

Yellowstone County Tax Appeal Board

Physical Address: Mailing Address:
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Billings, MT 59101 Billings, MT 59107-5000



Yellowstone County Tax Appeal Board

MINUTES

COUNTY: Yellowstone County
PLACE: BOCC Board Room

DATE: January 21st, 2026
TIME: 1:00pm-1:34pm
*SHOW RECESS AND RECONVENTION

BOARD MEMBERS PRESENT:
J.R. Reger
Dan Cohn
Oscar Heinrich Jr.

SECRETARY:
Erika Guy

HEARINGS HELD:

1:00pm Docket #A-12-25 3 Arrows LLC

DECISIONS MADE:

Docket #A-12-25/A30697 3 Arrows LLC Approved

Docket #A-12-25:

Motion made by J.R. Reger to approve the taxpayers appeal for \$433,330. Seconded by Oscar Heinrich Jr. Motion passed unanimously.

SIGNED:

A blue ink signature of "J.R. Reger" with a stylized "J.R." and a "B" at the end.

J.R. Reger, Chair

NOV 18 2025

A30697

APPEAL TO THE COUNTY TAX APPEAL 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 TAX APPEAL BOARD USE

Docket Number: A-12-25

Date Filed: 11/18/25

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 the 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.

Name	Jacob Butt				
Taxpayer Name	Jacob Butt (3 Arrows LLC)				
Property County	Yellowstone County				
Address	1753 Majestic Ln. <i>1728 Lampman Dr. Suite A</i> 59102				
City	Billings	State	MT	Zip	59102
Email	JacobButt@pioneeroil-co.com				
Phone	406-839-8891				

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

Select One:

No Yes

Decision Date: 10/21/2025

APPEAL TO THE COUNTY TAX APPEAL BOARD

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Legal Description of Property:

Street Address	1753 Majestic Ln.	No. of Acres	1.99
Lot(s)	20	Section	23
Block(s)	1	Township	01 S
Addition / Subdiv.	Broso Valley Park Sub	Range	25 E
City / Town		GEOCode	

	Dept. of Revenue Valuation	Taxpayer Requested Valuation	CTAB Valuation For CTAB use only.
Land	\$781,511	\$433,330	
Buildings & Improvements	\$0.00	\$0.00	

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 and why. The taxpayer has the burden to show how the DOR incorrectly valued the property.

What was incorrect about DOR's classification or assessment?

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

This lot was purchased in 2025 for \$433,330, by defination that is market value.
The DOR is assesing the property at \$9/sqft, there are no properties listed in this area at \$9/sqft. The highest values are \$7/sqft and those properties continue to sit unsold.

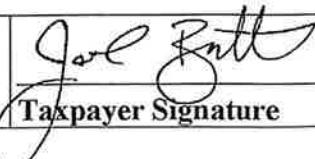
What are you asking for to correct the problem?

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

I understand the DOR has to make a calculated estimate. In this case, we have actual market data that shows this property was valued at \$433k by the free market. I am asking the the DOR lower the value to the actual purchase price.
--

11/17/2025

Date



Taxpayer Signature

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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:	<input checked="" type="checkbox"/> Granted / <input type="checkbox"/> Denied / <input type="checkbox"/> Granted in Part
For the following reasons: Under MCA 2019-15-8-1 Value is based on value of a willing buyer and willing seller under no compulsion. Taxpayer acquired the property for \$433,330.	
Date: 1.21.26	Chair Signature & 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.

APPEAL TO THE COUNTY TAX APPEAL BOARD

MTAB-401

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 appeal form and more information on the appeal process can be found 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.
- The next section should be filled out legibly to facilitate timely future correspondence.

PAGE TWO

- Give the addresses and property description(s) along with the requested values of land and building values or improvements for the taxpayer and the DOR. The bordered box for the CTAB values is to be left blank.
- In the lower portion of page 2, the taxpayer should explain what is incorrect about 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.