

**STATE OF COLORADO  
COUNTY OF ROUTT**

**OFFICE OF THE CLERK  
July 29, 2021**

Commissioner Tim Corrigan called the meeting of the Routt County Board of Equalization to order. Commissioner Beth Melton, Commissioner Tim Redmond, and County Commissioners' and Manager's Office Manager Kendra Alfieri, 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; Ryan Gelling, Robin David, Kevin Krause, and Matt Kuckkahn, Routt County Appraisers were present.

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

**BRINKMAN PROPERTIES, LLC R8180518, R8180519, R8180520, R8180521, R8180522, R8180523, R8180524, R8180525, R8180526, R8180527, R8180737, R8180738**

Mr. Brinkman, Brinkman Properties was also present.

Mr. Brinkman made his case proposing a value of \$140,456 for each of his units.

Mr. Peterson speaks to the uniqueness of this property including twelve 508 sq. ft. tiny home units, and the difficulty that poses in finding appropriate comparables. Mr. Kickkahn finds the owner's comps significantly larger and older than the subject, without adjustment, the owner then applied that per square foot indication to the subject. Mr. Kuckkahn states that this is not an acceptable appraisal methodology. Comparables must be analyzed taking those differences of age, size, and quality into consideration. The Assessor's Office presented their comparables and adjusting for location, size and age, arrived at a value of \$315 sq. ft.

The Commissioners find that the evidence presented by the Petitioner is not compelling enough to find in his favor.

**MOTION**

Commissioner Redmond regarding accounts R8180518, R8180519, R8180520, R8180521, R8180522, R8180523, R8180524, R8180525, R8180526, R8180527, R8180737,

R8180738, 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 \$140,456 per account and uphold the Assessor's 2021 reappraisal value of \$156,130 per account.

Commissioner Melton seconded; the motion carried 3-0.

### **R6817248 & R8180761 PRO-BUILD REAL ESTATE HOLDINGS, LLC**

Matt Selling, Owner agent was also present.

Mr. Peterson spent time describing the property prior to being joined by the owner's agent. Pro-Build Lumber Yard is located in north central Steamboat Springs along 13th Street and approximately ½ mile northwest of the downtown area. The property consists of two improved legal parcels identified as accounts R8180761 and R6817248. The subject is bound by the Union Pacific Railroad ROW to the north, numerous commercial/industrial businesses to the east, 13th Street – south and RAC Transport to the west. Both parcels are improved with structures and/or material storage racks.

Mr. Selling questions the 61% increase to the property's assessed value. The Assessors replied to the Petitioner's appeal with a slight decrease in value. The Petitioner's goal is to understand the Assessor's approach to finding this value.

Mr. Krause states that all three approaches to value had been employed. The cost approach was not emphasized due to the age of the subject's improvements. The Market approach, which is most meaningful, was not emphasized due to no lumberyard sales in the area in the last 5 years. The income approach is weighted in the analysis. The Assessor's Office finds the market value of the property to be estimated at \$1,655,000.

The Commissioners were persuaded by the evidence from the Assessor's Office.

### **MOTION**

Commissioner Melton regarding accounts R8180761 and R6817248 for tax year 2021 moved to accept the Assessor's recommendation and deny the Petitioner's request to lower the subject's value, upholding the Assessor's value of \$1,128,670 for R8180761 and \$525,640 for R6817248 for a total aggregate value of \$1,654,310.

Commissioner Redmond seconded; the motion carried 3-0.

### **ALPINE MOUNTAIN CLASSIFICATION CORRECTION**

The owner lots at Alpine Mountain Ranch have not been grazed in 2020 and therefore do not qualify for the favorable AG Classification assessment rate. All of the Owner Lots should be reclassified as Vacant Land and assessed accordingly. The former lessee (cattle operator) of the AMR property for 2020 saw a recent sale in the Steamboat Pilot of a parcel in the AMR subdivision that he believed was erroneously classified as agricultural. Having intimate

knowledge of what area was and was not grazed by his cattle in 2020, he stopped in the Assessor's office on May 27, 2021 to inquire about how the recently sold property met the criteria for agricultural classification. It was at this time that the Assessor's Office came to understand that there has been no working perimeter fencing around the subdivision for several years and that the area/parcels that were previously believed to be grazed were in fact not being grazed due to the fact that there was and is no functional perimeter fencing. The Assessor's Office requests a change in classification of the 57 parcels from Agricultural to Vacant and to value them according to the market approach to valuation.

The 2021RA market value for these 57 Alpine Mountain Ranch accounts range from \$1,450,000 to \$2,100,000 for each lot depending on the lot's location, views and other physical attributes. Alpine Mountain Ranch vacant lots are less than 80% sold out, therefore this subdivision will qualify to receive the net present worth subdivider discount. This discount will lower the full market value to \$455,630 to \$659,880 per lot based on the three valuation tiers and any applied modifiers.

### **MOTION**

Commissioner Redmond in reference to for tax year 2021 moved to accept the Assessor's recommendation and change the classification of the 57 parcels from Agricultural to Vacant and value them according to the market approach to valuation, stipulating that accounts stated on page 6 of the Assessor's report for the account numbers for the tax year 2021, also stipulating the valuations and discounts per schedule on page 6.

Commissioner Melton seconded; the motion carried 3-0.

### **FLANIGAN VALUATION CORRECTION**

For tax year 2021 accounts R8179580, R8173935 and R8163889 were changed from Agricultural to Vacant classification pursuant to unmet requirements and a request to the former owner to submit agricultural proof for the years 2018, 2019 and 2020 that went unmet. The intent of the Assessor's Office was to change all five contiguous properties/accounts under this same ownership from agricultural to vacant classification as they all had not met the requirements for agricultural classification. One of the parcels, parcel number R8163194, did not turn up in the search and therefore was inadvertently missed. The other, parcel number R8171757, received the incorrect market value (is erroneously valued at \$2,900).

Total acreage for all five parcels amounts to 105.73 acres. In their current configuration only one parcel would be developable under Ag/Forestry zoning regulations. However, a reconfiguration or replat of these parcels would allow the owner to create three separate 35-acre buildable parcels under applicable zoning regulations. As such, the Assessor's Office is recommending they be valued as three 35-acre buildable lots.

### **MOTION**

Commissioner Melton for account R8163194 moved to correct the classification from Agricultural to Vacant classification with a market value of \$81,000, and for account R8171757 moved to correct the account to a market value of \$130,210 keeping the Vacant Classification.

Commissioner Redmond seconded; the motion carried 3-0.

### **R3055158 REIDY, TERRENCE M. & MAUREEN T.**

Maureen and Terrence Reidy, Property Owners, were also present.

The Petitioners presented their request to have their property's commercial classification removed and the valuation reduced. At the beginning of 2020 Focus Ranch ceased operating as a dude ranch and is no longer taking guests.

Mr. Peterson states that the Petitioner's initial appeal of classification was denied. The basis for this decision were as follows; the Petitioner's dude ranch website communications suggested there was still uncertainty as to whether the operations would continue for the 2021 season, communications between Routt County Environmental Health suggest that they will remain closed for 2021 but are uncertain beyond that, and an inquiry with the Planning Department that revealed the Special Use Permit PP2005-029 that allows a guest ranch to operate on the property had not been relinquished. Mr. Peterson does state, however, that he believes there has been no commercial activity at Focus Ranch in 2021 or in 2020 due to COVID.

Commissioner Melton asked if the Assessor has or will apply the COVID discount for commercial properties. Mr. Peterson could not say for certain that this account had the discount applied. Commissioner Melton also asked if the statement made by the Petitioner that several building on the property had no value if they are not being rented out. Mr. Peterson stated that housing is a hot commodity, but these building are remote and he has no first-hand knowledge of the condition of the buildings. It all comes down to whether the buildings are being valued under market value or as agricultural buildings.

Commissioner Corrigan is persuaded that the commercial classification needs to be changed. Discussion was had about how to value the property's buildings.

### **MOTION**

Commissioner Melton, in reference to R3055158 for tax year 2021, moved to not accept the Assessor's recommendation, or the Petitioner's request, resulting in an actual value of the property of \$995,830 and the classification of commercial being removed from the property for this tax year.

Commissioner Redmond seconded; the motion carried 3-0.

Commissioner Corrigan read the Advisement of Appeal:

The decision of this Board may be appealed to the Routt County District Court, the State Board of Assessment Appeals, or through an arbitration process. You will be sent a letter informing you of the Board's decision and your rights concerning the appeal process.

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

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Kim Bonner, Clerk and Recorder

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Timothy V. Corrigan, Chair

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Date