

MOFFAT COUNTY CBOE Hearing Schedule
AUGUST 1, 2023 @ 1:30 PM

1:30 PM - 1:45 PM Introduction and Review of the CBOE Hearing Process-Rebecca Tyree, Esq.

County Board of Equalization Hearings

In attendance: Tony Bohrer, Chairman; Melody Villard, Vice Chair; Donald Broom, Board Member; Erin Miller, Deputy Clerk & Recorder; Larona McPherson, Moffat County Assessor; Rebecca Tyree; Loy Jones, Deputy Assessor; Blade Bricker

Call to Order

Commissioner Bohrer explained the Board of Equalization process. The Board appreciates both parties for participating in this process. Our goal is to come to a fair conclusion of value with regard to this property. We would like to have a valuation that is fair for the taxpayer as well as fair for the other taxpayers in the county. In order to do this, we will hear first from the taxpayer and then from the County Assessor. Each will be given 5 minutes for initial comments. Please do not interrupt each other during this period. Persons in the meeting room should not react to statements being made in an auditory or physical manner. After your initial 5 minutes, each board member will have an opportunity to ask questions. After a brief question period, you will be given an additional 5 minutes of rebuttal and conclusion time. As time allows, the Board may ask additional questions at the end of the meeting. Total time allotment for each hearing is not to exceed 15 minutes. We will then make one of the following decisions: Deny, Adjust, or Continue. We may also give other specific instructions to the Assessor with regard to the subject property. The schedule for each petitioner will be as follows:

5 minutes for Petitioners presentation
5 minutes for Assessor's presentation
3 minutes for Petitioners rebuttal
2 minutes for CBOE Q/A

~~**1:45 PM - 2:00 PM**~~ Buescher Family Limited Partnership
R005711 / Parcel No. 0657-254-00-031
115 W. 16th Street

~~**2:00 PM - 2:15 PM**~~ Buescher Family Limited Partnership
R006103 / Parcel No. 0657-344-03-030

The owners agreed to the adjusted value for both of these properties prior to the hearing, so no action was taken.

2:20 PM - 2:35 PM Cole, Monty Dale
R002350 / Parcel No. 1107-213-00-009
2932 County Road 41

There was no one present to represent this property. McPherson and Jones came up before the CBOE and explained that there have been no improvements to this property. The increase from 2022 to 2023 was \$3,652 in actual value; the taxes in 2022 were \$662.24 and the taxes in 2023 were \$645.13. The owner has requested an appeal value of \$160,000, which would be \$100,000 greater than the current value and would in turn, increase the taxes. Jones recommended continuing with the current valuation of \$64,496 and that she felt that the property owner did not understand the process and will be pleasantly surprised that his taxes did not go up.

Villard moved to deny the request of \$160,000, and continue with the current valuation of \$64,496. Broom seconded the motion. Motion carried 3-0.

2:40 PM - 2:55 PM

Fink, Donald

R000967 / Parcel No. 0157-083-00-014
2169 East Loop

There was no one present to represent this property. McPherson and Jones explained that the Assessor's Office does not have record of the \$170,000 sale that the owner bases his disclosure on. Their records show a Quit Claim transfer deed for \$10, which required no sale visit. The owner has removed structures and brought in current photos, so the sketches have been corrected in the system. The owner has requested a value of \$120,000; Jones recommended an adjusted value of \$113,111.

Villard moved to adjust the appeal on R000967, to reflect the current assessed valuation at \$113,111. Broom seconded the motion. Motion carried 3-0.

2:55 PM - 3:10 PM

Fink, Donald

R012943 / Parcel No. 0157-173-00-018
627 First Creek

There was no one present to represent this property. McPherson and Jones explained that corrections were made to sketches and dimensions in their data system and noting partially finished areas, the recommended value is \$287,531. Jones requests that the owner supply photos on the interior of their cabin since the Assessor's Office has not been inside. The owner has requested a value of \$280,000.

Broom made a motion to approve the adjustment of \$287,531 and deny the owners petition for \$280,000. Villard seconded the motion. Motion carried 3-0.

3:15 PM - 3:30 PM

Schmidt, David

R001018 / Parcel No. 0157-183-00-017
1940 Aunt Rosie's Lane

There was no one present to represent this property. McPherson and Jones explained that the owner based his protestation on no electricity, running water or road maintenance, which is considered standard for mountain rec areas. This is also common knowledge for property sales in this area. The owner says he would be happy with a 20% increase on his assessment; Jones says the best she can do is \$143, 520,

rather than the proposed \$137,047, unless the owner can prove that his cabin is less favorable than other cabins in the area.

Villard asked if there would be any benefit doing a continuance so that the owner could present updated photos for evidence.? Bohrer commented that the owner had the opportunity to come to the hearing and present his side.

Villard moved to adjust the value to \$143,520 as presented for R001018. Broom seconded the motion. Motion carried.

3:35 PM - 3:55 PM

BAHC, LLC

R001003 / Parcel No. 0157-173-00-0014

Blade Bricker was present to represent this property. Bricker gave a brief history of his family's ownership of the property and emphasized that upgrades have been minimal. He gave comparative assessments on neighboring properties and does not feel that the proposed assessment of \$296,000 on his property is fair. He thinks \$150,000 would be more appropriate, and brought photos to illustrate that.

Jones commented that after looking at the photos, she gave an assessed value on the property of \$148,329.

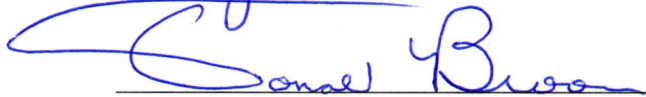
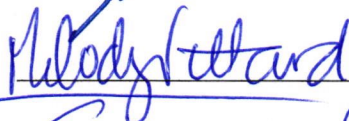
Villard moved to deny the appeal and accept the adjusted value of \$148,329 for account R001003. Broom seconded the motion. Motion carried 3-0.

Meeting adjourned at 3:40 pm

Submitted by:

Erin Miller, Deputy Clerk and Recorder

Approved by: _____



Approved on: _____

August 23, 2023

Attest by: _____

