

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p><b>THOMAS A. GROVES,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>MESA COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 70258</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on June 27, 2018, Debra A. Baumbach and Diane M. DeVries presiding. Petitioner appeared pro se. Respondent was represented by John R. Rhoads, Esq. Petitioner is protesting the 2017 actual value of the subject property.

The parties agreed to consolidate Docket Numbers 70187 and 70258 for purposes of the hearing only.

The parties agreed to admission of Petitioner's Exhibit 1 and Respondent's Exhibits A-1, and B-2.

Subject property is described as follows:

**1984 ½ J Road, Fruita, Colorado  
Mesa County Schedule No. M081835**

The subject property is a 1996 single wide manufactured home. The home is 14' x 66' or 924 square feet and has three bedrooms and two baths. Respondent has valued the home as a storage unit.

Petitioner is requesting an actual value of \$1.00 for the subject property for tax year 2017. Respondent assigned a value of \$1,500 for the subject property for tax year 2017.

Thomas A. Groves testified that he does not have legal access from J Road to the subject parcel per District Court Case Number 09CV4158 Thomas A. Groves vs. Ted A. Miller et al., vs Mary Groves, et al.

Mr. Groves testified that he purchased his 14' x 66' manufactured home on May 26, 2015 for \$15,000 which included transportation and setup. When it was delivered, Mr. Groves attempted to use the subdivision easement off J Road to place the home on his 24.22 acre agricultural parcel to the north of the subdivision. There was an altercation with the neighbors and Mr. Groves was forced to have the manufactured home delivered to his residence to the north of his agricultural parcel. The home was not setup.

With his farm equipment, Mr. Groves later moved the manufactured home from his residential parcel to his agricultural parcel. In transit, damage occurred to the manufactured home. The home has not been hooked up to utilities.

Respondent presented a value of \$8,900 for the subject property based on the market approach to value.

Brent Goff, Deputy Assessor with the Mesa County Assessor's Office and Certified General Appraiser, testified as an expert to his appraisal report, Respondent's A-1.

Mr. Goff testified the subject property has composition shingle roof and lap siding. It has one story with a steel frame, sitting on the axles and wheels with the hitch still attached. The subject has vinyl and faux wood laminate flooring, drywall and vinyl windows. There is an open kitchen with oak veneer cabinets. It has a newer water heater and gas forced air heat. It is of average quality but in poor condition with several deferred maintenance items. The subject is not habitable and could not be lived in or rented in its current condition.

Mr. Goff stated that the owner has been in ongoing litigation with the neighboring property owners. After discussions with Petitioner, Mr. Goff determined that it is doubtful that the highest and best use of the manufactured home would be to let it sit and deteriorate further at its current location. It is his opinion that the most profitable use of the home would be to sell it and move the home to a mobile home park.

Mr. Goff stated that a typical buyer might tally-up a cost to cure items listed on page 22 of Respondent's Exhibit A1.

Respondent presented three comparable sales ranging in sale price from \$7,500 to \$22,500 and in size from 924 to 1,216 square feet. After adjustments were made, the sales ranged from \$8,400 to \$13,700.

Respondent assigned an actual value of \$1,500 to the subject property for tax year 2017.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2017.

The Board determined that, based on all of the evidence presented at the hearing, the valuation placed on the subject property is correct. The Board found Respondent's appraisal report to be convincing evidence. The property is correctly valued as a storage unit.

**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.

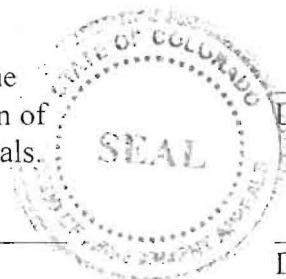
Section 39-8-108(2), C.R.S.


**DATED and MAILED** this 10th day of August, 2018.

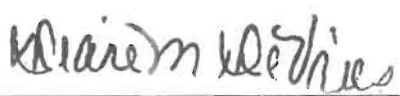
**BOARD OF ASSESSMENT APPEALS**

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

  
Milla Lishchuk



  
Debra A. Baumbach

  
Diane M. DeVries