

# Yellowstone County Tax Appeal Board

Physical Address:  
2825 3<sup>rd</sup> Ave N  
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: January 21<sup>st</sup>, 2026  
TIME: 3:00pm-4:18pm  
\*SHOW RECESS AND RECONVENTION

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

SECRETARY:  
Erika Guy

### HEARINGS HELD:

3:00pm                    Docket #A-15-25                    Eddleman

### DECISIONS MADE:

Docket #A-15-25/A07176                    Eddleman                    Adjusted

### Docket #A-15-25:

Motion made by Oscar Heinrich Jr. to adjust tax code A07176 from \$319,600.00 to \$309,300.00.  
Seconded by Dan Cohn. Motion passed unanimously.

### SIGNED:

A handwritten signature in blue ink, appearing to read "Dan Cohn".

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Dan Cohn, Chair

A07176

NOV 21 2025

## 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-15-25

Date Filed: 11/21/25

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	<u>Robert &amp; Terri Eddleman</u>				
Taxpayer Name	<u>Robert &amp; Terri Eddleman</u>				
Property County	<u>Yellowstone</u>				
Address	<u>P.O. Box 21614</u>				
City	<u>Billings</u>	State	<u>MT</u>	Zip	<u>59104</u>
Email	<u>terri.kurth@gmail.com</u>				
Phone	<u>406-698-8378 or 406-671-5022</u>				

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

Select One:

No  Yes

Decision Date: 10-23-2025

# APPEAL TO THE COUNTY TAX APPEAL BOARD

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## Legal Description of Property:

Street Address	711 N. 32 <sup>nd</sup> ST.	No. of Acres	.12
Lot(s)	19, a N 1/2 LT 20	Section	
Block(s)	33	Township	
Addition / Subdiv.	Foster ADD.	Range	
City / Town	Billings	GEOCode	031033-32-4-V1-T2-0000

	Dept. of Revenue Valuation	Taxpayer Requested Valuation	CTAB Valuation For CTAB use only.
Land			
Buildings & Improvements	319,000	299,000	

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 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?**

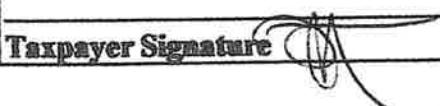
*(Ex: A similar house in my neighborhood sold for less.)*

Attached Information: (Exhibit A) - no note / old 2022 prorated  
 " (Exhibit B) mainly rental property around US  
 (Exhibit D) - Around

**What are you asking for to correct the problem?**

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

Our home should be valued at 299,000<sup>00</sup>  
 Exhibit D - Sold a Current listings  
 in the last 180 days

Date	11-21-2025	Taxpayer Signature
	11-21-2025	

# APPEAL TO THE COUNTY TAX APPEAL 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: <u>The taxpayer persuasively argued that the attributes and location of the property, including the number of bathrooms and proximity to apartment buildings, merit a decreased valuation.</u>	
Date: <u>1/21/26</u>	Chair Signature & County: <u>John</u>

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](http://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.**