BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE APPLICATION OF UNIVERSITY MONTHLY MEETING OF FRIENDS FOR EXEMPTION FROM AD VALOREM TAXATION IN SEDGWICK COUNTY, KANSAS

Docket No. 2019-6768-TX

ORDER GRANTING RECONSIDERATION AND ORDER ON RECONSIDERATION

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 and a timely Petition for Reconsideration has been filed pursuant to K.S.A. 2018 Supp. 74-2426 and K.S.A. 2018 Supp. 77-529.

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

Real estate and improvements commonly known as 517 S Vine Ave, Wichita, Sedgwick County, Kansas, also known as Parcel ID #087-129-30-0-12-05-005.00.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201 Seventh. In its original Order in this matter, the Board denied the tax exemption request finding the applicant did not submit an Addition to Exemption Application: Parsonage. The applicant filed a Petition for Reconsideration offering additional evidence and arguments in support of its exemption request. Therefore, the Board concludes that the Petition for Reconsideration should be granted.

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

Upon reconsideration, based on the record evidence and the County's verified affirmative recommendation, the Board finds that the applicant
predominantly uses the subject property as a parsonage. The Board concludes that the applicant satisfies the conditions enumerated in K.S.A. 2018 Supp. 79-201 Seventh.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from January 1, 2020, 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 Labette 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).

This is a final order of the Board of Tax Appeals and constitutes final agency action. 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 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

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. 2019-6768-TX, and any attachments thereto, was placed in the U.S. mail, on this 25th day of February, 2020, addressed to:

Kenneth H Jack, Chairperson
University Monthly Meeting of Friends
1840 W University
Wichita, KS  67213

Kenneth H Jack, Attorney
Davis and Jack LLC
2121 W Maple St
Wichita, KS  67213

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

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  
EQUALIZATION APPEAL OF  
FREYERMUTH, RICHARD L./ADDIE K.  
FREYERMUTH FOR THE YEAR 2019 IN  
JOHNSON COUNTY, KANSAS  

Docket No. 2019-6152-EQ

ORDER ON TAXPAYER'S REQUEST FOR RECONSIDERATION

The Board has jurisdiction of the subject matter and the parties, as an equalization appeal has been properly and timely filed pursuant to K.S.A. 79-1609, and a timely Petition for Reconsideration having been filed pursuant to K.S.A. 74-2426 and K.S.A. 77-529.

The County's evidence shows that there are eight valid sales in the subject property's subdivision that occurred between October 1, 2017 and September 30, 2018, the year prior to the appraisal date. These sales are of ranch homes, like the subject property, and range in size between 1,000 and 1,300 square feet of living area. These homes sold between $121,000 and $175,000. The average selling price was $155,750 and the median sales price was $163,000. The two properties that sold in the $120,000's are in clearly inferior locations and have fewer amenities than the subject property.

The evidence further shows that the County's appraised value of the subject property is $37,000 below that of a typical property. In other words, if the subject property were in typical condition, it would be valued at $172,700. The Taxpayer argued that it would cost $40,000 to make the needed repairs to the subject property and it appears that the County has already accounted for that. The current appraised value, as determined by the Board, is $39,800 less than the subject property's value if in typical condition.

The Board finds, upon review of the Taxpayer’s Motion for Reconsideration, that no evidence or arguments are offered that would persuade the Board that the original order should be modified or that reconsideration should be granted. The Board, therefore, concludes that the Order as originally issued should be, and is hereby, sustained.

IT IS, THEREFORE, BY THE COURT OF TAX APPEALS OF THE STATE OF KANSAS, CONSIDERED AND ORDERED that, the above-captioned Motion for Reconsideration should be, and the same is hereby, denied.

Any aggrieved party may request, within 14 days of receiving this order, a full and complete opinion be issued by the Board pursuant to K.S.A. 74-2426(a), and amendments thereto (allowing an additional three (3) days for mailing pursuant to statute).
Rather than filing a request for a full and complete opinion, any Taxpayer has the right to appeal this order of the Board by filing a petition with the district court pursuant to K.S.A. 74-2426(c)(4)(B), and amendments thereto. Said petition for judicial review must be filed within 30 days from the date of certification of this order. See K.S.A. 77-613(b) and (c), and amendments thereto and K.S.A. 74-2426(c), and amendments thereto. Pursuant to K.S.A. 77-529(d), and amendments thereto, any party choosing to petition for judicial review of this order is hereby notified that the Secretary of the Board of Tax Appeals is to receive service of a copy of the petition for judicial review. Please note, however, that the Board would not be a party to any judicial review because the Board does not have the capacity or power to sue or be sued. See K.S.A. 74-2433(f), and amendments thereto.

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

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

[Signatures]

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

SEVYN SPRECKER, BOARD MEMBER

JOELENE 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. 2019-6152-EQ and any attachments thereto, was placed in the United States Mail, on this 25th day of February, 2020, addressed to:

Richard L. Freyermuth
6811 Flint Street
Shawnee, Kansas 66203

Jeff Holsapple, Johnson County Appraiser
Johnson County Appraiser's Office
Suite 2100
11811 South Sunset Drive
Olathe, Kansas 66061-7060

Thomas G. Franzen, Johnson County Treasurer
Johnson County Administrative Building
Suite 1500
111 South Cherry Street
Olathe, Kansas 66061-3486

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
TB OF AMERICA, INC.

Docket No. 2020-127-DT

ORDER

APPEARANCES:

For the Kansas Department of Revenue: Alice Leslie Rawlings, #9252
109 SW 9th Street
Topeka, KS 66612
Telephone: 785-291-3563
Email: leslie.rawlings@ks.gov
Fax: 785-296-5213

For the Taxpayer: Brett Wasinger
208 S. Maize Road
Wichita, KS 67209
Telephone: 316-722-5670
Email: bwasinger@fugate-ent.com

ENTERED:

The captioned matter comes on for consideration and decision by the Kansas State
Board of Tax Appeals (the "Board") pursuant to the stipulation of both parties that this
matter is resolved and the Board finds and concludes the parties enter into the stipulation
as set forth herein:

STIPULATION:

The parties agree:

1. The parties have entered into a non-principled settlement agreement.

The Board hereby adopts the stipulation of the parties as set forth herein.
IT IS THEREFORE ORDERED BY THE BOARD OF TAX APPEALS OF THE

STATE OF KANSAS that this appeal be dismissed with prejudice.

IT IS ORDERED

[Signature]

BOTA MEMBER

DEPARTMENT OF REVENUE
STATE OF KANSAS

[Signature]

Alice Leslie Rawlings
Attorney

TAXPAYER APPROVAL:

[Signature]

Title: President
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. 2020-127-DT and any attachments thereto, was placed in the United States Mail, on this 25th day of February, 2020, addressed to:

J Larry Fugate, President
TB of America Inc
208 S Maize Rd
Wichita, KS 67209

Brett Wasinger, Attorney
208 S Maize Rd
Wichita, KS 67209

and a copy was sent by building mail addressed to the following:

General Counsel
Ks Dept of Revenue Legal Services Bureau
109 SW 9th St
Topeka, KS 66601

Leslie Rawlings, Attorney
Ks Dept of Revenue Legal Services Bureau
109 SW 9th St
Topeka, KS 66601

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

Joelene R. Allen, Secretary