

<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>MICHAEL L. SKORKA,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PARK COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Michael L. Skorka Address: 5410 Pine Ridge Road Golden, Colorado 80403 Phone Number: (303) 273-9838</p>	<p><b>Docket Number: 42205</b></p>
<p style="text-align: center;"><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on June 25, 2004, Diane M. Devries and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Stephen A. Groome, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**1667 County Road 835, Bailey, Colorado  
(Park County Schedule No. 17921)**

Petitioner is protesting the vacant land classification of the subject property, a 49.84-acre parcel of land in Park County.

## **ISSUES:**

### **Petitioner:**

Petitioner contends that the subject should be classified as residential real property because it is improved with a habitable mobile home and utilities.

### **Respondent:**

Respondent contends that the property is correctly classified as vacant land because the structure in question is a vacant travel trailer considered personal property.

## **FINDINGS OF FACT:**

1. The subject property is a 49.84-acre parcel in northern Park County. The structure in question, defined as a "trailer" by Respondent and as a "mobile home" by Petitioner, is an 8' x 33' metal unit built in the 1950's or 1960's. It was moved to the site many years ago and appears to be a skirted mobile home. There was no evidence of wheels or a hitch. A well, septic system, solar system, water heater, and three generators provide utilities to the unit. The site is accessible year-round. There is a telephone to the site. The structure has a living room, dining area, kitchen, bedroom, bathroom, and 10' x 38' frame addition described as a porch. Other on-site storage buildings are not at issue in this hearing.

2. The Petitioner purchased the property in 2001 and stays there occasionally.

3. Michael L. Skorka, Petitioner, presented the appeal on his own behalf.

4. Mr. Skorka testified that the mobile home is habitable and that prior owners lived in it for years. Due to infestation during absences, he cleans and disinfects it on each visit and uses air mattresses in sealed containers rather than permanent bedding. He contends that neither full-time occupancy nor physical condition are requirements for residential classification and that the structure is serviced by all utilities and fulfills all residential needs.

5. Petitioner is requesting that the subject property be classified as residential for property tax purposes for tax year 2003.

6. Respondent's witness, Patricia Anderson, a Certified Residential Appraiser with the Park County Assessor's Office, stated that the subject property is classified as vacant land.

7. Ms. Anderson testified that the structure in question is an uninhabitable travel trailer. During a September 2003 inspection, she observed weeds, cobwebs, rodent droppings, a hole in the wall where a window should have been, a refrigerator and stove, and no beds. She found no title and considers the structure to be personal property.

8. Respondent's Exhibit 1 includes 39-1-102 (14.3) of Colorado Revised Statutes defining residential improvements as "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 rights which are an integral part of the residential use". Ms. Anderson considers the structure a travel trailer rather than a permanent residence.

## **CONCLUSIONS:**

1. Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly classified for tax year 2003.

2. The Board is persuaded that the structure in question is permanently affixed, serviced by all utilities, and is habitable. Although its design is different from what is built today, it is typical of the 1950's and 1960's mobile home transported to permanent locations and considered permanent.

3. The Board is convinced that deferred maintenance and periodic infestation exist but is not persuaded that the structure is uninhabitable or that it has been condemned.

4. The Board is not persuaded that any of the following are required for residential classification: size of the structure, length of occupancy, or physical condition.

5. After careful consideration of all of the evidence and testimony presented, the Board concluded that the subject property should be classified as residential.

## **ORDER:**

The Respondent is ordered to change the classification of the subject property from vacant land to residential.

The Park County Assessor is directed to change his/her 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 22<sup>nd</sup> day of July, 2004.

**BOARD OF ASSESSMENT APPEALS**

*Diane M DeVries*  
Diane M. DeVries

*MaryKay Kelley*  
MaryKay Kelley

This decision was put on the record

JUL 21 2004

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

