

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>ELAINE THELMA WILLIAMS TRUST,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 62735</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on September 11, 2014, Diane M. DeVries and MaryKay Kelley presiding. Ms. Elaine Thelma Williams, Trustee, appeared *pro se* on behalf of Petitioner. Respondent was represented by George Rosenberg, Esq. Petitioner is protesting the 2013 actual value of the subject property.

Dockets 62735, 62736 and 62737 are consolidated for purposes of the hearing.

The subject parcel is vacant land described as follows:  
**Arapahoe County Schedule No. 1981-00-0-00-101.**

The subject parcel consists of 158.25 acres of dry farmland with a rectangular shape and flat terrain. It meets the statutory definition of "agricultural land" per Section 39-1-102(1.6)(a)(I), C.R.S. and of "farm" per Section 39-1-102(3.5), C.R.S.

Valuation for dry farmland is based on types of soil defined and classified by land use codes (LUC). Yield is determined, expenses are deducted, and a capitalization rate is applied. The property is currently enrolled in a Conservation Reserve Program (CRP) with a payment based on an average yield of 24 bushels of wheat per acre rounded.

Respondent assigned an actual value of \$15,063 for tax year 2013. Petitioner is requesting a value of \$8,131.

Respondent's witness, Karen Hart, Land and Agricultural Supervisor, Arapahoe County Assessor's Office, described Petitioner's parcel as having land use codes 5312, 5313 and 5315 based on three types of soil. The classification system was determined by the Division of Property Taxation (DPT), issued by the Assessor's Reference Library (ARL), and is binding on assessors. Yield (bushels per acre) was based on Petitioner-derived information and ARL tables, which take into account USDA data and Conservation Reserve Program data. Expenses are deducted, and a capitalization rate of 13%, set by the Colorado State Constitution, is applied.

LUC	Soil Type	Soil Class	Acres	Yield (bushels/acre)	Value Per Acre	Value
5312	WrB&FdC	IIC	111.05	25	\$100.05	\$11,111
5313	NrB	IID	26.10	25	\$100.05	\$ 2,611
5315	AdC	IIIB	21.10	19	\$ 64.72	<u>\$ 1,366</u>
						\$15,088

Petitioner's witness, Ms. Williams, based land use codes on a USDA classification system without input from the CRP. She also applied lower yields than the 23 bushels reported by CRP.

LUC	Soil Type	Soil Class	Acres	Yield (bushels/acre)	Value Per Acre	Value
5317	WrB&FdC	IIIC	110.05	17	\$ 52.94	\$ 5,826
5317	NrB	IIIC	26.39	17	\$ 52.94	\$ 1,397
5318	AdC	IVA/B/C/D	21.81	15	\$ 41.16	<u>\$ 908</u>
						\$ 8,131

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2013.

Petitioner's witness presented yield (bushels per acre) that is lower than Respondent's due to her sole use of USDA data. Additionally, she has no support for her low yields. Respondent is bound by ARL charts, which originate from NCS and NCRS data and include USDA research. Respondent's analysis is well supported by research and the ARL.

**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-nine 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-nine days after the date of the service of the final order entered).

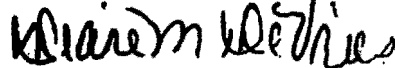
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

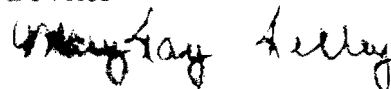
**DATED and MAILED** this 19th day of September, 2014.

**BOARD OF ASSESSMENT APPEALS**



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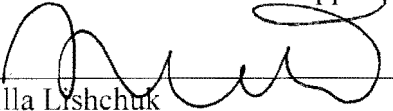
Diane DeVries



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MaryKay Kelley

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



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Milla Lishchuk