

<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>HELEN LOUISE MEAD,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PITKIN COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 74886</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on August 20, 2019, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner appeared pro se via telephone. Respondent was represented by Richard Y. Neiley III, Esq., appearing via teleconference. Petitioner is protesting the 2018 classification and actual value of the subject property.

The parties agreed to consolidate Dockets 74121 and 74886 for purposes of the hearing.

The Board admitted Petitioner’s Exhibits 1, 2, 3, 4 and 5 and Respondent’s Exhibits A, B, C, D, E, and F.

Subject property is described as follows:

**8019 Woody Creek Road, Woody Creek, Colorado  
Pitkin County Schedule No. R012768**

The subject property consists of a 1.99-acre site with two structures; a primary residence with 2,542 square feet built in 1972, and a 920 square-foot secondary residential structure built in 1960.

Respondent assigned a value for the total property of \$886,600 for tax year 2018.

Petitioner does not dispute the assigned value of the land (\$400,000) or the primary residential structure (\$405,000, disputing only the assigned value of the secondary structure (\$13,900).

With respect to the secondary structure, Petitioner testified that a 1960 trailer was set on the acreage, and an addition was built at a later date. The trailer (living room, dining room, kitchen, bedroom, and bathroom) sits on a chassis with wheels and is serviced by a gravity spring, septic system, wood stove, and public electricity. The addition (living room and bedroom) was built on concrete blocks, and its frame exterior envelops the trailer. The addition has no plumbing.

Petitioner argued that the entire structure should be classified as personal property, specifically as a “tiny home”. She testified that the trailer remains on a chassis with wheels, is not attached to the ground, and can be moved. The addition sits on concrete block, not on a foundation, and has no plumbing.

Petitioner argued that wood stove (located in the secondary structure addition) is freestanding. In her opinion, it should be defined as personal property and not taxed.

Petitioner presented appraisals dated June 13, 2017 and April 2, 2018 and prepared by First American Staff Appraisers for Nationstar. Each report estimated the subject’s value at \$770,000. Petitioner’s requested value of \$770,000 for year was 2018 is based on these reports.

Respondent’s witness, Brian Pawl, Chief Building Official, Pitkin County Community Development, inspected the secondary structure and verified that the mobile home sits on a chassis and that an adjoining frame structure was built on caissons or pilings and encompasses the trailer. He defined the structure as a “modular with a structural addition”. Describing it as a 920 to 1,000 square-foot home, he considered the term “tiny home” not to be applicable.

Respondent’s witness, Lawrence Fite, Chief Appraiser for the Pitkin County Assessor’s Office, described the secondary structure as a single entity consisting of a mobile home and an addition, both enveloped by a frame exterior. He stated that the term “mobile home” did not accurately describe the two-part residence and that “residential” was an appropriate classification.

Mr. Fite referenced the definition of a “residential improvement” from Section 39-2-102(14.3), C.R.S.: “residential improvement” means a building, or that portion of a building, designed for use predominantly as a place of residency by a person, a family, or families. “Residential improvement” includes manufactured homes, mobile homes, and modular homes.

Mr. Fite also referenced the Department of Local Affairs’ publication, titled “Tiny Houses, What they are and how Counties and Municipalities can Manage them.” According to the publication, “tiny house” is considered either a recreational vehicle (RV) or a dwelling unit depending on its defining characteristics and does not carry a legal definition. A recreational vehicle is taxed by the motor vehicle department. A dwelling unit is designed for year-round occupancy, is either manufactured, modular, or site built, and is taxed by the Assessor. The witness stated that the frame addition wraps around the original mobile home, was largely site built, is used as a year-round dwelling, and is connected to utilities (electricity, gravity-fed water source, and a wood stove built into the structure). Mr. Fite referenced Section 39-1-102(6.3), C.R.S, arguing that the frame addition does not have to be attached to the ground to be considered an “improvement.” For these reasons, he considers the home’s classification to be residential and the structure taxable by the Assessor.



Mr. Fite stated that the secondary home's wood stove (including its pipe and chimney) is part and parcel of the structure and contributes value.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2018.

Per Section 39-1-102, C.R.S., "residential improvement" means a building, or that portion of a building, designed for use predominantly as a place of residency by a person, a family, or families. The term includes buildings, structures, fixtures, fences, amenities, and water right that are an integral part of the residential use. The Board finds that the secondary structure should be classified and taxed as residential property. The addition is substantial and envelopes the original mobile home. The mobile home, in the Board's opinion, ceased to be a "registered vehicle" when it became attached to and framed by the addition; its chassis and wheels are no longer relevant. Neither statute nor the Assessor's Reference Library requires that a foundation be present to meet the requirement for residential classification. Section 39-1-102(6.3), C.R.S. requires that improvements be "erected upon or affixed to land", not that a foundation be poured. While the trailer remains intact, it is now part of the whole. The trailer is no longer an independent entity; moving it, while possible per Petitioner, would require dismantling at least part of the frame exterior. The structure falls within the definition of a "residential improvement" per 39-1-102, C.R.S.

With regard to Petitioner's contention that the secondary home's wood stove is personal property, the Board finds that it was built into the structure and is considered real property.

**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.

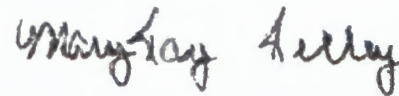
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

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

**DATED and MAILED** this 19th day of September, 2019.

**BOARD OF ASSESSMENT APPEALS:**

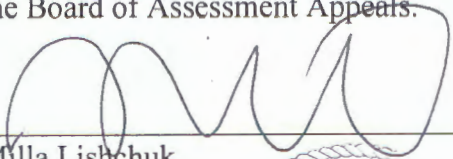
**Drafting Board Member:**



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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



**Concurring Board Member:**



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Debra A. Baumbach,  
*concurring without modification pursuant to  
Section 39-2-127(2), C.R.S.*