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A Battle of the Experts in Idaho

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Idaho Property Tax Updates

The Supreme Court recently decided a property tax case involving the value of a food processing facility: SSI Food Services, Inc. v. Stender. The case presented "a battle of the experts" with a range of values. Selecting a value between the two originally presented, the Board of Tax Appeals cut the value by approximately half. On appeal, Canyon County produced a new rebuttal expert with a value just under the original assessed value. The district court adopted that value based in part on the cost approach. It found further support in the value assessed when the taxpayer purchased the property in 2013 plus subsequent investments. The taxpayer appealed based in part on a lack of evidence of the amounts it invested in the facility. But the Supreme Court faulted the taxpayer for failing to rebut the County's evidence on that issue at the trial and affirmed the district court's decision.

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