

The Board of County Commissioners met in special session on July 27, 2007. Those present for the session were Don Batchelder, Chair; Heidi Albritton, Vice-Chair; K. Keith Meinert, Member; Mary Deganhart, County Attorney; Connie I. Hunt, County Administrator; and Linda Munson-Haley, Deputy Clerk of the Board.

- **Note – This meeting was recorded for reference purposes.**

**9:00 The Board of County Commissioners convened as the Board of Equalization to consider the following property valuation appeals:**

Commissioner Batchelder convened the Board of Equalization and opened the public hearing.

**A. 9:00 1. Property Owner: Dorothy S. Patton  
Schedule Number: M000820**

Susie Mayfield, County Assessor, and Dennis Michaud, Appraiser, were present for the Assessor's Office and were sworn in by the Deputy Clerk of the Board. The Petitioner was not present.

Commissioner Batchelder explained the hearing procedures, acknowledged a letter dated July 23, 2007 from Dorothy S. Patton (*Petitioner Exhibit A-1*) for the record, and took testimony from the Assessor.

Susie Mayfield, County Assessor, submitted a letter dated July 25, 2007 (*Assessor Exhibit A-1*) stipulating to a change in the neighborhood code resulting in a revised valuation of \$21,840 from the original valuation of \$30,580.

**M/S/P**—Motion was made by Commissioner Albritton and seconded by Commissioner Meinert, with regard to Schedule Number M000820, to approve the value of \$21,840 as stated in the letter from the Assessor. Discussion. Susie Mayfield informed the Board that her office had spoken to Dorothy Patton notifying her that the Assessor would be correcting the neighborhood code for the mobile home and changing her valuation to \$21,840. Ms. Patton stated that the change was a correct reflection and that she would not need to be present. With no further discussion, the motion passed unanimously.

**9:05 The Board of Equalization convened as the Board of County Commissioners for the following:**

Connie Hunt, County Administrator, conveyed to the Board that Allan Gerstle, Director of Social Services, requested approval to find and relocate his offices to Ridgway. The rent would be funded by the State.

Commissioner Batchelder had no problem with approving the request.

Commissioner Meinert asked that it be done in conjunction with the budgeting process. He suggested possibly finding a building that would house Public Health, also. A discussion followed regarding the condition of the Public Health building.

Commissioner Batchelder discussed sending a letter to Idarado, owners of the Public Health building, expressing concern about the condition of the building and offering to make improvements. However, because they have to protect public funds, the Commissioners would need assurance of a multi-year contract.

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Connie Hunt received an email from Ron Mabry, Weed Manager, who had not heard back from the Yankee Boy Conservation Association (YBCA) group regarding weed control. Commissioner Meinert stated that if the group did not respond and there is a weed problem that needed to be addressed, he was in favor of letting Mr. Mabry address the problem in the best way he sees fit. Commissioner Albritton agreed.

**9:15 The Board of County Commissioners reconvened as the Board of Equalization:**

Commissioner Batchelder reconvened the Board of Equalization.

**B. 9:15 2. Property Owner: HBH Partners Ltd., c/o Harley Brooke-Hitching  
Schedule Number: R005696**

Harley Brooke-Hitching was present and was sworn in by the Deputy Clerk of the Board. Susie Mayfield, County Assessor, and Dennis Michaud, Appraiser, were present for the Assessor's Office.

Commissioner Batchelder explained that the Assessor and Staff had previously been sworn in, explained the hearing procedures, and took testimony from the Petitioner.

Harley Brooke-Hitching expressed surprise that she would need to come in. She distributed a packet of information (*Petitioner Exhibit B-1*). She purchased the property and made renovations. It went on the market in June 2006 for \$487,000. Without making any changes to the house, it was barely shown, in January 2007 she reduced the price to \$447,000 and nothing happened. She reduced it a third time to \$398,000. She had only one showing in all that time. Ms. Brooke-Hitching made her point that to her the definition of the value of a piece of property was what it would sell

for in the open market. Finally, she was offered quite a bit less and accepted \$385,000. She concluded that the property should be worth what she sold it for.

Commissioner Albritton ascertained that the property sold in 2007.

Susie Mayfield, County Assessor, presented a letter dated July 27, 2007, along with the Property Card for the subject property (*Assessor Exhibit B-1*). She proceeded to explain the criteria for valuing the property and that the Assessor's Office is bound to look at sales from 1/1/2005 to 6/30/2006. If there is not enough data, Staff can go back in six-month increments. They cannot take into account the current sale price from 2007.

A discussion followed as to how much was spent on the remodel and how the Assessor arrived at the value.

Commissioner Batchelder suggested that, where the evidence presented to the Board of Equalization by the Petitioner indicated that her argument could be valid even though out of the frame of reference based on sales during that period, and where the Assessor arrived at the value through comparisons to similar properties, the Board of Equalization split the difference and set the value at \$394,500. Commissioner Albritton agreed. Commissioner Meinert noted that he had no problem if the parties were in agreement but that he was frustrated with the system and hiding behind statutory rules in a market where other factors should be considered to determine the valuation. Ms. Mayfield countered that she was not hiding behind the statutes, but upholding the statutes. Commissioner Batchelder offered that the Board of Equalization could take factors into consideration that the Assessor cannot but at the same time the Board is bound by statute to look at equalization.

**M/S/P**—Motion was made by Commissioner Batchelder and seconded by Commissioner Albritton to set the value for Schedule Number R005696 at \$394,500. There was no discussion. Motion passed unanimously.

**9:38 Commissioner Batchelder recessed and reconvened the Board of Equalization at 10:00:**

**C. 10:00 3. Property Owner: Cecil B. and Marion W. Westfall  
Schedule Number: R001777**

Cecil B. and Marion W. Westfall were present and were sworn in by the Deputy Clerk of the Board. Susie Mayfield, County Assessor, and Dennis Michaud, Appraiser, were present for the Assessor's Office.

Commissioner Batchelder explained that the Assessor and Staff had previously been sworn in, explained the hearing procedures, and noted for the record that the Board was in receipt of a note dated July 21, 2007 from the Westfalls along with a drawing, "Partial Plat of Whispering Pines Subdivision" (*Petitioner Exhibit C-1*). The Board was also in receipt of a packet of information from the Assessor's Office that included a letter dated July 26, 2007 and the Property Record Card (*Assessor Exhibit C-1*). At this point, Commissioner Batchelder took testimony from the Petitioners.

Cecil Westfall provided the Board with copies of a handwritten report, "Taxes on Whispering Pines Lot 22 & Greenbelt" (*Petitioner Exhibit C-2*) and a detail of the Whispering Pines plat (*Petitioner Exhibit C-3*) that he made several years ago and that was not official. At this point he read his note (*Petitioner Exhibit C-1*). He explained that, basically, the land is useless for things other than privacy, aesthetics, or a hike in the woods, which is the only access to the property. The greenbelt area cannot be built on. Even if it could, Corbett Creek and a 33-degree slope would be obstacles. To questions from the Commissioners, Mr. Westfall gave a history of the property.

Commissioner Albritton noted that the property was currently assessed at the vacant land rate and asked how it could fall into the residential rate. Susie Mayfield, County Assessor, explained that it would need to be used in conjunction with the residence, possibly fenced. A discussion followed.

Commissioner Batchelder discussed that the Assessor had previously valued the lot at 10% of the value of the surrounding lots and that the Petitioners had not protested that formula in the past. The issue was that the lot had experienced the same increase in valuation as other lots in Whispering Pines. He suggested that since the value of the lot was being increased by 40% of the increase in value of the other properties, the Board take the difference in the escalation of value from the last revaluation of \$7,500 and the current valuation of \$125,000, which would be \$5,000, take 40% of the \$5,000 (\$2,000) and add that to the previous value of \$7,500 to come up with a value of \$9,500.

Mr. Westfall explained why he continued to own the lot, essentially to prevent any development on the parcel.

**M/S/P**—Motion was made by Commissioner Batchelder and seconded by Commissioner Albritton to set the value of Schedule Number R001777 at \$9,500. Discussion. Commissioner Albritton suggested that the Westfalls look at some way to change the classification of the property to residential or put restrictions on it for future valuations. With no further discussion, the motion passed unanimously.

**D. 10:49 4. Property Owner: Joann W. Salette  
Schedule Number: R000163**

Joann Salette was present and was sworn in by the Deputy Clerk of the Board. Susie Mayfield, County Assessor, and Dennis Michaud, Appraiser, were present for the Assessor's Office.

Commissioner Batchelder explained that the Assessor and Staff had previously been sworn in, explained the hearing procedures, and noted for the record that the Petitioner had submitted a map of the subject property and surrounding

comparable properties (*Petitioner Exhibit D-1*) and a list of properties in the surrounding area noting size and assessed value (*Petitioner Exhibit D-2*).

Susie Mayfield submitted for the record a letter dated July 25, 2007 (*Assessor Exhibit D-1*) noting that Staff had reviewed the protest and recommended that the property be valued at \$120,000. Ms. Salette was notified of the change and stated that it was a correct reflection of the value.

**M/S/P**—Motion was made by Commissioner Albritton and seconded by Commissioner Meinert to accept the Assessor’s recommendation of \$120,000 for Schedule R000163 for the land only reflecting a total value of \$569,680. Discussion. Commissioner Meinert questioned the discrepancy in valuations in comparison to other valuations in the same area. The County Attorney reminded the Board that it needed to vote on what was presented during the hearing. With no further discussion, the motion passed unanimously.

**11:00 The Board of Equalization adjourned and reconvened as the Board of County Commissioners:**

Connie Hunt advised the Commissioners that Bob Risch with the Trails Group had posted two signs denoting day use only on the perimeter trails.

Ms. Hunt related that the Sheriff had requested that the fire ban be lifted.

**11:04 Commissioner Batchelder adjourned the special session:**

OURAY COUNTY BOARD OF COUNTY COMMISSIONERS  
SITTING AS THE OURAY COUNTY BOARD OF EQUALIZATION  
OURAY, COLORADO

ATTEST:

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Don Batchelder, Chair

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Heidi M. Albritton, Vice Chair

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Michelle Nauer, County Clerk and Recorder  
By: Linda Munson-Haley, Clerk of the Board

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K. Keith Meinert, Member