

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 45170**

Petitioner:

**BRIAN M. DE VANDRY,**

v.

Respondent:

**ELBERT COUNTY BOARD OF EQUALIZATION.**

**FINAL ORDER (ON RETAINING JURISDICTION)**

**THE BOARD OF ASSESSMENT APPEALS** retained jurisdiction in this matter pending the Board's receipt of Respondent's revised value for the subject property for tax year 2005 based on an agricultural classification.

The Board received a letter dated August 15, 2006 from the Elbert County Assessor indicating an actual value of \$990.00 for the subject property based on an agricultural classification. (Reference attached Exhibit A.)

**ORDER:**

Respondent is ordered to change the classification of the subject property to agricultural and the actual value of the subject property to \$990.00 for tax year 2005.

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 18<sup>th</sup> day of August 2006.

BOARD OF ASSESSMENT APPEALS

*Karen E Hart*

Karen E. Hart

*Steffen A Brown*

Steffen A. Brown

This decision was put on the record

**AUG 18 2006**

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

*Penny S. Lowenthal*  
Penny S. Lowenthal





# COUNTY OF ELBERT

**Laura Forbes**

ASSESSOR  
P.O. BOX 26  
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KIOWA, COLORADO 80117  
303-621-3101 FAX: 303-621-3173



August 15, 2006

Board of Assessment Appeals  
1313 Sherman Street, Room 315  
Denver, CO 80203

RE: Change in Value for Brian Devandry  
BAA Docket Number 45170  
Schedule: 110105

Pursuant to the Board's order in the above case, the classification and value have been changed from Vacant Land to Agricultural Grazing Land. The current actual value is \$990 with an assessed value of \$290. This change was made for 2005 as well as 2006 assessment years.

Laura Forbes  
Elbert County Assessor

2006 AUG 16 PM 12:16

STATE OF COLORADO  
DEPARTMENT OF REVENUE  
DIVISION OF ASSESSMENT