

**STATE OF COLORADO
COUNTY OF ROUTT**

**OFFICE OF THE CLERK
August 4, 2021**

Commissioner Tim Corrigan called the meeting of the Routt County Board of Equalization to order. Commissioner Beth Melton, and Commissioner Tim Redmond were also present. Jennifer Parent prepared the minutes.

The details of this hearing can be found in the Board of County Commissioners (BCC) Special Meetings Agendas section of the Routt County Website, along with the meeting audio.

EN RE: ROUTT COUNTY BOARD OF EQUALIZATION

Gary Peterson, County Assessor; Robin David and Angela Finnegan, Routt County Appraisers were also present.

Commissioner Corrigan swore-in and advised those present of the rules by which this Board will consider valuations.

EN RE: R8173020 RICHARD J. LACHAPELLE TRUST

Mr. Richard LaChapelle, property owner was present.

Mr. LaChapelle presented his case for appeal based on the extremely high estimate of the actual value of the shared semi-private roof top area. Mr. LaChapelle was asking for a value of \$555 sq. foot.

Ms. David made her case that based on the sales analyzed and compared to the subject, it is apparent that the subject's rooftop patio is a premium feature over units of similar square footage. This premium is recognized in the sales analysis from historic valuations and this premium should remain in place. It is the Assessor's Office recommendation that the subject property's valuation remain at \$630/sf or \$1,004,850.

MOTION

Commissioner Melton regarding account R8173020 for tax year 2021 moved to accept the Assessor's recommendation and deny the petitioner's request to lower the subject's actual value to \$886,203. Uphold the Assessor's 2021 Assessor Level Adjusted Value of \$1,004,850.

Commissioner Redmond seconded; the motion carried 3-0.

EN RE: R8180016 GRAY STONE, LLC

Schedule R8180016 - Gray Stone, LLC - LOT 2 INDIAN MEADOWS F3 TOTAL 2.93A withdrew their appeal.

EN RE: R4209281 CLASSIFICATION CORRECTION

It was brought to the Assessor's attention during the May protest period that a county appraiser had mistakenly granted the preferential residential assessment rate to an otherwise vacant Dakota Ridge Lot. The vacant lot does not meet all three criteria – failing to be contiguous to the residence. The parcels are separated by a platted, but undeveloped, subdivision road. The Supreme Court decision on the meaning of contiguous was very clear that contiguous means touching.

The Assessor is recommending the Board of Equalization change the classification of Lot 57 Dakota Ridge from the current Residential to the proper classification of Vacant. This change of classification does not affect the Actual value of \$715,000 but does significantly change the Assessed valuation and ultimately the tax liability of the parcel. The Assessed value would be raised from the current \$51,120 amount, to \$207,350.

MOTION

Commissioner Redmond regarding account R4209281 for tax year 2021 moved to approve the Assessor's request to change the subject's property classification from the current Noticed assessment of Residential to a classification of Vacant. The Actual value of the subject property does not change, and will remain at its current level of value as Noticed in May at \$715,000.

Commissioner Melton seconded; the motion carried 3-0.

EN RE: R7713215 VALUATION CORRECTION

It was brought to the Assessor's attention on June 22nd that the Chief Appraiser had recently discovered via an MLS listing that the assessor records for subject property was vastly different from what was being described in the listing. Finding no recent permits on the property it was realized that the missing inventory and model descriptions were inaccurate to what exists on the property and has resulted in a gross error in the level of value for the 2021 assessment.

This property is located in Steamboat's Old Town at 124/126 Hill Street. The property has two detached dwelling structures on its 0.15 acre parcel. The original 1910 constructed house facing Hill Street and a 2005 built detached 2-car garage with living area above, as well as on the ground floor. The assessor's record reflected the original structure as having 644sf on the main floor, but appears to be missing an addition to the back of ~220sf or so. In addition, it is believed that the secondary dwelling has been changed since it was issued a C.O. as the living area exceeds what the City allows for a secondary unit, with the extra living area added to the ground floor and a partial conversion of a portion of the garage area into living area using "temporary walls". After an exterior site inspection and a couple of measurements taken, a sketch was drawn and the CAMA models updated. Also missing was the fact that the secondary unit was a complete dwelling with a kitchen and bathrooms, as the assessor record indicated this was just office space or recreational space above a garage. The Assessor does not consider this a simple undervaluation but rather an error in proper inventory, missed or unreported additions to dwellings that have all resulted in an egregious error in the level of value assigned for the 2021 reappraisal.

The Assessor is asking the Board of Equalization to correct this error and bring the account up to date as to inventory and valuation with what has been discovered.

MOTION

Commissioner Melton for tax year 2021 moved to approve the Assessor's recommendation to raise the value of schedule R7713215 to a recommended of valuation of \$785,410.

Commissioner Redmond seconded; the motion carried 3-0.

EN RE: P0254242 WAL-MART

Mr. Peterson summarizes the appeal from Wal-Mart; Walmart has protested the value of their Personal Property in Routt County stating on the NOV appeal form "Value exceeds market data." and an estimated value of \$424,494 is given. This is the fifth (5) year in a row of a filed protest from Walmart on this personal property account, dating back to TY2017. The Assessor's recollection is 2017 filed to the BAA and then was later withdrawn after Walmart lost on a 'test-case' out of Adams County. That case has been tried at the Court of Appeals level – lost by Walmart - and is now waiting to be heard by the Colorado Supreme Court. The 2018 protest is currently in abeyance with the BAA pending the outcome of the 2017 case. For the 2019 assessment, Walmart again protested, but this time, has filed with the local District Court; this is also in abeyance pending the outcome of the case before the Supreme Court. The 2020 protest was denied at the CBOE level, and no record of a filing to a 3rd level of appeal can be found at the time of writing this report. There was a request for an 'administrative denial' from the Petitioner going into this 2021 CBOE hearing.

MOTION

Commissioner Redmond regarding account number P0254242 for tax year 2021 moved to accept the Assessor's recommendation and deny the Petitioner's request to lower the subject's actual value to \$424,494, upholding the Assessor's 2021 Reappraisal Value of \$891,140.

Commissioner Melton seconded; the motion carried 3-0.

No further business coming before the Board, same adjourned sine die.

Kim Bonner, Clerk and Recorder

Timothy V. Corrigan, Chair

Date