

FOR IMMEDIATE RELEASE -- ASSESSOR STATEMENT

BOE'S DECISION ON KNAPP'S APPEAL

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MATTARE'S AND DUNCAN'S DECISION IS PREJUDICIAL TO THE PUBLIC INTEREST

After four Board of Equalization (BoE) hearings, the final decision by Commissioners Bruce Mattare and Leslie Duncan failed to address the only issue that was legally before them: **require Allyson Knapp to provide evidence to explain and resolve contradictory records or else deny the exemption as required by state law.** Mattare and Duncan gave Knapp a “pass” when controlling evidence requires a denial.

Under Idaho law, a homeowner's exemption (HOEX) is granted only when the property owner **owns and actually lives in the Idaho home as their primary residence.** If official records contradict, the law is clear: **the burden of proof rests entirely on the property owner, and the exemption must be denied if sufficient evidence is not provided.** Knapp was asked to provide proof, but she refused. Instead, Knapp chose to appeal in a BoE public hearing, but she then failed to give evidence and resolve contradictions.

The December 10, 2025, BoE hearing revealed that Knapp's filed 2022 tax return indicates her Washington residence for the entire year of 2022. There was never any doubt that, in 2022 Knapp registered for an Idaho driver's license, registered her vehicles in Idaho, and registered to vote in Idaho. These only require self-certification and are easy to get without substantive proof of residency. Washingtonians often get Idaho driver's licenses and register their vehicles here because car insurance and registration fees are less expensive in Idaho. [To register a vehicle](#), or [to register to vote](#), simply requires an Idaho driver's license or photo ID. [To get a driver's license](#), proof of residency is required and it includes providing tax documents.

An "investigation" was not "conducted personally by the Assessor." The Assessor merely made public records requests. Obtaining and examining public records does not, and cannot, alter or change what the records say, nor can it "steer" an investigation. The public records and the tax returns filed by Knapp speak for themselves. In the December 10, 2025, BoE hearing, [Knapp blamed](#) her accountant for the tax returns and she also blamed Assessor Kovacs. But tax returns are filed by the affirmative direction of the taxpayer, Knapp, and they require the taxpayer to review, approve, and sign, under penalty of perjury. After that first hearing Knapp amended her 2023 and 2024 tax returns and changed public records. Knapp's 2022 tax return (for the entire controlling year of 2022) was not amended, and it remains in irreconcilable contradiction with her 2022 driver's, vehicle, and voter registrations. These documents cannot all be true at the same time.

CONTRADICTORY RESIDENCY WAS NEVER EXPLAINED OR RESOLVED

The December 10, 2025, BoE public hearing reasonably required explanation of why the Notice of Ineligibility was issued. In the hearing, it was explained that the public records and tax returns created and filed under penalty of perjury by Knapp irreconcilably contradict her driver's license, vehicle and voter registrations:

- Knapp's HOEX application for the Rathdrum, Idaho, property was made under penalty of perjury, and her signature is dated, March 30, 2022, when Knapp was Chief Deputy Assessor.
- Knapp filed for an **Idaho driver's license, Idaho vehicle registrations, and Idaho voter registration** – all were filed by Knapp in 2022, under penalty of perjury for driver's license and voter registration.
- Knapp filed a **2022 Idaho state income tax return declaring under penalty of perjury that:**
 - She was a **nonresident of Idaho in 2022** with a **primary dwelling place in Newman Lake, WA.**
 - She had **zero personal-use days** of the Rathdrum, Idaho, property in 2022 for which she claimed the HOEX property in 2022 and she declared **298 days of rental income in 2022** of this Idaho property.

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All these documents were filed for the same year, 2022. ***They cannot all be true at the same time.*** Under established Idaho law and long-standing Tax Commission guidance, ***filed tax returns carry greater evidentiary weight than secondary documents.*** In fact, the filed 2022 tax return controls.

FAILURE TO REQUIRE PROOF VIOLATES IDAHO LAW

Because of these contradictions, the Notice of Ineligibility was issued to Knapp with a questionnaire asking Knapp to provide additional evidence to explain the contradictions. Knapp refused *to provide any additional evidence* and offered no explanation for the contradictions that are in her sworn filings and registrations.

Despite Knapp's refusal, Commissioners Mattare and Duncan:

- Did not compel Knapp to provide an explanation or additional evidence, as required by law.
- Did not defer to the Assessor's determination, which the law mandates in the absence of evidence.
- Granted the exemption without evidentiary support, which is contrary to law.

A fair and lawful decision cannot be made without evidence. *Idaho law requires denial of the exemption when proof is not provided.* [I.C. § 63-502](#); [I.C. § 63-602G](#); [I.C. § 63-701](#).

QUASI-JUDICIAL HEARING LACKED IMPARTIALITY

The handling of this appeal raises serious concerns about fairness, impartiality, and neglect of duty:

- Normally there is one BoE hearing and if the appellant provides no evidence, the exemption is denied. Here, there were four BoE hearings, no evidence was provided, and the exemption was granted.
- Knapp was allowed to make closing arguments; Assessor was not allowed to make closing arguments.
- While the appeal was still pending and undecided, Mattare publicly posted altered and trimmed video with his caption and commentary on Facebook and YouTube, promoting his adverse political opinion and preventing a response by the Assessor. Such electioneering is a violation of [I.C. § 74-604](#).
- Knapp, Mattare and Duncan devolved into political and anecdotal arguments, rather than confining the proceedings to facts and evidence, as required in a quasi-judicial hearing.

The conduct of the BoE hearings and the decision without requiring additional evidence to resolve or explain the contradiction, undermines the integrity of the HOEX program and the BoE process. The HOEX program and the BoE process require a fair, objective, and evidence-based decision. That did not happen.

ADVERSE IMPACT ON TAXPAYERS AND PUBLIC TRUST

Granting the HOEX despite irreconcilable contradictions shifted Knapp's tax burden to all other property owners. The dollar amount may be small, but integrity, fairness, equity, and rule of law, are paramount.

Integrity of Idaho's HOEX program depends on consistent enforcement. When sworn records contradict, proof is required. When proof is refused, or absent, the exemption must be denied. That standard was not applied here, and all other taxpayers have not been afforded equal treatment under the law.

CONCLUSION

The questions of contradiction, eligibility and proof, remain unresolved. Bruce Mattare and Leslie Duncan disregarded controlling evidence, failed to apply Idaho law, and demonstrated a lack of impartiality required of a quasi-judicial body. ***The conduct and outcome raise serious concerns about due process, equal treatment under the law, and undermines public trust and confidence in the property tax system.***