IN THE COURT OF APPEALS OF IOWA

No. 2-003 / 10-1135 Filed February 1, 2012

FRANK and CAROLINE CONKEY,

Petitioners-Appellants,

vs.

IOWA STATE BOARD OF TAX REVIEW,

Respondent-Appellee.

Appeal from the Iowa District Court for Woodbury County, Duane E. Hoffmeyer, Judge.

The appellants appeal from the district court's ruling on judicial review. **AFFIRMED.**

Frank Conkey and Caroline Conkey, Sioux City, appellants pro se.

Thomas J. Miller, Attorney General, and Valencia Voyd McCown, Assistant Attorney General, for appellee.

Considered by Vogel, P.J., and Potterfield and Doyle, JJ.

VOGEL, P.J.

Frank and Caroline Conkey appeal from the district court's ruling on judicial review. Having carefully reviewed the record and applicable law, we find no ground upon which to reverse the district court's ruling. We therefore affirm without opinion pursuant to lowa Rule of Appellate Procedure 6.1203(a), (c), and (d).

AFFIRMED.