IN THE COURT OF APPEALS OF IOWA

No. 1-610 / 00-0446
Filed November 28, 2001

FILED
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CLERK SUPREME COURT

ROY DUANE REHA,
Petitioner-Appellant,

vs.

BOARD OF REVIEW OF THE CITY OF DES MOINES,
Respondent-Appellee.

Appeal from the Iowa District Court for Polk County, Arthur E. Gamble, Judge.

Roy Reha appeals from a district court's order dismissing his appeal from decisions made by the local tax review board. **AFFIRMED.**

Roy Duane Reha, Des Moines, pro se.

Michael J. O'Keefe, Assistant County Attorney, Des Moines, for appellee.

Considered by Sackett, C.J., and Mahan and Hecht, JJ.

PER CURIAM

Petitioner Roy-Duane Reha appeals the district court's denial of his demand for relief on a property tax assessment. Petitioner claims on appeal that the assessment of property tax on his land is unconstitutional. We affirm.

In this case it appears that plaintiff Reha was assessed increased property taxes. He disputed that increase in a notice of appeal in July of 1997. Because defendant Board of Review of the City of Des Moines did not file an answer or responsive pleading, plaintiff was granted a motion for default in December of 1997. The hearing to assess relief was set for January 30, 1998. Because of various delays, including an appeal by plaintiff to the Iowa Supreme Court, the hearing to assess relief was not held until January 21, 2000. At that hearing the court ruled the plaintiff's appeal was without merit and denied any relief on the motion for default.

Plaintiff contends this case is in equity. We review equity proceedings de novo. Iowa R. App. P. 4. Plaintiff's constitutional claims are also reviewed de novo. *State v. Finnel*, 515 N.W.2d 41, 43 (Iowa 1994). After reviewing the record and noting plaintiff offered no evidence or relevant authority to support his claims, we find plaintiff's claims are without merit. We agree with the district court that no relief should be assessed on the motion for default.

AFFIRMED.