

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>RON BRIGGS,</p> <p>v.</p> <p>Respondent:</p> <p>SAGUACHE COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 64133</p>
<p>ORDER</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:

**57002 Road F, Moffat, Colorado
Saguache County Schedule No. 485902300162**

The subject property is a vacant 40-acre residential parcel. Respondent assigned a value of \$11,000 for tax year 2013. Petitioner is requesting a value of \$7,000 for the subject property for tax year 2013.

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 purchased this 40-acre parcel for future residential use. He considers it agricultural, although it is not being used for farming or ranching. His requested value of \$7,000 is based on knowledge of the area, but he was unable to substantiate this figure with any market data. He was never provided valuation information from the assessor's office in support of the assigned value and argued that Section 39-1-103, C.R.S. requires the assessor to document actual values.

Respondent's witness, Wendy Maez, Land Use Administrator, testified that a request for development of solar power was approved on 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 three 40-acre comparable sales located in the county. Sale prices and dates were \$35,000 (12/4/10), \$12,000 (7/14/09) and \$25,000 (2/18/10). No adjustments were made to the sales. She concluded to a value of \$11,000 for the subject parcel.

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 at page 1.15. The Board holds Respondent to a higher standard of professionalism than that presented at this hearing.

Petitioner failed to convince the Board that a potential solar plant affected value on the assessment date. Petitioner failed to present sufficient credible evidence to support a different value than that established at the CBOE level. Petitioner, therefore, failed to meet its 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).

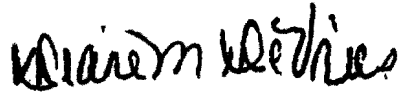
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

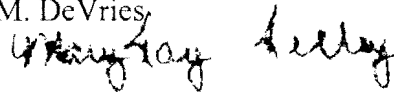
Section 39-8-108(2), C.R.S.

DATED and MAILED this 9th day of October, 2013.

BOARD OF ASSESSMENT APPEALS

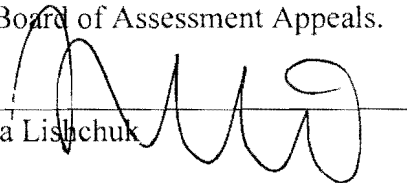


Diane M. DeVries



MaryKay Kelley

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



Milla Lishchuk

