

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 <hr/> Petitioner: BETTY J. MALEY, v. Respondent: TELLER COUNTY BOARD OF EQUALIZATION.	
Attorney or Party Without Attorney for the Petitioner: Name: Betty J. Maley Address: P.O. Box 293 Florissant, Colorado 80816 Phone Number: (719) 748-3775	Docket Number: 39211
ORDER	

THIS MATTER was heard by the Board of Assessment Appeals on November 8, 2002, Karen E. Hart and Rebecca A. Hawkins presiding. Petitioner appeared pro se via telephone conference call. Respondent was represented by Stephen A. Hess, Esq., Teller County Attorney.

PROPERTY DESCRIPTION:

Subject property is described as follows:

1381 Gold Dust Creek Road
(Teller County Schedule No. M0027622)

Petitioner is protesting the 2001 actual value of the subject property, a single wide 1969 Marlette mobile home that is 12' x 58' in size. The subject property is constructed of metal siding, with approximately 696 square feet, two bedrooms and one bath. The mobile home title has not been purged and the mobile home remains on wheels with the tongue attached. The land is approximately 16,011 square feet in size and is not part of this appeal.

ISSUES:

Petitioner:

Petitioner contends that the subject property has been overvalued. The subject does not have a permanent foundation. Ms. Maley also contends the utilities such as well; septic and electric service should be valued with the land and not with the improvements.

Respondent:

Respondent contends mobile homes are required to be treated as real property, not personal property.

FINDINGS OF FACT:

1. Ms. Betty J. Maley presented the appeal on her own behalf.
2. Based on testimony, Petitioner presented an indicated value of \$1,500.00 for the subject property.
3. Petitioner did not present comparable sales. Petitioner's Exhibit A includes Respondent's appraisal dated July 26, 2001; however, no sales were included in this appraisal.
4. Ms. Maley testified her property should not be in the same class as newer homes. It is rated as low quality, in badly worn condition.
5. Ms. Maley testified she cannot obtain financing on her mobile home, it cannot be insured and cannot be moved. These conditions are due to the year of construction, which is prior to 1976.
6. The Board requested Ms. Maley explain why she cannot obtain insurance or financing. Ms. Maley testified that the mobile home is too old to be in the Blue Book, is constructed of cheap, low quality materials and is in badly worn condition.
7. Petitioner is requesting a 2001 actual value of \$1,500.00 for the subject property.
8. Respondent did not present exhibits or witnesses.
9. Respondent assigned an actual value of \$39,072.00 to the subject property for tax year 2001.

CONCLUSIONS:

1. Petitioner presented sufficient testimony to prove that the subject property was incorrectly valued for tax year 2001.

2. Petitioner argued that her mobile home was personal property. However, mobile homes in Colorado, which do not qualify for nor have current motor vehicle license plates, are considered real property for ad valorem tax purposes.

3. The Respondent did not present any documented support affirming their opinion that older, non-purged mobile homes have appreciated to a level of \$39,072.00. Respondent's counsel argued that Respondent's valuation should be upheld as Petitioner did not meet her burden of proof. Article X, Section 20, subparagraph 8C of the Colorado Constitution states in part "...valuation notices shall be mailed annually and may be appealed annually, with no presumption in favor of any pending valuation..." Neither party presented supporting evidence for their positions as to the value of the subject property. Only the Petitioner gave testimony regarding the value of her property. However, the Board is not convinced by Petitioner that the subject property should be reduced to \$1,500.00.

4. The Board is convinced that attaching the value of utilities to the subject property is improper. The subject property can be characterized as the improvements, not including the land. If the subject property were removed, the utility services would remain and be available for a new dwelling. Utility services such as electrical, well, and septic systems should be considered site improvements and, as such, should be included in the land value and not be included in the value of a removable mobile home.

5. The Board has taken administrative notice regarding utilities on mobile homes. Testimony in prior Teller County mobile home appeals has indicated the value of electrical service, well and septic is \$11,200.00.

6. No weight was given Petitioner's testimony concerning the inability to get the subject property insured. Insurability is not considered a method of valuation. However, the Board did consider Petitioner's testimony that the mobile home title is not purged, it is not on a permanent foundation, it is in poor condition and it should not be valued the same as a new mobile home. Respondent did not present any evidence or testimony as to whether these factors were considered in its assigned valuation. Lacking any evidence to the contrary, the Board determined that the value of the subject property should be further reduced by 55% for these factors, taking administrative notice that this reduction is consistent with previous Board decisions regarding Teller County mobile home valuations for single-wide mobile homes such as the subject.

7. After careful consideration of all the testimony and evidence, the Board concluded that the 2001 actual value of the subject property should be reduced to \$12,542.00.

ORDER:

Respondent is ordered to reduce the 2001 actual value of the subject property to \$12,542.00.

The Teller County Assessor is directed to change his records accordingly.

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 13th day of December, 2002.

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

Rebecca Hawkins

Rebecca A. Hawkins

This decision was put on the record

DEC 12 2002

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

Penny S Lowenthal
Penny S. Lowenthal

