BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS


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>046-103-06-0-40-01-002.01-0</td>
<td>2018-4174-EQ</td>
<td>$4,504,500</td>
<td>$3,860,000</td>
<td>Residential</td>
<td>2018</td>
</tr>
<tr>
<td>046-103-06-0-40-01-002.01-0</td>
<td>2019-4693-EQ</td>
<td>$4,727,000</td>
<td>$3,860,000</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

[Signatures]

Devin Sprecker, Member
James D. Cooper, Member
Ryan As.~is County Counselor
111 S. Cherry, Ste. 3200
Olathe, KS 66061-3451
913-715-1855
ryan.carpenrer@jocogov.org
Attorney for Board of County Commissioners
of Johnson County, Kansas

Prepared By:
Ryan Carpenter, KS Bar #14830
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 W. Breer KS Bar #9250
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. 2018-4174-EQ et al. and any attachments thereto, was placed in the United States Mail, on this 26th day of February, 2020, addressed to:

Clearview Village Inc
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

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
Hurricane Services Inc

Dockets 2019-3975-PR

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>Property</th>
<th>Assessed Value</th>
<th>Appraised Value</th>
<th>Appraised Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>002-099-29-0-30-06-001.00-0</td>
<td>$1,108,060</td>
<td>$823,300</td>
<td>Commercial 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.

THE BOARD OF TAX APPEALS

Devin Sprecker, Member

James D. Cooper, Member

Ronald C. Mason, Member
ADAM WILSON  
COUNTY APPRAISER  
409 S. OAK ST  
GARNETT, KS 66032  
785-448-6844  
appraiser@andersoncountyks.org  
COUNTY APPRAISER ANDERSON  
COUNTY KANSAS

Approved by:

ERIK PRESTON  
JW CHATAM & ASSOCIATES INC  
14360 W 96TH TERRACE  
LENEXA, KS 66215  
913-239-0990  
jlchatam@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. 2019-3975-PR and any attachments thereto, was placed in the United States Mail, on this 26th day of February, 2020, addressed to:

Jeremy Hurt, Director of Real Estate
Hurricane Services Inc
c/o JW Chatam and Associates Inc
14360 W 96th Ter
Lenexa, KS  66215

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

Adam Wilson, County Appraiser
Anderson County Courthouse
100 E 4th Ave
Garnett, KS  66032-1595

James Campbell, Co Counselor
Anderson County
511 Neosho St
Burlington, KS  66839

Dena M McDaniel, County Treasurer
Anderson County Courthouse
100 E 4th Ave Rm 2
Garnett, KS  66032-1596

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
FITNESS OLATHE HOLDINGS, LLC

Docket 2019-4650-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
   046-083-07-0-20-02-001.00-0

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>$10,500,000</td>
<td>$9,800,000</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]

James D. Cooper, Member

Ronald C. Mason, Member

[Seal]
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. 2019-4650-EQ and any attachments thereto, was placed in the United States Mail, on this 26th day of February, 2020, addressed to:

Ryan Brooks, CFO
Fitness Olathe Holdings LLC
3601 Minnesota Dr Apt 100
Minneapolis, MN 55435

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
T.E.N. INVESTMENTS, INC.

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
   046-056-13-0-20-08-001.00-0

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>$1,371,310</td>
<td>$1,134,000</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

Devin Sprecker, Member

James D. Cooper, Member

Ronald C. Mason, Member
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. 2019-4797-EQ and any attachments thereto, was placed in the United States Mail, on this 26th day of February, 2020, addressed to:

Kevin Killilea, Vice President
TEN Investments Inc
9400 W 65th St
Merriam, KS 66203

Tim Anderson, Tax Representative
MarksNelson LLC
1310 E 104th St Ste 300
Kansas City, MO 64131

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
EQUALIZATION APPEAL OF
SCHEDLER, DALE G. & SUSAN R. FOR
THE YEAR 2019 IN JOHNSON COUNTY,
KANSAS

Docket No. 2019-6345-EQ

SUMMARY DECISION

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas. The Board conducted a hearing in this matter on February 18, 2020. The Taxpayer, Dale G. & Susan R. Schedler, appeared by Dale G. & Susan R. Schedler, pro se. The County of Johnson appeared by Eric Serrano. Taxpayer Exhibit 1 and County Exhibit 1 were admitted into evidence. The tax year in issue is 2019.

The subject matter of this tax appeal is described as follows:

Real estate and improvements commonly known as 18665 Lamar Avenue, Stilwell, Johnson County, Kansas, also known as Parcel Identification Number 046-169-32-0-20-04-001.00-0.

The subject property is currently appraised at $501,200, based on the comparable sales approach to value. The cost approach indicates a value of $444,890. The County has listed the subject property as being in “Average” condition for a home of its age. The condition, desirability, and utility (C.D.U.) rating is “Good,” and the construction quality is “Average+.” The comparable sales’ C.D.U. ratings range from “Average+” to “Good+.”

The Taxpayer provided evidence showing that the subject property has deferred maintenance in the patio and that the septic system is failing. Furthermore, there is a 440 kilovolt powerline running over the rear of the subject property.

The Taxpayer submitted a fee appraisal of the subject property. The Board does not rely on the fee appraisal because it is dated after the appraisal date of January 1, 2019. The fee appraisal’s effective date is October 2019, and all the comparable sales occurred after the appraisal date. In light of that finding, the Board will not go into other issues it found in the fee appraisal.

The evidence does show that the County’s C.D.U. rating is too high, based on the subject property’s deferred maintenance that the County has not accounted for. Therefore, the Board finds that some reduction in value should be made.
The Board rules that the evidentiary burden is on the County. Based on the evidence presented at the hearing, duly weighing such evidence, the Board determines that the appraised value of the subject property for tax year 2019 should be reduced to $478,300, the adjusted sales price of the second comparable sale at 6785 West 193rd Street.

IT IS THEREFORE ORDERED that the appraised value of the subject property for 2019 shall be, and is hereby, reduced to $478,300.

IT IS FURTHER ORDERED that the appropriate Johnson 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 summary decision is issued by the Board pursuant to K.S.A. 74-2426(a), and amendments thereto.

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

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

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

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN SPRECKER, BOARD MEMBER

JOELENE R. ALLEN, SECRETARY

CERTIFICATION

I, Joeline 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. 2019-6345-EQ and any attachments
 thereto, was placed in the United States Mail, on this 20th day of
 February, 2020, addressed to:

Dale G. & Susan R. Schedler
18665 Lamar Avenue
Stilwell, Kansas  66085

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.

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

IN THE MATTER OF THE
EQUALIZATION APPEAL OF
OSTERHAUS, MARIE C. FOR THE YEAR
2019 IN JOHNSON COUNTY, KANSAS

Docket No. 2019-6346-EQ

SUMMARY DECISION

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas. The Board conducted a hearing in this matter on February 18, 2020. The Taxpayer, Marie C. Osterhaus, appeared by Marie C. Osterhaus, pro se, and Zachary Bachert. The County of Johnson appeared by Eric Serrano, BOTA Specialist. Taxpayer Exhibits 1 through 3, and County Exhibit 1 were admitted into evidence. The tax year in issue is 2019.

The subject matter of this tax appeal is described as follows:

Real estate and improvements commonly known as 7621 West 98th Street, Overland Park, Johnson County, Kansas, also known as Parcel Identification Number 046-073-06-0-10-08-008.00-0.

The subject property is currently appraised at $245,200, based on the comparable sales approach to value. The cost approach indicates a value of $174,360. All three comparable sales are in the subject property’s subdivision. The Taxpayer purchased the subject property is May of 2017, for $240,000, in a valid, arm’s length, open market sale.

The Taxpayer’s pleadings indicate that the subject property should be appraised at $235,000. The Taxpayer testified that the driveway is cracked and pitted and that the basement has cracks as well. Photographs in Taxpayer Exhibit 3 show the extent of the damage that appear to have been in existence for an extended period. Estimates in Taxpayer Exhibits 1 and 2 indicate that the repairs would cost between $8,840 and $13,280, depending on the extent of the repairs.

The evidence shows that the issues cited by the Taxpayer were present and clearly evident when the subject property was purchased for $240,000, less than two years prior to the appraisal date. The comparable sales support the current value, which is less than 5% more than the requested value.
The Board rules that the evidentiary burden is on the County. Based on the evidence presented at the hearing, duly weighing such evidence, the Board determines that the appraised value of the subject property for tax year 2019 should be sustained.

IT IS THEREFORE ORDERED that the appraised value of the subject property for 2019 shall be, and is hereby, sustained at $245,200.

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

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

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

THE KANSAS BOARD OF TAX APPEALS

RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN 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. 2019-6346-EQ and any attachments thereto, was placed in the United States Mail, on this 22nd day of January, 2020, addressed to:

Marie C. Osterhaus
Zachary Bachert
7621 West 98th Street
Overland Park, Kansas 66212

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

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

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
BETTMENG, RAYMOND T. & RAE JEAN
FOR THE YEAR 2019 IN JOHNSON
COUNTY, KANSAS

Docket No. 2019-6384-EQ

SUMMARY DECISION

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas. The Board conducted a hearing in this matter on February 18, 2020. The Taxpayers, Raymond T. & Rae Jean Bettmeng, appeared by Rae Jean Bettmeng, pro se. The County of Johnson appeared by Eric Serrano. County Exhibit 1 and Taxpayer Exhibit 1 were admitted into evidence. The tax year in issue is 2019.

The subject matter of this tax appeal is described as follows:

Real estate and improvements commonly known as 9004 West 116th Street Terrace, Overland Park, Johnson County, Kansas, also known as Parcel Identification Number 046-086-13-0-40-05-042.00-0.

The subject property is currently appraised at $255,900. That value is based on a “Average-” condition, desirability, and utility (C.D.U.) rating and a physical condition rating of “Fair.” That value is the more conservative multiple regression analysis value. The comparable sales approach indicates a value of $262,300. If the subject property were in typical condition for the area, the comparable sales approach would indicate a value of $284,100.

The Taxpayer requests an appraised value of $233,000. The subject property has deferred maintenance to the deck, fence, roof and driveway. Photographs were submitted to show the extent of the subject property’s condition. The Taxpayer provided indications of the costs to cure.

The evidence shows that the County has already accounted for the issues cited by the Taxpayer and that the County’s value is already reduced by an appropriate amount, which is supported by the Taxpayer’s evidence.

The Board rules that the evidentiary burden is on the County. Based on the evidence presented at the hearing, duly weighing such evidence, the Board determines that the appraised value of the subject property for tax year 2019 should be sustained.
IT IS THEREFORE ORDERED that the appraised value of the subject property for 2019 shall be, and is hereby sustained at $255,900.

IT IS FURTHER ORDERED that the appropriate Johnson 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 summary decision is issued by the Board pursuant to K.S.A. 74-2426(a), and amendments thereto.

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

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

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

THE KANSAS BOARD OF TAX APPEALS

[Signatures]

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. 2019-6384-EQ and any attachments thereto, was placed in the United States Mail, on this 24th day of February, 2020, addressed to:

Raymond T. & Rae Jean Bettmeng
9004 West 116th Street Terrace
Overland Park, Kansas 66210

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.

[Signature]

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

IN THE MATTER OF THE
EQUALIZATION APPEAL OF
BRICKNER, JOSEPH L. & CONSTANCE
A. FOR THE YEAR 2019 IN JOHNSON
COUNTY, KANSAS

Docket No. 2019-6408-EQ

SUMMARY DECISION

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas. The Board conducted a hearing in this matter on February 18, 2020. The Taxpayer, Joseph L. & Constance A. Brickner, appeared by Joseph L. Brickner, pro se. The County of Johnson appeared by Eric Serrano, BOTA Specialist. County Exhibit 1 and Taxpayer Exhibit 1 were admitted into evidence. The tax year in issue is 2019.

The subject matter of this tax appeal is described as follows:

Real estate and improvements commonly known as 4942 Constance Street, Shawnee, Johnson County, Kansas, also known as Parcel Identification Number 046-052-04-0-20-15-010.00-0.

The subject property is currently appraised at $515,470, as determined by the small-claims hearing officer. See Docket Number 2019-2507-EQSC. That value is the average appraised value in the subdivision. The cost approach indicates a value of $594,330, and the comparable sales approach indicates a value of $528,300.

The Taxpayer testified that a value of $456,715, is a fair value for the subject property. In addition, the Taxpayer testified that the hearing officer’s methodology does not achieve fair market value for the subject property.

The Taxpayer submitted a fee appraisal for the subject property that determined a value of $405,000, as of October 1, 2018. Both the Taxpayer and the County testified that the fee appraiser’s determination is too low.

As both parties agree, the Board finds that the fee appraisal does not provide a credible indication of value. The best evidence of value is found in the County’s comparable sales approach and that value is higher than the current appraised value. The Taxpayer also provided evidence of sales in the subdivision. However, the two sales of reverse story and a half homes, like the subject property, support the current appraised value.
The Board rules that the evidentiary burden is on the County. Based on the evidence presented at the hearing, duly weighing such evidence, the Board determines that the appraised value of the subject property for tax year 2019 should be sustained.

IT IS THEREFORE ORDERED that the appraised value of the subject property for 2019 shall be, and is hereby, sustained at $515,470.

IT IS FURTHER ORDERED that the appropriate Johnson 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 summary decision is issued by the Board pursuant to K.S.A. 74-2426(a), and amendments thereto.

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

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

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

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

[Signatures]

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. 2019-6408-EQ and any attachments thereto, was placed in the United States Mail, on this 26th day of February, 2020, addressed to:

Joseph L. & Constance A. Brickner
4942 Constance Street
Shawnee, Kansas 66216

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
STATE OF KANSAS

IN THE MATTER OF THE
EQUALIZATION APPEAL OF
MARKOVICH, KATHRYN O. K. FOR
THE YEAR 2019 IN JOHNSON COUNTY,
KANSAS

Docket No. 2019-6419-EQ

SUMMARY DECISION

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas. The Board conducted a hearing in this matter on February 18, 2020. The Taxpayer, Markovich, Kathryn O. K., appeared by George & Kathryn O.K. Markovich. The County of Johnson appeared by Eric Serrano, BOTA Specialist. County Exhibit 1 and Taxpayer Exhibit 1 were admitted into evidence. The tax year in issue is 2019.

The subject matter of this tax appeal is described as follows:

Real estate and improvements commonly known as 15705 Quivira Road, Overland Park, Johnson County, Kansas, also known as Parcel Identification Number 046-151-11-0-30-05-018.00-0.

The subject property is comprised of a single-family residence and four agricultural outbuildings. As there is no agricultural use being made of the subject property, the subject property is classified as "Residential and is currently appraised at a total value of $206,510. That value is based on the comparable sales approach to value. Two of the three comparable sales are in the subject property's appraisal neighborhood and the third is in a neighboring appraisal model. All three properties, like the subject property, are located on Quivira Road, a busy thoroughfare. The cost approach indicates a value of $198,470.

The Taxpayer testified that the subject property is located near the Johnson County Executive Airport, and there have been crashes in the vicinity. Furthermore, Quivira Road has been widened and divided, making access difficult and increasing traffic.

The evidence shows that the subject property was built in 1972 and that the comparable sales were built between 1900 and 1929. Furthermore, they are larger than the subject property and are in better condition.

The Board rules that the evidentiary burden is on the County. The Board finds that the County has not met its burden in this matter. The comparable sales are not very comparable to the subject property. The better indication of value here is found in the County's cost approach.
Based on the evidence presented at the hearing, duly weighing such evidence, the Board
determines that the appraised value of the subject property for tax year 2019 should be reduced
to $198,470.

IT IS THEREFORE ORDERED that the appraised value of the subject property for 2019
shall be, and is hereby, reduced to $198,470.

IT IS FURTHER ORDERED that the appropriate Johnson 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 summary decision is issued by the Board pursuant to K.S.A.
74-2426(a), and amendments thereto.

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

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

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

IT IS SO ORDERED

THE KANSAS BOARD OF TAX APPEALS

[Signature]
RONALD C. MASON, CHAIR

[Signature]
JAMES B. COOPER, BOARD MEMBER

[Signature]
DEVIN SPRINKER, BOARD MEMBER

CERTIFICATION

I, Joeline 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. 2019-6419-EQ and any attachments thereto, was placed in the United States Mail, on this 26th day of June, 2020, addressed to:

Kathryn O.K. Markovich
15705 Quivira Road
Overland Park, Kansas 66221

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.

[Signature]
Joeline R. Allen, Secretary