

<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>RON BRIGGS,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>SAGUACHE COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 64131</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on September 29, 2014, Diane M. DeVries and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Benjamin F. Gibbons, Esq. Petitioner is protesting the 2013 actual value of the subject property.

Dockets 64131, 64132 and 64133 were consolidated for purpose of the hearing.

Subject property is described as follows:

**Vacant Land, Moffat, Colorado**  
**Saguache County Schedule No. 485911205001+12**

The subject property consists of 13 residential lots in Cool Valley Estates (2.1 acres per Petitioner, not contested by Respondent).

Respondent assigned values of \$570 per lot for a total of \$7,410. Petitioner is requesting a value of \$100 per lot for a total of \$1,300.

Mr. Briggs discussed the proposed Saguache Solar Energy LLC power plant for which a permit was approved sometime around April 3, 2012. He described the plant as including a tower, eight miles of mirrors, and 1,000 degrees of potassium nitrate, raising questions about contamination. When built, the plant will disrupt views of the La Garita mountain range. Mr. Briggs is unable to

market his properties without disclosing the above, which will impact value. In addition, he also questioned the zoning change to “heavy industrial”.

Mr. Briggs did not present any market data supported his requested value of \$100 per lot.

Mr. Briggs testified that the assessor’s office never provided him with market data used to arrive at an assigned value and that such is required by Section 39-1-103, C.R.S.

Respondent’s witness, Wendy Maez, Land Use Administrator, testified that a request for development of solar power was approved April 3, 2012. Permission to construct the plant was denied by the Public Utility Commission and may be in the appeal process. The site remains a potato farm, zoning has not been changed, and Petitioner incorrectly believes it carries industrial zoning.

Respondent’s witness, Jacqueline Stephens, Saguache County Assessor, presented eight comparable sales in the subject subdivision. Sale prices ranged from \$300 to \$1,300. Sale dates ranged from 2007 to 2011. No adjustments were made to the sales, and all were assigned actual values of \$570.

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

Respondent failed to provide a market analysis with adjustments for size, view, access, and other variables. Both state constitution and statute require use of the market approach to value residential property. “Direct sales comparisons, with sales adjustments determined from market analysis, will be made.” *Assessor’s Reference Library* Volume 3. The Board holds Respondent to a higher standard of professionalism than that presented at this hearing.

Petitioner carries the burden to prove that Respondent failed to correctly value the subject property. Petitioner failed to present sufficient credible evidence to support a different value than that established at the CBOE level. While Respondent presented comparable sales, Petitioner failed to do so and, thus, did not meet his burden.

**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).

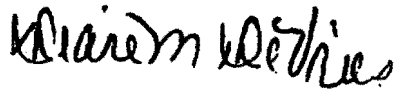
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

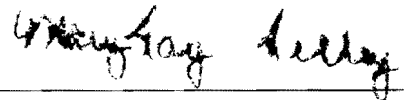
Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 9<sup>th</sup> day of October, 2014.

**BOARD OF ASSESSMENT APPEALS**

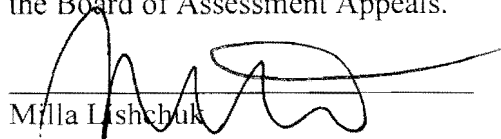


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Diane M. DeVries



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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

