

COURT OF APPEALS, STATE OF  
COLORADO

2 East 14<sup>th</sup> Avenue  
Denver, Colorado 80203

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Appeal from Board of Assessment Appeals,  
State of Colorado  
Presiding Judges Diane M. Devries and  
Amy J. Williams  
Case No. 59454

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**Petitioner/Appellant:**  
**WILLIAM L. COYLE,**

v.

**Respondent/Appellee:**  
**COLORADO STATE BOARD OF  
ASSESSMENT APPEALS, DIANE M.  
DEVRIES and AMY J. WILLIAMS, as  
members of said Board, DOUGLAS  
COUNTY BOARD OF EQUALIZATION,  
DOUGLAS COUNTY ASSESSOR'S  
OFFICE, TERI COX, as Douglas County  
Assessor, and VIRGINIA WOOD, as an  
employee of said Assessor's Office.**

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Board of Assessment  
Appeals Case Number:  
59454

**NOTICE OF APPEAL**

Petitioner/Appellant William L. Coyle (“Petitioner” or “Coyle”), through counsel, hereby submits the following Notice of Appeal pursuant to C.A.R. 3(b), 3(e) and the provisions of C.R.S. § 24-4-106(11).

**I. ADMINISTRATIVE AGENCY INFORMATION**

Court: Board of Assessment Appeals, State of Colorado

Presiding Judges: Diane M. Devries and Amy J. Williams

Party Initiating Appeal: Petitioner William L. Coyle

Board of Assessment Appeals Case No.: 59454

**II. NATURE OF THE CASE**

**A. Nature of Controversy**

Petitioner owns 33.861 acres of land owned located at 7800 Crowfoot Valley Road, Parker, CO 80134, Douglas County, Colorado (the “Property”). The Property has been classified as agricultural for more than 30 years. Petitioner planted trees on the Property in the mid-1980s and installed a drip irrigation system to water the trees. Petitioner has utilized the Property as a tree farm consistently from the mid-1980’s to the present.

In 2012, Petitioner received notice from the Douglas County assessor’s office of the removal of the Property’s agricultural classification for tax year 2011, the

reclassification of the Property as residential, and the assignment of a value of \$530,893 for the Property based on this new residential classification.

Petitioner requested administrative review of the decision. The Douglas County Board of Equalization (“BOE”) upheld the assessor's reclassification of the Property and determination as to its value.

Petitioner then timely filed an appeal of the BOE’s decision with the Colorado State Board of Assessment Appeals (“Board of Assessment Appeals”).

A hearing on Petitioner’s appeal was conducted before the Board of Assessment Appeals on March 11, 2013.

On April 5, 2013, the Board of Assessment Appeals issued an order denying Petitioner’s appeal of the reclassification of the Property from agriculture to residential and the valuation of the Property based on residential standards.

**B. Order Being Appealed and Basis for the Appellate Court’s Jurisdiction**

Petitioner is appealing the Board of Assessment Appeals’ April 5, 2013 Order (“April 5<sup>th</sup> Order”) denying the Petitioner’s appeal of the reclassification of the Property from agricultural to residential and the valuation of the Property using residential standards.

The Court of Appeals has jurisdiction over the Board of Assessment Appeals’ April 5th Order pursuant to provisions of C.R.S. § 24-4-106.

**C. Whether the Order Resolved All Issues Pending Before Trial Court**

Yes.

**D. Finality of Order**

The Board of Assessment Appeals' April 5th Order is final for purposes of C.R.S. § 24-4-106.

**E. Date of Order and Date of Service of Order**

April 5, 2013

**F. Extensions for Filing Post-Trial Motions**

Not applicable.

**G. Date Motion for Post-Trial Relief Was Filed**

Not applicable.

**H. Date of Denial of Post-Trial Motions**

Not applicable.

**I. Extensions to File Notice of Appeal**

No extensions to file this Notice of Appeal have been sought or granted.

**III. ADVISORY LISTING OF ISSUES ON CROSS-APPEAL**

Petitioner/Appellant William D. Coyle may raise the following issues in his Appeal:

1. Whether the Board of Assessment Appeals erred in refusing to continue the hearing despite Petitioner's request.

2. Whether the Board of Assessment Appeals erred in admitting certain evidence offered by the BOE at the March 11, 2013 hearing despite the fact that the evidence was not timely submitted by the BOE in violation of the Administrative Procedures Act.

3. Whether the Board of Assessment Appeals erred in excluding photographs offered as evidence by Petitioner at the March 11, 2013 hearing.

4. Whether the Board of Assessment Appeals erred in permitting Virginia Wood, a Certified Residential Appraiser, to offer opinion testimony with regard to the health, maintenance and/or cultivation of tress located on the Property.

5. Whether there was sufficient evidence the Board of Assessment Appeals erred in denying Petitioner's appeal of the reclassification of his property from agricultural to residential.

6. Whether, because the Board of Assessment Appeals denial of the Petitioner's appeal of the reclassification of the Property from agricultural to residential was in error, its approval of the BOE's use of a market approach for purposes of valuation of the Property was also in error.

7. Whether the Board of Assessment Appeals erred in failing to consider evidence offered by the Petitioner regarding the income approach for purposes of valuation of the Property.

8. Whether the Board of Assessment Appeals erred in finding that the comparable sales and adjustments offered by the BOE accurately reflected the Property's value and that the BOE applied the appropriate methodology for valuing the Property.

#### **IV. TRANSCRIPT**

With regard to the issue raised in this Notice of Appeal, the transcript of the May 11, 2013 hearing is necessary.

#### **V. PRE-ARGUMENT CONFERENCE**

Petitioner/Appellant does not request a pre-argument conference.

#### **VI. COUNSEL FOR THE PARTIES**

Counsel for Petitioner/Appellant is:

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Counsel for Respondent/Appellee is:

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**VII. APPENDIX TO THIS NOTICE OF CROSS-APPEAL**

Copy of the Board of Assessment Appeals' April 5, 2013 Order.

Respectfully submitted this 17<sup>th</sup> day of May, 2013.

CAMPBELL KILLIN BRITTAN AND RAY, LLC  
s/Margaret R. Pflueger  
Margaret R. Pflueger, #39780  
*Counsel for Petitioner/Appellant William D. Coyle*

## CERTIFICATE OF SERVICE

I hereby certify that on this 17<sup>th</sup> day of May, 2013, a true and correct copy of the foregoing **NOTICE OF APPEAL** was delivered via *Lexis/Nexis File and Serve* to the following:

Board of Assessment Appeals  
State of Colorado  
1313 Sherman Street, Room 315  
Denver, CO 80203

Robert D. Clark  
Douglas County Attorney's Office  
100 Third Street  
Castle Rock, CO 80104

*s/Andrea Davis*

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Andrea Davis