

<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>THE ESTHER HARRISON BLAIR IRREVOCABLE TRUST,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 63043</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on August 29, 2014, Sondra W. Mercier and James R. Meurer presiding. Petitioner was represented by Alina Blair Dortch, Trustee. Respondent was represented by George Rosenberg, Esq. Petitioner is protesting the 2013 actual value of the subject property.

A verbal stipulation regarding improvements on two of the four parcels was reached by the parties during the hearing. No written stipulation was provided to the Board. The stipulated amounts and resulting change in values are referenced later in this Order.

Subject property is described as follows:

**Vacant Land, Bennett, Colorado  
Arapahoe County Parcel Nos. 1981-00-0-00-059, 2067-00-0-00-281,  
2067-00-0-00-282, & 2067-00-0-00-283**

Parcel No. 1981-00-0-00-059 consists of 636.76 acres of grassland. The shape of the parcel is square, and topography is rolling. This parcel is bordered on the west by South Brick Center Rd. and E. Quincy Ave. is approximately one mile to the south.

Parcel No. 2067-00-0-00-281 consists of 312.95 acres of grassland. The shape of the parcel is rectangular, and topography is rolling. The west side of the parcel borders South Brick Center Rd. and E. Quincy Ave. borders the south property line.

Parcel No. 2067-00-0-00-282 consists of 316.59 acres. There are 62.08 acres of farmland and 254.51 acres of grassland. The parcel is rectangular in shape, and topography is rolling. S. Brick Center Road is approximately one half mile west of the parcel, and E. Quincy Ave. borders the south property line. There are 12 miscellaneous outbuildings on the parcel that are considered scrap improvements by the County.

Parcel No. 2067-00-0-00-283 consists of 628.73 acres of grassland. The parcel is square in shape, and topography is rolling. E. Quincy Ave. borders the south property line and S. Kiowa Bennett Rd. borders the east property line. There is a house on the property, as well as 14 miscellaneous outbuildings. The outbuildings are considered scrap improvements by the County. The value of the house is not in dispute.

The values provided by the parties to the Board via exhibits and testimony are as follows.

<u>Parcel No.</u>	<u>CBOE Assigned Value</u>	<u>Appraised Value</u>	<u>County Value at Beginning of Hearing</u>	<u>Stipulation as to Buildings during the Hearing</u>	<u>County Value at End of Hearing</u>	<u>Petitioner Value</u>	<u>Difference in Value</u>
059	\$17,147	\$20,557	\$17,147		\$17,147	\$13,718	\$3,429
281	\$12,134	\$12,240	\$12,134		\$12,134	\$9,708	\$2,426
282 Buildings	\$9,389	\$6,255	\$6,255	-\$2,326	\$3,929	\$3,929	\$0
282 Land	\$14,975	\$16,426	\$16,426		\$16,426	\$13,137	\$3,289
283 House	\$68,140	\$68,140	\$68,140		\$68,140	\$68,140	\$0
283 Buildings	\$7,048	\$5,379	\$5,379	-\$349	\$5,030	\$5,030	\$0
283 Land	\$30,686	\$30,762	\$30,762		\$30,762	\$24,547	\$6,215
			\$156,243	-\$2,675	\$153,568	\$138,209	\$15,359

Petitioner's witness, Ms. Alina Blair Dortch, Trustee, testified to the following shortfalls in the County's valuation of the property:

- Ms. Blair argues that Respondent's use of standardized land classifications, specifically farmland vs. grassland, as dictated by the U.S. Department of Agriculture, Natural Resources Conservation Service (NRCS) unfairly categorizes and inflates the value of the subject parcels.
- Ms. Blair argues that Respondent failed to account for the impact on the subject parcels (loss of production) resulting from the drought that occurred in 2011 and 2012.
- Ms. Blair argues that Respondent's analysis assumes a high level of management style (e.g. livestock or crop rotation) that is not appropriate for the subject parcels, and that the standard yield valuation referenced in the Land Valuation Manual is based on this unrealistic level of management.

Based on the above, Petitioner requests a 20% reduction in land value for the four subject parcels resulting in the numbers referenced above. There was no dispute between the parties relative to the acreage of the parcels and the physical characteristics of the vertical improvements.

Mr. Rosenberg, attorney representing Respondent, called Ms. Karen Hart a licensed appraiser with the Arapahoe County Assessor’s Office as Respondent’s first and only witness. Ms. Hart testified that the four parcels had been valued using their actual soil classifications and the associated production ability based on statewide guidelines, and that the value was dependent upon the actual soils that exist on the property as delineated by the NCRS per their soil survey maps. Ms. Hart further testified that the drought had been considered, but based on the prescribed 10-year average, had not changed the values or factors developed by the NCRS. In addition, the outbuildings on the parcels had been given minimal value in the overall analysis, and the value of the house located on Parcel 283 was not in dispute.

Petitioner presented insufficient probative evidence and testimony to prove that the tax year 2013 valuation of the subject property was incorrect.

Colorado case law requires that “[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence. . .” *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005). After careful consideration of the testimony and exhibits presented at the hearing, the Board concludes that the variables used in Respondent’s analysis of the parcels are supportable and do account for the conditions referenced in Ms. Blair’s arguments.

The Board further concludes that Respondent properly relied upon soil survey maps and the associated production ability based on accepted statewide guidelines and verified the soil classification with on-site inspections. These classifications were individually and properly valued based on 2013 Arapahoe County Agricultural Guidelines.

**ORDER:**

The Board upholds the stipulated values for the buildings associated with Parcel Nos. 282 and 283 at \$3,929 and \$5,030 respectively. The Board affirms the County Board of Equatization Values for Parcel Nos. 059, 281, 282 (land value), as well as 283 (house and land). The concluded values are as follows:

Parcel	Stipulated/Affirmed Values
059	\$17,147
281	\$12,134
282 Buildings	\$3,929
282 Land	\$16,426
283 House	\$68,140
283 Buildings	\$5,030
283 Land	\$30,762

**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-nine 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 for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision 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-nine days after the date of the service of the final order entered).

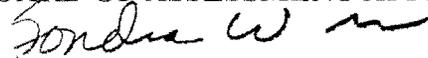
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent alleges procedural errors or errors of law by the Board.

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 for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

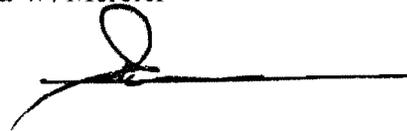
Section 39-10-114.5(2), C.R.S.

**DATED and MAILED** this 20th day of October, 2014.

**BOARD OF ASSESSMENT APPEALS**

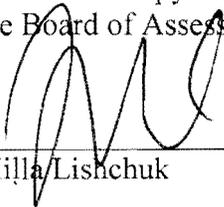


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Sondra W. Mercier



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James R. Meurer

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



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Milla Lishchuk

