BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS

IN THE MATTER OF THE APPLICATION OF OLATHE MEDICAL CENTER, INC. FOR EXEMPTION FROM AD VALOREM TAXATION IN JOHNSON COUNTY, KANSAS

Docket No. 2019-6777-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. 2018 Supp. 79-213.

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

2019 GMC Van, ID #1GTW7AFGXK1288526.

The applicant requests exemption from ad valorem taxation pursuant to K.S.A. 2018 Supp. 79-201b First.

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

Based on the record evidence and the County's verified affirmative recommendation, the Board finds that the subject property should be exempt pursuant to K.S.A. 2018 Supp. 79-201b First, commencing the date the applicant first began using the property for exempt purposes.

IT IS THEREFORE ORDERED that the application for exemption from ad valorem taxation is granted from April 17, 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 Johnson 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 R. COOPER, BOARD MEMBER

DEWYN 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. 2019-6777-TX, and any attachments thereto, was placed in the U.S. mail, on this 17th day of March, 2020, addressed to:

Tierney L Grasser, CFO
Olathe Medical Center Inc
20333 W 151st St
Olathe, KS 66061

David Beau Boisvert, 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 ARYEH REALTY FOR RELIEF FROM A TAX GRIEVANCE IN JOHNSON COUNTY, KANSAS

Docket No. 2018-7329-TG

ORDER

Upon the written request of the appellant received on March 10, 2020, the Board finds that the above captioned matter is dismissed.

The subject matter of this appeal is as follows:

Parcel ID No. 046-062-09-0-20-26-001.00-0.

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

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. 2018-7329-TG, and any attachments thereto, was placed in the U.S. mail, on this 17th day of March, 2020, addressed to:

Matt Moriarity
Aryeh Realty
c/o Polsinelli PC
900 W 48th Pl
Kansas City, MO 64112

Matt Moriarity, Attorney
Polsinelli PC
900 W 48th Pl
Kansas City, MO 64112

David Beau Boisvert, 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 HPT SUITE PROPERTIES TRUST FOR THE YEAR 2019 IN JOHNSON COUNTY, KANSAS

Docket No. 2019-4738-EQ

ORDER

Upon the written request of the appellant received on March 9, 2020, the Board finds that the above captioned matter is dismissed.

The subject matter of this appeal is as follows:

Parcel ID No. 046-072-09-0-30-07-001.00-0.

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

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 No. 2019-4738-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 17th day of March, 2020, addressed to the following:

Jerry O'Connor, VP of Tax  
HPT Suite Properties Trust  
PO Box 2196  
Chicago, IL 60690-2196

W Chris Beck, Attorney  
Neal Gerber and Eisenberg  
2 N LaSalle St Ste 1700  
Chicago, IL 60602

David Beau Boisvert, 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 APPLICATION
OF REW, BRYAN P. FOR RELIEF FROM
A TAX GRIEVANCE IN JOHNSON
COUNTY, KANSAS

Docket No. 2020-281-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. 79-1702. This grievance was filed on October 31, 2019.

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

21465 West 180th Street, Olathe, Johnson County, Kansas, also known as Parcel Identification Number 046-147-26-0-30-02-009.00-0.

The Applicant requests a refund of taxes paid for tax year 2015. The Applicant asserts that in 2014, the subject property was damaged by fire and was gutted/demolished at that time. The County recommends the request for relief be granted.

If a taxpayer, municipality or taxing district has a grievance described under the provisions of K.S.A. 79-1701 or K.S.A. 79-1701a, which is not remediable thereunder solely because not reported within the time prescribed or which was remediable thereunder and reported within the time prescribed but which has not been remedied, such grievance may be presented to the Board of Tax Appeals pursuant to K.S.A. 79-1702. K.S.A. 79-1701 provides a list of clerical errors in the assessment and tax rolls that the county clerk shall correct prior to November 1 for the current year, which includes in subsection (a) "[e]rrors in the description or quantity of real estate listed."

In St. Catherine Hospital v. Roop, 34 Kan.App.2d 638, 122 P.3d 414 (2005), the Kansas Court of Appeals found that nothing in K.S.A. 79-1701 limits the term "description" to the legal description to the exclusion of the physical description. Therefore, the Board finds that the County's listing of the subject property as being in 100% complete condition is a clerical error.
described in K.S.A. 79-1701(a) and (b). The Board concludes that the Applicant’s request for a refund of taxes assessed for tax year 2015 is granted.

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

IT IS FURTHER ORDERED that the appropriate Johnson 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 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. 2020-281-TG, and any attachments thereto, was placed in the U.S. mail, on this 17th day of March, 2020, addressed to:

Bryan P. Rew
21465 West 180th Street
Olathe, Kansas 66062

David Beau Boisvert, 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 PRIVITERA REALTY
HOLDINGS, L.L.C. FOR THE YEAR 2019 IN
JOHNSON COUNTY, KANSAS

ORDER

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

The subject matter of this appeal is as follows:

Parcel ID No. 046-074-18-0-40-08-001.00-0.

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

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 No. 2019-4588-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 17th day of March, 2020, addressed to the following:

Tony Privitera, Owner/President
Privitera Realty Holdings LLC
1414 Genessee St
Kansas City, MO 64102-1047

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

David Beau Boisvert, 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 APPEAL OF PRIVITERA REALTY HOLDINGS, L.L.C. FOR THE YEAR 2019 IN JOHNSON COUNTY, KANSAS  

Docket No. 2019-4586-EQ  

ORDER  

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

The subject matter of this appeal is as follows:  

Parcel ID No. 046-074-18-0-40-07-104.00-0.  

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

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 No. 2019-4586-EQ, and any attachments there to, was served by depositing the same in the United States mail, postage pre-paid, on the 17th day of March, 2020, addressed to the following:

Tony Privitera, Owner/President
Privitera Realty Holdings LLC
1414 Genessee St
Kansas City, MO 64102-1047

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

David Beau Boisvert, 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 APPLICATION
OF NEW HOPE PRESBYTERIAN CHURCH
IN AMERICA FOR EXEMPTION FROM AD
VALOREM TAXATION IN JOHNSON
COUNTY, KANSAS

ORDER

Docket No. 2020-255-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:

2006 Ford E450 Van, ID #1FDXE45S06DA09151.

The applicant requests exemption from ad valorem taxation pursuant to

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

Based on the record evidence and the County's verified affirmative
recommendation, the Board finds that the applicant uses the subject property
exclusively for religious purposes. The Board 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 December 28, 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 Johnson 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. 2020-255-TX, and any attachments thereto, was placed in the U.S. mail, on this 17th day of March, 2020 addressed to:

Kent Gardner
16552 W 154th St
Olathe, KS 66062

Kent Gardner, Treasurer
New Hope Presbyterian Church in America
13310 S Blackbob Rd
Olathe, KS 66062-1505

David Beau Boisvert, 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.

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

IN THE MATTER OF THE APPEAL
OF COG TRANSMISSION FROM AN
ORDER OF THE DIRECTOR OF
PROPERTY VALUATION

AND

IN THE MATTER OF THE APPEAL
OF RUNNING FOXES PIPELINE,
L.L.C. FROM AN ORDER OF THE
DIRECTOR OF PROPERTY
VALUATION

Docket No. 2019-1849-PV
Docket No. 2019-1853-PV

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 conducted a consolidated hearing on these matters on March 3, 2020. The Taxpayers appeared by Steve Tedesco, Owner. The State of Kansas, Division of Property Valuation (herein “PVD”) appeared by Shelly Woodard, Attorney; Bill Waters, Attorney; Kevin Suelter, PVD Manager of Public Utility and Abstract Section, Attorney; and Dustin Barnes, PVD Property Appraiser.

The subject property consists of two separate gas gathering systems that were each valued as a public utility and assigned respective values by PVD for the 2018 tax year. Taxpayer COG Transmission’s public utility assessed value was determined to be $42,900 with a 50% failure to file penalty of $21,450 for a total assessment of $64,350; Taxpayer Running Foxes Pipeline, L.L.C.’s public utility assessed value was determined to be $108,900 with a 50% failure to file penalty of $54,450 for a total assessment of $163,350.

The Taxpayers indicated that from 2015 to 2017 the vast majority of its employees, including all of its administrative staff, were laid off. As a result, the Taxpayers failed to file the required public utility statements with PVD. The Taxpayers request any help in abating the assessment and penalties.

PVD submitted that the Taxpayers did not file required public utility statements in tax years 2016, 2017, or 2018, and only the Taxpayers’ 2018 tax
year's assessments are at issue herein. PVD indicated that these appraisals of the subject public utilities were compiled based on the Taxpayers' 2015 returns.

The Taxpayers have the burden of proof herein. After examination of the record and the parties' submissions, the Board finds and concludes that the Taxpayers have not presented any evidence persuading the Board that the public utility assessments as determined by PVD are in error or should be corrected.

In regard to the failure to file penalties assessed, K.S.A. 2018 Supp. 79-5a14 addresses penalties for the failure to file a statement listing property by a public utility and authorizes this Board to abate or reduce the penalties imposed thereon upon a finding of excusable neglect. Herein, it is undisputed that due to lay-offs, the Taxpayers did not have any administrative personnel to complete and file the required statements. For this reason, the Board finds and concludes that the Taxpayers' failure to file was due to excusable neglect. Based thereon, the Board hereby reduces the failure to file penalties to 20% of the public utility assessment.

IT IS THEREFORE ORDERED that Taxpayer COG Transmission's assessment shall be reduced to a total 2018 tax year assessment of $51,480, which consists of a $42,900 public utility value with a 20% failure to file penalty of $8,580.

IT IS THEREFORE ORDERED that Taxpayer Running Foxes Pipeline, L.L.C.'s assessment shall be reduced to a total 2018 tax year assessment of $130,680, which consists of a $108,900 public utility value with a 20% failure to file penalty of $21,780.

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. 2018 Supp. 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
RONALD C. MASON, CHAIR

JAMES D. COOPER, BOARD MEMBER

DEVIN Sprechler, 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. 2019-1849-PV et al. and any attachments thereto, was placed in the United States Mail, on this 17th day of March, 2020, addressed to:

Christine Tunkey, Controller
Running Foxes LLC
COG Transmission
14550 E Easter Ave Ste 200
Centennial, CO 80112

and a copy was placed in capitol complex building mail, addressed to:

Director of Property Valuation
Kansas Department of Revenue
300 SW 29th St.
PO Box 3506
Topeka, KS 66601-3506

Shelley Woodard, Attorney
Division of Property Valuation
Kansas Department of Revenue
300 SW 29th St.
PO Box 3506
Topeka, KS 66601-3506

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

Joelene R. Allen, Secretary