

COMMISSIONERS PROCEEDINGS 1

**BOARD OF COUNTY COMMISSIONERS
BOARD OF EQUALIZATION OF MORGAN COUNTY, COLORADO
Minutes of Special Meeting
August 1, 2019**

The Board of Morgan County Commissioners sitting as the Morgan County Board of Equalization (the "Board of Equalization") met on Thursday, August 1, 2019 at 9:00 a.m. with Chairman James Zwetzig, Commissioner Mark Arndt, Commissioner Jon Becker, County Assessor Tim Amen, Assessor staff and Clerk to the Board, Susan Bailey in attendance.

GENERAL BUSINESS

At this time, Assessor Amen introduced himself as well as his staff that are present today as being Karina Graulus, Mike Krening, Paul Vowell and Ted Boggess.

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. **DCP Midstream LP-**
C/O Property Tax Dept
Schedule No: P020439

2. **Western Sugar Cooperative**
C/O Kenneth J. Gemperline
Schedule No: P001199

3. **Southland Corporation**
Schedule No: R005267

4. **Southland Corporation**
Schedule No: R001251

Chairman Zwetzig asked that it be noted the Board has received withdrawal letters from those listed on the agenda for items #1, #2, #3, and #4. Commissioner Arndt made a motion to amend the agenda and accept the withdrawals from those named as items #1, #2, #3, and #4. Commissioner Becker seconded the motion and motion carried 3-0.

5. **Stevens & Associates Cost Reduction Specialist, Inc. – Murdoch's**
Schedule No: R005389

Chairman Zwetzig stated it was requested that this hearing be conducted by telephone at which time Commissioner Becker placed the call at which time they did not receive an answer and postponed this matter until later during the meeting. A call was placed to the petitioner at 10:38 a.m., at which time no one answered again.

At 12:14 p.m., a phone call was again made to the petitioner at which time no one answered again. Chairman Zwetzig stated the BOE was unable to connect after four attempts to reach the petitioner.

Mike Krening, County Assessor's Office, asked the board to uphold their valuation and deferred to the Board how they wish to proceed. It was discussed that the Assessor's valuation was \$1,319,350.00 and the petitioner filed an appeal at the value of \$1,000,000.00.

Commissioner Becker made the motion to uphold the assessor's value and deny the petition for appeal for Stevens & Associates Cost Reduction Specialist, Inc. Schedule No: R005389, as recommended with Commissioner Arndt seconding the motion, and motion carried 3-0.

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

The appellant, Steve Hess, 104 South Colorado, Brush, CO and Jim Hess, 417 Everett, Brush, CO spoke in regards to the proposed assessed value in account R002443, stating it has increased by three times, feeling that he feels it should be valued at only \$70.00 per square foot rather than what is being proposed by the Assessor. At this time, Assessor Amen spoke referencing pages 6-9 of the packet of information provided by the County Assessor's office that was received from the property owner. Chairman Zwetzig asked that this be confirmed with Jim Hess stating that the information they provided with comparable sales at the \$70.00 per square foot. He then provided additional

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documents to the Board for their review. Copies were made for all present at the hearing for their review. Jim Hess summarized the documents he provided in detail explaining why he believes their proposed value is at \$44,000.00 versus the assessor's valuation of \$71,730.00.

Ryan Winn, Senior Appraiser, representing the County provided his review of this property valuation stating after completing research on this property, they utilized five comparable sales referencing pages 20 and 21 of the provided documentation. He further noted that in all of these sales they did have to conduct a time adjustment due to the increase in the market. He further summarized the data he utilized stating he did allow for a conditional adjustment as updating has been done on the interior, and further explained the property and its details using comparable #5 of the assessor's information. He stated the adjustments that have been made and the data used as comparables, it does justify their \$71,730.00 value providing additional reasons.

Assessor Amen also provided comments in regards to the appellant's comparables, with Mr. Wynn explaining the appellant's pricing per square foot, as his main concern, some of them include the main floor square footage, and some the porches, and others including carport data. He feels that misrepresents what the price per square foot is and further summarized his reasons stating it does not represent the gross living area square footage.

Jim Hess stated he has been buying and selling property for fifty years and does not understand how to compare a house when the size is not known, summarizing the five or six comparables provided and there is no square footage indicated. He summarized in detail his reasons for not understanding the data and how they justified their comparables for the valuation. Steve Hess spoke about the comparables with the shed roof data summarizing their property. Jim Hess stated he believes the \$44,000.00 is justifiable given the reasons he provided. In response to the appellant's concern about the comparables not providing the square footage, Mr. Wynn explained the data he provided and how it indicates the square footage and what data he utilized in comparing the appellant's property to the comparables provided. Discussion ensued between the Assessor's office and the appellant in regards to the data and the comparables given regarding the square footage.

At this time, the matter moved into discussion and decision. Commissioner Arndt asked about the comparables and the statutory timelines if they are within this set timeline, with Mr. Wynn stating that is correct, and believed the information the applicant provided also fits the criteria of those timelines. Mr. Wynn stated the one comparable provided by the appellant does not fit the timeline criteria indicating the specifics.

Commissioner Becker stated when he reviews the data, he uses properties within the vicinity, specifically naming one right next door at 108 S. Colorado, Brush, CO, and the valuation coming in at \$88,000.00 and it looks it is in superior condition to the one next door. Steve Hess spoke stating this property does have brand new stucco and indicated the upgrades, comparing it to what their property's condition is. The specific details were summarized and he further stated by taking the valuation of this property at \$88,000.00, looking at the appellant's property, asking Mr. Wynn if they take into consideration the properties in and around the property in question, with Assessor Amen explaining how their system collects the data regarding the sales, and how the factors are applied to the property being valued. He stated they allow their system to determine the values and the tables are built to collect the data and provide the value stating this gets down to appraiser techniques and the best they can do is to look at sales, and the sales provided on the grid sheets are within several blocks within the location of the subject's property.

Jim Hess stated the property in question is located one block south of the railroad tracks explaining the poor location and feels there has not been any adjustment made given this data. Assessor Amen stated he believes this data is included in their valuation in utilizing the system to determine valuation. Mr. Wynn summarized each of the comparables explaining what data they indicate as to adjustments that have been made to the appellant's property. Chairman Zwetzig asked the question how did the Assessor's office use the criteria to determine the valuation of the property next door, with specific questions being asked regarding the square footage and the determination of value being completed, with Commissioner Becker asking how the valuation is made given one property in superior value and the square footage, versus the appellant's property and the square footage, and how the valuation is determined stating if he was sitting in the appellant's same situation, he would feel he would have a problem as well.

Assessor Amen stated there are qualified appraisers on his staff doing the work for the County and applying the appropriate adjustments to the characteristics of the subject's property and the sales they are providing to the Board and providing the best educated estimate that how they feel this value is being supported.

Chairman Zwetzig asked if Mr. Wynn has completed a visual inspection of the property with Mr. Wynn stating he did attempt to do so, but was not able to conduct the inspection with Steve and Jim Hess stating that would not matter, given it would need to be the condition of the property during the time line set by statute. Mr. Wynn provided information as to the dates of which characteristics the house had. Discussion followed as to what the costs of the upgrades were, with Steve Hess stating he spent about \$1,500.00 with Jim Hess stating with labor costs, even at doubling the amount, they still would not be at the value proposed.

Assessor Amen asked the property owner if he would take \$44,000.00 for the property, with the property owners both stating they would take \$44,000.00 with discussion following that this cannot be taken into consideration.

Commissioner Arndt expressed his confusion about the neighboring property being considered, asking about the data that is included in the property card and how hard it is without having that comparable and the actual facts and numbers. Commissioner Arndt asked for the addresses the assessor's office used as their closest comparables with Mr. Wynn stating 102 South Curtis Street and 108 South Clifton being the two that they would say are the closest comparables given condition and location. Mr. Wynn explained the adjustments that he did take into consideration. Mr. Hess questioned the data provided and how the valuation was reviewed and the time adjustment being made. Assessor Amen stated that all the properties in the County are adjusted by time and that is a standard that is used by

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any appraisal completed. Mr. Hess asked about the foreclosures and the vacancy in the City of Brush in relation to time adjustment. At this time, Paul Vowell, Chief Appraiser, spoke to the Board stating that time adjustment is a requirement for their appraisals and provided detailed information as to how this process works and how they have to account for the data. Discussion followed regards to the foreclosure data the Hess' provided, with the Commissioners stating that is not the data they need to review at this time with Mr. Vowell stating he believes this is going in the wrong direction and the foreclosures do not need to be spoken about any longer.

Chairman Zwetzig again reviewed what the Board of Equalization's responsibility is and what information is provided and encouraged the board to consider that data and move forward.

Jim Hess asked about how the time adjustment is based, with Mr. Vowell stating it is reviewed and he does not have the information available at this time. Jim Hess provided specific properties that he had questions about and how the time adjustment was made. Mr. Wynn further mentioned further information regarding sale #2, and the new paint and carpet, and the fact it was listed at \$118,000.00 and it is now at \$109,000.00, comparing it to this property in question, at \$71,000.00, needing foundation work and other repairs, it is justified.

Commissioner Arndt made the motion to uphold the Assessor's valuation for AER Enterprises, LLC and Stephen & April Hess Schedule No(s): R002443, and deny the appeal, with Commissioner Becker seconding the motion. At this time, the appellant, Jim Hess, stated the time adjustment at 1 percent per month, calculating this information, as it comes out to \$42,800.00 for his property, with Chairman Zwetzig stating it is time adjustment as well as other factors, what has been done to improve the property since January 2018. Mr. Vowell, spoke about the property at \$71,730.00 explaining based upon its position in the market, the adjustments were made to the comparables, and they are equal adjustments, equal across the board, and in putting the numbers together, this is the valuation it comes out to. Steve Hess stated he does not agree with the information and Jim Hess provided his calculations as to utilizing the 1 percent per month and improvements, leaving their value at \$44,000.00. Commissioner Becker stated his comments are the same, believing they have very qualified appraisers and are using the system they have making decisions on the information they have, but what he believes is the fifth property as being a good comparable, at \$55,000.00 and adjusted that to a value and believe the current property is a better condition, but even at that, he has trouble saying the subject's property should be a value at \$114.00 per square foot, suggesting \$98.00 per square foot, at a value of \$61,152.00.

Commissioner Arndt stated that if taxation is going to be fair, the formula needs to be the same for everyone, and to examine one property like this, that same formula is used on every piece of property in Morgan County. He further stated that if it is too high, the next assessment will show that, and spoke further about the process stating at this time, they have to go by actual sales and feels the Assessor's office has presented their case and would stand firm on denying the appeal. At this time, the motion failed 1-2, with Chairman Zwetzig and Commissioner Becker being the dissenting vote.

Commissioner Becker made a motion to assess the value of the subject property at \$61,152.00, with Chairman Zwetzig seconding the motion. At this time, the motion carried Commissioner Becker stated he also looked at the property to the north of the subject property and that would place the property at about \$125.00 per square foot, and again spoke about the tools being used feeling this was a large increase for the subject property and does believe that \$98.00 per square foot is appropriate. At this time, the motion carried 2-1, with Commissioner Arndt being the dissenting vote.

AER Enterprises, LLC
Stephen & April Hess
Schedule No(s): R020337

At this time, AER Enterprises, LLC, represented by Steve and Jim Hess, Schedule No. R020337 was called to provide their presentation. Steve Hess stated they feel the market value of their property is \$160,000.00 and not the proposed \$240,000.00. Jim Hess provided details of the property stating sales show the value at about \$120.00 a square foot comparing the sales, pointing out the data in the packet provided by the assessor's office on pages 7-9 and summarized the detailed information. Jim Hess stated they are basically using the data on the sale of the Paul Chard property.

Ryan Wynn, Appraiser, stated rural properties are in high demand and very few come up for sale, indicating most of the times they do sell for higher than they are listed for. He further provided details of the conditions of the subject's property, explaining what state statute requires and the fact they must look at current costs, at which he used \$10.00 per square foot, and did indicate it was unfinished at the time. Mr. Wynn then stated there are very few sales in the Brush and Snyder area to use as comparables, stating he strongly disagrees with the appellant's proposed value and explained his reasons why. He spoke about the \$120.00 square foot proposal explaining how that is being calculated and if it was calculated appropriately using the total square footage of 2,448, it would then value the subject's property at \$298,000.00.

Mr. Wynn provided detailed information of the data provided on page 25 of the packet explaining what state statute requires explaining what he did on each and every sale which required more than normal adjustments. He stated his final value will not include the subject's land, as the value of land is only \$4,120.00 based on ag value and state statute. So on each of the five comparables, he removed the land value and adjusted the data as necessary explaining the adjustments made. He stated the overall value does have a wide range anywhere from \$217,000.00 to \$283,000.00 and summarized each value. Mr. Wynn stated he believes his valuation of \$244,090.00 is appropriate and if they should use the appellant's approach to value, it should go to \$298,000.00 and further provided his reasons. Mr. Wynn summarized the sales pricing at which each comparable sold both inside the data period and outside the data period as referenced in his presentation.

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At this time, Jim Hess asked about the adjustment period using and sees what the assessor says but is not understanding the data. Mr. Wynn reviewed the data by providing the number acreage, for each comparable provided. Discussion ensued between both the appellant and Mr. Wynn regarding the data provided. Mr. Hess expressed his concerns about the data and how it has been adjusted and spoke about Paul Chard's home at \$126.00 per square foot and feels the five sales he has provided in his appeal are better comparables than those of what the assessor has used. Mr. Wynn stated he does not believe that the Paul Chard property is comparable and explained his reasons why. Jim Hess stated he feels confident in the proposed value they have presented at \$160,000.00.

At this time, the matter moved to discussion and decision. Commissioner Arndt asked the petitioner about if he is protesting the value of the outbuildings and the residence or just the residence, with Jim Hess, the total valuation is what they are protesting and again explained their reasons for protesting the value.

Commissioner Becker stated the best comparables he could use is the Road W property in Hillrose, listed as #1 on the assessor's information, with a value of \$245,000.00 and in reviewing the Chard property, feels it is somewhat a good comparable. He stated it is tough to do the full comparable given there are not a lot of sales in the rural area to use. Jim Hess stated he believes the property he has provided as a comparable located on Road W would be a good comparable, with Mr. Wynn stating he does not believe that is a good comparable and explained the reasons why.

Commissioner Becker made the motion to uphold the Assessor's valuation and deny the appeal for AER Enterprises, LLC and Stephen & April Hess Schedule No(s): R002443, and deny the appeal, with Commissioner Arndt seconding the motion. After no further discussion, the motion passed 3-0.

A brief recess was taken at 10:40 a.m.

At this time, the meeting reconvened and Chairman Zwetzig noted both the Assessor's office and the Commissioner's office have checked their voice mail for any response from the appellant representing "" they have checked voice mail messages and no response from the representative from Stevens and Associates has been received.

7. 7666 Spring, LLC **Loren J. & Mary E. Hess** **Schedule No(s): R002543**

The petitioner, Jim Hess, representing 7666 Spring LLC, address being 417 Everett, Brush, CO, presented the information regarding 2608 Ann, Brush, CO, and summarized the property's condition, what they purchased the property for explaining it is about 1,440 square foot with a completely unfinished basement which is contradictory of what the County shows. He stated he believes its value is at \$80.00 per square foot and summarized the comparable sales he provided included in the assessor's packet. He summarized each comparable explaining how they compared to his property. He also provided photographs to the Board of the subject property and summarized the condition and information in detail. He stated he proposes a value of \$115,020.00.

Ted Boggess, Appraiser, Morgan County Assessor's Office, presented stating he did conduct a visual inspection and reviewed the packet provided to the BOE. He stated he did lower the value and did utilize comparables referencing page 20 which lists the three comparables used. He summarized the adjustments made and the additional information used in determining the proposed value. He stated once he did conduct the physical inspection of the exterior, he found items of concern that made him comfortable in lowering the condition to below average which lowered the initial value of \$208,000.00 stating this was the correct value until they did perform the physical inspection of the property which lowered the value to \$143,690.00. He stated he did contact the petitioner last Friday to go inside to get a more accurate inspection of the property but did not hear back from the petitioner. He stated after 2020, they will do a re-evaluation after the remodel is completed to have a more accurate value of the property.

At this time, Jim Hess spoke expressing his concerns about the comparables the Assessor's office used, explaining his concerns in detail. Mr. Hess asked about why the value was proposed at \$208,000.00 in the beginning with Assessor Amen stating they are here today to discuss the value after review of \$143,690.00 and explained the result of changing the condition of the property to below average and how that affected the value of the property. Mr. Boggess stated the value of \$208,000.00 was lowered to \$143,690.00 due to condition and the original value was based on the model.

Comparables were discussed in detail with Mr. Boggess stating that he used comparable 3 given it was the closest comparable he could use and further summarized those comparables offered by the petitioner explaining those details, and indicated the sales date and the time adjusted sale.

Jim Hess further expressed his concerns about the comparables used explaining his reasons with Mr. Boggess replying what their practice is and those adjustments that were made using the comparables he used.

At this time, the matter moved to discussion and decision. Commissioner Becker stated he believes they have the best comparable there is and the value that is provided is accurate. Chairman Zwetzig asked about in the assessor's model, when going from average to below average if below average includes uninhabitable. Mr. Boggess stated they do have different grades, and explained what options the system allows for. Chairman Zwetzig asked if they would call this house uninhabitable, with Mr. Boggess stating it does have plumbing and does have electrical, and believes it is above uninhabitable. Mr. Boggess stated it is about a 40 percent adjustment when going from average to below average with Chairman Zwetzig stating there was additional adjustments made given it is about 43 percent lower. Mr. Boggess reviewed his notes of his inspection with the BOE explaining what he seen and why he did lower the value, taking off the central AC as well as changing the condition of the property in the system. After

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calculations were made, it was determined that the Assessor lowered the value by 32 percent of the original valuation proposed.

Commissioner Becker confirmed with Mr. Boggess about offering to enter the home, with Mr. Boggess stating he did call Friday to do so, to be sure the interior could be inspected, and he did not receive a call back from the petitioner. Chairman Zwetzig asked Mr. Boggess based on the photos provided today, would that change his mind, with Mr. Boggess stating these changes would be made for the next year given these pictures have been taken after the statutory timeline.

A motion was made by Commissioner Becker to lower the valuation to \$121,000.00 for 2608 Ann Avenue, CO, 7666 Spring, LLC and Loren J. & Mary E. Hess No(s): R002543 seconded by Commissioner Arndt. Chairman Zwetzig stated he is leaning more towards the valuation of the Assessor's office, given the statement those items discussed would be considered during the next assessment. Chairman Zwetzig then noted that from the Assessor's office, Mr. Krening provided information regarding what is required by statute. Commissioner Becker stated he believes from the testimony provided today, those items are current. At this time, the motion carried 2-1, with Chairman Zwetzig being the dissenting vote.

7666 Spring, LLC

Loren J. & Mary E. Hess

Schedule No(s): R001019

Jim Hess, stated the address in question for this appeal is 306 Clifton, Brush, CO presented his appeal and provided detailed information as to why he believes its value as being \$84,000.00. He stated he considers this house as an old flop house and further indicated the condition and location of the property. He also summarized the comparables they provided in determining the value of this property in question.

Ted Boggess, Appraiser, Morgan County Assessor's Office, presented and reviewed the packet provided to the BOE. He stated he did lower the value and did utilize comparables and referenced those comparables he used and the adjustments used to determine the value presented. He stated he did not use any of the petitioner's comparables. Mr. Boggess stated he believes the value they had on the property record card and due to the fact that he was not able to complete a complete inspection, he could not complete a full valuation and has it slated later this year to either adjust up or down according to the remodel.

Jim Hess spoke about comparing the sales of those comparables used by the Assessor's office and his property, does not feel that they are comparable, feeling that someone would not pay what they are valuing the property at given the location and the condition.

Mr. Boggess was asked to explain why there was no adjustment made regarding the location, with Mr. Boggess explaining in detail of the two subjects in comparison and explained his adjustments. He stated there is no adjustment for location given they are in the same neighborhood and the same economic area, other than lot size and believes his comparables are adequate.

Commissioner Becker asked what the cutoff period is, with Mr. Boggess stating June 30, 2018 and Mr. Boggess inspected the property on June 19, 2019. Commissioner Becker spoke about the purchase price and purchase date with Mr. Boggess stating this property was purchased at a public trustee sale. The listing that was provided was reviewed and it was clarified as to what the actual purchase price was.

Commissioner Arndt asked about the comparable used on Eaton Street with Mr. Boggess explaining why he had to make the adjustments he did to make it as comparable to the subject property as possible and discussion followed regarding the adjustment from average to below average and how that affected the value.

A motion was made by Commissioner Arndt to uphold the Assessor's valuation in the amount of \$126,080.00 and deny the appeal for 306 Clifton Street, Brush, CO, 7666 Spring, LLC and Loren J. & Mary E. Hess No(s): R001019 seconded by Commissioner Becker. At this time, the motion carried 2-1, with Commissioner Becker the dissenting vote.

7666 Spring, LLC

Loren J. & Mary E. Hess

Schedule No(s): R019296

Jim Hess, stated the address in question for this appeal is 417 Everett Street, Brush, CO presented his appeal and provided detailed information as to why he believes its value as being \$155,000.00. He provided a detailed explanation of the comparables he provided as well as photographs of the property. He spoke in detail about the physical condition of the house explaining the value of each condition described. He summarized the comparables and how he calculated the values in comparison to his property.

Ted Boggess, Appraiser, Morgan County Assessor's Office, presented and reviewed the packet provided to the BOE summarizing page 9 of the packet. He explained in detail why he used what comparables he did use and why those that were not used. He explained the square footage that was used, anything livable above ground and stated he did use what was livable at which time he did make an adjustment from the comparables given to him by the petitioner. He then reviewed the comparables that he used on page 21, and came up with a median of \$132.00 and \$129.00 which is correct with what Mr. Hess has. After making the adjustments, the \$118.00 per square foot was below what he came up with and feels the value he has proposed is correct. He summarized the criteria he used for valuing the property as well as the adjustments that were made in using the comparables and took all the data into consideration. He stated he was not able to get inside the house to do the physical inspection.

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Jim Hess asked about the Assessor's comparables on page 21 and page 22, expressing his concerns about the comparable number 1, stating he inspected the property and feels it is not reported accurately as well as feeling the sales price was inflated. He does not believe this comparable should be used feeling it skews the data out of whack by \$40,000.00 and expressed his concerns about the other comparables used as well providing his reasons in detail. He stated he did use 523 Eaton Street, which would be within the area of his house, and those are both around \$150,000.00 to \$160,000.00 and that his how he has valued his property.

Mr. Boggess explained where the adjustments were made in response to Mr. Hess' concerns that he could not understand how the adjustments were made in the comparables used. Mr. Boggess also addressed the issue that was brought up by Mr. Hess as to the upward adjustment and Mr. Boggess explained why he did make that adjustment. The sales price was an adjusted time sales price, explaining the date it sold. Mr. Hess further commented on the sales, and the fact they are time adjusted upward, and the amounts that are reflected in the comparables used by the Assessor's office, explaining he shows sales at \$170,000.00 and these being over \$200,000.00, stating he does not see how the values can be that much higher than the sales prices. Assessor Amen explained the sales median they are using and justified the data they used.

Commissioner Arndt asked about 523 Clayton Street, and the information referencing below average, what causes it to be below average, in looking at the picture. Mr. Boggess stated he could not answer given he did not inspect this property, that someone else in the office inspected this property and indicated that condition. Mr. Hess stated he knows this property and feels it was in pretty good condition when it sold. Commissioner Arndt asked if there are notes in the property record cards if it is noted below average, with Mr. Boggess stating yes, but could not recall what it was.

Mr. Hess stated as a former appraiser and real estate agent, why use it explaining why it is not comparable.

Commissioner Becker asked about the property located at 407 Everett, Brush, CO stating there is not much discrepancy explaining the condition, the year of build, asking Mr. Boggess to review it one more time. Mr. Boggess stated it is an older house, 16 years older, making the upward adjustment; square footage is smaller, made the adjustment for that, made a downward adjustment because it does have a larger unfinished area than the subject's house and an upward adjustment for other reasons explaining those in detail. In the end, the result was \$203,034.00 and the square footage was \$166.00, which is much more than the subject's. Mr. Hess stated he has different information as to the square footage of this property than what the assessor's office is reporting. Mr. Boggess stated it is not considered livable area is why the discrepancy. The information provided by Mr. Hess regarding the IRES MLS for the property 407 Everett, Brush, CO was entered into the record.

Commissioner Becker then summarized the data as he calculated the various properties, given average and below average condition, the square footage, and feels the property in question is within the value as average property.

A motion was made by Commissioner Arndt to uphold the Assessor's valuation in the amount of \$219,600.00 and deny the appeal for 417 Everett Street, Brush, CO, 7666 Spring, LLC and Loren J. & Mary E. Hess No(s): R019296 seconded by Commissioner Becker. At this time, the motion carried 3-0.

There being no further business the meeting was adjourned at 12:17 p.m.

Respectfully Submitted,
Susan L. Bailey
Clerk to the Board

(Minutes ratified August 6, 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