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County Appraiser

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COUNTY APRAISER'S OFFICE RECEIVES HIGH MARKS FOR COMPLIANCE

The Property Valuation Division (PVD) of the Kansas Department of Revenue (KDOR) performs an annual compliance review of all county appraisal offices. This comprehensive review is part of the checks and balances in the property appraisal system used to develop property tax.

The review is essentially a report card that grades whether county appraisers are in substantial compliance with state laws and related directives regarding property appraisal. These regulations are in place to promote an accurate and equitable property tax system.

The Douglas County Appraisers Office scored 97 out of 100 points on the 2024 review by PVD. The only points not received were for the appraised values on commercial property that were below the typical price ranges for sales that occurred during 2023. In other words, the county's 2023 commercial property values were below market, but the values were uniformly and equitably applied. Residential values fell within all standards of reasonableness.

The county scored 100% in all other areas, such as sales file maintenance, re-inspection/quality control, documentation for valuation analyses, final value selections, mapping and constitutional/statutory compliance.

This strong performance reflects a lot of hard work accomplished by the Douglas County Appraiser's Office. Go team!



2024 VALUE APPEALS

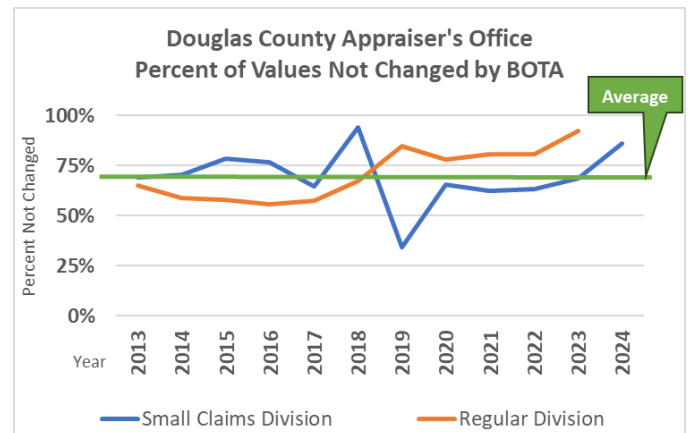
The Appraiser's Office completed informal meetings on 1,045 properties with owners or their representatives on their 2024 real property values from March to May. Historical appeal volume for Spring Informal Appeals has averaged 800 per over the past 12 years. Since 2022, appeal volume has been over 1,000. A total of 29 appeals were filed on 2024 personal property values.

If a property owner is unsatisfied with their informal hearing results, they have the option to have another set of eyes on the matter by appealing to the Kansas Board of Tax Appeals (BOTA). BOTA consists of two divisions: Small Claims Division and Regular Division.

For property values below \$3 million, the matter is handled as a Small Claims hearing that are held over the phone with a BOTA hearing officer. Most Small Claims hearing officers are attorneys or licensed real estate professionals.

If a taxpayer is not satisfied with their Small Claims decision, they can appeal the matter further to the Regular Division of BOTA and have the matter heard by the full board. Disputed values over \$3 million are also assigned to the Regular Division. The board members consist of an attorney, an accountant (CPA) and a certified general appraiser.

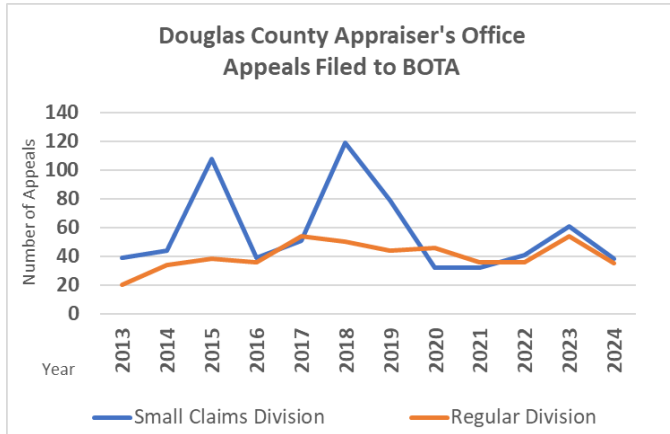
Douglas County's historical results from BOTA hearings are detailed on the following graph. Values "Not Changed" include appeals that were dismissed (canceled) by the taxpayer or BOTA.



For the 29 decisions received year-to-date 2024, the county has had 86% of its values sustained by BOTA's Small Claims hearing officers. There are five Small Claims decisions on 2024 values that have yet to be received, with four Small Claims filings waiting for scheduled hearing dates.

On average, Douglas County's values are upheld by BOTA 70% of the time over the past 11 years.

The historical number of appeals filed to BOTA is detailed on the following graph.



On average, there are 57 Small Claims and 40 Regular Division filings each year, for a total of 90 appeals annually made to BOTA from property owners in Douglas County.

For the 2018–2024 tax years, there are 92 appeals before the Regular Division that are either scheduled or waiting for hearing dates, including 35 filings for the 2024 tax year. Most of these involve multiple years filed on the same commercial property.

Feel free to contact our office with any property value questions or queries on how the value appeal process works. We can be reached at (785) 832-5133 or through our [website](#). Additional information on the BOTA procedures can be found on their [website](#).



LAND VALUE ANALYSIS BEGINS

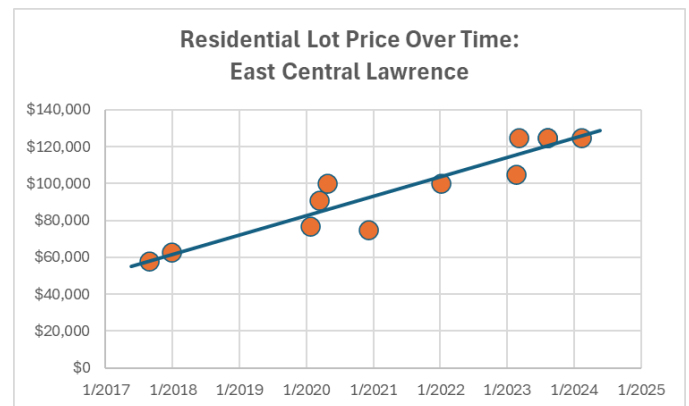
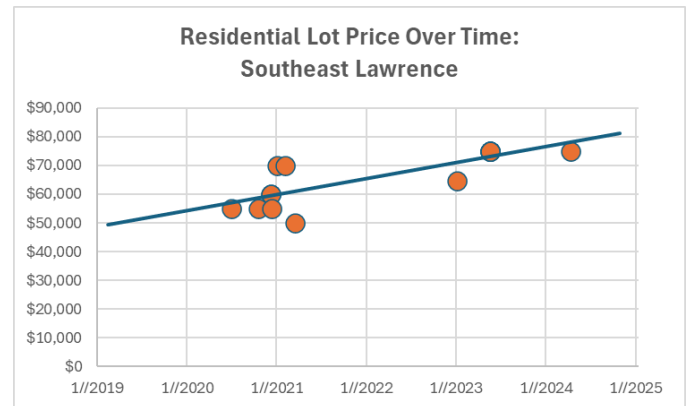
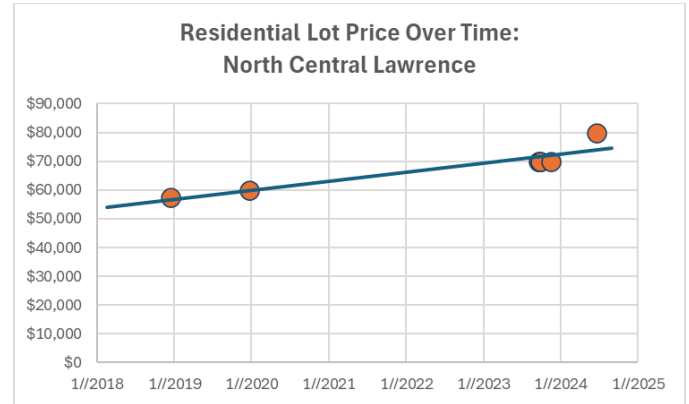
The Appraiser’s Office has begun its market study for the 2025 tax year. This process starts with an examination of trends by market area, with an emphasis on land prices.

Similar to observations in the residential market, the supply of vacant residential lots within the city limits is low for Lawrence, Eudora and Baldwin. As of September 25, 2024, there are 10 lots available listed for sale in Lawrence under one acre in size, with prices ranging from \$59,900 to \$225,000, or an average of \$127,265.

There is one vacant lot available for sale in Eudora at \$62,000. In Baldwin, there is one developed lot available at \$57,000, with lots in a proposed subdivision available at \$125,000 per lot.

Recent reports of residential permitting for new home construction in unincorporated Douglas County is similar to levels inside of Lawrence city limits. When demand exceeds

supply, there is upward pressure on price. Sale prices for residential lots in Lawrence reflect this ongoing market condition, as illustrated in the following graphs for various market areas. The orange dots represent sale prices, and the blue line is the trendline for each dataset.



STAFF HIGHLIGHTS

Priscilla Riddle has received the Registered Mass Appraiser (RMA) designation from the Kansas Department of Revenue, Property Valuation Division. The RMA requirements include passing 230 hours of tested coursework, two case study exams, and the county appraiser eligibility exam, as well as having over 6,000 experience hours in appraisal. Congrats, Priscilla!