

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

**Docket No.: 73948 and
73949**

Petitioner:

THE GALEY FAMILY TRUST,

v.

Respondent:

ADAMS COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on July 11, 2018, Sondra Mercier and Cherice Kjosness presiding. Mr. Charles Galey, Mr. Tim Galey and Mr. Jay Hill appeared pro se on behalf of Petitioner. Respondent was represented by Meredith P. Van Horn, Esq. Petitioner is protesting the 2017 actual value of the subject properties.

The Board admitted Petitioner's and Respondent's Exhibits noting the parties' objections.

Subject property is described as follows:

**899 N Federal Blvd, Federal Heights, CO
Adams County Schedule Nos. M0000834 & M00003046**

The subject property consists of two double wide mobile homes parked in the park at the above address. The mobile home on schedule M0000834 is a 1978 home which has had partial use as the office for the mobile home park. It has 1,430 square feet of finished living area; is classified as low quality and is in average condition. The mobile home on schedule M00003046 is a 1969 home classified as low quality and is in fair condition with 1,440 square feet of finished living area.

Petitioner is requesting an actual value of \$8,500 for the M0000834 subject property and \$1,300 for the M00003046 subject property for tax year 2017. Respondent assigned values of \$12,870 and \$11,664, respectively, for the subject properties for tax year 2017.

Petitioner presented 13 sales of 1969 mobile homes from the relevant time period ranging in sale price from \$4,000 to \$18,000. All but two are single-wide models. The two double wide models sold for \$7,000 and \$8,000.

Petitioner contends that the office portion of M0000834 was double assessed, being valued with the mobile home as well as with the land. In addition, Petitioner does not believe that the fact that older mobile homes cannot be relocated into other parks was considered. According to Petitioner, the value of the mobile home (Schedule No.: M00003046) increased by 700% in one year which is not reasonable.

Petitioner is requesting actual values of \$8,500 and \$1,300 for the subject properties for tax year 2017.

Respondent presented values of \$12,870 and \$11,664 for the subject properties based on the market approach.

Respondent's witness, Thane Sandoval, ad valorem appraiser for the Adams County Assessor's Office, was admitted as an expert in real estate appraisal. He presented four comparable double wide mobile home sales for M0000834 ranging in sale price from \$15,000 to \$20,000, in year of construction from 1974 to 1978, and in size from 1,248 to 1,440 square feet. After adjustments were made, the sales ranged from \$10.97 to \$13.93 per square foot. Mr. Sandoval correlated to a value of \$9.00 per square foot for a total value of \$12,870. Mr. Sandoval presented four comparable double wide mobile home sales for M00003046 ranging in sales price from \$8,000 to \$10,000, in year of construction from 1968 to 1969, and in size from 920 to 1,220 square feet. After adjustments were made, the sales ranged from \$8.17 to \$9.39 per square foot. He correlated to a value of \$8.10 per square foot for a total value of \$11,664. The comparables were not all located in the same mobile home park as the subject properties.

Regarding the assessment of the office area, Mr. Sandoval testified that it had never been assessed with the land because the title to the mobile home had never been purged. Therefore, the 1/6 of the 1,430 square feet that was used for the office was included in the assigned value of the mobile home. When questioned about the ability to relocate the older mobile homes, he testified that he was aware that was the case, but he had not made any adjustment for that fact. When asked why the one home went up 700%, Mr. Sandoval testified that the only relevant data was the base period sales for the current valuation period which supports the assigned value.

Respondent assigned actual values of \$12,870 and \$11,664 to the subject properties for tax year 2017.

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

It appears that the office portion of account M0000834 has been included in the valuation of the mobile home, as there is currently no structure listed as "office" on the real property record.

The sales submitted by Petitioner of the 1969 mobile homes are predominantly single wide homes which have a different market than double-wides due to the functional differences of the floorplan. The two double wide sales are lower than the assigned value for M00003046, but they are only 920 and 960 square feet while the subject is 1,440 square feet. Applying the living area adjustment factor of \$8.00 per square foot, the indicated value is still supported.

The percentage increase from the prior year's value cannot be considered in a de novo hearing. The statute requires property to be assessed at the correct level of value regardless of the percentage increase. It is possible that the value of this mobile home had not been kept up to date prior to this year. Also, although the assessor's values of similar property are credible evidence, there is insufficient information about the properties and the assigned values to draw supportable conclusions as to the value of the subject properties.

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 30th day of August, 2018.

BOARD OF ASSESSMENT APPEALS

Sondra W. Mercier

Sondra W. Mercier

Cherice Kjosness

Cherice Kjosness

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

Milla Lishchuk

Milla Lishchuk

