

I am not an attorney but what is happening has and is denying the right of the Kansas taxpayer under Ks 79-503a to be a "well informed buyer". The relevant factors in 79-503a, most importantly (a,d,j,k) for starters, have been intentionally misrepresented.

Miami County has admitted to, and it looks like multiple other Counties have intentionally reclassified mobile/manufactured homes in their Counties to modular/regular stick built homes. Real estate agents, appraisers, and mortgage companies are using these seriously overinflated values. In the Counties valuation report of my home, they include plumbing, shingles, heat and air, and much more, as necessary additions to their values. Those characteristics are already included in the RCN of a mobile/manufactured home, so you can't add them in twice, double dipping at minimum \$21,379.00 plus in 2019 in my case alone in one year, taxing me twice on the same items, then adding that \$21,379+ to the total appraised value. In a County report of 660 total mobile/man homes in the County, I've researched 440+. Miami County is doing this 90% plus County wide seriously distorting the comp sales market.

The County believes my 1991 double wide manufactured/mobile home is now worth close to \$150,000 before depreciation, well over \$100,000 after depreciation and the value continues to rise every year. A NADA report of a home similar to mine values at \$18,000. My insurance company won't insure my home for more than \$68,000, the actual replacement cost.

The County has taken this market into the same type of predatory private mortgage lending and unregulated markets that created the last housing crisis, and in doing so, have selectively discriminated against an entire class of what is likely lower income homeowners

"Unconscionable price gouging occurs when a consumer is charged a substantially higher price for an item or service that is readily available to that consumer for a much lower price. There is no bright line rule for when a price is excessive. The Kansas Consumer Protection Act indicates the price must "grossly exceed" prices charged in similar transactions. This is.

Miami County Registrar of Deeds history on classification of my home was a mobile home up til 2009, reclassified to modular home in 2010, and the County admitted to the same under oath in a BOTA, as a "completion of a process" but that process doesn't exist anywhere, and violates multiple State & Federal laws. They have since changed most of the classifications back, but continue to use the RCN of stick built homes, and continue to appreciate these homes annually using seriously overinflated values. I have a 1991 1350 sq foot mobile home minus the wheels and trailer hitch, not a stick built home. There is a good reason the Ks Dept of Revenue, Dept of Taxation, Property Valuation guide, Section 2.01 states in bold print that "Manufactured homes discussed in this guide should not be confused with modular homes", and "To ensure accurate values using RCNLD, the county must apply accrued depreciation which measures "diminished utility" of the manufactured home in its current condition and location", and "Manufactured homes are no longer to be valued manually."

I have appealed this every single year, and the BOTA has ignored every piece of evidence I've admitted, Statute, case law, precedent, facts, no matter how legally grounded they are.

Miami County has cost their citizens a lot of money in unlawful taxes collected over the years, not to mention the admitted intentional misrepresentations of these homes as something they are legally not, well documented, using fraudulent RCN values and misrepresented comparable sales, creating a seriously over-inflated housing market for mobile/manufactured homes I believe in violation of everything as noted herein, 42 U.S. Code § 1983, K.S.A. 79-505(a)(1), Ks 79-506, USPAP 6 (6-1) (c), (6-2)(f)(ii), (6-5)(a)(iv), and 6-8 (a,b), Ks 58-4121, Ks 58-4203 (b), Ks 58-4214, Ks 79-503 (a,b), K.S.A. 2010 Supp. 79-1413a, Ks 79-1456, Ks 79-1426, Ks 40-905, 308 Kan. 674 STATE of Kansas v. GENSLER, and MOST IMPORTANTLY, Garvey Grain, Inc. v. McDonald, 203 Kan. 1, 12-13, 453 P.2d 59, where the Ks Supreme Court states;

"An assessment of property for taxes must be made in accordance with the provisions of a statute, and it would hardly seem necessary to state that if an assessment schedule failed to direct local taxing officials to consider and apply any pertinent statutory factors in determining justifiable value, the schedule would be erroneous as a matter of law. And if through adherence to that manifestly unlawful schedule, the evidence showed the assessor made a palpably excessive overvaluation of the property to be assessed, such act, although made in good faith, would be illegal and amount to constructive fraud or the equivalent of fraud on the rights of the taxpayer." My thoughts are the only way to overturn that is to agree its acceptable to defraud the taxpayer.

USPAP 6 states "In determining the justifiable value of real property, the assessor or appraiser shall consider that value in money arrived at when the following factors or combinations thereof are considered;

- (a) The PROPER CLASSIFICATION of lands and IMPROVEMENTS;
- (d) DEPRECIATION, including physical deterioration or functional, economic or social obsolescence;
 - j) Comparison with values of other property of known or recognized value; and
- (k) VALUATIONS of land and IMPROVEMENTS on the basis of the foregoing elements and such other elements as may be just and proper."

This issue is one that has cost this veteran his life savings, and there are multiple extenuating circumstances in my case, based on the County's admitted intentional misrepresentation. The County, nor

any of its employees, does not have the legal right to intentionally mislead and/or defraud the taxpayer. The legislation needs to ensure every property owner can go back and collect damages for every year the Counties have so blatantly violated appraisal practices.