



# KOOTENAI COUNTY

## COUNTY ASSESSOR'S OFFICE

BÉLA KOVÁCS

---

### Summary: Knapp's Appeal & BoE Decision - In Public View Due to Owner's Decision To Appeal

In the last quarter of each year, the Assessor's Office performs a review to determine the validity of existing homeowner's exemptions (HOEX). It is about fairness and integrity of the HOEX program. Reviews are prompted by a variety of reasons, such as through tips and complaints by other property owners. Idaho State Law in [I.C. § 63-602G](#) requires the Assessor to perform such investigations. It is an issue of fairness and justice. Each year, many exemptions are discovered to be ineligible, and those exemptions are removed with Commissioner support. Unfortunately, some people just try to "game the system" by getting the HOEX when they don't really qualify for it. Those who "game the system" raise property taxes for everyone else. It is not fair.

The HOEX can reduce the property tax liability by thousands of dollars and that effectively shifts the reduced amount of property tax dollars from that property onto all other property owners. By law, the HOEX is available only to properties and their owners for their primary dwelling place. The owner must actually live in the Idaho home to get the HOEX. A property owner can only have one HOEX for their Idaho primary dwelling place. If a person owns two homes (e.g., one in Idaho and another, say, in Washington), then they would get the HOEX for the Idaho home only if they lived in their Idaho home; they would not get it if they actually lived in the Washington home. If they don't live in Idaho, then they don't get the HOEX. It's that simple; but it is not so simple to discover and document.

In early November 2025, this situation was discovered for one property owner living her large custom-built home in Newman Lake, Washington since 2006. It is a 10-minute, 4-mile, drive from the Idaho state line. This owner has also owned a rental property in Rathdrum, Idaho, since 2015. Idaho State Law in [I.C. § 63-3077](#) allows the Assessor to verify Idaho State residency through the State Tax Commission based on how the property owner filed their income tax return. This particular owner filed her 2022 income tax return indicating that for 2022 she was a non-resident of the state of Idaho, that her primary dwelling place is her Newman Lake, Washington home and that she declared zero days of personal use of her Rathdrum, Idaho, rental property with 298 days of rental income on that Idaho property. That same year, in 2022, this property owner applied for the HOEX. The property owner is Allyson Knapp, who served as Chief Deputy Assessor in Kootenai County for nine months ending April 29, 2022. The HOEX application date is March 30, 2022, when she was Chief Deputy Assessor. One can't have a HOEX and be an Idaho non-resident at the same time. Both can't be true.

The investigation revealed HOEX ineligibility, so the Assessor issued a Notice of Ineligibility to the property owner at her known residence in Newman Lake, Washington, which was delivered and accepted by the owner at 7:30 P.M. Wednesday, December 3, 2025. The following day, the owner filed a Board of Equalization (BoE) appeal through Commissioner, Leslie Duncan. The Commissioners held four (4) BoE public hearings, disregarded evidence of contradictory tax returns, and without resolving the contradiction, Bruce Mattare and Leslie Duncan granted the HOEX to Allyson Knapp. The four BoE hearings dates are below, with hyperlinks to watch the BoE hearings. Were the hearings fair and impartial? Facts indicate the HOEX is ineligible? The BoE decision will be appealed.

[December 10, 2025, BoE Hearing \(1<sup>st</sup> Hearing\)](#)

[January 7, 2026, BoE Hearing \(3<sup>rd</sup> Hearing\)](#)

[December 18, 2025, BoE Hearing \(2<sup>nd</sup> Hearing\)](#)

[January 14, 2026, BoE Hearing \(4<sup>th</sup> Hearing\)](#)