

# COMMISSIONERS PROCEEDINGS 1

**BOARD OF COUNTY COMMISSIONERS  
BOARD OF EQUALIZATION OF MORGAN COUNTY, COLORADO  
Minutes of Special Meeting  
July 25, 2019**

The Board of Morgan County Commissioners sitting as the Morgan County Board of Equalization (the "Board of Equalization") met on Thursday, July 25, 2019 at 9:02 a.m. with Chairman James Zwetzig, Commissioner Mark Arndt, Commissioner Jon Becker and Clerk to the Board, Susan Bailey in attendance.

## **GENERAL BUSINESS**

Chairman Zwetzig stated these appeals come before the Morgan County Board of County Commissioners sitting as the Morgan County Board of Equalization (the "Board"). Each appeal listed below will be considered as a separate matter and the Board will conduct a hearing on each appeal. The structure of the hearings will follow in this format: All property owners will have time to provide comments related to property values and the owner's appeal. More specifically, the Board will take comment from property owners concerning the property owner's appeal will take comment from business owners concerning the business owner's appeal. Each hearing will follow this procedure: 1) property or business owner presentation of appeal, 2) the Assessor's response, 3) property or business owner's additional comments, and 4) discussion and decision by the Board.

**1. Wal-Mart Stores Inc.  
Robert Hill Law LTD  
Schedule No: P015872**

Karina Graulus, Senior Appraiser representing the County as an agent stated that Wal-Mart basically it stands with the State of Colorado, personal property tables, they feel those need to be revised due to the depreciation schedule, and Wal-Mart is requesting an administrative denial statewide, and that it has nothing to do with Morgan County, but have requested to go straight to the BAA.

Commissioner Arndt made the motion to deny Wal-Mart's appeal noting they have requested an administrative denial and to move onto the BAA, State Tax Administrator for the decision. Commissioner Becker seconded the motion and motion carried 3-0.

**2. Rogelio & Eric L. Gonzalez  
Schedule No: R015821**

Eric L. Gonzalez, 207 Jasper Street, Wiggins, CO, spoke in regards to his appeal. He explained his reasons for his appeal expressing his concerns as to how it will affect his property taxes. He provided numbers for both 2014 and 2019, indicating the increase feeling it is high in relation to other inflation increases. He stated in looking at state statute, reviewing the information he read as to the market value and the argument of what would be considered comparable properties. He stated he had a report pulled from a local real estate agent in Wiggins that reflected sales compared to his property in 2018 and the average showed about \$217,000 and stated that is where he comes up with the \$220,000 value and stated he was contacted by the Assessor's Office as to an error, and was informed his sales were compared to the Prairie View development and that development is located 13 miles from his residence, and he does not see the comparison to his property explaining those additional reasons. He stated in conclusion, in looking at the value of his property should be compared to what is sold within the Town of Wiggins and the value of property there and not what is valued 13 miles away.

Tim Amen, Morgan County Assessor, introduced Ted Boggess, Appraiser, who will represent this case.

Ted Boggess, Appraiser representing the County as an agent stated he looked at the market analysis that was sent to them, and explained their review of the record. He provided a detailed packet of information and summarized the information to the board as to the adjustments that have been made to make the sales comparable to this property owner's property. He referenced page 16 and 17 of the information indicating the value is anywhere between \$280,000 and \$299,000 so he has set the value at \$290,000. He agreed this property is 13 miles away from the Prairie View Development but adjustments have been made to reflect this property, and the reason he did use Prairie View Development, was due to the property being most comparable to those located in Prairie View West.

At this time, Mr. Gonzalez stated his argument would be in regards to the architectural type, and the difference in appraisals, as he has had his home appraised before, explaining it was indicated as ranch, not a level 1 unit, and further indicated his reasons for his appeal.

In response to this information, Mr. Boggess stated Unit 1 is basically a modular type structure, and Mr. Amen answered the question of which the Assessor's Office must follow that description. Mike Krening, stated it is a descriptor that is used by the Assessor's Office as to what is used for architectural style.

Mr. Gonzalez stated the argument then would be that other homes in the Town of Wiggins could be used in lieu of those 13 miles away.

Commissioner Arndt asked if there were any structures in the Town of Wiggins as to the structure, with answers provided by Mr. Boggess. Commissioner Becker asked if the roads are paved or dirt roads, with Mr. Boggess answering the question.

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Commissioner Becker asked about the percentages used in accounting for the value, and what the adjustment was, with Mr. Boggess referencing page 17, and explained the comparables he used and the adjustments made lowering the value to \$290,020.00.

Chairman Zwetzig asked Mr. Gonzalez about the real estate appraisal and it was then reviewed in the board's packet. Mr. Boggess stated he did review the market analysis stating it was a general analysis based on sales, and not doing an actual comparable market analysis. Chairman Zwetzig noted there was one property he reviewed at 308 Sally, Wiggins, CO which sold in August 2018, that is a ranch style, which sold for \$237,500 which he could see adjustments made and could have brought this property higher given square footage and amenities. At this time, Mr. Boggess reviewed this information and stated the home is a tri-level home.

At this time, Mr. Krening stated that August 2018 is not within their data period, as June 30, 2018 is the end date for the period of time that is used for comps. Any sales that occurred after June 30, 2018 are not included. Mr. Boggess explained the time frame and information they use for comparable sales information.

Mr. Gonzalez asked in the absence of Prairie View and sales in the Town of Wiggins, what would the values in the Town of Wiggins occur, would those comparables come from a different area in the County. Mr. Boggess stated if he can locate comparable sales, he would use those and allow for adjustments as necessary. Mr. Amen stated they will first use the same economical area, and this assessment has been made within that economical area. He stated the average increase county wide was about 35 percent, and heavier on the west side in the Wiggins area. This re-appraisal period was between January 2017 and June 2018. Discussion followed regarding what the percentage of increase actually was, with calculations made to indicate from 2016 to 2018 being less than the discussed 43%.

Commissioner Becker asked about the location being used, country properties versus those in the Town of Wiggins, would Mr. Boggess agree country properties are selling at a higher sales price, with Mr. Boggess providing an explanation of how they do the calculations of the land values, whereas they use adjustments and how and what those are to be calculated to make it comparable to the subject.

Mr. Gonzalez mentioned the real estate agent selling homes in Prairie View Development; they are selling homes at \$299,000.00, the basic package with four acres. He feels his home being valued at \$290,000.00 with not as much land, seems to be high. Commissioner Becker stated he believes at the \$290,000.00, the appellant is about where he should be, agreeing that there is confusion about the location and other variables in how adjustments were made.

As for the adjustments that have been made, Mr. Boggess explained how those were made and what they use mentioning a base sheet the entire office uses. Real estate assessment rate is 7.15% as per Mr. Boggess. Chairman Zwetzig asked about the mill levy in the Town of Wiggins, with discussion following it is approximately 109.

Commissioner Arndt made comment about in reviewing the adjustments that were made, and the time frame the assessor's office is required to examine, feeling the value of \$290,000.00 seems to fit well in his opinion.

Commissioner Becker made the motion to uphold the assessor's value and deny the petition for appeal for Rogelio & Eric L. Gonzalez, Schedule No: R015821, noting the Assessor's office did adjust the value from \$299,000.00 to \$290,020.00 with Commissioner Arndt seconding the motion, and motion carried 2-1, with Chairman Zwetzig being the dissenting vote.

### 3. Allen McMullen Schedule No: R004441

Allen McMullen, appellant, stated his address as being 25984 US Highway 34, Brush, Colorado. He spoke in regards to the valuation, December 2018, he thought he was going to be moving from the area and had a fair market analysis completed by a real estate agent providing those numbers. He summarized the several comps in the area and the value of his property being \$150,000.00 and the Assessor's office is valuing it at about \$190,000. He indicated the information the Assessor has indicates a three bedroom home and it has always been a two bedroom home. He commented about the location of his home and the water damage he experiences and further discussed the flood damage causing the dining room to fall off the foundation of the home. He also provided a detailed report of the condition of the outbuildings indicating they are not in safe condition and mentioned the fire damage he has had to his home as well. He commented his home is in extremely rough condition and the Assessor has information that is in good condition. He believes the description the Assessor has of the home is incorrect and the condition is not being referenced correct. Mr. McMullen provided documented information regarding the realtor's report of comparables completed in December of 2018 which the Board reviewed.

Mr. Amen commented that the Assessor's office has not seen this information prior to the hearing today and reminded the Board about the time frame they are required to use. Mr. McMullen stated he did try to show this information to the agent that appeared at his home, but he did not want to review it and did not look at the damage to the home he has spoke about. He further spoke about the plumbing and electrical issues there are in the home and do not feel the comparables used are adequate to the condition and location of his home. Commissioner Arndt asked if he invited the agent into his home, with Mr. McMullen stating he did so.

At this time, Ted Boggess, Senior Appraiser, County Assessor's Office, stated he did go to the appellant's property and did inspect the property stating that most of the items he seen were typical of wear and tear of an older home. He did look at the outbuildings and did lower the condition from average to below average which did lower the value and did lower the value given the wear and tear. These items did take about \$18,000.00 in value from the home given the condition of the home. He stated he does not see the porch falling off feeling it is in average

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condition for the home. Based on what the property record card reflected, his comparables were it was reported appropriately and based on what he did observe, he did lower the value.

Commissioner Becker asked if there was a reason he did not go into the home, with Mr. Boggess stating he was on a time constraint and had appointments to visit other homes, having spent about 35 minutes there at the time. Commissioner Becker asked what the adjustment would be if it was only a two bedroom home versus a three bedroom home, with Mr. Boggess stating there would be no adjustment, it is based on square footage.

Mr. McMullen stated in response that all he can say is when you go to sell the home, it does matter how many bedrooms there are and the actual condition of the home. He stated he believes the structure of the home is poor and the outbuildings are so bad, that two of them should actually be torn down. He further mentioned he does not believe his home is worth what is being reported by the Assessor's office, again explaining those reasons why.

Commissioner Becker asked about the prior value, with it being noted it was \$157,160.00. Mr. McMullen stated he had not really paid attention to what his property was valued at until now. Mr. Boggess stated if he walks into a house and sees it is in bad shape, he will call it in bad condition, and change that description. He stated he did lower the value due to the condition, taking the value from \$207,000.00 to \$190,000.00 and noted that was his determination due to the condition of the home and outbuildings. Mr. Boggess believes it is still in average condition due to the age of the home. Chairman Zwetzig asked if they would change the condition to below average what would that do to the assessed value, with Mr. Boggess stating it would roughly lower the value by 40 percent.

Commissioner Becker commented he has concerns that the Assessor was invited to enter the home and did not do so, and not look at the condition. Mr. Amen stated on the flip side of this information, has there been evidence provided today that shows the below average condition, with Mr. McMullen stating he has photos he can provide of the home and the real estate agent who did come into the home, seen the condition of the property. Mr. Amen further commented to Chairman Zwetzig's real estate knowledge and the fact that the exterior condition of a home correlates with the interior of the home and that was what the Assessor reviewed and felt comfortable in using the condition of the exterior as their review. Mr. Boggess stated he did lower the condition of the outbuildings to below average condition.

Chairman Zwetzig mentioned the appraisal for one comparable as lowering it to \$179,000 with Mr. Boggess stating that was correct. He then reviewed those comparables and the land adjustments that were made, the age difference was evaluated, and some of the homes were above average and he did adjust for that as well as adjustments for square footage and masonite siding for the comparables used. He stated once he seen the actual property, he did lower the condition back down at that time.

Mr. McMullen stated he wanted to point out one of the photos he will be sending will show the poor condition of the home. He stated he cannot find anyone to do the repairs to the exterior on the brick damage.

At this time, Mr. McMullen was asked to show the pictures to Assessor Amen and Mr. Boggess at which time they reviewed the photos on Mr. McMullen's phone. After this review, Mr. Boggess stated most of what he reviewed in the photos are curable repairs, which would increase the value to a much higher amount, so feels they have lowered the value, compensating for the age of the house, age of the wiring and some of the condition. Mr. Boggess feels it is an average condition home, that every house has settling cracks.

Commissioner Becker stated essentially the house is at \$150,000.00 and then the outbuildings, and made comment that this does sit outside of the floodplain, and has that been taken into consideration. Mr. McMullen asked the Board if they wanted to see the photos with Commissioner Arndt stating he did not believe he needed to review them and wished they would have been part of the packet. Chairman Zwetzig stated he believes it is important for the Assessor's office to review those photos and make their determination. Mr. McMullen further spoke about his concerns as to the valuation and provided his reasons.

Commissioner Arndt asked about a property on County Road 22.5 on a corner lot and the issues it has, and the valuation of that home. Mr. McMullen stated that is located about 4 miles from his property. Mr. Boggess reviewed the property and pictures with Mr. McMullen and he stated that is a beautiful home, and that is not even comparable to his home stating it has more outbuildings, which is valued at \$311,000.00 and Commissioner Arndt stated he is looking at the location of the property, given some of the concerns Mr. McMullen has expressed, for instance, flooding, traffic, etc.

Commissioner Becker made the motion to move the value to \$165,648.00 from the recommended \$195,070.00 which is a five percent increase from the past valuation for the account, for Allen McMullen Schedule No: R004441, and provided his reasons as being this property is less than stellar shape, indicating he believes it is below what would be considered below average, with Chairman Zwetzig seconding the motion. Commissioner Arndt stated he disagrees with that amount of reduction, and would base his more on location than condition, but does believe there is more of a location problem rather than condition and would have taken some off for the land value. Commissioner Becker stated he understands and realizes the Assessor's office does a stellar job but given they were invited in; he feels they should have accepted the invitation and that is where he based his valuation. Commissioner Arndt stated he would have lowered the value to approximately \$175,000.00. At this time, Commissioner Arndt agrees that the Assessor should have taken the opportunity to go inside the home but feels the value of what Commissioner Becker has suggested, he would be fine with that adjustment. At this time, the motion carried 3-0.

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## 4. Richard B. & Janet D. Brazfield Schedule No: R010129

Richard B. & Janet D. Brazfield did not appear.

Ted Boggess, Morgan County Appraiser representing the County as an agent stated that upon the original complaint as being too high, he completed a sales comparison and did concur that their original value was the exact value of the house. He stated it did sell for \$650,000 and he then came up with a value of \$761,100.00. He stated he completed a market analysis that were comparable to that house and summarized his analysis, stating he did lower the value according to the market. He stated the landowner was made aware of this action that has been taken.

Discussion followed with Commissioner Becker expressing his concerns as to how the values are calculated given sales price. Mr. Krening provided a response explaining the reasons they do value properties in the manner they are. Commissioner Arndt noted they do have to use the time frame as set by statute and legislation.

Commissioner Becker made the motion to uphold the assessor's value and deny the petition for appeal for Richard B. & Janet D. Brazfield Schedule No: R010129 in the amount of \$761,100.00 as recommended with Commissioner Arndt seconding the motion, and motion carried 3-0.

## 5. Charles P. Dunning, LLC Schedule No: R006255

Charles Dunning, 817 E. 8<sup>th</sup> Avenue, Fort Morgan, stated he purchased the old Gibson building about two months ago, and what he is here before the Board today, the taxes run about \$2,000 per month and he did some research, mentioning Cliff Garver's lot being east of his building, 1204 E. Burlington, stating the lot is the same size, and indicated he does have the larger shed, and apologized he does not have all the detailed information to provide today, stating Mr. Garver's taxes are running about \$1,000 per month and does not believe his justify being double of what Garver's are. He stated he does have comments to make about the condition of the building.

Commissioner Arndt asked about the information the Board received regarding the notice of determination that stated "see attached sheets", the only thing that was attached was a certain document. Mr. Dunning apologized for this stating he was recently released from the hospital and understands he did not submit all the information needed, but would be happy to do so. Chairman Zwetzig compared with the Assessor's office the information received and it was concurred that everyone has the same information.

Mr. Dunning further spoke about the building, explaining one of the assessor's came through, measured out the one bay, and it looks good, but once he purchased the building, the heater system is dysfunctional, and holes in the roof, lights need replaced, the plumbing had to have remodeling completed, and will have to redo more of the plumbing and asked the Board to consider the condition of the building and in comparing what is next door, take some of that money he could save in taxes, place back into improving the condition of the building.

Mike Krening, Commercial Appraiser representing the County as an agent stated he did a basic valuation of the property and summarized the packet that he provided to the Board. He made mention the comparable sales he used, and summarized those as well. He stated he does show the depreciation for the building and are not valuing it as new, and shows it as \$57.48 per square foot, stating the building is a sound structure, in good condition, explaining it in detail and the building is in a good location for that type of building. He further summarized his reconciliation which indicates the value at \$995,890.00, \$57.90 per square foot.

At this time, Mr. Dunning stated he again will refer back to the property to the east of him and in comparison of his taxes comparing to his, things to get his building back to "snuff", if he can get a good leaser in the building and get it to where it is producing, he is hopeful the Board would consider where he could receive a reduction in the taxes for one year, he can put the money into the building, update the building and then revisit this matter after that.

Chairman Zwetzig stated the Board's position is to determine whether or not the assessor's value is adequate, and mentioned the recent incentive policy the Commissioners just passed, and for the appellant to apply for that to see if he meets that criteria.

Chairman Zwetzig asked if he had a value he believes it should be, with Mr. Dunning stating after listening to the prior appellant would the Board consider lowering the value given the condition of the building, feeling that would reduce the value if that was brought into the equation. He spoke of certain issues and asked to get close to what Garver's are paying for taxes and the fact his is half of what his is.

Chairman Zwetzig asked Mr. Krening if they would like to address this issue, with Mr. Krening stating he has told Mr. Dunning he would be happy to look into the Garver property during the next appraisal. He further explained what the assessor's requirements are, and how they are to determine taxable value and they are here today to determine the assessed market value and represent a fair valuation at this time. He did agree with Mr. Dunning there is wear and tear on the building and they have valued the building using 44 percent depreciation. He stated that building would be valued much higher if the recent rules regarding the oil and gas industry affecting the oil and gas industry.

Commissioner Becker reviewed the property to the east stating there are two separate lots, and summarized what is reflected in the property record for this property in question. Mr. Dunning stated that \$11,159.28 is being paid by Mr. Garver in taxes and Mr. Dunning is paying \$22,714.26. Mr. Krening stated the buildings are not the same type of building, and explained those differing amenities. He stated to replace Garver's building, it would be at \$40.00 per square foot to replace and Mr. Dunning's would be at \$75.00 per square foot to replace.

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Mr. Amen stated we should not be comparing Mr. Dunning's property to other properties on the tax rolls. Commissioner Becker asked why they would not take into consideration a building that is right next door and that being his frustration and further explained his concerns in detail. He stated the building next door, being 50 percent smaller, and has been in both buildings and believes the assessor is a bit high in the valuation.

Mr. Krening asked if Commissioner Becker has done any analysis that Mr. Dunning's analysis is correct, and Commissioner Becker stated he believes the County is over valuing these types of buildings and feels and further stated his concerns and reasons why. Further discussion followed with Mr. Krening explaining how they determine the values and Commissioner Becker explained his frustration about how unfair he believes the value is determined.

Chairman Zwetzig asked what Mr. Krening has rated the condition as, with Mr. Krening stated they have given him 44% depreciation for the condition leaving 56% of the building as good, and explained his reasons. Discussion followed with Mr. Dunning stating he does not feel the valuation is fair and is happy to come back next year and revisit the value but would like to see this be more on an even scale, and that is what he is asking.

Mr. Krening stated the building sold twice since 2014, and Commissioner Becker stated he agrees with that, but not being able to use the comparable next door is concerning. Mr. Krening further spoke about the valuation and the issues there are in the State of Colorado. Mr. Dunning still feels the Board should be able to compare apples to apples using the Garver's property. Commissioner Becker stated he believes Mr. Dunning's building is in comparison to Garver's, Mr. Dunning's building is a better set up and better building. Mr. Dunning still would like to see a reduction in value be considered for his building.

Comparable #5 was mentioned by Commissioner Arndt, and he reviewed the data compared to the data for this building, with Mr. Krening stating there is not the same amount of land but stated the building itself is still comparable, a newer building, but is a farm type building, structure wise.

Commissioner Becker stated his thought would be to move it to the value of \$925,000.00, stating he cannot argue it at this time, as it was the same purchase price it was sold for, with Mr. Krening stating it sold for \$1,000,000 and Mr. Dunning concurred. Commissioner Becker expressed his concerns about the comparable sitting next door, and the fact it has not been sold, feeling it should still be evaluated. Mr. Krening stated they are not comparable buildings, and Mr. Garver's building to replace today, would be \$40.00 per square foot and this building in question would be \$80.00 per square foot. Commissioner Arndt stated that in looking at the last sales price, the valuation is under that amount, and in looking at the square footage price, feels it is pretty close. In looking at the comparables, it is probably a lighter building, but still comparing it to comparable #5, with Mr. Krening stating Mr. Dunning's building is 20 feet high, steel beams.

Commissioner Arndt made the motion to uphold the assessor's value and deny the petition for appeal for Charles P. Dunning, LLC Schedule No: R006255, as recommended with Chairman Zwetzig seconding the motion. Discussion followed with Chairman Zwetzig stating he would prefer to see the value upheld at this time and Mr. Dunning work with Economic Development to improve the building. Mr. Dunning stated he is not asking to be reduced to Mr. Garver's value, but to look at it and reduce it to a value that would be fairer to what has been assessed for the Garver building. Chairman Zwetzig again encouraged Mr. Dunning to seek the avenue of the Economic Development incentives and to reach out to the City of Fort Morgan and Morgan County feeling that is the correct avenue to pursue in this matter. At this time, the motion carried 2-1, with Commissioner Becker being the dissenting vote.

## **6. H2 Properties, Inc. Schedule No: R009942**

Chairman Zwetzig noted this appellant has requested a phone conference, asking if this is appropriate. Ms. Graulus stated this has been done in the past but it is at the discretion of the BOE. At this time, the appellant was called by phone at which time, no one answered and a second attempt was made at 11:10 a.m. at which time no one answered again. Commissioner Becker left a message for Mr. Hicks stating that after attempting to call him twice, the BOE would be proceeding to act on the matter.

Ted Boggess, Appraiser representing the County as an agent stated that H2 Properties, Inc. stated he did complete a market analysis on this property and summarized page 23 of the comparables used.

Commissioner Becker made the motion to uphold the assessor's value and deny the petition for appeal for H2 Properties, Inc. Schedule No: R009942, as recommended with Commissioner Arndt seconding the motion, and motion carried 3-0.

## **7. Milo L. & Joy K. Wilson Schedule No: R020019**

Karina Graulus, Senior Appraiser representing the County as an agent stated that Milo L. & Joy K. Wilson has withdrawn their appeal. She summarized that the land was originally classified as commercial and it was requested to change the classification to dry land, agriculture. She stated that these landowners purchased the property and the inspection was completed by her and Mr. Krening. She summarized the last three pages of the documentation she provided and stated the traps are now gone. She stated they have changed the value to dry land, which did decrease the land value to \$750.00, and she has informed the appellant and Joy K. Wilson stated they did not have an issue, and they are to have notified the BOE of this decision.

Commissioner Becker made the motion to accept the withdrawal of the stated appeal by Milo L. & Joy K. Wilson. Schedule No: R020019, as recommended with Commissioner Arndt seconding the motion, and motion carried 3-0.

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**8. Maybelle L. Wilson  
Schedule No: R015358**

Ted Boggess, Appraiser representing the County as an agent stated that he spoke with Milo Wilson and he asked about how the valuations were made. Mr. Boggess stated he was at the property in 2017, and he did make adjustments at that time regarding the outbuildings, and the condition of those buildings, and did pick up a new outbuilding there was on the land that was not indicated on the property card. Mr. Boggess stated he did explain the property values and Milo Wilson stated he could not dispute the information and stated it was not his call to make. Mr. Boggess stated he does have two market analyses on the property and they will stand at the value they are indicating as correct.

Chairman Zwetzig asked that it be noted the appellant has not appeared and at this time moved to discussion and decision.

Commissioner Arndt made the motion to uphold the assessor's value and deny the petition for appeal for Maybelle L. Wilson Schedule No: R015358, as recommended with Commissioner Becker seconding the motion, and motion carried 3-0.

**Recessed at 11:12 a.m.**

**Reconvened at 1:00 p.m. (Continue Hearings on Valuation Appeals)**

Chairman Zwetzig again reviewed the structure of the hearings and how they will be held today.

**9. AER Enterprises, LLC  
Stephen & April Hess  
Schedule No(s): R002443, R020337**

Administrative Assistant Karla Powell indicated there was a request for a continuation by the appellant due to being out of town, which has been granted by the BOE to be continued to August 1, 2019.

Commissioner Becker made the motion to accept the request for the continuation until August 1<sup>st</sup> for AER Enterprises, LLC and Stephen & April Hess Schedule No(s): R002443, R020337, with Commissioner Becker seconding the motion, and motion carried 3-0.

**10. 7666 Spring, LLC  
Loren J. & Mary E. Hess  
Schedule No(s): R001019, R002543, R019296**

Administrative Assistant Karla Powell indicated there was a request for a continuation by the appellant due to being out of town, which has been granted by the BOE to be continued to August 1, 2019.

Commissioner Arndt made the motion to accept the continuation until August 1<sup>st</sup> for 7666 Spring, LLC and Loren J. & Mary E. Hess No(s): R001019, R002543, R019296, with Commissioner Becker seconding the motion, and motion carried 3-0.

**11. Tony L. & Cheryl Carlson  
Schedule No: R003632**

Tony Carlson, address being 29408 Highway 71, Snyder, CO addressed the Board thanking them for keeping the Assessor honest and explained the Assessor was invited to show up at his address, explaining they showed up when he was not present and had his deputy assessor running around. He expressed his concerns about the comparables that have been used being all five miles within the City of Brush. He also stated that it is listed as seven buildings on his property, but there are only four buildings located on the property speaking of storage containers located on the property as possibly being counted. Mr. Carlson stated as far as the values being proposed, he believes that Ryan Wynn may have calculated the value on the high side and stated he has figures that are within \$10,000.00 and \$15,000. The basement was discussed, and feels that the value going from \$198,000.00 to \$250,000.00 is too high.

Tim Amen, County Assessor representing the County as an agent speaking on behalf of Ryan Wynn and the new appraiser, Loren Hector, and Chief Appraiser Paul Vowell did assist him in preparing the current comps that are being presented to the BOE today.

He stated he would like to get back to the narrative which outlines the story, and summarized the information on page 16 of the Assessor's documentation. On May 14, 2019, he did inform Mr. Carlson he would be inspecting the property and the day prior to the inspection did phone Mr. Carlson and again the day of the inspection, with no response. They did go to the house and Ms. Carlson allowed them into the home, and during the inspection they did find the change in square footage, and explained the drawings for the property were summarized as presented on page 17. Mr. Amen stated Mr. Carlson has had plenty of opportunity to dispute these drawings, but however, the drawings have changed and the square footage has changed. He stated they made determinations at that time, that it would need to be downsized and it would change and it was determined the room had been finished. Most of the changes seen in the drawing are on the exterior, with Mr. Amen providing a detailed summary of what they inspected and what they found needed to be adjusted.

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Changes were then made to the property record, and the reason Mr. Amen wanted to go out on all of the inspections, Mr. Carlson was asking to change the non-contracted CRP to just grass. Upon the inspection, a notice of determination was then sent out in the value of \$259,590.00 and the appeal was received on July 9, 2019 with an estimated property value of \$220,000.00.

Mr. Amen did state that there was an error found in which they did take notes during the inspection, and did neglect to make that change, so there is an adjustment needed to be made in that regard, and after corrections made, they gave a value of \$252,170.00 supported by the comparables which were summarized on page 19.

Mr. Amen stated they did try to find the most comparable property they could and then make the necessary adjustments. Assessor Amen stated the final portion of the presentation is the picture and the value noted.

Mr. Carlson stated he believes the proposed value made by the Assessor's office is too high and he would like to see it go back to the \$220,000.00 feeling that the comparables being used are not those that are comparable with his property.

Commissioner Arndt stated for the record they have lowered the value to \$252,170.00 with Assessor Amen confirming this information. Prior to review, it was at \$232,560.00 and on the current notice of determination, that value was \$259,590.00.

Commissioner Becker asked if the distance should not be factored into this matter, with Assessor Amen asking Paul Vowell to address the question. At this time, Paul Vowell, Chief Appraiser, spoke this is in the economic area, and it is in a neighborhood that carries a lower value than if it was closer to the municipalities, if that home was closer to a Fort Morgan neighborhood, he believes that would carry a higher value, so feels this has been determined and built into the valuation. Commissioner Becker stated the comparables are miles apart and the sales price are less than what is being valued on this home, and if this is in a reduced area, is this a nicer home? Mr. Vowell stated yes, it is a higher valued home and explained the adjustments as they were made. He spoke about this being an ag property and is valued differently, stating the land in residential ag land, they were based differently, explained how they did make the adjustment, subtracting out the ag value land, which is pretty low, favoring the comparables, is how they make sure they did cover that difference in land value. Mr. Vowell explained the reason he picked the comps he did was they were built around the same era, same structure, and Mr. Carlson's house does have a pool, and a walk out basement, but the pool and outbuildings were never included in their value, but strictly used the heated area as part of the valuation.

Chairman Zwetzig asked if Mr. Carlson had comparables for the value he has come up with and Mr. Carlson stated he does not, and came up with his value given it is between what the value was and what the Assessor's new value has been determined. Mr. Carlson stated that the Assessor's office did not provide this information to him, with Mr. Vowell stating everything is public record and they are welcome to look at the information.

Chairman Zwetzig asked if Mr. Carlson had asked that he give permission for him to be present on his property and he be present, with Mr. Amen stating Mr. Carlson did not ask that he be present.

Further discussion followed with how they determined the valuation, and the siding issue that was reviewed on the subject's property as well as the comparables. Assessor Amen stated the last inspection date was in 2008 and it was a physical inspection and reviewed with the BOE of what was documented at that time. Discussion followed with the additions that have been made were done since 2008, and the question was asked about whether or not a permit was requested. Mr. Carlson stated this was built in 1998 and it should have been on file and documented when the physical visit was conducted in 2008.

Discussion followed that Mr. Carlson agreed that the value of \$150,000.00 was appropriate and when he received the notice of determination in the amount of \$236,220.00, he believed it was worth \$220,000.00 at that time as well.

Commissioner Becker stated he believes the Assessor's office was being fair by being invited in, but does feel the distance is of concern, and the amount being valued is 56% higher which is much higher than the average increase in the area and noted the assessor was justified in increasing or decreasing the value after the inspection, and suggested the value be kept at \$236,560.00. Discussion followed regarding this suggested value with Assessor Amen explaining why he feels the value they have proposed is justified.

Commissioner Becker made the motion to place the valuation for Tony L and Cheryl Carlson, property to \$236,560.00 with Commissioner Arndt seconding the motion. Discussion followed with Commissioner Becker commending Mr. Vowell for a great job explaining how the valuation was conducted and stated he understands there could be consequences when contesting the determination of values. Chairman Zwetzig sees no reason to lower the value to the appellant's suggestion of \$220,000.00 and further spoke about the fairness of being on the same comparable scale, and by valuing it at \$236,560.00, he does not believe that is what is deserving at this time, given it is conflicting given it was so low to begin with. Commissioner Arndt stated this is the time of the year for the Assessor to inspect the property and assess the value of the property to the current level, and understands there were things missed over the past years, but to be fair and leave it at \$236,560.00 but the actual value will be there the next time. At this time, the motion failed 1-2, with both Chairman Zwetzig and Commissioner Arndt the dissenting votes.

Commissioner Arndt made the motion to uphold the assessor's value of \$252,170.00 and deny the petition for appeal Tony L. & Cheryl Carlson Schedule No: R003632, as recommended with Commissioner Becker seconding the motion, and motion carried 2-1, with Commissioner Becker being the dissenting vote.

There being no further business the meeting was adjourned at 1:33 p.m. and set to reconvene on August 1, 2019.

# 8 COMMISSIONERS PROCEEDINGS

Respectfully Submitted,

Susan L. Bailey  
Clerk to the Board

(Minutes ratified August 27, 2019)

**THE BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO**

\_\_\_\_\_  
s/James P. Zwetzig  
James P. Zwetzig, Chairman

\_\_\_\_\_  
s/Mark A. Arndt  
Mark A. Arndt, Commissioner

\_\_\_\_\_  
s/Jon J. Becker  
Jon J. Becker, Commissioner

(SEAL)

**ATTEST:**

\_\_\_\_\_  
s/Susan L. Bailey  
Susan L. Bailey