GENERAL

17. State Tax Appeal Board

We defer to STAB's findings unless they are clearly erroneous, because STAB is particularly suited for settling disputes over the appropriate valuation of property. **Puget Sound Energy, Inc. v. State**, 2011 MT 141, ¶ 16, 361 Mont. 39, 255 P.3d 171 (citing **PacifiCorp v. State**, 2011 MT 93, ¶ 15, 360 Mont. 259, 253 P.3d 847).

On judicial review of a decision of the State Tax Appeal Board concerning a Department of Revenue appraisal of real property, the appraisal reached by the Montana Department of Revenue is presumed to be correct, and the burden is upon the taxpayer to overcome this presumption. **Peretti v. DOR**, 2016 MT 105, ¶ 14; **Farmers Union Central Exchange v. DOR**, 272 Mont. 471, 476, 901 P.2d 561, 564 (1995).

Courts should not act as an authority on tax matters because tax appeal boards "are particularly suited for settling disputes over the appropriate valuation of a given piece of property, and the judiciary cannot interfere with that function." **DOR v. Grouse Mtn. Development**, 218 Mont. 353, 355, 707 P.2d 1113, 1115 (1985).

A district court should review a STAB decision to determine whether the Board's findings of fact are clearly erroneous and whether its conclusions of law are correct. We apply these same standards when reviewing the district court's decision on appeal. **Peretti v. DOR**, 2016 MT 105, ¶ 15; **Robinson v. DOR**, 2012 MT 145, ¶ 10, 365 Mont. 336, 281 P.3d 218.