

<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>JOHN W. SNYDER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>GILPIN COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: John W. Snyder Address: P.O. Box 309 Nederland, Colorado 80466-0309 Phone Number: (303) 258-3941 E-mail: Attorney Reg. No.:</p>	<p><b>Docket Number: 37169</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on March 28, 2001, Debra A. Baumbach, J. Russell Shaw, and Karen E. Hart presiding. Petitioner, Mr. John Snyder, appeared pro se. Respondent was represented by Jim Petrock, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**MINES. USMS: 14958, 8635, 303, 304, 8635  
(Gilpin County Schedule Nos. R008339, R008340, R008341, R008342,  
R009704)**

Petitioner is protesting the 2000 actual value of the subject properties, five patented mining claims located in Gilpin County.

**ISSUES:**

**Petitioner:**

Petitioner contends that the subject properties are overvalued, as they have no legal access. The access roads cross private property and he could be denied access at any time.

**Respondent:**

Respondent contends that the subject properties were properly valued using the market approach to value. Most mining claims have similar access problems, which are already reflected in the sales prices.

**FINDINGS OF FACT:**

1. Petitioner, Mr. John W. Snyder, presented the following values for the subject properties based on prior year values:

<u>Mine Name</u>	<u>Schedule Number</u>	<u>Actual Value</u>
German	R008339	\$ 3,440.00
Hope	R008340	240.00
Parker	R008341	1,560.00
Puerto Rico	R008342	4,360.00
Phoenix	R009704	<u>3,440.00</u>
		\$ 13,040.00

2. Mr. Snyder testified that he did not feel his property values should be increased over the previous year's actual values. There is no legal access to the subject properties. The surrounding property owners could shut off access to his properties. There is a gate that closed off an access road in the past, but it is currently open. He spoke with the Forest Service and was told that they cannot grant him legal access to his properties. He testified that all five of his mining claims are in the same location.

3. Under cross-examination, Mr. Snyder testified that he had gathered no information about other mining claims that may have been sold. The only information that he had regarding sales came from information furnished him by the assessor's office. Regarding his map, the roads were drawn by him according to a topography map, but it is not necessarily accurate. He has been denied access to his claims in the past, but believes that he currently has access; he has not recently visited the subject properties.

4. Upon questioning from the Board, Mr. Snyder testified that he purchased the subject properties in the 1960s. He believes the value should be the same as it was in 1998. He admitted that generally prices have increased, but he cannot sell his properties because they have no legal access. He tried to get a realtor to list the properties, but they would not list them without legal access. However, he has no intention of selling the properties. He is hopeful that someone will want to mine them.

5. Petitioner is requesting a 2000 actual value as follows for the subject properties:

<u>Mine Name</u>	<u>Schedule Number</u>	<u>Actual Value</u>
German	R008339	\$ 3,440.00
Hope	R008340	240.00
Parker	R008341	1,560.00
Puerto Rico	R008342	4,360.00
Phoenix	R009704	<u>3,440.00</u>
		\$ 13,040.00

6. Respondent's witness, Ms. Glenda Allen, Gilpin County Assessor, presented the following values for the subject properties based on the market approach:

<u>Mine Name</u>	<u>Schedule Number</u>	<u>Actual Value</u>
German	R008339	\$ 7,210.00
Hope	R008340	510.00
Parker	R008341	2,240.00
Puerto Rico	R008342	6,230.00
Phoenix	R009704	<u>7,210.00</u>
		\$ 23,400.00

7. Respondent's witness presented 9 comparable sales ranging in sales price from \$534.00 per acre to \$5,277.00 per acre and in size from 3.69 acres to 33.66 acres. No adjustments were made to the sales.

8. Ms. Allen testified that she personally values all mining claims located within the county. She values them according to the market approach based on confirmed sales. She submitted a list of mining claim sales and testified that she develops a price per acre based on size and neighborhood. Two of the sales are located in the immediate area of the subject properties. Ms. Allen testified that the Lone Star mine sale abuts the subject property Puerto Rico mine.

9. Ms. Allen testified that most mining claims have road access problems and feels that the sales prices reflect any access issues. Three of the subject properties, Hope, Parker, and Puerto Rico are valued at \$1,500.00 per acre. The remaining two properties are valued at \$2,200.00 per acre due to their larger size. She chose a price per acre that was from the lower end of the sales range.

10. Ms. Allen testified that she inspected the subject properties and the sale properties on July 6, 2000 and submitted photos of other mining claims, as well as access roads. The gate mentioned by Petitioner is located on Forest Service land. She spoke with the Forest Service and was told that they will not be denying access. The roads in the area are 4-wheel drive type roads, which are typical in Gilpin County. She did not discover any gates or barriers that would deny access to the subject properties. There are many roads in the area and Petitioner's map does not show the road in the proper location.

11. Ms. Allen testified that Petitioner's requested values are from the previous base year sales. Current base year sales must be used to value the subject properties.

12. Under cross-examination, Ms. Allen testified that she drove the access road as far as Tennessee Mountain and there were no gates or chains blocking road access.

13. Upon questioning from the Board, Ms. Allen testified that she believes the gate referred to by Petitioner is located on Forest Service land as she was told this by the forest ranger. She also noted that there was a Forest Service trail sign located next to the gate. The land surrounding the subject properties, other than mining claims, is Forest Service land. The mining claims are valued according to size. Some mining claims could have residences built upon them if they are of sufficient size to meet building requirements. Mining claims are generally sold to prospect for gold, to be able to boast that you own a mine, or some are purchased to build upon. There are no active mines in Gilpin County. Petitioner's mining claims consist of very level land with trees, and there is no mining debris located on the subject properties. She does not believe the subject properties were ever actively mined. She admitted that the comparable sale nearest to the subject properties shown on her sales comparable map in orange is probably large enough to build on.

14. Under redirect, Ms. Allen testified that owners of patented mining claims are not required to file plats in order to build upon them. She clarified the number of acres that comprised each mining claim in the subject appeal.

15. Respondent assigned the following actual values to the subject properties for tax year 2000:

<u>Mine Name</u>	<u>Schedule Number</u>	<u>Actual Value</u>
German	R008339	\$ 7,210.00
Hope	R008340	510.00
Parker	R008341	2,240.00
Puerto Rico	R008342	6,230.00
Phoenix	R009704	<u>7,210.00</u>
		\$ 23,400.00

## **CONCLUSIONS:**

1. Respondent presented sufficient probative evidence and testimony to prove that the subject properties were correctly valued for tax year 2000.

2. Petitioner pled that the lack of legal access impacts the value of the subject properties and therefore warrants a reduction in value. However, the Board was persuaded by Respondent's testimony and evidence that all of the sale properties were impacted by the same lack of legal access. The Board agrees with Respondent that the sales prices of the comparable properties adequately reflect this lack of access, according to the market approach to value.

3. The Board recognizes Petitioner's concern as to the resale possibilities of his property without legal access. However, the comparable sales listings as presented by Respondent appear to show an existing market for mining claims without legal access.

4. Petitioner's requested reduction is based on the prior year's assigned values. Those prior year values were based on the previous level of value date of June 30, 1996. Property in Colorado is revalued every two years according to statute. Petitioner presented no comparable sales evidence to dispute or establish a value based on the current level of value date of June 30, 1998.

5. The Board concluded that the assigned values for the subject properties are reasonable and well supported, as well as being near the lower and middle portion of the indicated sales price range.

**ORDER:**

The petition is denied.

**APPEAL:**

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 17<sup>th</sup> day of April, 2001.

**BOARD OF ASSESSMENT APPEALS**

Debra A. Baumbach  
Debra A. Baumbach

J. Russell Shaw  
J. Russell Shaw

Karen E. Hart  
Karen E. Hart

This decision was put on the record

APR 17 2001

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

Diane Von Dollen  
Diane Von Dollen



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