

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>CINDY L. WILSON AND VALDON J. BEHRENS</p> <p>v.</p> <p>Respondent:</p> <p>JACKSON COUNTY BOARD OF EQUALIZATION</p>	<p>Docket No.: 46688</p>
<p style="text-align: center;">ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on August 3, 2007. Karen E. Hart, MaryKay Kelley, and James R. Meurer presiding. Cindy L. Wilson appeared pro se on behalf of Petitioners. Respondent was not represented; however Ms. Kerry Moran, the Jackson County Assessor, appeared as a witness. Petitioners are protesting Respondent's classification of the cabin structure for tax year 2006.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**4363 Jackson County Road 11, Coalmont, Colorado
(Jackson County Schedule No. 2900845500)**

The subject property consists of a 40-acre parcel containing a main house, a cabin, and several outbuildings. The property is located approximately 25 miles from the town of Walden and approximately one mile from a maintained county road. Utilities for the property consist of a well, two septic systems, propane, and electricity. Currently, the main house is occupied by the owner and the cabin is occupied by the owner's daughter.

Petitioners do not dispute the value. Petitioners are only protesting the classification of the cabin located on the subject property. This structure is two stories, contains four bedrooms, two bathrooms, two wet bars, and is located approximately 150 feet from the main house. This structure was originally classified as commercial and was used as a bed and breakfast lodge for hunters and fishermen. It was subsequently reclassified to residential by the Jackson County Assessor once it

was no longer used for commercial purposes. On appeal, Respondent reclassified the cabin as an agricultural outbuilding because it did not have a kitchen or closets and because of the exterior staircase to the second floor.

Petitioners submitted pictures of the cabin. Petitioners argued that the cabin was used for residential purposes and therefore should be classified residential. On January 1, 2006 Petitioners occupied the cabin. It was subsequently occupied by a family member.

Respondent's witness, Ms. Kerry Moran, the Jackson County Assessor, also presented pictures of the subject property. Respondent's witness had inspected the property and argued that the cabin should not be classified as a dwelling based on an exterior staircase to the second floor and lack of a full kitchen and closets and indicated that it was not suitable for residency. However, Ms. Moran did admit that the cabin could be classified residential as a building used in conjunction with the residence.

Respondent assigned the following actual value to the subject property for tax year 2006:

Land	\$ 3,594.00
Main House	113,520.00
Cabin	45,000.00
Outbuildings	<u>20,000.00</u>
Total Value	\$182,114.00

According to the Assessor's Reference Library, "All residential dwellings, land, improvements, and taxable personal property that are *used in conjunction with residential dwellings* . . . are classified according to use into the subclasses of residential property." 2 *Assessor's Reference Library: Administrative and Assessment Procedures*, 6.16 (2004) (emphasis added). "Land and structures used as a residential dwelling unit by one family and *other improvements related to residential use* are classified [as single family residential]." *Id.* at 6.18 (emphasis added).

Petitioners provided sufficient probative evidence and testimony to prove that the cabin was used for residential purposes in conjunction with the primary dwelling and should be classified residential.

ORDER:

Respondent is ordered to reclassify the subject property's cabin as residential for tax year 2006.

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

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Colorado Revised Statutes ("CRS") section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the Respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of CRS section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Colo. Rev. Stat. § 39-8-108(2) (2006).

DATED and MAILED this 8th day of September 2007.

BOARD OF ASSESSMENT APPEALS

Karen E Hart
Karen E. Hart

MaryKay Kelley
MaryKay Kelley

James R. Meurer
James R. Meurer

This decision was put on the record

SEP 07 2007

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

Heather Heinlein
Heather Heinlein

