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Minutes of the BOCC and the Board of Equalization Meeting held on August 2, 2021, at 9:00 am in the Commissioners Board Room, 6693 County Road 13, Conejos, CO 81129

Comm. Jarvies called the meeting to order at 9:00 am
Mitchell Jarvies – Chairman – Not Present
Carlos Garcia - Vice Chair – Present
Joseph Baroz – Vice Chair – Present

Present: Tressesa Martinez – County Admin, Nick Sarmiento-County Attorney, Connie Ricci-HR Director, and Nathan Ruybal Clerk and Recorder all present.

Pledge of Allegiance: Comm. Garcia led everyone on the Pledge of Allegiance.

Prayer: Comm. Baroz gave the opening prayer.

Approval of Agenda:
Motion to approve agenda as presented

Comm. Baroz makes motion to approve agenda as presented.
Comm. Garcia 2nd Motion
Motion Carries 2-0

Approval of Minutes
No Minutes to Approve

Public Comment
No Public Comment

County Attorney

Discussion on Impact Fees instead of a use tax, Linda from Land Use was discussing the need for another staff member if the tax was to be approved.

Additional staff have available to handle the processing and collecting of the Use Tax.

BOCC is fine how Sales Tax reads, and they determine that the County will pursue the County Wide Sales Tax and a County Wide Use Tax to help fund Sheriff's office and Ambulance.

**Board of Equalization – Protest Hearing for Norman Segel
Schedule Number – 598330300026**

**Naomi Martinez – County Assessor
Norman Segel – Landowner**

CONEJOS COUNTY
NAOMI MARTINEZ-KEYS
CONEJOS COUNTY ASSESSOR
6683 COUNTY RD 13
P.O. BOX 67
CONEJOS CO 81129

County Board of Equalization
CONEJOS COUNTY COURTHOUSE
6683 COUNTY RD 13
P.O. BOX 157
CONEJOS CO 81129

NOTICE OF DETERMINATION

DATE: 06/28/2021

SCHEDULE NUMBER	REVIEW #	TAX YEAR	TAX AREA	LEGAL DESCRIPTION OF PROPERTY (MAY BE INCOMPLETE)
598330300026	00052	2021	501	<p>ACRES 30094</p> <p>CONEJOS ACRES CIR 00398</p> <p>BENEFICIARY DEED R19001527</p> <p>CONEJOS ACRES LOT 26</p> <p>ALSO: BEG AT PT BET 30 & 31</p> <p>IN 33-7 TH N3*06'E</p> <p>ALNG R LINE BET 6 & 7</p> <p>1251.78 FT TO S 1/16 COR 30</p> <p>TH N85*14'E 863.91 FT TO</p> <p>POB TH N87*47'W 52.32 FT</p>
<p>SEGEL NORMAN 521 CAMINO LA MORDO NW ALBUQUERQUE NM 87114-2043</p>				

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

Residential property is valued by considering the market approach.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask the Assessor for a listing of the local taxing authorities.

CORRECTED PROPERTY VALUATION DUE TO NEW INFORMATION

PROPERTY CLASSIFICATION(S)	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
RESIDENTIAL	0	85085	90085
	0	85085	90085

NAOMI MARTINEZ-KEYS

COUNTY ASSESSOR

06/28/2021

DATE

Taxpayer is asking for a Value of \$75,000

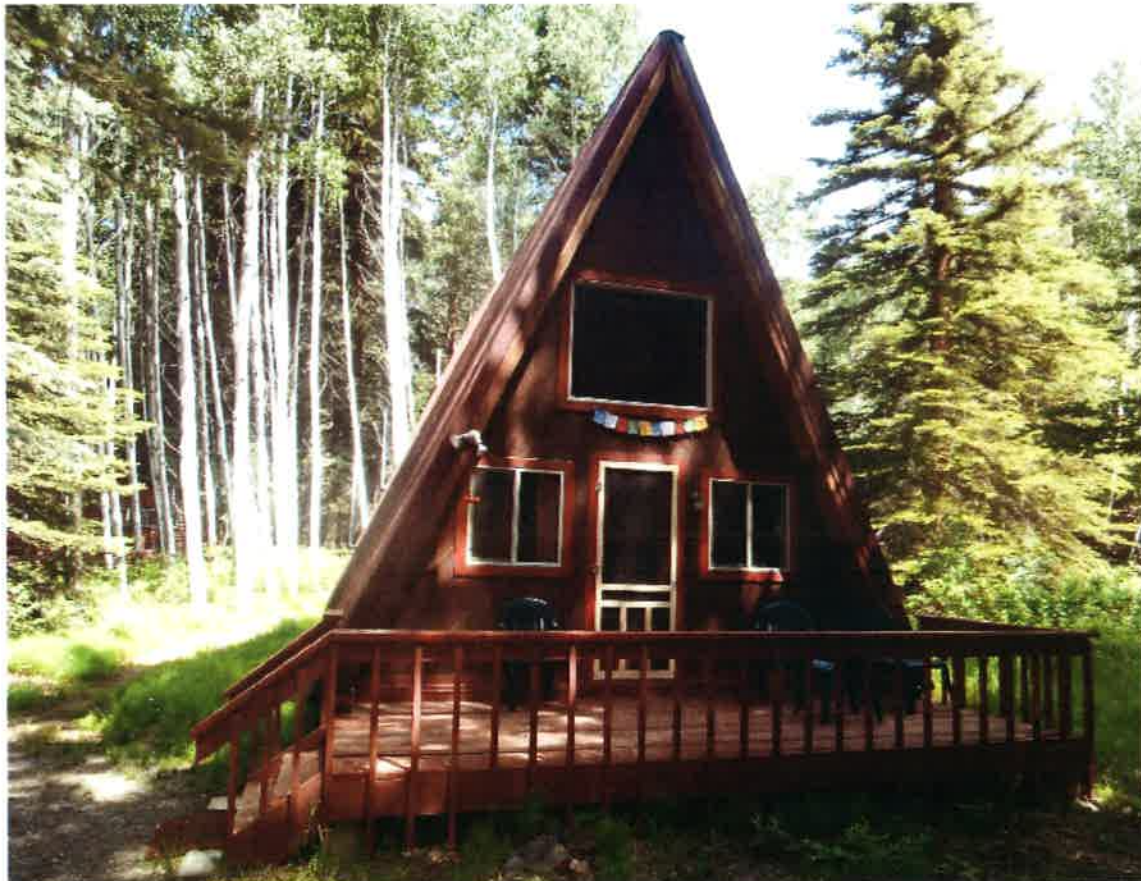
This value is based upon what he says is an appraisal supplied to him by a national appraisal firm. These firms just use our values which we supply to them each year.

- **2019 and 2020 values based on sales prior to June 30, 2018**
 - **Property value for this period (2019 and 2020) was \$73,269**

- **2021 values are based on sales from July 1, 2018 to June 30, 2020.**
- **These sales indicated an increase in valuation for us to maintain a 95% to 105% median ratio for the state.**
- **Using our 2020 values, sales were high compared to our values with a low of 70% of market value to a high of 116% of market value leaving us at a 90% median.**

- **Making an upwards adjustment to all properties in our mountain subs neighborhood it brought us into compliance with the audit.**
- **This adjustment is what brought Mr. Segel's value from \$73,269 from 2020 to \$85,085.**
- **We then realized that his lot had not recalculated to the new land values done in 2019, so that was recalculated to increase that by \$5,000.**
- **Bringing the new total value to \$90,085**

- **Complaints made evident to Assessor**
 - **Size of lot .16 or larger**
 - **Number of Bedrooms & Bathrooms in comparable properties**
 - **Age of comparable properties**
 - **Size of comparable properties**



***398 Conejos Acres Circle
Subject Property***

Naomi presented the attached Notice of Determination showing the Residential valuation of \$85,085.00 before the review and \$90,085.00 after review.

Naomi - Mr. Segel is protesting an Actual Value of \$90,085.00 – Segel is asking for an Actual Value of \$75,000.00 after he received an appraisal of \$73,269.00 which he says he received from a National Appraisal Firm.

Naomi – Mr. Segel believes he has an appraisal but what he has is a Property Record Report that the Assessors office supplies to several organizations each year.

Naomi – The evidence that Segel is presenting shows only the amount of the 2020 Tax Assessment and 2018 Tax Assessment in assessed values, but nothing that would constitute an actual appraisal.

Naomi – Conejos County values 2019 and 2020 are based on June 2018 Sales Period. 2021 value are based on sale values from July 1st, 2018, to June 30,2020.

Naomi - Sales values are set for all properties in his area, then the certain characteristics of the home and property will assess differently based on Square Footage and other aspects.

Naomi – Mr. Segel’s protest brought to the attention that the new 2019-2020 value did not calculate properly, and the value went up an extra \$5000.

Naomi – Conejos Ranch Properties with an A-Frame Cabin built in 1962 684 sq. ft house, can only be used Spring and Summer, cabin has no heat.

Naomi – Other cabins in the neighborhood that match Mr. Segel’s cabin are used as reference for the determination of value.



- 109 Shorty Lane once was a cabin that Conejos Ranch would rent out but have recently sold and values compare to the increase for Mr. Segel. Approx. 640 Sq. ft, 1 bedroom and 1 bathroom. Cabin built in 1954 and sold for \$110,000 in September of 2018.



- 370 Conejos Acres Circle, another comparable cabin for reference would be next door to Mr. Segel, this cabin was built in 1959 but has been renovated and has 2 bedrooms and 1 bathroom, approx. 832 square feet with a 218 sq. ft enclosed porch and has since sold for \$ 170,000 in October 2019. Value of this cabin did go up as well and is not at \$115,339.00.



- 7621 Jake Way Spur is the 3rd comparable cabin which is in another neighborhood on Tixier Ramirez. 3 bedroom and 2 bathrooms, attached garage, 1158 sq. ft., half story addition and sold in 2019 for \$232,000.00

Naomi – Main complaint from Mr. Segel that has been brought to her attention is the size of the lot, since it was much smaller than others that the value would be less.

Small Tracts Act Survey completed by the Forest Service due to encroachment from the forest service land, this created a discrepancy with the lot size and boundary.

Naomi makes the case that the comparable properties that were used are very similar and thus the value assessed are reasonable and adequate for the value assessed to Mr. Segel's property.

Comm. Garcia asked Naomi what factors value the property by the age of the cabin.

Naomi – Depreciation, older cabins will have depreciated more than a younger cabin.

Comm. Garcia – I am unsure still of the size of Mr. Segel's property.

Naomi – 684 sq. ft. plus 200sq. ft. for the lot which total 884 sq. ft.

Comm. Garcia – All the lots in that Neighborhood are assessed at the same rate?

Naomi – Yes. We either value by square footage or just by lots.

Naomi – Conejos Acres are valued per lot at \$25,000 off the river and \$37,500 on the river.

Attorney Sarmiento – Confirms with Naomi that the methods and tools outlined in this hearing are a clear way to capture the value of a home in Conejos County?

Naomi – Yes. All the treated the same way throughout the County.

Comm. Garcia now asks Mr. Segel to make his case.

Small Tract Act Survey

A parcel of land surveyed under BLM authority and defined by the small tracts acts, Public Law 97-465, January 12, 1983. It applies to parcels within the National Forest System which may be sold, exchanged, or interchanged. The acreage of the parcels may be: (1) 40 acres or less when interspersed with adjacent lands not in federal ownership, (2) 10 acres or less when encroached upon by color of title improvements, or (3) Rights of way, reserved or acquired, which are no longer needed by the federal government and are surrounded by lands not owned by the federal government.

1999

Mr. Segel does not agree with the figures that Naomi has come up with, Mr. Segel mentions that he has tried over the past month to come to an agreement for the value assessed.

Mr. Segel main protest is the size of the lot, in 1995 the Forest Service notified him that his property was encroaching on Federal Land. Forest Service conducted a small tracts act survey, outcome of survey does not match that of the Assessor.

The Forest Service and the Small Tract Act allowed Segel to stay in his cabin by essentially buying the land back from the Federal Government, this allow provided a Survey and Appraisal Report that Segel had to pay for out of pocket.

Segel protests that again he has been telling Naomi that his property is only .16 of an acre.

Segel – Page 16 of the Survey that the appraisal that Segel is presenting depicts his property as *“Small Tract 3007 which contains .16 acres. It is bounded by State Highway 17 on the east, Forest Service Land to the north and residential development to the south and west”*

Segel – Does not have his deeds prior to the transaction regarding the lot size, however he does mention that there was more land there then there is now. Claims that the deeds before this showed more land, but all changed after the Small Tracts Act.

Segel - Believes that he had 3 lots which he describes as lots 24,25,26.

Segel – Claims that he had to discuss with the Forest Service that he needed more land to create a driveway to his cabin and a lot for the cabin to sit on, discussion with the Forest Service still leaves him with .16 acre.

Segel – The size of the lot does factor into a buyers thinking when they go to buy property, very important distinction that he and Naomi could not agree on.

Segel – Another topic that Naomi and Segel discussed there are some things that it gets older and older and has not had enough money to repair or fix, the foundation after all these years has begun to deteriorate and will have to address that repair very soon.

Segel – Discusses the repair that is needed to his cabin makes his property incomparable to the other properties used because those have had remodels.

He then references Colorado Revised Statute 1-39-1-103 8(a)

(a)(I) Use of the market approach shall require a representative body of sales, including sales by a lender or government, sufficient to set a pattern, and appraisals shall reflect due consideration of the degree of comparability of sales, including the extent of similarities and dissimilarities among properties that are compared for assessment purposes. In order to obtain a reasonable sample and to reduce sudden price changes or fluctuations, all sales shall be included in the sample that reasonably reflect a true or typical sales price during the period specified in section 39-1-104(10.2). Sales of personal property exempt pursuant to the provisions of sections 39-3-102, 39-3-103, and 39-3-119 to 39-3-122 shall not be included in any such sample.



Mr. Segel - continued

Segel – Asks Naomi how did you determine what the adjustment to make on my property.

Naomi – By you telling us that the cabin had no heat, characteristics that an appraisal would consider, we can adjust in our system to consider differences in bathrooms, bedrooms, square footage.

Segel – 2020 medium property sale was at a medium of \$135,500.00, 502 properties sold in Conejos County for same year.

Segel - 251 of the 502 properties sold beneath the \$135,500.00, I want to make sure that he is not being compared to the fancier and bigger properties.

Attorney Sarmiento –

- Mr. Segel what is the actual lot size in your mind?
 - Segel - .16 of an acre
- Naomi what is the size of the lot in the system?
 - Naomi - .39 of an acre

Naomi – The county shows more land for all affected lots than the Small Tracts show.

Attorney Sarmiento – Naomi how did you derive at .39 of an acre?

Naomi – Segel purchased lot 26 of Conejos Acres from the prior owners William and Mary Armstrong which was .23 acres and we added .16 of the small tract act which now total .39 of an acre.

Naomi - The valuation in Mr. Segel’s case does not come from the acreage of the lot, it comes from other cabins selling price.

Segel – Shows pictures of his own of the cabin and property, focuses on the cracking foundation, he also has a picture of the forest service boundary line.

Segel – Discusses the buyer perspective, the curb appeal of the property it doesn’t look as good as other properties.

Segel – The dissimilarities that he has going on to other cabins in the area does not warrant this current valuation of \$90,085.00.

Comm. Baroz asks Segel when his last appraisal was completed?

Segel – 1998 is the last one that he has – valued at \$75,000.00

Segel - The appraisal that I have, had to follow the Small Tract Survey and is completely different than one that Naomi would normally have.

Segel – I am using this as evidence because I do believe it to be 100% accurate on the size of the lot used for this valuation.

Naomi – I believe that this survey only considers the portion that the Forest Service was giving to Segel and not the entire lot, since this was done for the Forest Service, they are only valuing the extra portion that they are giving him.

Naomi – I cannot find any other deeds to you, but it was all lot 26 of the subdivision.

Segel – Yes, I agree that I don't have any other lots, other than 26.

Segel – I would be willing to go down to \$80,000, I could probably get \$80,000.00 for it.

Naomi – I haven't seen anything in that subdivision sell for under \$100,000.00.

Attorney Sarmiento – The Board of Equalization has the authority to raise, lower or adjust any valuation on a case-to-case basis during a Board of Equalization hearing.

Would still like clarification on what exact size the lot is?

Naomi – I believe that he got .16 from the Small Tract but in replacement of some of the original lot. I am unsure what to put...it could be the .25 from the original Deed. Again, they are valued at the \$25,000 per lot. At the very least he has .25 acres in his lot, we did not find any Deeds that the Forest Service took any property away from him.

Segel is adamant that his lot is only .16 of an acre

Naomi – We have 2 deeds for Mr. Segel, one from the Armstrong's and one from the Forest Service which total .25 acres.

Comm. Garcia - how do we fix the discrepancy in acres and the consensus would be to get a survey completed.

Comm. Garcia – Does it really matter for this valuation the size of the lot? All lots in this subdivision are valued at a flat rate of \$25,000 off the river.

Comm. Baroz makes motion to deny the protest of Mr. Segel on schedule number 598330300026 and go with the Amount presented by Naomi.

Comm. Garcia 2nd Motion

Motion Carries 2-0

Comm. Garcia feels that Naomi was fair and uniform in valuing Mr. Segel’s property using the comparable properties.

Comm. Baroz – The Assessors office has been fair in the valuation of the property.

ROLL CALL VOTE

Comm. Garcia - I

Comm. Baroz - I

Clerk Ruybal I’s have it

Comm. Garcia I adjourn the Board of Equalization Hearing

ATTEST: 
Nathan Ruybal
Clerk of the Board


Mitchell Jarvies
Chair of BOCC