

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MARK S. VAN DAMME & LINDA L. WILSON,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 59247</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on July 18, 2012, Diane M. DeVries and Amy J. Williams presiding. Mr. Mark Van Damme and Ms. Linda Wilson appeared pro se. Respondent was represented by Mr. Writer Mott, Esq. Petitioner is protesting the 2011 actual value of the subject property.

Subject property is described as follows:

**9430 Indiana Street, Arvada, Colorado 80007
Jefferson County Schedule No. 195429**

The subject property consists of 11.303 acres improved with a 13,530 square foot indoor riding arena constructed in 1997. Other improvements include a 736 square foot pole barn and two utility buildings one of 544 square feet and another of 1,600 square feet. A 288 square foot loafing shed is also located on the property. The riding arena includes office, restroom and kitchen along with stables and riding area. The property is also improved with an outdoor riding arena and fenced pasture area.

Petitioners are requesting a value of \$215,000 for the subject property for tax year 2011. Respondent assigned a value of \$406,210 for tax year 2011.

Petitioner, Ms. Linda Wilson, read a letter outlining key points relevant to Petitioners' case. Specifically, Petitioner objected to the Assessor's Office site visit and use of sales involving greenhouses to support a value for the subject property. Petitioner presented Exhibits 1 through 39.

Due to Exhibits 1 through 3 lacking relevance to the issue at hand, only Petitioner Exhibits 4 through 39 were admitted. Petitioner testified that the land was used for cattle grazing and that the horses located on the property were for personal use or were being kept for friends at no cost. Petitioner testified that the property is entirely used for agricultural activity, the grazing of cattle, and not agribusiness activity. Therefore, the value should not have been increased by the Assessor's Office.

While Petitioners' basis for their property valuation was unclear, they are requesting a value of \$215,000 for the subject property.

Ms. Darla Jaramillo, Certified General Appraiser employed by the Jefferson County Assessor's Office, testified for Respondent. Ms. Jaramillo prepared an appraisal report for the subject property and testified that all three approaches to value were considered within that report, but only the Cost Approach was applicable. Within the Cost Approach, Ms. Jaramillo presented four sales that were used to value the land. The four sales were improved, but an estimated cost of the improvements was deducted to calculate a land-only sale price. Three of the four sales presented by Ms. Jaramillo were greenhouse uses and one sale was of a horse boarding use, consistent with the zoning and allowable uses of the subject. These sales ranged in value from \$90,362 per acre to \$177,588 per acre. Ms. Jaramillo continued her testimony relative to the land value, providing additional land sales available for development as a test of reasonableness for the subject land value. These sales ranged in sale price from \$171,876 per acre to \$362,473 per acre. Ms. Jaramillo concluded to a land value of \$95,000 and stated that based upon recently provided information by Petitioners, 2.639 acres were allocated to agribusiness use and the remaining 8.663 acres were allocated to agricultural use. Therefore, the overall land value was concluded to be \$250,982, or 2.639 acres at \$95,000 per acre and 8.663 acres at \$31.98 per acre.

Respondents witness then presented cost data for the five subject improvements, the most significant of which is the 13,530 square foot indoor riding arena. Total replacement cost less depreciation of the improvements was concluded to be \$299,535. Ms. Jaramillo testified that the total value was concluded to be \$550,517, higher than the value placed by the Jefferson County Board of Equalization of \$406,210.

Petitioners called Mr. John Cymes as a witness. Mr. Cymes testified to his conversation with Assessor's Office employee, Mr. King. During this conversation, per Mr. Cymes' testimony, Mr. King stated that portable sheds, unfixed to the ground, were considered personal property and not taxable.

Petitioners presented insufficient probative evidence and testimony to show that the property was incorrectly valued for tax year 2011.

Petitioners did not provide any sales data to support a different value for the subject land, nor did Petitioners provide clear evidence that the indoor riding arena and outdoor riding arena were used by animals qualifying the subject property for agricultural classification according Section 39-1-102 (1.6), C.R.S. In fact, the majority of evidence presented relative to cattle and horses located on the property, as well as income information for the property, pertained to tax years prior to the data collection period for tax year 2011, January 1, 2009 – June 30, 2010. The Board finds Respondent's

land acreage allocation between an agribusiness use and corresponding value and agricultural use and corresponding value to be reasonable based upon the evidence presented.

ORDER:

The Petition is denied.

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 Section 24-4-106(11), C.R.S. (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 Section 24-4-106(11), C.R.S. (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).

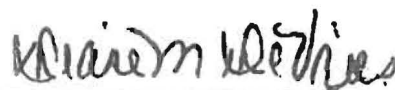
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

Section 39-8-108(2), C.R.S.

DATED and MAILED this 13th day of August 2012.

BOARD OF ASSESSMENT APPEALS

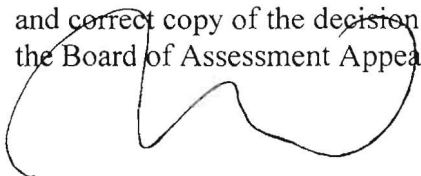


Diane M. DeVries



Amy J. Williams

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



Milla Crichton

