

**IN THE SUPREME COURT OF IOWA**

No. 11-1544

Filed May 3, 2013

**KEO RENTAL, L.L.C.,**

Appellee,

vs.

**VAN BUREN COUNTY BOARD OF REVIEW,**

Appellant.

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On review from the Iowa Court of Appeals.

Interlocutory review from the Iowa District Court for Van Buren County, Joel Yates, Judge.

Property owner seeks further review from court of appeals decision reversing the district court's ruling that it had substantially complied with the statutory requirements for a property-assessment protest.  
**COURT OF APPEALS DECISION VACATED; DISTRICT COURT JUDGMENT AFFIRMED; AND CASE REMANDED.**

Jamie L. Cox and Frank W. Pechacek, Jr. of Willson & Pechacek, P.L.C., Council Bluffs, for appellant.

Steven Gardner of Deneffe, Gardner & Zingg, P.C., Ottumwa, for appellee.

**PER CURIAM.**

This is the companion interlocutory review with facts that mirror *MC Holdings, L.L.C. v. Davis County Board of Review*, \_\_\_ N.W.2d \_\_\_ (Iowa 2013), decided today. Keo Rental argues the court of appeals erred in reversing the decision of the district court, which held that Keo Rental substantially complied with the requirements for a property-assessment protest set forth in Iowa Code section 441.37 (2009). Based on the reasoning in *MC Holdings*, we vacate the decision of the court of appeals and affirm the district court's order that denied summary judgment to the Van Buren County Board of Review. We remand this case to the district court for further proceedings.

**COURT OF APPEALS DECISION VACATED; DISTRICT COURT JUDGMENT AFFIRMED AND CASE REMANDED.**

All justices concur except Waterman, Mansfield, and Zager, JJ., who dissent.

This decision shall not be published.

#11-1544, *Keo Rental, L.L.C. v. Van Buren Cnty. Bd. of Review*

**WATERMAN, Justice (dissenting).**

I respectfully dissent for the reasons expressed in my dissenting opinion in No. 11-1501, *MC Holdings, L.L.C. v. Davis County Board of Review*, filed today.

Mansfield and Zager, JJ., join this dissent.