

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>STEPHEN M. BISQUE,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 46137</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 14, 2006, Diane M. DeVries and Karen E. Hart presiding. Petitioner appeared pro se. Respondent was represented by Eric Butler, Esq. Petitioner is protesting the 2005 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**9250 Blue Mountain Drive, Golden, Colorado
Jefferson County Schedule No. 044882**

The subject property consists of a 1,716 square foot ranch style dwelling built in 1981 on a 2.26-acre parcel. The subject also includes a 576 square foot detached studio/play room structure.

FINDINGS OF FACT:

1. At issue is the classification of the subject property. The parties stipulated to the assigned value of \$454,520.00 if the property does not qualify for an agricultural classification.
2. Petitioner believes that the subject property qualifies for an agricultural classification as it is part of a larger operation and is grazed. Approximately two acres of the subject property is

fenced and the gates are opened when cattle are in the area. Petitioner presented a photograph showing a calf within the fenced area of the subject property.

3. Petitioner presented a lease agreement with an area rancher dated June 16, 2000. No renewal clause was contained in the lease and no leases were presented that were dated during the pertinent three year period of 2003 through 2005.

4. There was testimony regarding a community grazing lease between the rancher and the homeowners' association. The lease is purported to have minimum compensation to the homeowners' association in the amount of \$1.00. The lease was not presented to the Board. Petitioner receives no compensation either monetarily or in trade from either grazing lease.

5. Petitioner mows and maintains the subject property, both inside and outside the fenced area. The family dogs also use the fenced area.

6. Petitioner is requesting a 2005 actual value of \$263,293.00 for the subject property based on an agricultural classification.

7. Respondent presented an indicated value of \$485,000.00 for the subject property based on the market approach.

8. Respondent's witness, Mr. David Niles, frequently inspects properties in the Blue Mountain Estates subdivision, which is located in a box canyon. The subject property is located at the subdivision's only entrance. Every time Mr. Niles inspects a property in the subdivision, he passes the subject property. Mr. Niles has inspected the subject property on many occasions and at various times of the year. He has not seen cattle on the subject property since 1998.

9. The cattle that do graze in the area generally stay near the water tanks located at the west ridge in the southwest portion of the subdivision. The subject property is located at the opposite end of the development.

10. Respondent believes that the primary purpose of the land is for residential use. The cattle are fenced out and the lawn is mowed and maintained.

11. Respondent assigned an actual value of \$454,520.00 to the subject property for tax year 2005.

CONCLUSIONS OF LAW:

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2005.

2. We were convinced that the primary use of the subject property is for residential purposes. The subject land is not a pasture; it is mowed and maintained as a residential yard.

Petitioner receives no compensation either monetarily or in trade for grazing activities, which are minimal, and the grazing lease that was presented is outdated.

ORDER:

The appeal is denied.

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 16th day of November 2006.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

Karen E. Hart

Karen E. Hart

This decision was put on the record

NOV 15 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

