

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>RUTH COUTTS,</p> <p>v.</p> <p>Respondent:</p> <p>PARK COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 56932</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on June 6, 2011, Diane DeVries and James R. Meurer presiding. Petitioner, Ruth Coutts, appeared pro se. Respondent was represented by Marcus A. McAskin, Esq. Petitioner is protesting the 2010 actual value of the subject properties.

Subject properties are described as follows:

**Seven Mining Claims, Mosquito Gulch Mining District
Park County Schedule Nos. R0090396, R0090534-35, R0090584-85, and
R0090588-89**

The subject consists of partial ownership interests in seven non-producing mining claims totaling approximately 38.32 acres and located in the Mosquito Gulch Mining District of Park County. This mining area is located west of Park City and Golden Hills, and all of the claims lie at an elevation of less than 11,500 feet.

Petitioner is requesting an actual value of \$10,970.00 for the subject properties for tax year 2010. Respondent assigned a value of \$66,827.00 for the subject properties for tax year 2010.

Ms. Coutts argued that the comparables used by Respondent were located out of the subject mining district, there was an excessive valuation increase from the prior year, and the calculations used by Respondent were confusing.

Respondent presented a value of \$66,827.00 for the subject property based on the market approach.

Respondent's witness, Ms. Angela R. Kanack, presented three comparable mining claim sales (Pilot, Grant, and Amelia) to support the opinion of market value. All three sales were located in Park County; however, not all sales were located in the same mining district or tax area as the subject due to a paucity of sales. The sales ranged in price from \$33,000.00 to \$60,000.00 and dates of sale ranged from September of 2003 to October of 2007. All of the comparables were 10.33 acres in size. After adjustments for size, access, topography, water, and percentage interest, the sales resulted in an indicated \$66,827.00 aggregate market value for the seven subject properties.

Respondent assigned an actual value of \$66,827.00 to the subject property for tax year 2010.

Respondent presented sufficient probative evidence and testimony to show that the subject properties were correctly valued for tax year 2010.

Colorado case law requires that "[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence. . ." *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005). After careful consideration of the testimony and exhibits presented in the hearing, the Board concludes that Respondent's comparable sales and adjustments to the sales accurately reflect the market value for the subject properties.

The Board concurs with Respondent's assigned value of \$66,827.00 for the subject for tax year 2010.

ORDER:

The petition is denied.

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

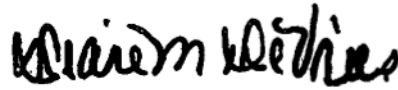
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

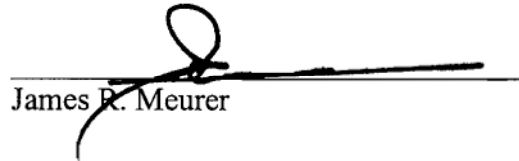
Section 39-8-108(2), C.R.S.

DATED and MAILED this 24 day of June 2011.

BOARD OF ASSESSMENT APPEALS

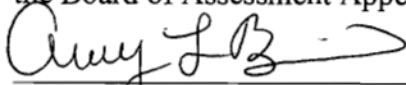


Diane DeVries



James R. Meurer

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



Amy Bruins

