IN THE COURT OF APPEALS OF IOWA

No. 1-616 / 00-0922
November 28, 2001

LEO FRANK REHA, ROY DUANE REHA, AND MARY JOSEPHINE REHA,
Plaintiffs-Appellants,

vs.

CORPORATION OF THE POLK COUNTY BOARD OF REVIEW and POLK COUNTY BOARD OF SUPERVISORS,
Defendant-Appellees.

FILED
NOV 2 8 2001
CLERK SUPREME COURT

Appeal from the Iowa District Court for Polk County, George W. Bergeson, Judge.

The plaintiffs appeal a district court ruling dismissing their action for default judgment against the defendants to recoup what the plaintiffs consider to be $123,920.43 in illegal property tax payments. **AFFIRMED.**

Leo Reha, Roy Reha, and Mary J. Reha, Des Moines, pro se, for appellants.

John P. Sarcone, County Attorney, and Michael O'Keefe, Assistant County Attorney, for appellees.

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

PER CURIAM

Plaintiffs appellants Roy Duane Reha, Leo Frank Reha, and Mary Josephine Reha appeal the May 19, 2000 ruling by the district court dismissing their claims and finding them frivolous. We affirm.

Plaintiffs brought an action against the Polk County Board of Review, seeking injunction and damages for the illegal assessment of property taxes. The district court dismissed the action, finding 1) lack of personal jurisdiction; 2) lack of statutory jurisdiction; 3) lack of subject matter jurisdiction; 4) failure to state a claim upon which relief can be granted; 5) improper defendant; 6) collateral estoppel; and 7) sovereign immunity. The court further found that the plaintiffs' action was frivolous.

We review constitutional claims de novo. *State v. Finnel,* 515 N.W.2d 41, 43 (Iowa 1994). Having reviewed the record, we find plaintiffs' appeal contesting the district court's decision is without merit.

AFFIRMED.