales is the multiple regression analysis (MRA) value. That value is based on a market-wide analysis of the contributory value of each component of the subject property that contributes value. In the four matters where the County used the MRA value, those values were less than the values indicated by the comparable sales approach to value.

The cost approach is based on the theory that the market value of an improved parcel can be estimated as the sum of the land value and the depreciated value of the improvements' construction costs. The cost approach is justified in part by the principle of substitution: an informed buyer will pay no more for an improved property than the price of acquiring a vacant site and constructing a substitute building of equal utility. Property Appraisal and Assessment Administration 205 (J.K. Eckert, Ph.D. ed. 1990).

The cost approach is most accurate when the properties being appraised are relatively new. As a property ages, it becomes more difficult to accurately estimate the amount of depreciation that should be applied to the improvements. The question also arises whether the replacement cost or the reproduction cost should be used. As properties get older, the reproduction cost may skyrocket due to changes in construction techniques and materials.

It should be noted that in matter, the appraised value was valued based on the cost approach and the cost approach value was lower than the comparable sales approach value, which also provided a credible indication of value.

The depreciation referred to above is accrued depreciation and not the same as the accounting or tax depreciation found in the Taxpayer's evidence.
The income approach is best suited to commercial properties that are bought and sold for their income-producing capabilities. The income approach considers the income of the property and required rates of return on the investment. In the income approach, the appraiser estimates the income stream that would be produced in the highest and best use under typical management. The property, not current management, is being valued; therefore, it is proper to assume that the potential investors would use the property for its most profitable legal use; and the buyer would employ typical rather than extraordinary management. *Property Appraisal and Assessment Administration* 84, 472 (J.K. Eckert, Ph.D. ed. 1990). The business is not taxed, only the building is. What should be considered for tax purposes is the income the building generates—not what the business located therein may generate. The income approach does not tax the income of the individual taxpayer. Instead it is a value derived from a typical property’s capitalized net operating income.

While the income approach may have some appeal to the Taxpayer, as a residential landlord, properties such as the subject properties are typically bought and sold as single-family residences for owner occupancy. The evidence does not show that there is a separate market for rental properties that are being bought and sold by landlords. Thus, the income approach is not as applicable in these matters as the comparable sales approach to value and to a lesser extent, the cost approach.

The Taxpayer presented evidence that he referred to as “the Bible.” See Taxpayer Exhibit 1. That exhibit compares the rents received from properties and their respective tax load. However, this evidence does not indicate what the appraised value of the subject property should be.

The Board has already issued its findings on the depreciation schedule found in Taxpayer Exhibit 1. The invoices from the Taxpayer’s attorney concerning an eviction action may have some bearing in the expenses incurred by the Taxpayer as the landlord; however, it would not have a bearing on that property’s value.

The Taxpayer cited the property at 813 Ida Street that sold in September of 2019, for $80,019 and it is appraised at $171,190 for the 2019 tax year. As already mentioned in the Summary Decision, the sale occurred well after the appraisal date and is irrelevant for a 2019 tax year appraisal. Furthermore, the evidence does not show that the sale was an open-market, arm’s length transaction that reflects fair market value.
IT IS THEREFORE ORDERED that the appraised values of the subject properties for 2019 shall be, and are hereby, as set forth below:

<table>
<thead>
<tr>
<th>Docket Number</th>
<th>Address</th>
<th>Parcel Identification Number</th>
<th>Final Appraised Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019-5307-EQ</td>
<td>702 East Eisenhower Road</td>
<td>052-094-18-0-30-01-004.00-0</td>
<td>$49,930</td>
</tr>
<tr>
<td>2019-5308-EQ</td>
<td>200 East Kansas Avenue</td>
<td>052-094-19-0-30-03-006.00-0</td>
<td>$69,320</td>
</tr>
<tr>
<td>2019-5309-EQ</td>
<td>103 South 2nd Street</td>
<td>052-094-19-0-30-03-007.00-0</td>
<td>$46,230</td>
</tr>
<tr>
<td>2019-5310-EQ</td>
<td>105 South 2nd Street</td>
<td>052-094-19-0-30-03-008.00-0</td>
<td>$42,470</td>
</tr>
<tr>
<td>2019-5311-EQ</td>
<td>609 Beth Street</td>
<td>052-094-18-0-30-02-020.01-0</td>
<td>$106,780</td>
</tr>
<tr>
<td>2019-5312-EQ</td>
<td>1107 North 7th Street</td>
<td>052-094-18-0-30-02-020.00-0</td>
<td>$85,380</td>
</tr>
<tr>
<td>2019-5313-EQ</td>
<td>711 Carol Street</td>
<td>052-094-18-0-30-09-007.00-0</td>
<td>$67,940</td>
</tr>
<tr>
<td>2019-5314-EQ</td>
<td>1110 North 3rd Street</td>
<td>052-094-18-0-30-04-003.00-0</td>
<td>$61,370</td>
</tr>
<tr>
<td>2019-5315-EQ</td>
<td>507 South 1st Street</td>
<td>052-099-30-0-20-03-005.00-0</td>
<td>$93,690</td>
</tr>
</tbody>
</table>

IT IS FURTHER ORDERED that the appropriate Leavenworth County officials shall correct their records to comply with this order, re-compute the taxes owed by the Taxpayer, and issue a refund for any overpayment.

This order is a full and complete opinion 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 amendments thereto. See 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days
from the date of certification of this order. See K.S.A. 77-613(b) and (c) 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.

If both parties are aggrieved by this order, and one party timely appeals this order to the district court (which necessitates a trial de novo pursuant to K.S.A. 74-2426(c)(4)(A)), then this order will be deemed final and will render moot any pending petition for reconsideration filed by the other party. If both parties are aggrieved by this order, one party timely appeals this order to the court of appeals (which would involve appellate review under the Kansas judicial review act), and the other party timely files a petition for reconsideration, then this order will be deemed non-final and the Board will proceed to render an order regarding reconsideration.

Unless an aggrieved party files a timely petition for reconsideration as set forth herein, this order will be appealable by that party only by timely appeal to the district court or the court of appeals as set forth above.

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

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

DELENE R. ALLEN, SECRETARY
CERTIFICATION

I, Joelene R. Allen, 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 Nos. 2019-5307-EQ through 2019-5315-EQ and any attachments thereto, was placed in the United States Mail, on this 13th day of February, 2020, addressed to:

Russell L. Connel
18312 Eisenhower Road
Leavenworth, Kansas 66048

Robert J. Weber, Leavenworth County Appraiser
Leavenworth County Courthouse
Suite 202
300 Walnut Street
Leavenworth, Kansas 66048-2725

Andrea Hughes, Deputy County Counselor
Roger Marrs, Deputy County Counselor
Leavenworth County Courthouse
Suite 225
300 Walnut Street
Leavenworth, Kansas 66048-2725

Janice L. Van Parys, Leavenworth County Treasurer
Leavenworth County Courthouse
Suite 105
300 Walnut Street
Leavenworth, Kansas 66048-2766

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
BEH 8720 34th LLC
FOR THE TAX YEAR 2018
FROM SEDGWICK COUNTY, KANSAS

Docket No. 2019-5329-PR

AMENDED AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County: Patricia J. Parker, #10413
Assistant County Counselor
525 N. Main, Ste. 359
Wichita, KS 67203
Phone: 316-660-9340

For the Taxpayer: Jerry W. Chatam
14360 W. 96th Terrace
Lenexa, KS 66215
Phone: 913-239-0990

The above-captioned matter comes on for consideration and decision by the Kansas State Board of Tax Appeals (the "Board") pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of said stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser's duties under K.S.A. § 79-1426, the parties enter into a stipulation of value as set forth herein:

STIPULATED VALUE:

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>087-109-32-0-24-01-007.00</td>
<td>C</td>
<td>$3,983,300.00</td>
<td>$3,934,000.00</td>
</tr>
</tbody>
</table>
The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value for the tax year 2018 shall be the stipulated value as set forth herein. IT IS ORDERED FURTHER that the above captioned matter shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

RONALD C. MASON, BOARD MEMBER

JAMES D. COOPER, BOARD MEMBER

DAVID SPRECKER, BOARD MEMBER

County Approval:
Dated: 2-4-20

Patricia J. Parker, P 10413
Assistant County Counselor

Taxpayer Approval:
Dated: 2-4-20

By Jerry W. Chatam for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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. 2019-5329-PR and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Casey Voegeli, Member
BEH 8720 34th LLC
1625 N Waterfront Pkwy Ste 250
Wichita, KS 67206

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Mark Clark, County Appraiser
Sedgwick County Appraiser's Office
271 W 3rd St N Ste 501
Wichita, KS 67202-1223

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS 67202-3790

Linda Kizzire, County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita, KS 67201-2961

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE PROTEST OF
BEH 10535 21ST, L.L.C. FOR THE YEAR
2018 IN SEDGWICK COUNTY, KANSAS

ORDER

Docket No. 2019-5330-PR

Upon the written request of the appellant received on February 6, 2020, the Board finds that the above captioned matter is dismissed.

The subject matter of this appeal is as follows:

Parcel ID No. 087-133-07-0-11-0l-003.02.

IT IS THEREFORE ORDERED that the appeal is dismissed.

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 amendments thereto. See 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A), and amendments thereto. Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) 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 petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELINE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, 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. 2019-5330-PR, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 12th day of February, 2020, addressed to the following:

Casey Voegeli, Member
BEH 10535 21st LLC
1625 N Waterfront Pkwy Ste 250
Wichita, KS  67206

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS  66215

Mark Clark, County Appraiser
Sedgwick County Appraiser’s Office
271 W 3rd St N Ste 501
Wichita KS  67202-1223

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita KS  67203-3790

Linda Kizzire, County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita KS  67201-2961

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
BEH 10535 21st, LLC Docket No. 2019-5331-PR
FOR THE TAX YEAR 2018
FROM SEDGWICK COUNTY, KANSAS

AMENDED AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County: Patricia J. Parker, #10413
Assistant County Counselor
525 N. Main, Ste. 359
Wichita, KS 67203
Phone: 316-660-9340

For the Taxpayer: Jerry W. Chatam
14360 W. 96th Terrace
Lenexa, KS 66215
Phone: 913-239-0990

ENTERED:

The above-captioned matter comes on for consideration and decision by the Kansas State Board of Tax Appeals (the "Board") pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of said stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser's duties under K.S.A. § 79-1426, the parties enter into a stipulation of value as set forth herein:

STIPULATED VALUE:

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>087-133-07-01-11-0'-003.04</td>
<td>C</td>
<td>$1,200,400.00</td>
<td>$1,098,200.00</td>
</tr>
</tbody>
</table>
I. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value for the tax year 2018 shall be the stipulated value as set forth herein. IT IS ORDERED FURTHER that the above captioned matter shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

[Signatures]

County Approval:  
Dated: 2-4-20__

[Signature]

Patricia J. Parker, #0413  
Assistant County Counselor

Taxpayer Approval:  
Dated: 2/4/20__

[Signature]  
Jerry W. Chatam for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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. 2019-5331-PR and any attachments thereto, was placed in the United States Mail, on this \February 12, 2020\, addressed to:

Casey Voegeli, Member
BEH 10535 21st LLC
1625 N Waterfront Pkwy Ste 250
Wichita, KS  67206

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS  66215

Mark Clark, County Appraiser
Sedgwick County Appraiser’s Office
271 W 3rd St N Ste 501
Wichita, KS 67202-1223

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS  67203-3790

Linda Kizzire, County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita, KS  67201-2961

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE APPLICATION
OF STAFFORD COUNTY ECONOMIC
DEVELOPMENT FOR EXEMPTION FROM
AD VALOREM TAXATION IN STAFFORD
COUNTY, KANSAS

ORDER

Docket No. 2019-5515-TX

Now the above-captioned matter comes on for consideration and decision by
the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows: The Board has jurisdiction of the
subject matter and the parties as an application for exemption has been filed
pursuant to K.S.A. 2018 Supp. 79-213. The subject matter of this tax exemption
application is described as follows:

Personal property – a 2019 Ford Fusion,
VID #3FA6P0G76KR271968, Stafford County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201 Ninth, which provides an exemption from ad valorem
taxation for real property and tangible personal property predominately used for
humanitarian purpose, and motor vehicles exclusively used for humanitarian
purposes.

The County recommends the request for exemption from ad valorem taxation
be granted. The County does not request a hearing.

Based on the evidence presented by the applicant and the County's verified
affirmative recommendation, the Board finds that the applicant uses the subject
vehicle for statutory purposes. The Board therefore concludes that the applicant
satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201 Ninth.

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted from July 25, 2019, and each succeeding year, so long
as the property continues to be used for exempt purposes. In the event the exempt
property ceases to be used for exempt purposes, the applicant must report that fact
to the County Appraiser within 30 days. See K.S.A. 79-214.
IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

Ronald C. Mason, Chair

James D. Cooper, Board Member

Devin Sprecker, Board Member

Joelene R. Allen, Secretary
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-5515-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2020, addressed to:

Carolyn Dunn, Executive Director
Stafford County Economic Development
PO Box 233
St John, KS 67576

Carl Miller, County Appraiser
Stafford County Courthouse
209 N Broadway, Suite F
St. John, KS 67576-2045

Lisa Milton, County Treasurer
Stafford County Courthouse
209 N Broadway, Suite G
St. John, KS 67576-2046

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

Joelene R. Allen, Secretary
ORDER

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 January 15, 2020. The Applicant appeared by Rev. Robert L. Baynham, President, and Gwen Ridgnal. Wyandotte County, Kansas (the "County") appeared by Wendy Green, Attorney, and Matt Willard, Deputy County Appraiser. The record was held open until January 29, 2020 for receipt of post-hearing submissions from the Applicant.

The Board finds and concludes as follows: The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213. The subject matter of this tax exemption application is described as follows:

Real estate and improvements –
2940 N 17th St, Kansas City, Kansas, also known as Parcel ID #105-019-32-0-10-05-024.00-0.

The subject property is a building and surrounding land located in Kansas City, Kansas. The local school district gifted the property to the Applicant in 1985 and it was used for thirty years as an Educational Opportunity Fund (EOF) daycare. The community center, when in operation, provided a full range of humanitarian services for the community including training and development.

The property was granted a tax exemption pursuant to K.S.A. 2018 Supp. 79-201 Ninth commencing January 1, 1990. The County placed the property back on the tax rolls on December 31, 2016 after the Applicant indicated that the daycare vacated the property four years ago and the property was no longer being used for any purposes. The Applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201 Ninth. The Applicant requests that the property be granted a tax exemption for the period December 31, 2016 to the
present.

The County submitted that although it did not object to the exemption request, it had some concerns.

In Kansas, taxation is the rule and exemption is the exception. Tax exemption statutes are strictly construed, and all doubts are resolved against exemption and in favor of taxation. See Board of County Comm’rs v. Kansas Ave. Properties, 246 Kan. 161, 166, 786 P.2d 1141 (1990); In re Lietz Const. Co., 273 Kan. 890, 904-905, 47 P.3d 1275 (2002). Further, the burden of establishing exemption from ad valorem taxation is on the Applicant. In re Via Christi Regional Medical Center, Inc., 27 Kan. App. 2d 446, 447, 6 P.3d 896 (2000) (citing T-Bone Feeders, Inc. v. Martin, 236 Kan. 641, 693 P.2d 1187 (1985)).

K.S.A. 2018 Supp. 79-201 Ninth grants an ad valorem tax exemption for the following property:

"[a]ll real property and tangible personal property actually and regularly used by a community service organization for the predominant purpose of providing humanitarian services, which is owned and operated by a corporation organized not for profit under the laws of the state of Kansas or by a corporation organized not for profit under the laws of another state and duly admitted to engage in business in this state as a foreign not-for-profit corporation if: (a) The directors of such corporation serve without pay for such services; (b) the corporation is operated in a manner which does not result in the accrual of distributable profits, realization of private gain resulting from the payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered or the realization of any other form of private gain; (c) no officer, director or member of such corporation has any pecuniary interest in the property for which exemption is claimed; (d) the corporation is organized for the purpose of providing humanitarian services; (e) the actual use of property for which an exemption is claimed must be substantially and predominantly related to the purpose of providing humanitarian services, except that, the use of such property for a nonexempt purpose which is minimal in scope and insubstantial in nature shall not result in the loss of exemption if such use is incidental to the purpose of providing humanitarian services by the corporation; (f) the corporation is exempt from federal income taxation pursuant to section 501(c)(3) of the internal revenue code of 1986; and (g)
contributions to the corporation are deductible under the Kansas income tax act. (Emphasis added.)

The Applicant has submitted evidence indicating it satisfies the organizational requirements provided in K.S.A. 2018 Supp. 79-201 Ninth(a)–(g). The subject property, however, has been vacant for years and the Applicant indicated at hearing that the property is not being used for any purposes. K.S.A. 2018 Supp. 79-201 Ninth, quoted directly above, specifically requires that the property be "actually and regularly" used for humanitarian purposes. Based thereon, Board finds that the Applicant has not provided sufficient evidence to indicate that the subject property qualifies for exemption under K.S.A. 2018 Supp. 79-201 Ninth. Therefore, the Board concludes that the exemption request is denied.

If the Applicant has evidence indicating that the subject property is actually and regularly used predominately for humanitarian purposes for the period at issue, such evidence should be submitted to the Board in a timely filed Petition for Reconsideration, as directed below.

IT IS THEREFORE ORDERED that, for the reasons set forth above, the application for exemption from ad valorem taxation is hereby denied.

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).
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 petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-6041-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of January, 2020, addressed to:

Robert L. Baynham
Bryant Community Service Center Inc
853 Washington Blvd
Kansas City, KS 66101

Kathy Briney, Wyandotte County Appraiser
Wyandotte County Annex
8200 State Ave
Kansas City, KS 66112-1854

Richard Mikesic, Wyandotte County Treasurer
Wyandotte County Courthouse
710 N 7th St Ste 240
Kansas City, KS 66101-3094

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
CAPITOL FED SAV & LOAN ASSOC FOR THE TAX YEAR 2019
FROM SEDGWICK COUNTY, KANSAS

DOCKET NO. 2019-6114-EQ

AMENDED AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:

For the County: Patricia J. Parker, #10413
Assistant County Counselor
525 N. Main, Ste. 359
Wichita, KS 67203
Phone: 316-660-9340

For the Taxpayer: Jerry W. Chatam
14360 W. 96th Terrace
Lenexa, KS 66215
Phone: 913-239-0990

ENTERED:

The above-captioned matter comes on for consideration and decision by the Kansas State Board of Tax Appeals (the "Board") pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of said stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser's duties under K.S.A. § 79-1426, the parties enter into a stipulation of value as set forth herein:

STIPULATED VALUE:

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019 Tax Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>087-134-18-0-44-01-006.01</td>
<td>C</td>
<td>$1,134,960.00</td>
<td>$ 983,400.00</td>
</tr>
</tbody>
</table>
1. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value for the tax year 2019 shall be the stipulated value as set forth herein. IT IS ORDERED FURTHER that the above captioned matter shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

[Signatures]

County Approval:
Dated: 2-4-20

[Signature]
Patricia J. Parker, #10413
Assistant County Counselor

Taxpayer Approval:
Dated: 2/4/20

[Signature]
Jerry W. Chatam for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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. 2019-6114-EQ and any attachments thereto, was placed in the United States Mail, on this ______ day of February, 2020, addressed to:

Kenneth R Scott, Vice President
Capitol Federal Savings and Loan Assn
700 S Kansas Ave
Topeka, KS  66603-3818

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS  66215

Mark Clark, County Appraiser
Sedgwick County Appraiser's Office
271 W 3rd St N Ste 501
Wichita, KS  67202-1223

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS  67203-3790

Linda Kizzire, County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita, KS  67201-2961

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

IN THE MATTER OF THE APPEAL OF
MACWEST, LLC WATER STREET PROPERTIES, L.L.C. FOR THE TAX YEAR 2018
FROM SEDGwick COUNTY, KANSAS

Docket No. 2019-6117-EQ

AMENDED AGREED ORDER OF STIPULATION AND DISMISSAL.

APPEARANCES:

For the County: Patricia J. Parker, #10413
Assistant County Counselor
525 N. Main, Ste. 359
Wichita, KS 67203
Phone: 316-660-9340

For the Taxpayer: Jerry W. Chatam
14360 W. 96th Terrace
Lenexa, KS 66215
Phone: 913-239-0990

ENTERED:

The above-captioned matter comes on for consideration and decision by the
Kansas State Board of Tax Appeals (the "Board") pursuant to a stipulation of value
entered into by the parties as set forth herein. Upon consideration of said stipulation, the
Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including
without limitation the county appraiser's duties under K.S.A. § 79-1426,
the parties enter into a stipulation of value as set forth herein:

STIPULATED VALUE:

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019 Tax Year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>087-124-20-0-14-04-001.00</td>
<td>C</td>
<td>$ 583,700.00</td>
<td>$ 499,130.00</td>
</tr>
<tr>
<td>Not Appealed</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>087-124-20-0-14-04-002.00</td>
<td>C</td>
<td>$ 95,870.00</td>
<td>$ 95,870.00</td>
</tr>
<tr>
<td>Total Economic Unit</td>
<td></td>
<td>$ 679,570.00</td>
<td>$ 595,000.00</td>
</tr>
</tbody>
</table>
1. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.

IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS that the value for the tax year 2018 shall be the stipulated value as set forth herein. IT IS ORDERED FURTHER that the above captioned matter shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the tax liability of the Taxpayer and refund any overpayment of taxes as required by law or by the terms of the stipulation adopted herein.

IT IS SO ORDERED.

County Approval:
Dated: 2.6.20

[Signature]
Patricia J. Parker, #10413
Assistant County Counselor

Taxpayer Approval:
Dated: 2/4/20

By [Signature]
Jerry W. Chatam for Taxpayer
CERTIFICATION

I, Joelene R. Allen, 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. 2019-6117-EQ and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Dan P Unruh, Partner
Macwest LLC
608 W Douglas Ave Ste 106
Wichita, KS 67203-6113

Jerry W Chatam, Tax Representative
JW Chatam and Associates Inc
14360 W 96th Terr
Lenexa, KS 66215

Mark Clark, County Appraiser
Sedgwick County Appraiser's Office
271 W 3rd St N Ste 501
Wichita, KS 67202-1223

Patricia Parker, Asst County Counselor
Sedgwick County Courthouse
525 N Main St Ste 359
Wichita, KS 67203-3790

Linda Kizzire, County Treasurer
Sedgwick County Courthouse
PO Box 2961
Wichita, KS 67201-2961

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE APPEALS OF
JOHN Q HAMMONS FALL 2006, L.L.C.,
FOR THE TAX YEAR 2018 IN GEARY
COUNTY, KANSAS

Docket No. 2019-6208-PR
Parcel ID: 031-111-12-0-40-02-007.04-0

AGREED ORDER OF STIPULATION AND DISMISSAL

APPEARANCES:
For the County: Travis M. Lilly, County Appraiser, 200 East 8th Street, Junction City, KS 66441-2590. Telephone: 785-238-4407.

ENTERED:

The above captioned matter comes on for consideration and decision by the Kansas State Board of Tax Appeals (the "Board") pursuant to a stipulation of value entered into by the parties as set forth herein. Upon consideration of the parties' stipulation, the Board finds and concludes as follows:

1. The Board has jurisdiction of the subject matter and the parties hereto.

2. After full consideration of the pertinent facts and governing law, including without limitation the county appraiser's duties under K.S.A. 79-1426, the parties stipulate:

2018 STIPULATED VALUE

<table>
<thead>
<tr>
<th>Parcel ID No.</th>
<th>Classification</th>
<th>Original Value</th>
<th>Stipulated Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>031-111-12-0-40-02-007.04-0</td>
<td>C</td>
<td>$5,600,000.00</td>
<td>$5,000,000.00</td>
</tr>
</tbody>
</table>

3. The Board hereby adopts the stipulation of the parties as set forth herein and orders termination of the above captioned matter.
IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE
STATE OF KANSAS that the value for the tax year 2018 shall be the stipulated value as
set forth herein.

IT IS ORDERED FURTHER that the above captioned matter shall be dismissed.

County officials are directed to correct their records accordingly, to re-compute the
tax liability of the Taxpayer, and refund any overpayment of taxes as required by law and
agreement of the parties.

IT IS SO ORDERED.

STATE BOARD OF TAX APPEALS

Ronald C. Mason, Chair

James D. Cooper, Member

Devin D. Sprecker, Member

APPROVED BY:

Daniel Willaert, Tax Representative
DuCharme, McMillen and Associates, Inc.
4225 Naperville Rd., Ste. 100
Lisle, IL 60532
317-596-3280 ext. 2372
dwillaert@dmainc.com

Travis M. Lilly, County Appraiser
200 East 8th Street
Junction City, KS 66441-2590
785-238-4407
travis.lilly@gearvcounty.org
CERTIFICATION

I, Joelene R. Allen, 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. 2019-6208-PR and any attachments thereto, was placed in the United States Mail, on this 18th day of February, 2020, addressed to:

Valerie Hilliard, Property Tax Manager
John Q Hammons Fall 2006 LLC
4243 Hunt Rd.
Cincinnati, OH 45242

Daniel Willaert, Tax Representative
DuCharme, McMillen and Associates, Inc.
4225 Naperville Rd., Ste. 100
Lisle, IL 60532

Travis Lilly, County Appraiser
Geary County Office Building
200 East 8th Street
Junction City, KS 66441

Steven L. Opat, Geary County Counselor
Pennell Office Building, Ste. D
801 North Washington Street
Junction City, KS 66441

Kathy Tremont, County Treasurer
Geary County Office Building
200 East 8th Street
Junction City, KS 66441

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

Joelene R. Allen,
Secretary
BEFORE THE BOARD OF TAX APPEALS  
STATE OF KANSAS  

IN THE MATTER OF THE APPLICATION  
OF ALEXANDER WIND FARM, L.L.C.  
FOR EXEMPTION FROM AD VALOREM TAXATION IN RUSH COUNTY, KANSAS  

Docket No. 2019-6465-TX  

ORDER  

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.  

The Board finds and concludes as follows:  

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 79-213.  

The subject matter of this tax exemption application is described as follows:  

Real estate, improvements, and associated personal property commonly known as or located at 201 Main Street, Alexander, Rush County, Kansas, also known as Parcel Identification Number 083-154-20-0-40-13-004.00-0; 1474 County Road 120, also known as Parcel Identification Number 083-162-09-0-00-00-002.01-0; 1466 County Road 120, also known as Parcel Identification Number 083-162-09-0-00-00-002.03-0; 21 Siemens 2.3 MW 108m rotor diameter turbines on 80m towers; 21 pad mounted transformers; underground cabling; one 80m tubular meteorological tower; and, 1 substation.  

The Applicant requests exemption from ad valorem taxation pursuant to K.S.A. 79-201 Eleventh, that authorizes ad valorem tax exemption as follows:  

For all taxable years commencing after December 31, 1998, all property actually and regularly used predominantly to produce and generate electricity utilizing renewable energy resources or technologies when the Applicant for such property, on or before December 31, 2016, has filed an application for exemption pursuant to this subsection or has received a conditional use permit to produce and generate electricity on the property from the county in which the property is located. Any exemption granted under the
provisions of this subsection for such property when the Applicant, after December 31, 2016, has filed such application or filed such application and received a conditional use permit, shall be in effect for the 10 taxable years immediately following the taxable year in which construction or installation of such property is completed. For purposes of this section, "renewable energy resources or technologies" shall include wind, solar, photovoltaic, biomass, hydropower, geothermal and landfill gas resources or technologies.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the Applicant and the County's verified affirmative recommendation, the Board finds that the Applicant predominantly uses the subject property to produce and generate electricity utilizing renewable energy resources or technologies. The Board therefore concludes that the Applicant satisfies the conditions enumerated in K.S.A. 79-201 Elevenh.

The evidence shows that the Board has already granted a tax exemption request for the subject property in Docket Number 2015-7546-TX, when the property was owned by NJR Clean Energy Ventures II. That exemption was granted “from September 26, 2014, and each succeeding year, so long as the Applicant [NJR Clean Energy Ventures II] continues to use the subject property for exempt purposes.” The subject property was put into service on December 1, 2015.

The evidence shows that on February 7, 2019, SRIV Partnership, L.L.C. purchased the Applicant from NJR Clean Energy Ventures II. Since the Applicant, in this matter, has filed this exemption request after December 31, 2016, the exemption period, at most, would run from January 1, 2016 through December 31, 2025.

The Board notes that the Applicant requested a hearing in this matter. If a hearing is still desired, reconsideration with a hearing may be requested as set forth below.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from the acquisition date of February 7, 2019 through December 31, 2025. In the event the exempt property ceases to be used for exempt purposes, the Applicant must report that fact to the Rush County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the Applicant shall be made pursuant to K.S.A. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 79-213(a). All unpaid taxes that have accrued from and since the effective date of the exemption shall be abated.

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. See K.S.A. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 74-2426(c). 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).

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 petition shall also serve a complete copy of the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-6465-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2020, addressed to:

Ann Walter
Alexander Wind Farm, L.L.C.
% Asset Management
Suite 1880
1000 Southwest Broadway
Portland, Oregon 97205

Wes Jackson, Tax Representative
Cummings Westlake, L.L.C.
Suite 201
12837 Louetta Road
Cypress, Texas 77429

Kelly DesLauriers, Rush County Appraiser
Rush County Courthouse
Post Office Box 57
LaCrosse, Kansas 67548-0057

Christie Bittel, Rush County Treasurer
Rush County Courthouse
Post Office Box 460
LaCrosse, Kansas 67548-0460

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
APPLICATION OF CONWAY
SPRINGS DEVELOPMENT
FOUNDATION FOR EXEMPTION
FROM AD VALOREM TAXATION IN
SUMNER COUNTY, KANSAS

ORDER

Now the above-captioned matter comes on for consideration and decision by
the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an
application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of this tax exemption application is described as follows:

Real estate and improvements –
121 S 7th St, Conway Springs, Kansas, also known as
Parcel ID #096-058-33-0-40-23-009.01-0.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201 Ninth, which provides an exemption from ad valorem
taxation for real property and tangible personal property predominately used for
humanitarian purpose, and motor vehicles exclusively used for humanitarian
purposes.

The County recommends the request for exemption from ad valorem taxation
be granted. The County does not request a hearing.

Based on the evidence presented by the applicant and the County's verified
affirmative recommendation, the Board finds that the applicant uses the subject
vehicle for statutory purposes. The Board therefore concludes that the applicant
satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201 Ninth.

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted from February 20, 2019, and each succeeding year, so
long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELLENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-6481-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2020, addressed to:

Jessica Lynch
Conway Springs Development Foundation
PO Box 326
Conway Springs, KS 67031

Cindy Magill, Sumner County Appraiser
Sumner County Courthouse
501 N Washington Ave
Wellington, KS 67152-4064

Dannetta Cook, Sumner County Treasurer
Sumner County Courthouse
PO Box 190
Wellington, KS 67152-0190

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

[Signature]
Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
APPLICATION OF TWIN VALLEY
DEVELOPMENTAL SERVICES, INC.
FOR EXEMPTION FROM AD
VALOREM TAXATION IN
WASHINGTON COUNTY, KANSAS

ORDER

Docket No. 2019-6495-TX

Now the above-captioned matter comes on for consideration and decision by
the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an
application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of this tax exemption application is described as follows:

Personal property –
2020 Sharp Enclosed Trailer, PP ID
#1S9BE1628L1870593, Washington County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201 Ninth, which provides an exemption from ad valorem
taxation for real property and tangible personal property predominately used for
humanitarian purpose, and motor vehicles exclusively used for humanitarian
purposes.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the applicant and the County's verified
affirmative recommendation, the Board finds that the applicant uses the subject
vehicle for statutory purposes. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201 Ninth.

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted from October 14, 2019, and each succeeding year, so
long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

Ronald C. Mason, Chair

James D. Cooper, Board Member

Devin Sprecker, Board Member

Joelene R. Allen, Secretary
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-6495-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2020, addressed to:

Edgar C Henry, CEO
Twin Valley Developmental Services Inc.
413 Commercial St
Greenleaf, KS 66943

Lance Leis, Washington County Appraiser
Washington County Courthouse
214 C Street
Washington, KS 66968-1928

Denae Jueneman, Washington County Treasurer
Washington County Courthouse
214 C Street
Washington, KS 66968-1986

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

Joelene R. Allen, Secretary
Now the above-captioned matter comes on for consideration and decision by
the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an
application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of this tax exemption application is described as follows:

Personal property - 1967 Cessna 182L, ID #N3387R,
Reno County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-220, which provides an exemption from ad valorem taxation
for amateur-built aircraft used exclusively for recreational or display purposes, or
any combination thereof.

The County recommends the request for exemption from ad valorem taxation
be granted. The County does not request a hearing.

Based on the evidence presented by the applicant and the County’s verified
affirmative recommendation, the Board finds that the applicant uses the subject
property for statutory purposes. The Board therefore concludes that the applicant
satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-220.

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted from June 7, 2017, and each succeeding year, so long as
the property continues to be used for exempt purposes. In the event the exempt
property ceases to be used for exempt purposes, the applicant must report that fact
to the County Appraiser within 30 days. See K.S.A. 79-214.
IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

[Signatures]

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELANE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-6535-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2020, addressed to:

Larry Froese, Member
Sara Jane Hunt, Member
Skypartners LLC
PO Box 571
Buhler, KS 67522

Brad Wright, Reno County Appraiser
Courthouse Annex
125 W 1st Ave
Hutchinson, KS 67501-5235

Brenda Kowitz, Reno County Treasurer
Courthouse Annex
125 W 1st Ave
Hutchinson, KS 67501-5235

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
APPLICATION OF UNIFIED
GOVERNMENT OF WYANDOTTE
COUNTY/KANSAS CITY, KS FOR
EXEMPTION FROM AD VALOREM
TAXATION IN WYANDOTTE
COUNTY, KANSAS

Docket Nos. 2019-6542-TX
and
2019-6543-TX

ORDER

Now the above-captioned matters come on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as applications for exemption have been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of these tax exemption applications is described as follows:

Real estate and improvements –
834 Armstrong Ave, Topeka, Kansas,
Parcel ID #105-062-09-0-10-09-018.00-0,
(first used for exempt purpose on June 20, 2019),
and
836 Armstrong Ave, Topeka, Kansas,
Parcel ID #105-062-09-0-10-09-017.00-0.
(first used for exempt purpose on July 9, 2019).

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a Second, which provides an exemption from ad valorem taxation for real property used exclusively by the state or any municipality or political subdivision of the state.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.
Based on the evidence presented by the applicant and the County's verified affirmative recommendation, the Board finds that the applicant uses the subject property for governmental purposes. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted each property's date of first exempt use as respectively indicated above, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of
the petition on all other parties.

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELLENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket Nos. 2019-6542-TX et al., and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2020, addressed to:

Douglas G Bach, County Administrator
Unified Government of Wyandotte County/KCK
701 N 7th St
Kansas City, KS 66101

Patrick Waters, Attorney
Unified Government of Wyandotte County/Kansas City
701 N 7th St
Kansas City, KS 66101

Kathy Briney, Wyandotte County Appraiser
Wyandotte County Annex
8200 State Ave
Kansas City, KS 66112-1854

Richard Mikesic, Wyandotte County Treasurer
Wyandotte County Courthouse
710 N 7th St Ste 240
Kansas City, KS 66101-3094

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
APPLICATION OF WYANDOTTE
TABERNACLE FOR EXEMPTION
FROM AD VALOREM TAXATION IN
WYANDOTTE COUNTY, KANSAS

ORDER

Docket No. 2019-6544-TX

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of this tax exemption application is described as follows:

Real estate and improvements –
5301 Metropolitan Ave, Kansas City, Kansas,
Parcel ID #105-057-25-0-20-02-002.00-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201 Second, which provides an exemption from ad valorem taxation for property used exclusively for religious purposes, and K.S.A. 2018 Supp. 79-201 Seventh, which provides an exemption from ad valorem taxation for church parsonages.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the applicant and the County’s verified affirmative recommendation, the Board finds that the applicant uses the subject property for religious purposes and as a church parsonage. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201 Second and K.S.A. 2018 Supp. 79-201 Seventh.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from October 11, 2019, and each succeeding year, so
long as the property continues to be used for exempt purposes. In the event the exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

[Signatures]

JOELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-6544-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2020, addressed to:

Brandi Miller, Treasurer
Wyandotte Tabernacle
5301 Metropolitan Ave
Kansas City, KS 66106

Kathy Briney, Wyandotte County Appraiser
Wyandotte County Annex
8200 State Ave
Kansas City, KS 66112-1854

Richard Mikesic, Wyandotte County Treasurer
Wyandotte County Courthouse
710 N 7th St Ste 240
Kansas City, KS 66101-3094

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
APPLICATION OF NEW LIFE
UNITED BRETHREN IN CHRIST
CHURCH FOR EXEMPTION FROM
AD VALOREM TAXATION IN
NEOSHO COUNTY, KANSAS

ORDER

Docket No. 2019-6562-TX

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2017 Supp. 79-213.

The subject matter of this tax exemption application is described as follows:

Personal property -
2006 Chevrolet C5500, VID #1GBG5V1206F404553,
Neosho County, Kansas.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201 Second, which provides an exemption from ad valorem taxation for property used exclusively for religious purposes.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the applicant and the County's verified affirmative recommendation, the Board finds that the applicant uses the subject property for religious purposes. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201 Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from September 11, 2019, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the
exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELINE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-6562-TX, and any attachments thereto, was placed in the U.S. mail, on this 12th day of January, 2020, addressed to:

Joe Morgan
New Life United Brethren in Christ Church
500 N Forest
Chanute, KS 66720

Robert McElroy, Neosho County Appraiser
Neosho County Courthouse
100 S Main Ste 14
Erie, KS 66733-1301

Sydney Ball, Neosho County Treasurer
Neosho County Courthouse
Box 176
Erie, KS 66733-0176

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
APPLICATION OF KANSAS STATE
UNIVERSITY FOUNDATION (THE)
FOR EXEMPTION FROM AD
VALOREM TAXATION IN RILEY
COUNTY, KANSAS

ORDER

Docket No. 2019-6704-TX

Now the above-captioned matter comes on for consideration and decision by
the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows: The Board has jurisdiction of the
subject matter and the parties as an application for exemption has been filed
pursuant to K.S.A. 2018 Supp. 79-213. The subject matter of this tax exemption
application is described as follows:

Real estate and improvements —
2004 Research Park Circle, Manhattan, Kansas, also
known as Parcel ID #081-203-07-2-30-01-001.00-0.

The applicant requests exemption from ad valorem taxation pursuant to
K.S.A. 2018 Supp. 79-201 Second, which provides an exemption from ad valorem
taxation for property used exclusively for religious purposes.

The County recommends the request for exemption from ad valorem taxation
be granted. The County does not request a hearing.

Based on the evidence presented by the applicant and the County's verified
affirmative recommendation, the Board finds that the applicant uses the subject
property exclusively for religious purposes. The Board therefore concludes that the
applicant satisfies the conditions enumerated in K.S.A. 2018 Supp.79-201 Second.

IT IS THEREFORE ORDERED that the application for exemption from ad
valorem taxation is granted from January 1, 2019, and each succeeding year, so
long as the property continues to be used for exempt purposes. In the event the
exempt property ceases to be used for exempt purposes, the applicant must report
that fact to the County Appraiser within 30 days. See K.S.A. 79-214.
IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a). All unpaid taxes that have accrued from and since the effective date of the exemption shall be abated.

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELLE E. R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2019-6704-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2020, addressed to:

Larry D Fox, Director of Real Estate
Kansas State University Foundation
1800 Kimball Ave Ste 200
Manhattan, KS 66502

Greg McHenry, Riley County Appraiser
Riley County Courthouse
110 Courthouse Plz 3rd Fl
Manhattan, KS 66502-0110

Shilo Heger, Riley County Treasurer
Riley County Courthouse
110 Courthouse Plaza
Manhattan, KS 66502-0108

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

Joelene R. Allen, Secretary
Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of this tax exemption application is described as follows:

Real estate and improvements –
Lot 3 Block 1 Lewis in Burr Oak, Kansas, also known as Parcel ID #045-075-22-0-10-01-006.00-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a Second, which provides an exemption from ad valorem taxation for real property used exclusively by the state or any municipality or political subdivision of the state.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the applicant, and the County's verified affirmative recommendation, the Board finds that the applicant uses the subject property for governmental purposes. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 1, 2018, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the
exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

   IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

   Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

   Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

   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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JELENE R. ALLEN, SECRETARY
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-3-TX, and any attachments thereto, was placed in the U.S. mail, on this 18th day of February, 2020, addressed to:

Amy J Reed, City Clerk
City of Burr Oak
PO Box 22
Burr Oak, KS 66936

Darrell Miller, Attorney
PO Box 344
Mankato, KS 66956

Anna Porter, Jewell County Appraiser
Jewell County Courthouse
307 N Commercial
Mankato, KS 66956-2025

Brenda Eakins, Jewell County Treasurer
Jewell County Courthouse
307 N Commercial St Ste 6
Mankato, KS 66956-2094

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

Joelene R. Allen, Secretary
BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE
APPLICATION OF CITY OF OLMITZ
FOR EXEMPTION FROM AD
VALOREM TAXATION IN BARTON
COUNTY, KANSAS

ORDER

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas.

The Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties as an application for exemption has been filed pursuant to K.S.A. 2018 Supp. 79-213.

The subject matter of this tax exemption application is described as follows:

Real estate and improvements —
000 1st St., Olmitz, Kansas, also known as Parcel ID #005-151-01-0-20-12-009.00-0.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201a Second, which provides an exemption from ad valorem taxation for real property used exclusively by the state or any municipality or political subdivision of the state.

The County recommends the request for exemption from ad valorem taxation be granted. The County does not request a hearing.

Based on the evidence presented by the applicant, and the County's verified affirmative recommendation, the Board finds that the applicant uses the subject property for governmental purposes. The Board therefore concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201a Second.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 1, 2017, and each succeeding year, so long as the property continues to be used for exempt purposes. In the event the
exempt property ceases to be used for exempt purposes, the applicant must report that fact to the County Appraiser within 30 days. See K.S.A. 79-214.

IT IS FURTHER ORDERED that any refund due and owing the applicant shall be made pursuant to K.S.A. 2018 Supp. 79-213(k), which limits the refund to the year immediately preceding the year in which the application is filed in accordance with K.S.A. 2018 Supp. 79-213(a).

Any party who is aggrieved by this order may file a written petition for reconsideration with this Board as provided in K.S.A. 2018 Supp. 77-529. See K.S.A. 2018 Supp. 74-2426(b). 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 days for mailing pursuant to statute).

Rather than filing a petition for reconsideration, any aggrieved person has the right to appeal this order of the Board by filing a petition with the court of appeals or the district court pursuant to K.S.A. 2018 Supp. 74-2426(c)(4)(A). Any person choosing to petition for judicial review of this order must file the petition with the appropriate court within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c) and K.S.A. 2018 Supp. 74-2426(c). Pursuant to K.S.A. 2018 Supp. 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 does not have the capacity or power to sue or be sued. See K.S.A. 2018 Supp. 74-2433(f).

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 petition shall also serve a complete copy of the petition on all other parties.
IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

Ronald C. Mason, Chair

James D. Cooper, Board Member

Devin Sprecker, Board Member

Joelene R. Allen, Secretary
CERTIFICATE OF SERVICE

I, Joelene R. Allen, Secretary of the Kansas Board of Tax Appeals, do hereby certify that a true and correct copy of this order in Docket No. 2020-12-TX, and any attachments thereto, was placed in the U.S. mail, on this 10th day of February, 2020 addressed to:

Curtis Peterson, Mayor
City of Olmitz
PO Box 64
Olmitz, KS 67564

Barbara Esfeld, Barton County Appraiser
Barton County Courthouse
1400 Main St Room 206
Great Bend, KS 67530-4046

James E Jordan, Barton County Treasurer
Barton County Courthouse
1400 Main St Room 208
Great Bend, KS 67530-4077

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

[Signature]
Joelene R. Allen, Secretary