STATE OF MINNESOTA

IN SUPREME COURT

A21-0825

Tax Court — Gildea, C.J.

Chambers Self-Storage Oakdale, LLC,

Relator,

vs.

Filed: March 9, 2022
Office of Appellate Courts

County of Washington,

Respondent.

Diana Longrie, Longrie Law Office, Maplewood, Minnesota, for relator.

Pete Orput, Washington County Attorney, James Zuleger, Assistant County Attorney, Stillwater, Minnesota, for respondent.

S Y L L A B U S

1. Because taxpayers may prove unequal assessment claims by using the Department of Revenue's sales ratio studies, the tax court did not abuse its discretion when it determined that the detailed discovery the taxpayer sought on other properties was not proportional to the needs of this case.

2. Because constitutional claims of unequal assessment and disparate treatment under the Minnesota and United States Constitutions employ the same or a more exacting test and provide the same remedies as a statutory unequal assessment claim, the tax court did not abuse its discretion when it denied the taxpayer's motion to amend its pleadings to add constitutional claims.

3. The tax court did not abuse its discretion when it denied the taxpayer's oral motion to require disclosure of nonpublic data or to compel the appearance of the county assessor at trial.

4. The tax court did not err in determining that the taxpayer failed to meet its burden of proof to establish that its property was unequally assessed.

Affirmed.

Considered and decided by the court without oral argument.

O P I N I O N

GILDEA, Chief Justice.

This case comes to us on direct appeal from the tax court. The taxpayer, Chambers Self-Storage Oakdale, LLC ("Chambers"), challenges the denial of two motions to compel, a motion to amend the pleadings, and the tax court's rejection of its unequal assessment claim. The tax court denied Chambers's motion to compel respondent Washington County ("the County") to produce information about other similar properties, denied Chambers's motion to amend its complaint to add unequal assessment and disparate treatment claims under Article X of the Minnesota Constitution and the Fourteenth Amendment to the United States Constitution, and denied a motion to compel the County Assessor to testify

when Chambers failed to subpoena that witness. On the merits, the tax court rejected Chambers's statutory claim that its property was unequally assessed, concluding that Chambers did not meet its burden to prove this claim. Because we conclude that the tax court did not abuse its discretion in ruling on these motions, and that Chambers failed to present evidence to support the unequal assessment claim, we affirm.

FACTS

Chambers operates a 321-unit self-storage facility on two parcels of land in Washington County under the name "Stephen's Self Storage." The County assessed the property at $2,724,300 for 2016 and $2,680,000 for 2017. Chambers challenged both its 2016 property taxes, payable in 2017, and 2017 property taxes, payable in 2018, asserting valuation and unequal assessment claims under chapter 278 for both years. *See* Minn. Stat. § 278.01, subd. 1(a) (2020) (allowing taxpayers to challenge assessments based on grounds that a "parcel has been assessed at a valuation greater than its real or actual value" and that "property has been partially, unfairly, or unequally assessed in comparison with other property in the . . . county").[1]

Chambers served interrogatories and requests for production of documents on December 12, 2019, just before the discovery deadline set by the tax court.[2] The discovery requests sought information on the methodology and data the County used to assess

[1] Chambers filed these claims in Washington County District Court, which transferred the cases to the tax court pursuant to a standing district court order.

[2] The tax court's scheduling order in the 2017 matter required the parties to serve discovery so that answers and responses could be provided no later than January 13, 2020.

26 properties associated with 16 self-storage facilities in Washington County. Specifically, the interrogatories asked the County to:

> Describe, explain, and show your calculations, in detail, to demonstrate the methodology including identification of the data used (and the source of the data) and the adjusted cap rate applied, if any, together with whether you used a sales comparison approach, an income approach or some other appraisal approach in determining the 2016 [and 2017] Taxable Market Value of the Similar Property . . . .

Chambers requested documents that the County used in calculating the "Taxable Market Value" of those properties, including "income and expense figures"; "average vacancy factors"; "verified net rentable areas or net usable areas"; documents identifying features of the rentable areas (e.g., temperature/climate controls, parking, or other purposes for the area); "any leasing information, brochures, advertisements, leasing agreements or similar materials"; and "information on proposed, approved or rejected modifications or changes made to an original assessment valuation." Chambers also requested the County's protocol for determining vacancy rates, credit loss allowances, and rental rates for self-storage facilities, as well as procedures for collecting and verifying data, inspection practices, and manuals maintained by the County that addressed the assessment process. Finally, Chambers requested a list of other property owners who had appealed the assessment for a self-storage facility in Washington County.

Because the data Chambers requested was nonpublic, Chambers sent letters to the owners of self-storage facilities in Washington County, informing them that Washington County's assessment data for the owner's self-storage facility property was the subject of

a discovery request.[3] Although some self-storage owners inquired about the request, none objected to the discovery requests or intervened to restrict disclosure of the property assessment data.

The County did not timely respond to Chambers's discovery requests. After repeated follow-up, the County responded on March 4, 2020, answering the interrogatories by stating that appraisals were carried out via a "mass appraisal process" and stating that actual data from the property owner, if provided to the County, would have been used. The County's response did not provide the individualized data and calculations that Chambers requested. On April 15, 2020, Chambers filed a motion to compel responses to its discovery requests.

A hearing was held to address the motion to compel on April 29, 2020—after the trial-ready deadline.[4] Chambers argued that the discovery was "relevant to the issue of unequal valuation and to proving" its claim "that there are serious inconsistencies in the County's valuation process." At the hearing, the County waived the statutory presumption that its assessed value of the property was correct and stated it would rely on expert opinion to establish the value of the property. *See* Minn. Stat. § 271.06, subd. 6(a) (2020) (providing that county assessments are "prima facie valid"); Minn. Stat. § 272.06 (2020)

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[3] This notice is required by Minn. Stat. § 13.51, subd. 4 (2020) (requiring a party who seeks "legal discovery of income property assessment data" to notify the record owner of the property).

[4] The 2016 and 2017 claims were consolidated at this hearing. The scheduling order in the 2017 matter had a trial-ready deadline of April 13, 2020. The scheduling order in the 2016 matter had a trial-ready deadline of April 27, 2020.

(providing that "[a]ll such assessments and levies shall be presumed to be legal until the contrary is affirmatively shown").

The tax court denied the motion to compel. The tax court first concluded that the information was not relevant because the assessments for the 26 properties, as well as Certificates of Real Estate Value (which show sales prices), are publicly available and would allow Chambers to present the assessment ratios needed to support an unequal assessment claim. The court concluded that "proof of the manner in which the county set those values will add nothing." Alternatively, the tax court determined that "even if the information sought had some marginal relevance, the requests would not be proportional to the needs of this case," because using the Department of Revenue's sales ratio studies "would significantly reduce the time and effort needed to prosecute this claim."

At this same hearing, the tax court also addressed a motion by Chambers to amend its complaint to add "constitutional claims of unequal assessment under Article X of the Minnesota Constitution and the Fourteenth Amendment of the United States Constitution . . . that similarly situated properties have received different treatment." The tax court denied this motion because (1) the "late-stage motion to amend would not entitle [Chambers] to any additional remedy," and (2) the "constitutional equal protection and uniformity claims fail to state a claim upon which relief can be granted" because "Chambers does not allege facts to state claims for either."

The day before trial, Chambers filed a letter with the tax court, stating that it had attempted to serve a subpoena on the County Assessor (disclosed as a witness on its witness list) but had been "prevented" from doing so because the County Assessor was working

remotely due to the COVID-19 pandemic. Chambers explained that the County Attorney would not accept the subpoena on behalf of the County Assessor or provide Chambers with the County Assessor's home address. Chambers had not hired a process server to attempt to locate the County Assessor.

The tax court addressed the subpoena issue at the outset of trial. Chambers asserted that the County Assessor would testify about the County's appraisal process for self-storage facilities and argued that, despite the pandemic, "County personnel and officials need to make themselves available during regular office hours." When asked, "What action do you want the Court to take?" Chambers's counsel responded that "I would like to be able to either have him appear or that I be allowed to serve this subpoena on him so he does appear." Later, Chambers suggested that the tax court has "equitable powers" that would allow the court to disclose the Assessor's "address where he is working remotely during the daytime during his office hours." The tax court interpreted this request as a motion to order service or a motion to order the County Assessor to appear. The tax court denied the motion, concluding that it does not have the legal authority to order the County Attorney to accept service on the County Assessor's behalf and that the County Attorney's refusal to accept service on the County Assessor's behalf did not prevent Chambers from securing service of a subpoena. The tax court also noted that it was "not convinced that [the County Assessor's] testimony would provide relevant facts."

The tax court then proceeded with trial on the valuation and unequal assessment claims. Chambers did not present appraisal evidence to support a different valuation of the property. Michael Chambers, Assistant Chief Manager of Chambers, testified that the

County's assessments—$2,724,300 for 2016 and $2,680,000 for 2017—were actually "pretty close" and within range of the property's market value. The County submitted an expert appraisal prepared by Andrew Donahue, which provided valuation estimates for both 2016 and 2017 using the income approach and the sales approach.[5] Donahue's income approach valued the property at $2,770,000 in 2016 and $2,860,000 in 2017, and his sales approach valued the property at $2,630,000 for both years. Donahue opined that the property was worth $2,770,000 in 2016 and $2,860,000 in 2017, basing this final appraisal only on the income approach.

For its unequal assessment claim, Chambers introduced a letter from its experts, Mitchell Simonson and Marlo Headrick, that showed that Chambers's tax per square foot of rentable area was higher than two other self-storage facilities in Washington County. According to Simonson, his consulting letter "was not an appraisal." Chambers also introduced the County's "pro formas"—estimates of property value based on the income approach, but not the County's final assessed value—which showed that the County did not use the same values for vacancy and credit loss, operating expenses, and capitalization rate when assessing self-storage facilities. Chambers also relied on the County's inability to answer questions about its mass appraisal process as applied to self-storage facilities and asserted that a valuation process based on the number of units in the facility was improper,

[5] *See Montgomery Ward & Co. v. County of Hennepin*, 450 N.W.2d 299, 303 (Minn. 1990) (explaining that the market approach, also known as the "sales approach," considers market data on recent sales of comparable properties and that the income approach capitalizes the expected income and expenses for the property).

in particular because the County's unit data demonstrated a 489 percent difference between the lowest value per unit and the highest value per unit assigned to self-storage facilities.

In response to Chambers's argument that its property was unequally assessed, the County relied on the Department of Revenue's sales ratio studies. The County argued that these studies demonstrated that the ratios for commercial/industrial property in the County for both years were within the permissible range, and therefore there was no merit to the unequal assessment claim.[6]

The tax court agreed and rejected the unequal assessment claim. The court rejected the claim because (1) the evidence did not overcome the prima facie validity of the Department of Revenue's sales ratio studies, and (2) Chambers did not provide evidence of the market value of other self-storage facilities as required to prove an unequal assessment claim. As to the valuation of the property, the tax court increased the assessed value of the property to $2,742,000 for 2016 and $2,814,000 for 2017. In reaching these values, the tax court assigned 80 percent weight to the County's income approach and 20 percent weight to the County's sales approach.[7]

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[6] The parties stipulated that the property is properly classified as commercial/industrial. Department of Revenue sales ratio studies show that the median ratio for commercial/industrial property in the County was 99.6 percent for 2016 and 96.1 percent for 2017. Sales ratio studies are prima facie evidence of unequal assessment only if "the median ratio of the same classification of property in the same county . . . is lower than 90 percent." Minn. Stat. § 278.05, subd. 4(d) (2020).

[7] Other than its assertion that its property was unequally assessed, Chambers does not otherwise challenge the tax court's valuation of the property on appeal.

Chambers moved for amended findings and a new trial. Chambers asked the tax court to reconsider its decision to deny the motion to compel, the motion to amend the complaint, and its decision concerning service of a subpoena on the County Assessor. The tax court denied the motion for a new trial after a hearing. In doing so, the tax court clarified its rationale for denying the motion to amend the complaint to add constitutional claims, explaining that the motion to amend was denied because Chambers sought "to belatedly add claims that identify no additional elements or remedy when the case is trial ready."

Chambers filed a timely petition for a writ of certiorari, seeking review by our court.

ANALYSIS

Chambers raises four issues on appeal: (1) whether the tax court abused its discretion when it denied Chambers's motion to compel detailed discovery regarding other self-storage facilities in Washington County, (2) whether the tax court abused its discretion in denying Chambers leave to amend its pleadings to add constitutional claims, (3) whether the tax court erred in declining to compel disclosure of the County Assessor's home address, and (4) whether Chambers met its burden of proof to establish its claim of unequal assessment. We address each issue in turn.

I.

We begin with Chambers's argument that the tax court abused its discretion when it denied Chambers's motion to compel discovery of nonpublic assessor data related to 26 properties associated with 16 self-storage facilities in Washington County. The tax court denied this motion because it determined that the information was not relevant or, if

minimally relevant, that disclosure was not proportional to the needs of the argument. We review discovery orders from the tax court under an abuse of discretion standard. *Montgomery Ward & Co. v. County of Hennepin*, 450 N.W.2d 299, 305–06 (Minn. 1990). The tax court "has considerable discretion," and we will reverse only if it "abused its discretion, exercised its discretion in an arbitrary or capricious manner, or based its ruling on an erroneous view of the law." *Id.*

Chambers argues that the tax court abused its discretion by failing to apply a statutory balancing test to the discovery request. Minnesota Statutes § 13.03, subd. 6 (2020), sets out a two-part test that courts must use when determining whether to order the disclosure of nonpublic data in a property tax dispute. *See Montgomery Ward & Co.*, 450 N.W.2d at 306, 308 (holding that "[i]n a property tax matter . . . the two-part analysis is mandatory" and "that a failure to apply the test . . . should be an automatic abuse of discretion"). First, the court must determine whether the data is "discoverable" under the rules of evidence and civil procedure. Minn. Stat. § 13.03, subd. 6; *see also* Minn. Stat. § 271.06, subd. 7 (2020) ("[T]he Rules of Evidence and Civil Procedure for the district court of Minnesota shall govern the procedures in the Tax Court, where practicable."). Information is discoverable if it "is relevant to any party's claim or defense and proportional to the needs of the case." Minn. R. Civ. P. 26.02(b). If the court determines that information is discoverable, it must next "decide whether the benefit to the party seeking access to the data outweighs any harm to the confidentiality interests of the entity maintaining the data, or of any person who has provided the data or who is the subject of the data, or to the privacy interest of an individual identified in the data." Minn. Stat.

§ 13.03, subd. 6; *see EOP-Nicollet Mall, L.L.C. v. County of Hennepin*, 723 N.W.2d 270, 276 (Minn. 2006) (allowing a court to use a protective order if needed).

Here, the tax court determined that the information sought was either not relevant or, even if minimally relevant, was not proportional to the needs of the argument. This determination is effectively a conclusion that the information was not discoverable under Minn. R. Civ. P. 26.02(b). Thus, the tax court did not fail to apply the test required by Minn. Stat. § 13.03, subd. 6; its analysis under that provision was simply at an end.

Chambers also asserts, however, that the tax court's determination that the information was not relevant or, alternatively, not proportional to the needs of the argument was an abuse of discretion. A proportionality analysis considers "the importance of the issues at stake in the action, the amount in controversy, the parties' relative access to relevant information, the parties' resources, the importance of the discovery in resolving the issues, and whether the burden or expense of the proposed discovery outweighs its likely benefit." Minn. R. Civ. P. 26.02(b). The tax court reasoned that discovery of detailed records concerning 26 properties was not proportional here because Chambers could meet its prima facie burden for its unequal assessment claim by using the Department of Revenue's sales ratio studies.

The tax court's conclusion on proportionality was not an abuse of discretion. As the tax court correctly noted, the taxpayer can meet the prima facie burden for an unequal assessment claim by relying on publicly available Department of Revenue sales ratio studies. *See Short v. County of Hennepin*, 353 N.W.2d 525, 531–32 (Minn. 1984); Minn. Stat. § 278.05, subd. 4 (2020). Although Chambers is correct that Department of Revenue

sales ratio studies are not the only way to establish an unequal assessment claim, Chambers did not argue to the tax court that it needed detailed data on the 26 other properties to calculate the market value of the other self-storage facilities in the County to present assessment ratios. *See Walmart Inc. v. Winona County*, 963 N.W.2d 192, 198 (Minn. 2021) ("A claim of unfair or unequal assessment requires a court to compare the actual market value and tax assessment of the property in question with the actual market value and tax assessment of similarly situated properties."). Rather, Chambers argued that it needed this discovery to determine whether the County used a uniform process when assessing self-storage facilities. But we have rejected unequal assessment claims premised on a pure process theory, and instead require a taxpayer to prove that the process was prejudicial. *See Anacker v. County of Cottonwood*, 302 N.W.2d 342, 344–46 (Minn. 1981). And, when using Department of Revenue sales ratio studies, we do not require "a taxpayer to show what special methods in the assessment process caused the resulting substantial deviation." *Short*, 353 N.W.2d at 532. The tax court therefore did not abuse its "considerable discretion" when it determined that the detailed discovery Chambers sought was not proportional to the needs of the case, particularly when a better alternative—Department of Revenue sales ratio studies—was available to Chambers to attempt to meet its prima facie burden of proof. *See Montgomery Ward & Co.*, 450 N.W.2d at 305–06.

II.

We next address Chambers's argument that the tax court erred when it denied Chambers's motion to amend its petition to add claims of unequal assessment and disparate treatment under Article X of the Minnesota Constitution and the Fourteenth Amendment

to the United States Constitution. Generally, a "trial court has wide discretion to grant or deny an amendment [of the pleadings], and its action will not be reversed absent a clear abuse of discretion." *Fabio v. Bellomo*, 504 N.W.2d 758, 761 (Minn. 1993). But "[i]n determining whether the tax court correctly applied Minnesota law, our review is de novo." *Marlow Timberland, LLC v. County of Lake*, 800 N.W.2d 637, 640 (Minn. 2011).

Minnesota Rule of Civil Procedure 15.01 provides that after an opposing party has served an answer "a party may amend a pleading only by leave of court or by written consent of the adverse party; and leave shall be freely given when justice so requires."[8] Although leave to amend often hinges on the prejudice to the adverse party, we have not required courts to grant leave to add "futile" claims. *See Johnson v. Paynesville Farmers Union Coop. Oil Co.*, 817 N.W.2d 693, 714 (Minn. 2012).

Here, after considering the motion for a new trial, the tax court concluded that "Chambers cannot seek to belatedly add claims that identify no additional elements or remedy when the case is trial ready." Chambers concedes that the constitutional claims it sought to add were a subset of the statutory claims it had already pleaded under chapter 278. *See also Walmart Inc.*, 963 N.W.2d at 200 (holding that the test to prove a statutory unequal assessment claim "is the same as or broader than" the test to prove constitutional equal protection and uniform taxation claims, and that "chapter 278 provides

[8] While the tax court has its own rules of procedure, *see generally* Minn. R. 8610.0010–.0150 (2021), the Minnesota Rules of Civil Procedure "govern the procedures in the Tax Court, where practicable," Minn. Stat. § 271.06, subd. 7. The tax court's administrative rules do not address pleading amendments; thus, we rely on Rule 15.01 here.

the exclusive remedy for such a challenge"). Because the constitutional claims Chambers sought to add were already fully encompassed by its statutory unequal assessment claims, the proposed amendments were futile. The tax court therefore did not abuse its discretion when it denied the motion to amend.

III.

We turn next to Chambers's argument that the tax court abused its discretion when it denied Chambers's oral motion concerning the County Assessor's appearance at trial. On appeal, Chambers argues that the tax court should have issued a protective order that would have allowed for disclosure of the County Assessor's home address, contending that this order would have allowed it to subpoena the County Assessor to call him as a hostile witness. Chambers presents this issue in the context of a motion to compel discovery; thus, we review the tax court's decision under an abuse of discretion standard. *See Montgomery Ward & Co.*, 450 N.W.2d at 305–06.

As an initial matter, the County argues that Chambers forfeited this argument by failing to raise the disclosure of the County Assessor's home address before the tax court. The County is correct that Chambers did not initially seek this relief in its motion to the tax court. Rather, when initially pressed on what action Chambers wanted the tax court to take, it responded that it "would like to be able to either have him appear or that [it] be allowed to serve this subpoena on him so he does appear." The tax court understandably interpreted this request "as a motion to order service or a motion to order [the County Assessor] to appear." But Chambers also argued that it believed the tax court had "equitable powers" that would allow the tax court to provide it with the County Assessor's

"address where he is working remotely during . . . his office hours." We therefore conclude that Chambers did not forfeit its argument. *See Jacobson v. $55,900 in U.S. Currency*, 728 N.W.2d 510, 523 (Minn. 2007) (concluding that an issue was properly before the court when a party "refined the argument he made to the district court," as opposed to raising a new issue).

Turning to the merits of this issue, Chambers argues that we should require disclosure of nonpublic home addresses of public officials when those officials are not working at government buildings, subject to a protective order, *see* Minn. R. Civ. P. 26.03(a), thus allowing parties to serve the official with a subpoena. Chambers relies heavily on our decision in *Kmart Corp. v. County of Clay*, 711 N.W.2d 485 (Minn. 2006), in support of its argument. That reliance is misplaced. *Kmart* dealt with attempts to serve pleadings on public officials after business hours. *Id.* at 487–88. We noted that the failure to serve the officials was not attributed to any refusal by the officials to accept service: the process server "was never in close physical proximity to" the government officials and those officials did not take "any extraordinary step to avoid service." *Id.* at 489. And we rejected the assertion "that the county officials had a statutory duty to make themselves available for service after county business hours." *Id.* We acknowledged that "county officials may choose to make themselves available for service after business hours," but we held there was "no basis on which to conclude that they are legally obligated to do so." *Id.* *Kmart* therefore does not support Chambers's argument.

And Chambers offers no other legal support for its contention that the tax court abused its discretion. Here, Chambers failed to take basic steps to locate the County

Assessor and effectuate service. After attempting to serve a subpoena on the County Assessor at his government office and discovering that he was working from home due to the COVID-19 pandemic, Chambers did not hire a process server to locate the County Assessor. Although Chambers did email the County Attorney to ask for the County Assessor's home address, Chambers concedes that this information is nonpublic and therefore could not have been disclosed by the County Attorney.[9] Rather than hire a process server, Chambers waited until trial had already begun to raise its motion seeking disclosure of the County Assessor's home address. Under these circumstances, we conclude that the tax court's denial of the motion to compel disclosure of the County Assessor's home address was not an abuse of discretion.

IV.

We last turn to Chambers's argument that it met its burden of proof to show that its property was unequally assessed. Our review of a final order of the tax court is "limited." *S. Minn. Beet Sugar Coop v. County of Renville*, 737 N.W.2d 545, 551 (Minn. 2007). We ascertain "only whether the tax court lacked jurisdiction, whether the tax court's order is supported by the evidence and is in conformity with the law, and whether the tax court committed any other error of law." *Id.*; *see* Minn. Stat. § 271.10, subd. 1 (2020). The tax

[9] Chambers appears to attach significance to the fact that it disclosed the County Assessor as a witness on its witness list and the County had not objected to that witness. But this disclosure does not change the nonpublic nature of the County Assessor's home address or excuse the obligation to properly serve a subpoena to ensure the Assessor's appearance at trial. *See* Minn. R. Civ. P. 45.02(a) (providing that "[s]ervice of a subpoena upon a person named therein" is "made by delivering a copy" to the named person "or by leaving a copy at the person's usual place of abode with some person of suitable age and discretion then residing therein").

court's legal determinations are reviewed de novo and "factual findings are reviewed under a clearly erroneous standard." *S. Minn. Beet Sugar Coop*, 737 N.W.2d at 551 (internal quotation marks omitted).

In its principal brief, Chambers argues that it met its burden of proof to show that its property was unequally assessed because evidence in the record establishes that the County's alleged assessment method based on the number of storage units at a given facility results in a high level of inconsistency.[10] We are not persuaded.

A taxpayer has the burden of proof to establish unequal assessment. *See Anacker*, 302 N.W.2d at 345. Minnesota law is clear that to establish an unequal assessment claim the taxpayer must present evidence that allows the "court to compare the actual market value and tax assessment of the property in question with the actual market value and tax assessment of similarly situated properties." *Walmart Inc.*, 963 N.W.2d at 198. Simply comparing assessed values is insufficient. *Anacker*, 302 N.W.2d at 345. Similarly, showing improper methodology is insufficient without evidence that shows some prejudice to the taxpayer. *Id.* In other words, unequal assessment is only demonstrated "[i]f the ratio

[10] In its reply brief, Chambers expands on this argument by identifying eight reasons why it satisfied its burden to show that its property was unequally assessed: (1) the County was unable to show consistency in its approach, (2) Chambers's expert determined that the subject property was an "outlier," (3) the County's expert admitted that input values used in the County's pro formas would result in lower values for similar properties, (4) the County's deputy assessor could not explain the County's mass appraisal process, (5) the County did not follow the Minnesota Property Tax Administrators Manual's best practices, (6) the International Association of Assessing Officers standard does not utilize a "number of units" assessment method, (7) the County was evasive in discovery, and (8) the County's witnesses were unable to testify about how the County assured equal treatment when assessing similarly situated properties.

of the assessed value to the actual market value of the property in question is less than the ratio of the assessed value to the actual market value of other comparable properties in the same taxing district." *Walmart Inc.*, 963 N.W.2d at 198.

Here, Chambers did not present data of the actual market value and assessed value of its property compared to similar properties. This property value comparison is the type of evidence required to establish an unequal assessment claim. *See id.* Further, the letter from Chambers's expert was *not* an opinion of property values; rather, that letter simply showed the "valuation trend analysis" and compared the assessed value of the Chambers property with similar properties. Simply comparing assessed values is not sufficient to establish an unequal assessment claim. *See Anacker*, 302 N.W.2d at 345.

Moreover, Department of Revenue sales ratio studies are "prima facie evidence of the level of assessment." Minn. Stat. § 278.05, subd. 4. Generally, to establish unequal assessment based on Department of Revenue sales ratio studies, the studies must show that "the median ratio of the same classification of property in the same county . . . as the subject property is lower than 90 percent." *Id.*, subd. 4(d). Here, the County introduced Department of Revenue sales ratio studies for Washington County in 2016 and 2017, which showed median ratios for the "commercial/industrial" classification of 99.6 percent and 96.1 percent, respectively. These studies provide prima facie evidence that, contrary to Chambers's argument, the properties were not unequally assessed. Although the burden was not on the County to disprove unequal assessment, this prima facie evidence that there was no unequal assessment created an additional hurdle for Chambers. To be sure, the sales ratio studies are not conclusive, and evidence of "unreliability" of this data may be

introduced. Minn. Stat. § 278.05, subd. 4. But Chambers did not offer any evidence that called these studies into question. Based on this record, we cannot conclude that the tax court erred in rejecting the unequal assessment claim.

CONCLUSION

For the foregoing reasons, we affirm the decision of the tax court.

Affirmed.