

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>3D RANCH INC. AND/OR DELMER ZWEYGARDT,</p> <p>v.</p> <p>Respondent:</p> <p>ELBERT COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Anthony J. DiCola Address: 400 Byers Avenue, P.O. Box 312 Hot Sulphur Springs, Colorado 80451 Phone Number: (970) 725-3347 E-mail: Attorney Reg. No.: 5598</p>	<p>Docket Number: 37179</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on May 29, 2001, J. Russell Shaw, Debra A. Baumbach, and Mark R. Linné, presiding. Petitioner was represented by Anthony J. DiCola, Esq. Respondent was represented by John V. Egan III, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**FLG 3 LOTS 96-143 DEER CREEK FARM
(Elbert County Schedule Nos. 115307-115355)**

Petitioner is protesting the 2000 actual value of the subject property, 48 lots located within the Deer Creek Farms Subdivision.

ISSUES:

Petitioner:

Petitioner contends that the property was subdivided and was in farm program in 1999, and in 2000 cattle were raised on the property. The Petitioner has been a farmer all of his life. The property is identified as serving a grazing use, and its use governs its classification. The property was operated in an agricultural sense, and this is, therefore, a classification case.

Respondent:

Respondent contends that the property has been properly valued using comparable sales of property similarly situated. The property has been subdivided and is intended for future development. An agricultural designation is inappropriate. The subject property was previously in a government agricultural program, and was taken out due to a non-agricultural use. Cattle are not allowed on property. Cattle were there for a very short time during the applicable period. The current zoning does not allow agricultural use. Property is presently valued as a Planned Unit Development.

FINDINGS OF FACT:

1. Based on the petition, the Petitioner presented an indicated value of \$1,440.00 for the subject property based on an agricultural classification.

2. Petitioner's witness, Jon Womack, Construction Manager for Meridian Homes, testified that he is familiar with the Deer Creek Development, having lived in Deer Creek Farms for four years. The witness lives in Filing #2, which is adjacent to Filing #3, which is the subject of this appeal. He further testified that he observed Filing #3 in 1999 and 2000. He saw cattle grazing in Filing #3, and noted that the cattle were fenced in and were herded around. He took care of cattle by making sure they were maintained within the indicated area on the subject. He noted that there would occasionally be a problem with the cattle walking across the lawns of the model homes.

3. The witness testified in response to cross-examination, that he was not aware of covenants that prohibited large animals and electric fences. He did not know if cattle were allowed on lots. He could not recall the specific dates that cattle were on the subject land. He recalled that they were on the land during the summer months, and it was his recollection that the cattle were on one parcel for 25 to 35 days, and a total of 4 months on all of the parcels that make up the subject. The owner moved the cattle around, which could be seen by the elimination of vegetation in certain areas of the greater property. He identified the vegetation as being comprised of both weeds and grass. He further indicated that while he never saw the cattle being fed grain, he did observe the cattle being watered from a 250-gallon water tank. The witness did not see cattle on the property as of January 1, 2000, testifying that he saw them only during the summer months.

4. The witness referred to a large map identified as Respondent's Exhibit 9, upon which Lots 114-120 were identified. He testified that he saw cattle here during the summer months. He saw them in the north area (Lots 114-120) a total of three times. He also saw them in the other areas, three times as well, indicating to him that the cattle were rotated. They were kept in each area until the grass was at a short level. Mr. Womack testified that the plants received only natural moisture and were not watered.

5. In redirect testimony, Mr. Womack testified that he did not know anything about cattle or grazing, and was only generally knowledgeable about covenants. He indicated that the homeowners did not care about the cattle grazing.

6. In response to questions from the Board, the witness testified that the area where cattle were grazing is adjacent to the open parcel used for agricultural use. All of the roads have been put in, and fences are in place for Filing #3 only. Fences were not in place for all of 1999.

7. Petitioner's witness William Fleck, a flatwork finisher, testified with respect to the location of the cattle, referring to the map previously identified as Respondent's Exhibit 9. He referred to the map, and identified the area across the street from Filing #3. He observed Filing #3 during 1999 and 2000. He observed cattle grazing through all of the filing, except where the model home was located. He observed the owner, Delmer Zwegardt, watering and herding the cattle, noting that Delmer has always grazed cattle on the parcel.

8. In response to cross-examination, the witness testified that he rents property from the owner and does concrete work for Meridian Homes. He identified Filing #3 as being across the street from his house. The roadway separating his house from Filing #3 does not have cattle guards, since it is a county road. He testified that owner Delmer Zwegardt would move his cattle across the road. The witness testified that the cattle would go over all of the lots except where houses were present. There were no interior fences in 1999 and 2000. The witness testified that the cattle were on the east side of the roadway in Filing #3 in June, and that they remained there for three months. Mr. Fleck could not say that the cattle were sustained by the tall grass alone, because he did not pay much attention.

9. In response to a question during redirect questioning, the witness testified that he was not sure if the fencing was moved around or if it was an electric fence.

10. In response to questions from the Board, the witness testified that the fencing was at the west side of the county road, and that there is a white vinyl fence on the west side of Filing #3.

11. The Petitioner, Delmer Zwegardt, testified that his cattle were purchased from the Burlington Livestock Exchange. He further identified invoices for hay used to feed cattle. The witness examined various invoices and related documents within Exhibit P-1 through P-10, which related to costs and expenditures from cattle operation, and testified with respect to the exhibits, and explained how each related to the operation of the cattle on the subject property.

12. The witness testified with respect to the history of the property and the cattle thereon. The cattle were purchased prior to January 1, 2000. The property was in the government farm program through November 1999. It had previously been in the program until 1995. The Production Flexibility program was a new program, having been changed in 1995/1996. The program was one in which participants agree not to run livestock or produce crops. He is given checks several times each year. The witness indicated that the property had been agricultural for at least "a thousand" years.

13. The witness testified that he had been born and raised on a farm. He obtained a high school education, and moved to Burlington, Colorado. He has had a wide range of experience in all types of agricultural and cattle operations, including operating an 18,500-acre ranch. He also run as many as 12,544 head of cattle and has operated a feedlot.

14. The witness testified that until January 2000 he had fed over 100,000 cattle, and the subject was in farm program until Nov 1999.

15. The witness testified that Elbert County Assessor Laura Forbes called government authorities and his property was taken out of program. At that time, he immediately put the subject into cattle. He purchased cattle and put them on the property. Cattle have to be moved around on land. There was no forage available, and when it was available on subject, the cattle were moved to that land. The witness testified that had he been in the program, he would not have grazed; when he was thrown out of program, he moved cattle there. The witness explained that he does not have specific records of when cattle were on a particular portion of the land; moved them around when foraging was available. He believed they were there for several months. Mr. Zweygardt further testified that he has a tank to water cattle that holds a total of 1,150 gallons.

16. The witness testified that Filing #2 has a two-board vinyl fence, which contains cattle on the east side of County Road 13; he also has an electric fence that he used. He would also let the cattle free range. He used a four-wheeler to herd them back where they needed to be. The witness testified that he still has the cattle. He bred the cattle; the herd is now double the size it was when he started. Eventually he will sell some of the cattle to pay the bills.

17. Mr. Zweygardt testified that the cattle ate both weeds and grass on the property, given that this was what was growing on the property. The witness testified that there were a lot of weeds and grass on the property. Sometimes weeds are as good or better than grass.

18. The witness testified in response to cross-examination questioning that he could not recall when he first put cattle on Filing #3 in 2000. He believes it was during the summer. There was no grazing in January because there was nothing to eat. At that time, he owned all of the lots. In January 2000 there were no homes built in Filing #3, with most of the construction occurring in Filing #2. He could not recall when the hot-wire fencing was installed, though he thought that it might have been sometime in the spring. He noted that while there was an invoice for fencing dated May 31; he also had much material for fencing that he had been accumulating over time.

19. The witness explained through his testimony that he runs cattle on the 160 acres that are west of the subject. He also runs cattle on another 300+/- acre parcel. He additionally runs cattle on a parcel east of Kiowa, where he has perhaps 1,000 acres. He noted that he moved the cattle from subject to the Kiowa location when subject grass was consumed.

20. Mr. Zweygardt testified that it requires 10 acres to sustain a cow on an annual basis. He indicated that he ran 50 cattle on the subject property and the other parcels previously referenced. The subject had not been grazed for years, and for this reason, it had a lot of grass. The witness testified that he used best grazing practices; the subject was unique because it had not been grazed for years and years. He further noted that he did not supplement the cattle with feed. During the applicable period, Mr. Zweygardt testified that he purchased 26 bales of hay for cattle. The hay was delivered to the property east of Kiowa, which is approximately 25-30 miles from subject.

21. Mr. Zweygardt discussed the government program, and specifically mentioned a letter from 1999. The letter stated that because he was doing development, the government threw him out of the Production Flexibility program. The letter mentioned the roadways that had been constructed, but he noted that all of the roads were already in before he went into the program. The presence of the roads should not have impacted his inclusion into the program. It was the opinion of those supervising the agricultural program that his property qualified for agricultural status when he first entered the program.

22. The witness discussed the covenants that were in place on January 2000 for Filing #3, testifying that the covenants did not apply to lots that did not have houses.

23. Mr. Zweygardt testified under cross-examination that if he were the homeowner's association, he would allow cattle.

24. The witness testified that it is possible to go into and out of government programs frequently. It is, therefore, not unusual for a participant to go from program to program. He could not recall if he had been paid for the entire year of his final participation in the program.

25. The witness testified that the government did not say he was not using the land agriculturally; the letter was not specific in this regard.

26. In recross testimony, the witness indicated that he did not take himself out of the program; it was the government that determined the non-agricultural use and terminated him from program.

27. In response to the Board's questions, the witness testified to purchases that he made related to his overall cattle operation; the same cattle on his property used all of the purchased items. Migration of cattle from parcel to parcel was an effort at maintaining an efficient operation and utilize appropriate animal husbandry throughout Elbert County. A rancher uses the growth upon the land. If there is growth and a rancher has livestock, the land is used.

28. Petitioner is requesting a 2000 actual value of \$1,440.00 for the subject property.

29. Respondent, via a submitted appraisal report, presented comparable sales from earlier phases of the Deer Creek Farms, which were utilized to derive a value for the subject. The sales were presented without adjustment, and indicated a value prior to the application of market absorption discounting of \$52,000.00. After consideration for the application of market absorption discounting, a value of \$42,116.00 per lot is concluded.

30. Respondent's witness, Robert Harper, Chief Appraiser for the Elbert County Assessor's Office, testified that he was familiar with Deer Creek Filing #3, and that he was there in Summer 2000 to see if there were cattle. He did not view any cattle on that day; though there was evidence that cattle had been there. Referring specifically to Lots 114-120 and 137-143, he testified that he received notification that cattle had been removed from parcel. In referring to his notes, the witness testified that the cattle had been removed June 28. He further indicated that he had been to the property several times prior to that date. He recalled that on July 17, 2000, the height of the grass on the north parcel (Lots 114-120) was very short, perhaps less than one inch. On the south parcel, he found varied grass heights: some high, some very short, one-inch or so. There was no grass on parcel 143, the commercial parcel.

31. During cross-examination, the witness testified that there was no question that the grass had been trampled down by cattle. Cattle were on Lot 143; but as of July 17, it was barren and incapable of supporting grazing.

32. During redirect questioning, the witness testified that there was no evidence that cattle were grazing on the interior lots within the filing.

33. In recross testimony, the witness testified that the grass on the interior lots was approximately one foot high, indicating that the grass had not yet been grazed.

34. Respondent's witness, Phillip Woodrick, Agricultural Appraiser with Elbert County, testified that he has 31 years of experience farming in Kit Carson County and western Kansas. He was familiar with Deer Creek Filing #3, noting that he inspected property at the end of June 2000. He was with Bob Harper when he inspected the property, and also later went to the property by himself.

35. The witness testified with respect to photographs that he took upon inspecting the subject, along with inspection sheets evaluating the subject. He noted no animals or animal activity east of the fenced area (the interior lots). Three areas were fenced off from the lots nearer the construction activity. Grass and weed height on eastern lots was quite high.

36. The witness testified that the amount of grass necessary to support one animal for one year is 40 acres; this conclusion is based on information from Colorado State University. The subject has approximately 22 acres, and for this reason, the subject could not have sustained the number of cattle he saw for more than 2-3 weeks for each parcel (subject has two parcels).

37. Under cross-examination, the witness testified that water tanks were located on the northern parcel (Lots 114-120). It was obvious that the northern parcel had not been grazed yet. He did not know if it was later grazed.

38. In response to questions from the Board, the witness testified that it was typical to move cattle around, and that this grazing rotation is considered to be efficient.

39. Respondent's witness, Floyd Crossman, Code Enforcement Officer, testified that he was familiar with Deer Creek Filing #3. He became involved because his office received a complaint. A certain Mrs. Stone had complained about cattle on the subject property. The subject is not zoned for agricultural use. The PUD documents and the covenants both prohibit cattle on the subject property.

40. Mr. Crossman testified that he observed cattle on Lots 137-142. He additionally indicated that he did not observe cattle on any other lots; nor did he take any photos. He testified that he noted fencing on the property.

41. The witness testified that the keeping of cattle on the property was not in keeping with Elbert County zoning regulations. He wrote a memo to Bob Harper concerning his inspection of the subject property.

42. The witness testified under cross-examination that he was not familiar with the historic agricultural status of the subject. He did not issue an injunction, nor did he did write a ticket. He has not interfered with the raising of livestock on the property.

43. During redirect testimony, the witness testified that he has not seen cattle on the property since his initial inspection. He has been past the property at least 75 times since his initial inspection. Had he seen cattle, he would have brought this to the attention of his superiors. He did not know one way or another where cattle are on the subject or on adjacent property to the west of subject. He had not looked at any other portion of the site.

44. The witness testified that Mrs. Stone, the original complainant, does not live in Filing #3; she lives in Filing #2.

45. Respondent's witness, Kenneth Wolf, Planning Director for Elbert County, testified that he was familiar with Fawn Hollow and Deer Creek Filing #3. The subject is part of a multi-filing subdivision, and Filing #3 was the latest filing approved by the county.

46. The witness testified that the zoning has been in place since 1993, when the initial filing was done. The witness noted that covenants are not enforced by Elbert County. The subject is a PUD, which is a site-specific zoning related only to this project. A PUD can reference county regulations at times.

47. In referring to Exhibit 3; the witness testified that cows were not allowed in Filing #3; nor were electric fences permitted in the subdivision.

48. During cross-examination, the witness admitted that Elbert County has not taken any action against the Petitioner. He was told that cattle were grazing all over Filing #3. A complaint was filed with the Code Enforcement Officer. He noted that Elbert County does not enforce covenants. Mr. Zwegardt was the declarant for the subdivision, and the declarant, therefore, has the responsibility for enforcing covenants. It would be his assumption that this was correct.

49. Respondent's witness, Laura Forbes, Elbert County Assessor, testified that her office maintains records on agricultural parcels, and specifically has maintained records on Deer Creek Filing #3.

50. Ms. Forbes testified that she considers herself one of the record keepers for Elbert County. She identified an inspection sheet for Deer Creek Farms for 1998. No agricultural surface use was noted at the time of the inspection. Additionally, there was no evidence of animals or fencing.

51. Ms. Forbes testified that her office classified the subject as agricultural in 1999 because subject was in PFC program. The witness identified what qualified for agricultural uses. Initially, she classified the subject as agricultural because it was in program. It was then out of the program, no surface use; the plat had been filed, property had been broken into lots, and they decided to change the classification of the property at that time. The witness identified photos taken by the two appraisers who had made the inspection of the subject property. She testified that she did not actually inspect the property, though she had been by the property.

52. The witness testified that she discussed the subject with Mike Meyer of the land service that administered the land program in which the subject participated. She admitted that the agricultural inspection form for June 2000 had incorrect statements, including the lack of a water source.

53. Under cross-examination, the witness testified that she could not recall having made any comments with the Federal Office that administered the agricultural program, prior to the subject property being removed from the program. She also could not recall if she had had a previous conversation with Mr. Meyer.

54. Recalled for rebuttal, Mr. Zwegardt testified that the land north of the subject was not in the PFC program.

55. The witness further testified that Meridian, the developer of the Deer Creek Farms subdivision, had no objection to him grazing on the land that had been sold to them.

56. Respondent assigned an actual value of \$2,021,568.00 to the subject property for tax year 2000.

CONCLUSIONS:

1. Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly classified and valued for tax year 2000.

2. Testimony indicated that the subject property has always been in agricultural use, regardless if it was in a federal program or not.

3. The Board also believes that Petitioner's rotation management plan could account for the lack of cattle evidence on the subject property at the time of the inspections made by Respondent's witnesses.

4. The Board is not persuaded that the act of participation of the subject property in a federal agricultural program is relevant to a property's agricultural status. County Assessors are required to classify a given property based on specific criteria set within Colorado Revised Statutes and the directives of the Property Tax Administrator.

5. The actual use, as defined in C.R.S. 39-1-102 is the controlling authority, and the Board cannot consider the actual zoning in regards to a classification issue.

6. The testimony was unrefuted that the property qualified for agricultural classification for the period prior to 2000. When the Petitioner was no longer able to participate in the federal program, the testimony is clear that in 2000 he moved into grazing. The property was utilized in a proper manner, rotating cattle to maximize the utility of the land.

7. Based on careful examination of all the evidence and testimony presented, the Board concluded that the subject property meets the statutory agricultural land definition.

8. With respect to the contention contained within the written exhibits of the Respondent, that not all of the lots were under the ownership of or appropriate for consideration due to the presence of residential improvements, the Board notes that the notice from the Elbert County Board of Equalization indicates that all of the lots were subject to the CBOE hearing and without any documentation as to the ownership of individual lots, the Board must proceed under the assumption that the Petitioner has the authority to appeal all of the lots. While the Board is concerned that the Petitioner may not be the owner of the eight lots which were referenced in the Respondent's exhibits, the Board must rely on the controlling documents, including the decision of the County Board of Equalization. Had the Respondent provided additional documentation such as deeds, etc., the Board would be in a position to evaluate such documentation relating to the disputed ownership. In the absence of such documentation, the Board must rely on the evidence before it in arriving at its decision.

ORDER:

Respondent is ordered to reduce the 2000 actual value of the subject property based on an agricultural classification.

The Board retains jurisdiction in this matter until two weeks from the date of this decision, by which time the Respondent must notify the Board in writing as to the adjusted 2000 value with the above-mentioned changes. The Board will then issue a final order based on the adjusted value.

DATED and MAILED this 18th day of July 2001.

BOARD OF ASSESSMENT APPEALS

J. Russell Shaw
J. Russell Shaw

Debra A. Baumbach
Debra A. Baumbach

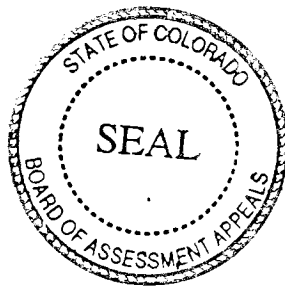
Mark R. Linné
Mark R. Linné

This decision was put on the record

JUL 18 2001

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Diane Von Dollen
Diane Von Dollen



37179.02

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>3D RANCH INC. AND/OR DELMER ZWEYGARDT,</p> <p>v.</p> <p>Respondent:</p> <p>ELBERT COUNTY BOARD OF EQUALIZATION.</p>	▲
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Anthony J. DiCola, Esq. Address: 400 Byers Avenue, P.O. Box 312 Hot Sulphur Springs, Colorado 80451 Phone Number: (970) 725-3347 E-mail: Attorney Reg.: #5598</p>	<p>Docket Number: 37179</p>
<p>AMENDED ORDER</p>	

The Board received Respondent’s Motion for Reconsideration and Clarification on July 31, 2001, and Petitioner’s Response to Respondent’s Motion for Reconsideration and Clarification on August 15, 2001.

Based on the Board’s review of this Order and due to the Petitioner not owning Lots 97, 99, 100, 101, 113, 123 and Tract D on January 1, 2000, the Board hereby issues this Amended Order. The Board hereby amends its July 18, 2001 Order to reflect the following:

Under **PROPERTY DESCRIPTION** it is hereby amended to read:

FLG 3 LOTS 96, 98, 102-112, 114-122, 124-143

In all other respects, the July 18, 2001 Order shall remain in full force and effect.

The Board retains jurisdiction in this matter until two weeks from the date of this decision, by which time the Respondent must notify the Board in writing as to the adjusted 2000 value with the above-mentioned changes. The Board will then issue a final order based on the adjusted value.

DATED this 24th day of August, 2001.

BOARD OF ASSESSMENT APPEALS

J. Russell Shaw
J. Russell Shaw

Debra A. Baumbach
Debra A. Baumbach

Mark R. Linné
Mark R. Linné

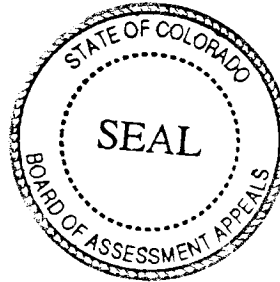
This decision was put on the record

AUG 21 2001

I hereby certify that this is a true
and correct copy of the decision of
the Board of Assessment Appeals.

Diane Von Dollen
Diane Von Dollen

37179.amend



<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>3D RANCH INC. AND/OR DELMER ZWEYGARDT,</p> <p>v.</p> <p>Respondent:</p> <p>ELBERT COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Anthony J. DiCola, Esq. Address: 400 Byers Avenue, P.O. Box 312 Hot Sulphur Springs, Colorado 80451 Phone Number: (970) 725-3347 E-mail: Attorney Reg. No.: 5598</p>	<p>Docket Number: 37179</p>
<p align="center">FINAL ORDER (On Retaining Jurisdiction)</p>	

THE BOARD OF ASSESSMENT APPEALS retained jurisdiction in this matter until two weeks from its August 21, 2001 Order, at which time the Respondent was to notify the Board in writing of the 2000 actual valuations of the subject properties based on an agricultural classification.

FINDINGS OF FACT:

1. On October 17, 2001 the Board received Respondent’s adjusted values for the subject properties.

2. The adjusted values for the subject properties are as follows:

<u>Schedule No.</u>	<u>Lot No.</u>	<u>Agricultural Value</u>
115307	96	\$ 145.98
115309	98	\$ 123.03
115313	102	\$ 123.84
115314	103	\$ 123.32
115315	104	\$ 123.32
115316	105	\$ 118.98
115317	106	\$ 142.75
115318	107	\$ 144.66
115319	108	\$ 125.16
115320	109	\$ 122.88
115321	110	\$ 123.32
115322	111	\$ 123.32
115323	112	\$ 123.91
115325	114	\$ 118.24
115326	115	\$ 121.33
115327	116	\$ 121.33
115328	117	\$ 122.14
115329	118	\$ 122.14
115330	119	\$ 122.14
115331	120	\$ 142.75
115332	121	\$ 127.51
115333	122	\$ 122.07
115335	124	\$ 122.51
115336	125	\$ 148.34
115337	126	\$ 120.74
115338	127	\$ 120.16
115339	128	\$ 123.25
115340	129	\$ 115.01
115341	130	\$ 113.02
115342	131	\$ 113.02
115343	132	\$ 126.26
115344	133	\$ 140.68
115345	134	\$ 128.25
115346	135	\$ 121.63
115347	136	\$ 115.74
115348	137	\$ 115.59
115349	138	\$ 121.48
115350	139	\$ 121.26
115351	140	\$ 121.26
115352	141	\$ 121.26
115353	142	\$ 141.86
115354	143	<u>\$ 430.74</u>
Total		\$5,566.18

ORDER:

Respondent is ordered to change the 2000 actual values of the subject properties to an agricultural classification as reflected above.

The Elbert County Assessor is directed to change her records accordingly.

APPEAL:

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 24th day of October, 2001.

BOARD OF ASSESSMENT APPEALS

J. Russell Shaw

J. Russell Shaw

Debra A. Baumbach

Debra A. Baumbach

Mark R. Linné

Mark R. Linné

This decision was put on the record

OCT 23 2001

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Diane Von Dollen

Diane Von Dollen

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