

The Board of County Commissioners met in special session on August 3, 2009. Those present for the session were Heidi Albritton, Chair; K. Keith Meinert, Vice-Chair; Lynn M. Padgett, Member; Mary Deganhart, County Attorney; Connie I. Hunt, County Administrator; and Linda Munson-Haley, Clerk of the Board.

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

2:30 The Board of County Commissioners convened as the Board of Equalization to consider the following property valuation appeals:

Commissioner Albritton reconvened the Board of Equalization and a roll call of the members of the Board of Equalization confirmed that Commissioner Albritton, Commissioner Meinert and Commissioner Padgett were present.

1. **Property Owner: Gisela G. White**
Schedule Number: R002758
(This hearing was continued from July 30, 2009)

Gisela and Randy White attended by phone. Susie Mayfield, County Assessor, and Dennis Michaud, Appraiser, were present.

Commissioner Albritton reopened the public hearing on Schedule Number R002758 for Gisela G. White and reminded everyone that they were still under oath.

Randy White submitted four photographs (*Petitioner Exhibit C.3-2*). He explained that the view from the street level was deceiving because the good mountain views would not be able to be seen from the building site level.

Dennis Michaud, Appraiser, related that a group that included Commissioner Meinert, Commissioner Padgett, Assessor Mayfield, Chief Deputy Appraiser Raelene Freier, Appraiser Dennis Michaud, and Clerk Linda Munson-Haley met on Thursday afternoon at Lot 125 for a site visit to the lot. They viewed the vistas from street level down to the edge of the golf course. The lot was between two houses that had been built a few years back. Both houses had walkout basements with full view of the golf course and the mountains to the east. Facing east, the group could see Courthouse, Chimney Rock, and the Cimarron Mountains. There was a good mountain view on the lot and the lot was valued similar to other lots in the area with similar mountain views. In reviewing White's submittal of comparables, Michaud noted that Lot 419 was not on the golf course, did not have good views of the mountains and it backed up to County Road (CR) 1, and Lot 301 that was on the golf course was wooded but had no mountain views. These were not similar to the subject property. Michaud explained that the Assessor had nine different categories of lots in Fairway Pines and the subject lot was grouped with other similar lots with similar views and exposure to the golf course, and was valued appropriately. In his submission, the Petitioners had indicated that he had arrived at his suggested value by averaging five lots in the timeframe; however, Michaud noted that the ones they selected were in different categories. If the Assessor used that approach the average would be \$174,000, which was higher than the current value. Michaud concluded that the group had visited the Petitioners' property and the other properties listed as comparables their submittal. The group also looked at properties that were representative of the different categories used by the Assessor's Office.

Commissioner Padgett asked Randy White when the photos that he had presented were taken. White replied that they had been taken about three or four years ago. He noted that there was probably some increased growth in Ponderosas and other trees on the property since the photos were taken that might shield the views even more. He advised that he could not take the trees down without a lengthy Fairway Pines approval process.

Commissioner Meinert stated that on the site visit he was struck by the difference between the sites the Assessor was valuing in the lower bracket and the sites in the Petitioners' category. The limited views and no views were strikingly different than the views in the Petitioners' category. The Petitioners' lot did have excellent views all the way down the lot of the Cimarron Range, not the Sneffels Range, and the aspect of the lot looking down on the golf course gave it these views. The lots in the other categories did not even have those views of the golf course and the aspect was different and not pointing to the mountains. He was comfortable that Assessor's Office had done a rigorous job to categorize the lots in Fairway Pines and had arrived at a grouping that coupled with qualified sales provided a realistic market value for the lots.

Randy White had no further questions.

M/S/P—*Motion was made by Commissioner Meinert and seconded by Commissioner Padgett in relation to Schedule Number R002758 regarding the valuation of Lot 125 in Fairway Pines, property owner Gisela White, that the Assessor's Office had properly characterized the quality of the lot in comparison to other like properties in the area that had sold in the qualifying period and it supported the Assessor's valuation of \$159,000 on the property. Discussion.*

Commissioner Padgett advised the Whites that she had also been present at the site visit and supported Commissioner Meinert's observations.

A roll call vote was taken on the motion with the following results.

*Commissioner Albritton voted in the affirmative
Commissioner Meinert voted in the affirmative
Commissioner Padgett voted in the affirmative*

Motion passed unanimously.

Commissioner Meinert complimented the Assessor's Office on the rigor that Staff had demonstrated in trying to establish the valuation system. It took the subjectivity out of consideration and it was very clear to him the difference in the various categories beyond just this one appeal. He applauded them for a good job in establishing as objective a system as possible that could withstand challenges.

Commissioner Albritton seconded Commissioner Meinert's praise and observed that she appreciated it as well.

Commissioner Padgett added that she, too, was very impressed.

Commissioner Albritton adjourned the Board of Equalization public hearing and reconvened the Board of County Commissioners.

2:56 The Board of Equalization adjourned:

[See resumption of minutes from the Board of County Commissioners' regular session on August 3, 2009]

OURAY COUNTY BOARD OF COUNTY COMMISSIONERS
OURAY, COLORADO

ATTEST:

Heidi M. Albritton, Chair

K. Keith Meinert, Vice-Chair

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

Lynn M. Padgett, Commission Member