FILED
JUN 26 1984
CLERK SUPREME COURT

IN THE COURT OF APPEALS OF IOWA

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RICHARD K. RICHARDS,)
Plaintiff-Appellant,) Filed June 26, 1984
vs.)
HARDIN COUNTY BOARD OF REVIEW,) 4-216 / 83-1204
Defendant-Appellee.)

Appeal from the Iowa District Court for Hardin County - Russell J. Hill, Judge.

Plaintiff appeals from the district court order dismissing his petition challenging defendant's denial of his protest concerning property tax assessments of his farm land. AFFIRMED.

Richard K. Richards, pro se.

James L. Beres, Assistant County Attorney, for defendant-appellee.

Considered by Oxberger, C.J., and Donielson and Schlegel, JJ.

PER CURIAM

The district court's decree is affirmed. Plaintiff's contention that the court did not consider "both sets" of his evidence as required by Iowa Code section 441.39 is without merit. Regardless of which "set" of evidence is considered, we agree that plaintiff did not satisfy his burden of proving the similarity between his property and allegedly comparable tracts and, given that similarity, that an inequality existed among the assessments of his and the comparable tracts. See Mason v. Board of Review, Madison County, 250 Iowa 291, 293, 93 N.W.2d 732, 733 (1958).

AFFIRMED.