

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 45462**

Petitioner:

**CLARENCE SOBBA**

v.

Respondent:

**PARK COUNTY BOARD OF EQUALIZATION**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on August 9, 2006, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Stephen Groome, Esq. Petitioner is protesting the 2005 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**Park County Schedule No. 91850:** 33% interest in the 110-acre New York Placer Mine

**Park County Schedule No. 91851:** 33% interest in the 80-acre Boston Placer Mine

The subject properties are unimproved patented mining claims located near the city of Alma in mountainous terrain over 10,000 feet in elevation. Classification is mineral/mineral.

**FINDINGS OF FACT:**

1. The subject properties are located in steep terrain. Access is difficult, although it is possible via an easement through the Buckskin Placer.

2. The properties have not been mined since 1981, although production is expected to resume when warranted by the price of gold. As required for future placer mining, the Boston Water Ditch 93 is continually maintained and has no other legal use. Petitioner testified that it is imperative for properties saturated with minerals to be preserved and that assessments should

remain consistent with prior years, as production will be taxed when it resumes. Petitioner presented an indicated value of \$95.00 per acre for each of the properties but did not present any supportive sales data.

3. Respondent reported that Park County is one of the fastest growing areas in Colorado due to its proximity to Breckenridge and access from Highways 285 and 9. Residential demand has increased, and property values have increased from 10% to 15% per year. Land use for some mining properties is changing to recreational and residential.

4. There are 1,769 mining properties located in Park County, 19 of which sold during the extended five-year base period. Two of the 19 sales were purchased for residential use. Re-zoning or securing a Conditional Use Permit is required for residential construction on properties with patented mining claims. Park County will not issue building permits for sites above 11,500 feet in elevation, as they are considered too steep for development.

5. The median sales price of the 19 sales is \$1,940.00 per acre, which Respondent refers to as “base value.” The “base value” of the subject properties was reduced to reflect difficult access, resulting in an actual value of \$1,008.71 per acre for the Boston Placer and \$1,008.70 per acre for the New York Placer.

6. Respondent assigned the following actual values to the subject properties for tax year 2005:

<u>Park County Schedule Number</u>	<u>Mining Claim</u>	<u>2005 Actual Value</u>
91850	New York Placer – 33.33%	\$36,986.00
91851	Boston Placer – 33.33%	\$26,899.00

### **CONCLUSIONS OF LAW:**

1. Petitioner presented sufficient probative evidence and testimony to prove that the tax year 2005 valuation of the subject property was incorrect.

2. Based on the evidence and testimony presented, we determined that a greater adjustment was warranted for the terrain and difficult access of the subject properties.

3. Classification is not at issue in this hearing. The subjects are classified mineral. The market dictates the use of the property. The Board does not have jurisdiction over the preservation of mining claims. The Board does not have jurisdiction over matters involving changes in zoning or the issuance of Conditional Use Permits.

4. The Board concluded that the full actual value of each of the properties should be reduced to \$220.00 per acre.

**ORDER:**

Respondent is ordered to reduce the 2005 actual value of the subject properties as follows:

<u>Park County Schedule Number</u>	<u>Mining Claim</u>	<u>2005 Actual Value</u>
91850	New York Placer – 33.33%	\$8,066.00
91851	Boston Placer – 33.33%	\$5,866.00

The Park County Assessor is directed to change his/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 31<sup>st</sup> day of October 2006.

**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*MaryKay Kelley*

MaryKay Kelley

This decision was put on the record

**OCT 31 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

