

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners :</p> <p>JOSEPH G. HODGES, JR., WILLIAM V. HODGES AND WILLIAM V. HODGES III</p> <p>v.</p> <p>Respondent :</p> <p>DOLORES COUNTY BOARD OF EQUALIZATION</p>	<p>Docket No.: 47280</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 5, 2007, Karen E. Hart and Debra A. Baumbach presiding. Joseph G. Hodges Jr. appeared pro se for Petitioners. Respondent was represented by Todd Starr, Esq. Petitioners protested the 2006 actual value of the subject properties.

Respondent's motion to dismiss on grounds of lack of standing is denied. The Board reviewed the supplemental documents, submitted by both parties following the hearing, and was convinced that Petitioners have standing based on the chain of ownership shown in the documents.

PROPERTY DESCRIPTION:

The subject properties are described as follows:

Dolores County Schedule Number	Ownership interest	Mining Claim
504724400005	6.25%	C.H.C 24-40-10 M.S.1040
504724400013	4.3%	ETHELENA M.S.6136
504724400034	1.56%	PRINCETON 24-40-11 M.S. 2258
504724300011	33.3%	E.R.G. & H.B. 24-40-11 M.S.7013

The subject properties are unimproved patented mining claims located near the city of Rico.

The subject properties were reclassified from natural resource properties to vacant land. Petitioners contend there is no potential for any type of development. The subject properties are located in steep terrain with high elevations and have no access. Any access to the subject properties would require an easement from neighboring mining claims. One of the claims has a railroad right-of-way running through the middle of the property.

Petitioners' ownership is undivided fractional interests in patented mining claims. As of Petitioners' last records search, Argentine Mining Company is reported to be the other owner of record. Market conditions have prohibited any mining, and to Mr. Joseph G. Hodges' knowledge there is no mining activity contemplated in the near future. Any attempt to remove any minerals would require knowledge, approval, and financial cooperation from the majority owner. Additionally, owning a fractional interest limits the marketability of the claims.

Petitioners did not present any comparable sales, and requested an actual value of \$34.00 for C.H.C., \$14.00 for Ethelena, \$7.00 for Princeton, and \$400.00 for E.R.G. & H.B. for a total of \$455.00 based on prior years valuations of mining claims. Petitioners also requested the subject properties be classified as natural resource properties.

Respondent's witness, the Dolores County Assessor Ms. Berna Ernst, had been with the office for approximately three months. She relied upon data from the previous Assessor, as well as the appraiser in the office, in the valuation process.

There were eight sales of mining claims that occurred within the eighteen month statutory study period which indicated a value of \$17,500.00 per acre. Additionally, the Dolores County Assessor's office contacted surrounding counties to inquire about sales of mining claims and all reported higher per acre values.

Respondent placed a value of \$500.00 per acre on all the mining claims within the county. The subject properties are non-producing mines and Respondent considered the highest and best use to be vacant land. The Dolores County Assessor testified that the value is very low and reasonable, and takes into consideration all aspects of topography, location, access, and elevation.

Respondent assigned an actual value of \$500.00 per acre with fractional interest applied to the subject properties for tax year 2006.

Petitioners presented sufficient probative evidence and testimony to prove the subject properties were incorrectly classified for tax year 2006. The Board was convinced that the subject properties, as well as other mining claims within Dolores County, should be re-classified as natural resource properties.

Petitioners did not present any comparable sales to refute the valuation of the subject properties. Respondent presented eight sales, all indicating higher per acre values. The Board was provided limited information regarding the presented sales, and what adjustments would be warranted for physical differences. However, based upon the sales the value was reasonable. No value reduction was warranted.

ORDER:

The subject properties should be classified as natural resource properties.

The Dolores County Assessor is ordered 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 12th day of June 2007.

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

Debra A. Baumbach

Debra A. Baumbach

This decision was put on the record

JUN 12 2007

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

Heather Heinlein

Heather Heinlein

