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OFFICE OF
APPELLATE COURTS

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Minnesota Supreme Court
Minnesota Judicial Center
25 Constitution Avenue
St. Paul, MN 55155-6102

Re: *Respondent's Letter Brief*
Raymond M. Theobald v. County of Lake
Tax Court Case No. 38-CX-04-181
Supreme Court Case No. A05-1657

Honorable Ladies and Gentlemen:

The Respondent, Lake County, replies in the above referenced case by this letter brief.

STATEMENT OF THE CASE

Appellants, Raymond M. Theobald and Shirley A. Theobald, submitted a petition in Minnesota Tax Court, which was filed by the Lake County Court Administrator on April 29, 2004. On September 9, 2004, the Minnesota Tax Court conducted a hearing on the merits. The record was held open and the case was submitted to the court on January 18, 2005. The Tax Court entered Findings of Facts, Conclusions of Law and Order for Judgment was filed on April 13, 2005. On April 13, 2005: submitted a motion for a new trial. Before they had a hearing on the motion, the Appellants filed a Writ of Certiorari with the Supreme Court on May 12, 2005. The Tax Court held its hearing regarding the motion for a new trial on June 8, 2005. On June 24, 2005, the Tax Court issued its order denying Appellants' motion for a new trial and granting Respondent's request to correct clerical error on the value of subject's property as of January 2, 2005.

STATEMENT OF THE ISSUES

Whether Appellants' eleven parcels are valued separately for property tax purposes.

Result Below: The tax court held Appellants property should be valued as eleven separate parcels.

STATEMENT OF FACTS

Respondent accepts the Tax Court's Findings of Facts with additional Facts supplemented in the argument below.

TAX COURT PROPERLY APPELLANT'S PROPERTY SHOULD BE TAXED AS ELEVEN SEPARATE PARCELS.

This Court should uphold the Tax Court decision when there is sufficient evidence for the Tax Court to reasonably reach the conclusion it did. *Community Memorial Home et. Oaski, Minn., Inc. v. County of Douglas*, 573 N.W.2d 83, 86 (Minn. 1997). The Appellants are contesting a tax court's conclusion that they failed to carry their burden of proof to show their property was unfairly and inequitably assessed. *In re Application of Raymond C. Ploutz for Reduction of Taxes v. County of Hennepin* 301, Minn. 410, 414, 223 N.W.2d 761 (1974).

Here Appellants' only complaint on appeal is that the property which consisted of eleven separate parcels under various ownership names should have been considered one parcel for tax purposes. Appellants own lakeshore property platted portion of rural Lake County. The property is comprised of eleven separate tax parcels. These parcels are separate lots. Some are on different blocks of a platted subdivision. Some of the parcels, as of January 2, 2003, were under different ownership names.

Lake County Assessor testified at trial that Appellants may petition the Lake County Auditor to combine the parcels for tax purposes. The tax court found that Appellants had not combined the eleven tax parcels before January 2, 2003. Therefore, it was appropriate for the Lake County Assessor to determine taxable values for each separate parcel. Appellants offered no evidence that they had attempted to combine the parcels for tax purposes. Appellants did not offer any evidence the Lake County Auditor, should have combined the parcels without their petition. Finally, Appellants did not offer any evidence that other similar separate parcels were considered one taxable parcel

without petition to the Lake County Auditor. Therefore the Tax Court had sufficient evidence to reach a reasonable conclusion that Appellants eleven parcels were appropriately considered separate parcels for tax purposes.

CONCLUSION

Respondent respectfully requests this Court to affirm the findings of the tax court.

Respectfully submitted,

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