

# Johnson County Property Tax Appeal Packet

Prepared: March 15, 2026

SUBJECT PROPERTY	
Address	[REDACTED]
Parcel	[REDACTED]
Subdivision	<b>CENTURY FARMS</b>
Year Built	<b>2021</b>
Total SFLA (Above Grade)	<b>3,899 sqft</b>
Finished Basement	<b>1,705 sqft</b>
Total Living Area	<b>5,604 sqft</b>
Bedrooms / Baths	<b>5 bd / 5.5 ba</b>
Basement	<b>Walkout</b>
Lot Size	<b>0.24 acres</b>
Garage	<b>838 SF Attached</b>

VALUATION SUMMARY		
County Appraised Value (2025)	<b>\$1,456,500</b>	\$260/sqft
Proposed Fair Market Value	<b>\$1,382,973</b>	\$247/sqft
Requested Reduction	<b>\$73,527</b>	

This packet contains comparable closed sales supporting a reduction in the appraised value of the subject property. All comparable sales are arm's-length transactions within Johnson County, Kansas.

## Comparable Closed Sales

The following 4 closed sales were selected as the most comparable to the subject property based on location, square footage, year built, and property features.

#	Address	Subdivision	Date	Sqft	Sale Price	\$/Sqft	Adj. Sale	Yr Built	Basement
1	11909 W 168TH ST	CENTURY FARMS	Sep 19, 2025	5,201	\$1,400,000	\$269	\$1,453,400	2018	Walkout
2	16708 EARNSHAW ST	CENTURY FARMS	Jul 15, 2025	5,509	\$1,400,000	\$254	—	2021	Full
3	12510 W 170TH TER	CENTURY FARMS	Apr 16, 2025	4,813	\$1,159,316	\$241	—	2024	Full
4	12302 W 169TH TER	CENTURY FARMS	Jun 27, 2025	5,475	\$1,360,000	\$248	—	2019	Daylight

\* Adjusted Sale reflects county-applied adjustments for differences in size, features, and condition. Where no county adjustment is available, the unadjusted sale price is used.

## Price-Per-Square-Foot Analysis

The subject property contains 3,899 sq ft above grade + 1,705 sq ft finished basement = 5,604 sq ft total. The following analysis applies the price-per-square-foot from each comparable sale to determine the implied market value of the subject.

#	Address	Sale Price	Sqft	\$/Sqft	Implied Value for Subject	Notes
1	11909 W 168TH ST	\$1,453,400	5,201	\$259	\$1,453,400	County adj. sale used directly
2	16708 EARNSHAW ST	\$1,400,000	5,509	\$254	\$1,424,142	
3	12510 W 170TH TER	\$1,159,316	4,813	\$241	\$1,349,846	
4	12302 W 169TH TER	\$1,360,000	5,475	\$248	\$1,392,044	

## Summary

	\$/Sqft	Implied Value for Subject (5,604 sqft)
Low	\$241	\$1,349,846
High	\$259	\$1,453,400
Average	\$251	\$1,404,858
<b>County Appraised Value</b>	<b>\$260</b>	<b>\$1,456,500</b>
<b>PROPOSED VALUE</b>	<b>\$247</b>	<b>\$1,382,973</b>

## Protest Statement

March 15, 2026

Johnson County Appraiser's Office  
11811 S. Sunset Dr., Suite 2100  
Olathe, KS 66061

Re: Informal Appeal — [REDACTED]

To Whom It May Concern:

The county's appraisal methodology relies on three comparable sales that include fundamentally flawed selections, undermining the accuracy of the \$1,456,500 assessed value. Most significantly, 16805 Parkhill Street is an inappropriate comparison due to its substantially smaller size of only 3,819 square feet of total living area compared to the subject's 5,604 square feet—a difference of over 1,780 square feet. This property also lacks a finished basement entirely, having only a full basement compared to the subject's 1,705 square feet of finished walkout basement space. Additionally, 12315 W 169th Terrace, while closer in total size at 5,028 square feet, represents a less reliable comparison given its premium sale price of \$1,750,000 in June 2025, which skews the valuation analysis upward despite the county's adjustment to \$1,467,600.

The taxpayer's comparable sales provide superior market evidence through properties with more similar specifications and characteristics. Particularly compelling is 12302 W 169th Terrace, which sold for \$1,360,000 in June 2025 and offers 5,475 square feet of total living area—much closer to the subject's 5,604 square feet. This property is located just 0.17 miles from the subject and features a daylight basement configuration on a 0.32-acre lot. Similarly, 16708 Earnshaw Street sold for \$1,400,000 in July 2025 with 5,509 square feet of total living area and the same 2021 construction year as the subject property. These sales demonstrate that properties with comparable size, age, and basement characteristics are trading in a range that supports a lower valuation than the county's assessment.

The county's retained comparable at 11909 W 168th Street, with its adjusted sale of \$1,453,400, provides the most reliable county evidence given its 5,201 square feet and 2018 construction, but when combined with the taxpayer's superior comparable sales, the market evidence supports a fair market value conclusion significantly below the current assessment. Pursuant to K.S.A. 79-503a, which requires property to be valued at fair market value based on comparable sales, the assessment should be reduced to \$1,382,973.

Respectfully submitted,

Property Owner  
[REDACTED]