

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p><b>ARTHUR R. &amp; ANNA M. MCKILLIP,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 43811</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on February 15, 2006 Diane M. DeVries and Karen E. Hart presiding. Petitioners appeared pro se. Respondent was represented by George Rosenberg, Esq. Petitioners are protesting the 2004 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**5333 Plum Creek Meadows Road, Sedalia, Colorado  
Douglas County Schedule No. R0174879**

The subject property consists of three outbuildings and a fair quality, 27' x 80' Champion mobile home built in 1990, located on a 40-acre agricultural parcel.

**FINDINGS OF FACT:**

1. The subject mobile home is affixed to the ground with metal jacks on caissons and is skirted with plywood. The tongue and wheels of the mobile home have been removed but the axles remain. The mobile home cannot be set over a basement and could be easily moved from the property. The mobile home has utility services including well water, septic, electrical power and

propane. Petitioners have a title for the mobile home and a separate deed for the land. The assigned value of the outbuildings and agricultural land are not in dispute.

2. Petitioners believe a mobile home is worth about 25% less than a modular home, as mobile homes are of lower quality construction.

3. Petitioners are requesting a 2004 actual value ranging from \$88,773.00 to \$100,444.00 for the mobile home component of the subject property. Petitioners' requested value is based on asking prices for mobile homes listed for sale and factory cost listings of new mobile homes. For property tax purposes, residential property must be valued using the market approach to value. The market approach to value involves consideration of comparable properties that sold during the appropriate base period.

4. Respondent presented a total indicated value of \$164,000.00 for the subject property. The \$1,000.00 land value is based on its Grazing Agricultural Classification (4142). The \$22,962.00 value of the outbuildings is based on the cost approach. The \$140,000.00 value attributed to the mobile home is based on the market approach.

5. Respondent presented four comparable sales ranging in sales price from \$213,800.00 to \$294,000.00 and in size from 1,296 to 1,582 square feet. After adjustments were made, the sales ranged from \$129,469.00 to \$191,073.00. Three of the comparables are fair quality ranch style manufactured housing - it is not clear if they are mobile homes or modular homes. The fourth comparable is a stick-built house. All of the comparables have permanent foundations and three have basements. A stick-built house and mobile or modular homes with basements do not provide the best indication of value for the subject property.

6. Respondent's witness, Mr. Larry Shouse, did not conduct an interior inspection of the subject property as he was denied access. He did conduct an exterior inspection.

7. Respondent assigned an actual value of \$162,600.00 to the subject property for tax year 2004, with \$138,638.00 assigned to the mobile home, \$22,962.00 assigned to the outbuildings, and \$1,000.00 assigned to the agricultural land.

### **CONCLUSIONS OF LAW:**

1. Petitioners presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2004.

2. The subject mobile home, which has an unpurged title, would command a lower market value than modular homes or stick-built homes. Neither party submitted sales of mobile homes that are similarly situated. No weight was placed on the stick-built house referred to as Respondent's Sale 4. Considering the adjusted sales prices of Respondent's Sales 1 through 3 and accounting for the diminished market value of a mobile home that is titled and affixed to the land, the value of the subject mobile home is found to be \$130,000.00, the lower end of the range of sales presented.

3. Based on all of the testimony and evidence presented, the Board concluded that the

3. Based on all of the testimony and evidence presented, the Board concluded that the 2004 actual value of the subject property should be reduced to \$153,962.00, with \$1,000.00 allocated to land, \$22,962.00 allocated to outbuildings and \$130,000.00 allocated to the agricultural residence.

**ORDER:**

Respondent is ordered to reduce the 2004 actual value of the subject property to \$153,962.00 with \$1,000.00 allocated to land, \$22,962.00 allocated to outbuildings and \$130,000.00 allocated to the agricultural residence.

The Douglas County Assessor is directed to change her records accordingly.

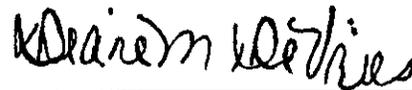
**APPEAL:**

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 6<sup>th</sup> day of April 2006.

**BOARD OF ASSESSMENT APPEALS**



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Diane M. DeVries

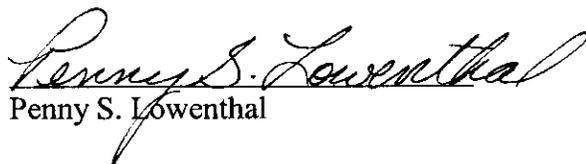


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Karen E. Hart

This decision was put on the record

APR 05 2006

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



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Penny S. Lowenthal

