

<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>LUANA M. FLETCHER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>BROOMFIELD COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Luana M. Fletcher Address: 14843 Federal Boulevard Broomfield, Colorado 80020 Phone Number: (303) 417-8640</p>	<p><b>Docket Number: 42276</b></p>
<p style="text-align: center;"><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on May 4, 2004, MaryKay Kelley and Steffen A. Brown presiding. Petitioner appeared pro se. Respondent was represented by Tami Yellico, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**14843 Federal Boulevard, Broomfield, Colorado  
(Broomfield County Schedule No. R0014904)**

Petitioner is protesting the 2003 actual value of the subject property, a ranch style home built in 1990 with approximately 2,086 square feet of living area, a 1,143 square foot unfinished basement and a two-car garage. It is located on a 2.007-acre site in the Weaver Acres Subdivision of the Wilcox neighborhood in Broomfield, Colorado.

## **ISSUES:**

### **Petitioner:**

Petitioner contends that the subject property is overvalued and that the County did not take into consideration the subject's agricultural designation when the property was annexed into Broomfield County from Adams County.

### **Respondent:**

Respondent contends that the subject has been correctly valued based on the market approach. The subject property is currently classified as residential. They have not received notice of a change in classification to agriculture, nor have they received a request for agricultural classification in the past two years. As set forth in §39-1-102 (1.6) (a) (I) "Agricultural land" is a parcel of land, whether located in an incorporated or unincorporated area and regardless of the uses for which such land is zoned, that was used the previous two years and presently is used as a farm or ranch, as defined in subsections (3.5) and (13.5) of this section, or that is in the process of being restored through conservation practices.

## **FINDINGS OF FACT:**

1. Luana M. Fletcher, Petitioner, presented the appeal on her own behalf.
2. Ms. Fletcher did not present any comparable sales but testified that when the property was annexed into the County of Broomfield, special zoning was adopted and the County did not grandfather the A1 taxation designation and her land value has changed.
3. Ms. Fletcher referenced Petitioner's Exhibit A, page 10, and testified that the 9.78-acre property at 14955 Federal Boulevard has an agricultural designation and that her property should be compared to this one. Ms. Fletcher testified that she has a barn and corrals and that there have always been animals on her property. Veterinarian bills are shown on pages 6 and 7 of Petitioner's Exhibit A. Petitioner does not believe that she needs to apply to the city for an agricultural designation.
4. In cross-examination, Ms. Fletcher testified that she had a horse on her property in 2001, 2002 and for part of 2003. The horse was not on the subject property for profit or forage purposes.
5. Petitioner is requesting a 2003 actual value of \$232,755.00 for the subject property.
6. Respondent's witness, Mr. Michael Baker, a Licensed Appraiser with the Broomfield County Assessor's Office, presented an indicated value of \$380,000.00 for the subject property based on the market approach.
7. Respondent's witness presented three comparable sales ranging in sales price from

\$370,000.00 to \$465,000.00 and in size from 1,513 to 2,628 square feet. After adjustments were made, the sales ranged from \$368,850.00 to \$381,249.00.

8. Mr. Baker testified that the subject property is located in northern Broomfield County where many homes in the Wilcox neighborhood are on one- to four-acre lots. Mr. Baker described the subject as an average quality ranch style home with 2,086 square feet of living area, an unfinished basement with 1,143 square feet and a 36' x 48' metal shed.

9. Referring to Respondent's Exhibit 1, Mr. Baker testified that Comparable Sale 1 is a smaller home located approximately one-half mile from the subject and on a similar 2.202-acre site. It was adjusted for size, basement finish, number of baths, year of construction and the lack of a barn. Comparable Sale 2 is a similar style home with a similar view but is on a larger 4.71-acre site. It has three baths and a three-car garage but no barn. Comparable Sale 3 is on a similar 2.298-acre site and was adjusted for style and quality difference. It is a two-story home with a four-car garage and a smaller shed. Mr. Baker placed most weight on Comparable Sale 1 and concluded to a market value of \$380,000.00

10. Mr. Baker testified that he made a personal inspection of the subject property and saw no evidence of it being used as a ranch.

11. In cross-examination, Mr. Baker testified that he did not know how many stalls were in the shed. As to the \$50,000.00 acreage adjustment made to Comparable Sale 2, Mr. Baker testified that a four-acre site would not necessarily sell for double the price of a two-acre site since two acres are typical of the area. He would not adjust Comparable 3 for only one-quarter of an acre difference since he cannot find support for this in the market. Mr. Baker testified that there was no fencing on any of the comparable sales. Only Comparable Sale 3 had an outbuilding.

12. Upon questions from the Board, Mr. Baker testified that all of the sales have a similar use as the subject. Comparable Sale 3 is of higher quality than the subject and is classified as good. The subject property is of average quality.

13. Respondent assigned an actual value of \$352,620.00 to the subject property for tax year 2003.

## **CONCLUSIONS:**

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2003.

2. The Board carefully considered Petitioner's concerns about the subject property and believes that the issue is one of classification since Petitioner believed her property should be compared with the agricultural property at 14955 Federal Boulevard. Respondent testified that he saw no use of the subject as a ranch. Pursuant to §39-1-102 (13.5) C.R.S., the term "ranch" is defined as a parcel of land which is used for grazing livestock for the primary purpose of obtaining a monetary profit. For the purposes of this subsection (13.5), "livestock" means domestic animals

which are used for food for human or animal consumption, breeding, draft, or profit. With the exception of veterinary bills submitted by Petitioner, no other evidence was presented to convince the Board that the subject property is anything other than a residential property.

3. Colorado Statutes require that residential property be valued using the market comparison approach. The Board appreciates Petitioner's efforts, but due to the lack of evidence, the Board could give little weight to Petitioner's testimony and request for agricultural designation.

4. The Board finds the Respondent's comparable sales most compelling. The comparables are similar in location and use. Adjustments are explained and well supported by market data. The assigned value takes into consideration the factors that affect value.

5. After careful consideration of all the evidence and testimony presented, the Board affirms Respondent's assigned value of \$352,620.00.

**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 27<sup>th</sup> day of May, 2004.

**BOARD OF ASSESSMENT APPEALS**

*MaryKay Kelley*

MaryKay Kelley

*Steffen A. Brown*

Steffen A. Brown

This decision was put on the record

**MAY 26 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

