Yellowstone County Tax Appeal Board

Physical Address:
2825 3rd Ave N, Rm 419
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: October 27th, 2026
TIME: 1:16pm-2:20pm
2:20pm-3:27pm
*SHOW RECESS AND RECONVENTION

BOARD MEMBERS PRESENT:
J.R. Reger
Dan Cohn
Hanna Wagner

SECRETARY:
Erika Guy

HEARINGS HELD:

1:00pm	Docket #A-01-26	Cromley, Brent & Dorothea

DECISIONS MADE:

Docket #A-01-26/A11733	Cromley, Brent & Dorothea	Denied

Docket #A-01-26:
The board started the appeal with the DOR's motion on timeliness. The DOR argued the taxpayer was unable to file a second AB26 for the 2025-2026 tax year. The taxpayer should have filed a CTAB instead of an AB26. When the taxpayer ultimately filed a county tax appeal, it was past the 30-day window provided by law. The Taxpayer argued that the DOR sent a corrected assessment notice with information to appeal either to the DOR or the CTAB. The DOR argued that the corrected notice was a change to the taxpayer's tax rate rather than their valuation. Dan Cohn made a motion to find the appeal timely and hear the appeal for tax year 2025 & 2026. Hanna Wagner moved to amend the motion to accept the untimely appeal and hear the appeal for tax year 2025 & 2026. The board noted that the appeal was untimely but eligible for review due to extenuating circumstances. Amended motion seconded by J.R. Reger. Amended motion passed unanimously. The board closed the timeliness portion of the appeal and moved to the merits of the appeal.

Motion made by Hanna Wagner to uphold the DOR's value of $845,000. Motion seconded by J.R. Reger. Motion passed unanimously.

SIGNED:

J.R. Reger, Chair

A11733

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-01-26

Date Filed: 7/28/26

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	Brent R and Dorothea M Cromley				
Taxpayer Name	Brent R and Dorothea M Cromley				
Property County	Yellowstone				
Address	235 Parkhill Drive				
City	Billings	**State**	MT	**Zip**	59101
Email	brentcromley@gmail.com	**Phone**	4062084147		

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

Select One: ○ No ◉ Yes Decision Date: 7/1/26

RECEIVED
JUL 28 2026
YELLOWSTONE COUNTY
CLERK AND RECORDER

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

Legal Description of Property:

Street Address	235 Parkhill Drive	**No. of Acres**	0.4
Lot(s)	74-76	**Section**	32
Block(s)	14	**Township**	01N
Addition / Subdiv.	No. Elevation, 3rd Filing	**Range**	26E
City / Town	Billings	**GEOCode**	03-1033-32-3-21-18-000

	Dept. of Revenue Valuation	**Taxpayer Requested Valuation**	**CTAB Valuation** *For CTAB use only.*
Land	107,380	85,575	
Buildings & Improvements	737,620	587,715	

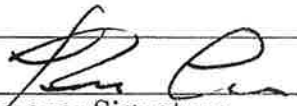
This section is your opportunity to describe what you think was incorrect about DOR's classification and assessment and to describe what the Board should do to correct it.

What was incorrect about DOR's classification or assessment?
(Ex: A similar house in my neighborhood sold for less.)

See attached sheet

What are you asking for to correct the problem?
(Ex: My home should be valued at $75,000.)

Our home should be valued at $673,290, or far less than the $845,000 set by the State.

2 / 28 / 2026 Date	 Taxpayer Signature

APPEAL TO THE COUNTY APPEAL TAX BOARD

MTAB-401

Optional: 3rd Party Representation: List below.			
I hereby authorize Brent Cromley			to represent me in this appeal.
Address	235 Parkhill Drive		
Email	dorothea.cromley@gmail.com	Phone	4062523512
9 / 28 / 2026 Date		Dorothea Cromley 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* X *Granted in Part*

For the following reasons: The taxpayer did not prove the DOR classification and valuation was incorrect.

Date: 10.27.26 Chair Signature & County: T.R.

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.