

Yellowstone County Tax Appeal Board

Physical Address:
316 N 26th Street Rm 3101
Billings, MT 59101

Mailing Address:
PO Box 35000
Billings, MT 59107-5000



Yellowstone County Tax Appeal Board

MINUTES

COUNTY: Yellowstone County
PLACE: BOCC Board Room

DATE: November 19th, 2025
TIME: 12:00pm-1:45pm
*SHOW RECESS AND RECONVENTION

BOARD MEMBERS PRESENT:
Dan Cohn
Oscar Heinrich Jr.
Ted Cross

SECRETARY:
Erika Guy

HEARINGS HELD:

12:00pm	Docket #A-10-25	Isern
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DECISIONS MADE:

Docket #A-10-25/A17951	Isern	Adjusted
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Docket #A-10-25:

Motion made by Ted Cross to adjust tax code A17951 to \$275,000. Motion seconded by Oscar Heinrich Jr. Motion passed unanimously.

SIGNED:

Dan Cohn, Chair

Instructions for filing:

The Taxpayer should fill out this form to appeal their taxes. The three pages are self-explanatory and easy to use. This new electronic fillable appeal form is on the Montana Tax Appeal Board website, www.mtab.mt.gov.

PAGE ONE

- The upper right hand corner of page 1 is the information box for the county's use.
- The third paragraph with a chart shows the requirements for the next steps of the appeal when filing with or without the AB-26 from the Department of Revenue.
- It is important to note that the taxpayer must pay taxes under protest or they will not receive a refund.
- If DOR is not allowed to inspect the property then the taxpayer must obtain an independent appraisal otherwise the County Tax Appeal Board will not be able to make any changes to DOR's value.
- The next section should be filled out legibly for all future correspondence.

PAGE TWO

- Give the addresses and property description(s) along with the values of land and building values or improvements by the taxpayer and the DOR. The bordered box for the CTAB values shows here.
- In the lower portion of page 2; the taxpayer should explain what is wrong with the DOR's value and what they would like to have corrected by the appeal.

PAGE THREE

- Provide the name of representative (if any) and contact information. The middle of the page explains what the taxpayer will provide for the county and how the process continues. The boxed in section on this page is for the CTAB Chairman to record the decision and date of the decision.
- The remainder of the form gives information about how to appeal to the Montana Tax Appeal Board.

OCT 28 2025

A17951

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

Complete this document to appeal a property tax classification or assessment set by the Montana Department of Revenue (DOR). This appeal must be filed with the County Clerk and Recorder of the county where the property is located. This appeal will be heard by that county's Tax Appeal Board (CTAB). The County Tax Appeal Board is not part of the Department of Revenue.

FOR COUNTY APPEAL TAX BOARD USE

Docket Number: A-10-25

Date Filed: 10/28/25

Received by: Erika G.

Only one appeal may be made in each two-year appraisal cycle. The date your appeal is due depends on whether you went through the AB-26 informal review process with DOR.

If you did NOT file an AB-26.	OR	If you went through the AB-26 process.
The county Clerk and Recorder must receive your appeal within 30 days from the date on the DOR's notice of tax classification or assessment.		The county Clerk and Recorder must receive your appeal within 30 days from the date on the final AB-26 decision sent by Montana Dept. of Revenue.

If your appeal is received late it will not be considered. If your property taxes are due before the appeal is resolved, you must pay them under protest if you want them refunded to you.

If you refuse to allow DOR to inspect your property for appraisal you must submit an appraisal conducted by a licensed appraiser who is in good standing and certified in Montana. If you do not, the county and state tax appeal boards cannot revise your valuation.

Name	<u>KART Isern</u>				
Taxpayer Name	<u>KART Isern</u>				
Property County	<u>Yellowstone</u>				
Address	<u>211 Wyoming Ave</u>				
City	<u>Billings</u>	State	<u>MT</u>	Zip	<u>59101</u>
Email	<u>caribouskill@gmail</u>	Phone	<u>907 687 3601</u>		

Was an AB-26 Form filed with the Dept. of Revenue?

Select One: ☐ No ☒ Yes

Decision Date: 10/23/25

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

Legal Description of Property:

Street Address	211 Wyoming Ave	No. of Acres	
Lot(s)	5 & 6	Section	04
Block(s)	16	Township	
Addition / Subdiv.		Range	
City / Town	Billings	GEOCode	03-0927-04-1-06-09-0000

	Dept. of Revenue Valuation	Taxpayer Requested Valuation	CTAB Valuation For CTAB use only.
Land	\$ 51,539	35,000	
Buildings & Improvements	245,961	175,000 205,000	
	\$297,600	\$210,000	

This section is your opportunity to describe what you think was incorrect about DOR's classification and assessment and to describe what the Board should do to correct it.

What was incorrect about DOR's classification or assessment?

(Ex: A similar house in my neighborhood sold for less.)

Did not take account of condition of property.
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What are you asking for to correct the problem?

(Ex: My home should be valued at \$75,000.)

Lower value to a fair value of condition of house

Date	Oct 1 28 12025
Taxpayer Signature	

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

Optional: 3rd Party Representation: List below.

I hereby authorize _____ to represent me in this appeal.			
Address			
Email		Phone	
_____/_____/_____ Date		_____ Taxpayer Signature	

Finally, make two copies of this document and:

- Send the original AND one copy to the County Clerk and Recorder.
- Keep one copy for your records.

What Happens Next?

The County Tax Appeal Board will contact you to arrange a hearing with you and the Department of Revenue. After the hearing, the County Tax Appeal Board will provide you with a decision by mail within 3 days.

The following section is for the County Tax Appeal Board to write its decision.

The above application is:	Granted / Denied / <u>Granted in Part</u>
For the following reasons:	Valuation adjusted to \$275,000, based on the Board's concerns about the intangible value of the Superfund plume and the property's proximity to it; also insufficient correction for asbestos insulation in basement.
Date: <u>11/19/25</u>	Chair Signature & County: <u>[Signature]</u> Yellowstone County

You may appeal this County Tax Appeal Board decision to the Montana Tax Appeal Board. To do so, complete and submit an Appeal to the Montana Tax Appeal Board (form MTAB-801), available at www.mtab.mt.gov.

The Montana Tax Appeal Board must receive your appeal within 30 days from when you received the County Tax Appeal Board decision or your appeal will not be accepted.