

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JOHN AND GUYLA LITTLEHORN,</p> <p>v.</p> <p>Respondent:</p> <p>MOFFAT COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 50594</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 17, 2009, Debra A. Baumbach and Karen E. Hart presiding. John Littlehorn appeared pro se for Petitioners. Respondent was represented by Kathleen H. Taylor, Esq. Petitioners are protesting the 2008 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**100 County Road 215, Craig, Colorado
(Moffat County Schedule No. 065524300080)**

The subject property consists of a 1,344-square-foot manufactured dwelling built in 1982, a 960-square-foot utility building built in 1992, and a 3,520-square-foot barn built in 1994. The land is 40 acres in size.

The parties stipulated to the agricultural land value of \$12.07 per acre or \$483.00 and the value of the utility building at \$1,437.00. The Board agrees with the stipulated values. The classification and valuation of the barn and the dwelling are in dispute.

Petitioners believe the barn should be classified as 75% horse barn, Class D low quality, and 25% utility storage building, Class D low quality, for a total value of \$10,436.80.

Petitioner, Mr. John Littlehorn, testified that the subject dwelling has been improperly valued due to a misclassification of the manufactured home. He testified that he purged the title and he wants the dwelling classified as a below average quality "Purged Mobile Home Low Cost" with additional reduction given for 2" x 4" walls, R11 insulation, and low quality windows. Respondent has classified the dwelling as a HUD manufactured home.

Petitioners are requesting a 2008 actual value of \$25,000.00 for the subject property dwelling and \$10,436.80 for the subject barn, for a total actual value of \$37,356.80.

Respondent presented an indicated value of \$73,572.00 for the subject property: \$54,874.00 for the subject dwelling based on the market approach and \$16,778.00 for the subject barn.

Respondent presented three comparable sales ranging in sales price from \$100,000.00 to \$179,900.00 and in size from 784 to 1,632 square feet. After adjustments were made, the sales ranged from \$122,654.00 to \$167,053.00.

Respondent's witness, Ms. Carol Scott, Deputy Moffat County Assessor, testified that the subject dwelling was classified as a HUD manufactured home on a block foundation. A HUD home is manufactured at a facility to HUD construction standards. When the home was moved to the subject property in 1995, the building permit showed the dwelling as a Champion, built to HUD specifications. Petitioners did not dispute the HUD classification prior to this hearing.

Respondent has classified the subject construction quality as below average with deferred maintenance in fair condition. Comparable Sale 2 is most similar to the subject. Comparable 3 has the lowest sale price. She believes the value of the residence should be \$54,874.00 with a total subject property value of \$73,572.00.

Respondent classified the building as a general purpose barn, Class D low quality, at \$16,778.00. Respondent's witness, Ms. Jennifer Riley, Chief Appraiser with the Moffat County Assessor's office and a registered appraiser, testified that the barn was classified as a general purpose barn, Class D low cost with wood frame construction and exterior. The interior consists of a dirt floor with a long open aisle with open stalls on the sides. It is in average condition for its age. The building is used to house animals such as chickens, goats, and sheep. There is an enclosed area at the front of the barn that consists of water, feed, and tool storage. It is a single constructed building. A classification as a utility building would not include a use by animals. Barns are associated with animal use. Regarding the dwelling, she has searched county and state records and cannot locate a title or a request to purge the title by Petitioners.

Respondent assigned an actual value of \$90,654.00 to the subject property for tax year 2008 but is recommending a reduction in value to \$73,572.00.

Sufficient probative evidence and testimony was presented to prove that the subject property was incorrectly valued for tax year 2008.

The Board concludes that the barn is properly classified and agrees with Respondent's indicated value of \$16,778.00. It is a single built structure and it would be inappropriate to allocate

different classifications to its components. The subject barn is configured typically with areas for animal use and for storage.

The Board concludes that the subject dwelling should be classified as a “Purged Mobile Home Low Class,” code 427726. Mr. Littlehorn submitted a copy of the Nebraska title to the Board and testified that he has surrendered that title as required by his Deed of Trust, Respondent’s Exhibit E. There was no convincing evidence that the subject dwelling meets HUD standards. The compliance certificate contained on Bates pages 000023, 000024, and 000025 in Petitioners’ Exhibit 1 refers to the building as a mobile home designed to comply with federal mobile home safety standards. There is no reference to HUD standards and no evidence of a HUD identification plate was presented.

Regarding the subject property’s market value, the Board gave little consideration to Respondent’s Sale 3, as the dwelling is a single wide structure and there were some discrepancies noted to the description of the property. The Board notes that Respondent provided multiple copies of Exhibit AA, however page 82, was not identical in the copies and showed discrepancies in Sale 3’s final adjusted sales price.

The Board removed Respondent’s adjustment for structure type PMH on Sales 1 and 2 as the subject should be classified PMH rather than HUD. The Board also removed \$39,000.00 from Sale 1 to account for a market value of the land included in the sales price. These changes resulted in a value range of \$62,688.00 to \$125,249.00 for the improvements only. Respondent’s indicated improvement value of \$73,089.00 falls within the lower limit of the indicated value range and requires no further adjustment.

The Board affirms Respondent’s recommended value of \$54,874.00 for the subject dwelling.

ORDER:

Respondent is ordered to reclassify the subject dwelling as “Purged Mobile Home Low Cost” and to reduce the 2008 total actual value of the subject property to \$73,572.00.

The Moffat 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 CRS § 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 § 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.

CRS § 39-8-108(2) (2008).

DATED and MAILED this 5th day of June 2009.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

Karen E. Hart
Karen E. Hart

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

Heather Flannery
Heather Flannery

