SUPREME COURT OF THE STATE OF MONTANA

Lovaas v. State

2012 MT 205N (2012) · No. DA 12-0113 · Decided September 11, 2012

SUMMARY

The Montana Supreme Court affirmed the dismissal of Patty Lovaas's petition for judicial review concerning the Department of Revenue's valuation of Elkhorn Hot Springs property for taxation. The Court held that Lovaas failed to present cogent arguments, supporting authority, or evidence demonstrating error in the District Court's dismissal. The memorandum opinion is noncitable and does not serve as precedent under the Montana Supreme Court's Internal Operating Rules.

CASE DETAILS

COURT	Supreme Court of the State of Montana
WRITING FOR THE COURT	Chief Justice Mike McGrath; Mike McGrath; James C. Nelson; Patricia Cotter; Brian Morris; Beth Baker
JURISDICTION	Montana
DECIDED	September 11, 2012
DOCKET	DA 12-0113
DISPOSITION	affirmed
PROCEDURAL POSTURE	Appeal from the dismissal with prejudice of a petition for judicial review of a State Tax Appeal Board valuation decision.
STANDARD OF REVIEW	A district court's decision is presumed correct, and the appellant bears the burden of demonstrating error.
PRECEDENTIAL VALUE	Noncitable memorandum opinion; not precedent under Montana Supreme Court Internal Operating Rules § I, ¶ 3(d).
PARTIES	Patty Lovaas v. State of Montana, acting by and through the Department of Revenue

TOPICS

property tax · judicial review of agency action · appellate procedure · administrative law · standard of review

PRACTICE AREAS

property tax · administrative law · appellate procedure · judicial review of agency action

QUESTIONS PRESENTED

1. Whether the district court properly dismissed Lovaas's petition for judicial review of the State Tax Appeal Board's property valuation decision.
2. Whether Lovaas demonstrated reversible error through a recognizable legal argument supported by authority.

HOLDINGS

1. The district court properly dismissed Lovaas's petition because she failed to present a cogent argument, supporting authority, or evidence demonstrating that the Department's valuation or the district court's ruling was erroneous.
2. The case was properly decided by memorandum opinion under Section I, Paragraph 3(d) of the Montana Supreme Court Internal Operating Rules and does not serve as precedent.

KEY QUOTATIONS

> *"This Court has no obligation to research a party's position or to develop a legal analysis to support it if the party fails to do so."* (¶ 6)

> *"Consequently, Lovaas has failed to demonstrate in any way that the District Court improperly dismissed her petition for judicial review and is not entitled to any relief."* (¶ 6)

FACTUAL BACKGROUND

The Montana Department of Revenue determined the market value for taxation of property known as Elkhorn Hot Springs in Beaverhead County. Lovaas challenged the valuation before the county and State Tax Appeal Boards, but both boards upheld the Department's determination after finding insufficient relevant or probative evidence of error. In the district court, Lovaas attempted to introduce additional materials outside the prior administrative record, but the court found the materials lacking foundation, hearsay, or irrelevant and ultimately dismissed her petition for failing to present a coherent legal or evidentiary basis for relief.

PROCEDURAL HISTORY

The Beaverhead County Tax Appeal Board upheld the Department of Revenue's property valuation. The State Tax Appeal Board likewise upheld the valuation after finding that Lovaas had not presented relevant or probative evidence of error. Lovaas sought judicial review in the Fifth Judicial District Court, which denied leave to present additional evidence, gave her an opportunity to file an intelligible amended petition, and ultimately dismissed the petition with prejudice. The Montana Supreme Court affirmed.

DISPOSITION

affirmed

CASES CITED

- State v. Gomez, 2007 MT 111, ¶ 33, 337 Mont. 219, 158 P.3d 442

- State v. Hicks, 2006 MT 71, ¶ 22, 331 Mont. 471, 133 P.3d 206

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