COURT OF APPEALS, STATE OF COLORADO 2 East 14th Avenue Denver, Colorado 80203	DATE FILED: October 1, 2013 2:29 PM
Appeal from Board of Assessment Appeals, State of Colorado Presiding Judges Diane M. Devries and Amy J. Williams Case No. 59454	**▲COURT USE ONLY▲**
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.**	Board of Assessment Appeals Case Number: 59454
Attorneys for Petitioner/Appellant: Margaret R. Pflueger, #39780 Campbell Killin Brittan and Ray, LLC 270 St. Paul St., Ste. 270 Denver, CO 80206 Telephone: 303-394-7202 Facsimile: 303-322-5800 Email: mpflueger@ckbrlaw.com	

APPELLANT'S OPENING BRIEF

CERTIFICATE OF COMPLAINCE

I hereby certify that this brief complies with all requirements of C.A.R. 28 and C.A.R. 32, including all formatting requirements set forth in these rules. Specifically, the undersigned certifies that:

The brief complies with C.A.R. 28(g).

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- ☑ It contains 4,391words.
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The brief complies with C.A.R. 28(k).

For the party raising the issue:

☑It contains under a separate heading (1) a concise statement of the applicable standard of appellate review with citation to authority; and (2) a citation to the precise location in the record (R. , p.), not to an entire document, where the issue was raised and ruled on.

For the party responding to the issue:

It contains, under a separate heading, a statement of whether such party agrees with the opponent's statements concerning the standard of review and preservation for appeal, and if not, why not.

CAMPBELL KILLIN BRITTAN & RAY, LLC

/s/Margaret R. Pflueger
Margaret R. Pflueger, #39780

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I. ISSUES PRESENTED

1. Whether the Colorado State Board of Assessment Appeals ("BAA") erred in affirming the Douglas County Board of Equalization's ("BOE") reclassification of 33.861 acres of land located at 7800 Crowfoot Valley Road, Parker, CO 80134, Douglas County, Colorado (the "Property") owned by William L. Coyle ("Coyle") from agricultural to residential when the Property was actually used on the relevant assessment date, and has always been used, as a tree farm and therefore qualifies for an agricultural designation under C.R.S. § 39–1–102(1.6)(a)(I).

2. Whether the BAA erred in affirming the BOE's reclassification of the Property from agricultural to residential given that ground water appropriated under a permit obtained by Coyle was used for the production of agriculture on the Property and therefore the Property qualifies for a agricultural designation under C.R.S. § 39–1–102(1.6)(a)(IV).

3. Whether the BAA's decision must be set aside as arbitrary and capricious because it was not based on competent evidence given that the County appraiser who performed the Property assessment was not qualified to appraise agricultural properties and she did not have an adequate foundation for her opinions with regard to the ongoing agricultural use of the Property.

4. Whether due to numerous procedural irregularities, Coyle was denied the

right to due process during the hearing before the BAA with regard to the reclassification of the Property from agricultural to residential

5. Whether, even assuming that the BAA did not err in affirming the BOE's reclassification of the Property from agricultural to residential, there was sufficient comparable evidence to support a $530,893.00 valuation for the Property.

II. STATEMENT OF THE CASE

This matter concerns. Coyle's appeal of the BAA's April 5, 2013 Order affirming the reclassification the Property from agricultural to residential despite the fact that the Property has been used by Coyle as a tree farm for over 28 years.

III. STANDARD OF REVIEW

Colorado Revised Statute § 24-4-106(11)(e) directs the Court of Appeals to apply the standard of review in Section 24-4-106(7) in any judicial review of agency action under the Colorado Administrative Procedures Act. Section 24-4-106(7) provides that:

> If the court finds no error, it shall affirm the agency action. If it finds that the agency action is arbitrary or capricious, a denial of statutory right, contrary to constitutional right, power, privilege, or immunity, in excess of statutory jurisdiction, authority, purposes, or limitations, not in accord with the procedures or procedural limitations of this article or as otherwise required by law, an abuse or clearly unwarranted exercise of discretion, based upon findings of fact that are clearly erroneous on the whole record, unsupported by substantial evidence when the record is considered as a whole, or otherwise contrary to law, then the court shall hold unlawful and set aside the agency action and shall restrain the enforcement of the order or rule under review, compel any agency action

> to be taken which has been unlawfully withheld or unduly delayed, remand the case for further proceedings, and afford such other relief as may be appropriate. In making the foregoing determinations, the court shall review the whole record or such portions thereof as may be cited by any party. In all cases under review, the court shall determine all questions of law and interpret the statutory and constitutional provisions involved and shall apply such interpretation to the facts duly found or established.

Although a reviewing court gives some deference to an agency's reasonable construction of a statute, the agency's interpretation will be overturned on appeal if it is clearly erroneous, arbitrary, or otherwise not in accordance with the law. *Black Diamond Fund, LLLP v. Joseph*, 211 P.3d 727, 729 (Colo.App. 2009); *Aberdeen Investors, Inc. v. Adams County Bd. of County Com'rs,* 240 P.3d 398, 400 (Colo.App. 2009) (finding that although an agency's construction is entitled to deference, courts are not bound by it where the result is inconsistent with the legislative intent manifested in the statutory text.) An agency's statutory interpretations are not binding on a reviewing court because courts decide legal issues. *Huddleston v. Grand County Bd. of Equalization,* 913 P.2d 15, 17 (Colo.1996) (it is for the courts to decide issues of law and that reviewing courts are not bound to follow the statutory interpretations reflected in the manuals.) A "reviewing court must set aside a BAA decision if it reflects a failure to abide by the statutory scheme for calculating property tax assessments." *Aberdeen Investors,* 240 P.3d at 400, citing *Home Depot USA, Inc. v. Pueblo County Bd. of Comm'rs,* 50 P.3d 916, 918 (Colo.App.2002).

In order for Court of Appeals to set aside agency action on the ground that it was arbitrary or capricious, it must find that the action is unsupported by competent evidence. *Q & T Food Stores, Inc. v. Zamarripa*, 910 P.2d 44, 46 (Colo.App. 1995). The primary factor to be considered in determining the proper classification for property tax purposes is the actual use of the property on the relevant assessment date. *Farny v. Board of Equalization of Dolores County*, 985 P.2d 106, 109 (Colo. App. 1999).

IV. STATEMENT OF FACTS

As set forth above, the Property at issue consists of 33.861 acres of land located at 7800 Crowfoot Valley Road in Parker, Colorado. (Doc. 14, p. 21). The Property has been classified as agricultural for more than 30 years. (Doc. 19, pp. 18:19-20:13). Coyle first planted trees on the Property in the mid-1980s and installed a drip irrigation system to water the trees using groundwater from a permitted well located on the Property. (Doc. 19. pp. 18:19-20:13) Coyle has utilized the Property as a tree farm consistently from the mid-1980's to the present. (Doc. 19, pp. 18:19-20:13). At the time of the assessment, there were approximately 8,000 trees located on the Property. (Doc. 19, p. 28:22-23). There is only one improvement located on the Property – a 1,000 square foot residence originally built in 1907. (Doc. 14, p. 21) Coyle does not reside at this house. (Doc. 19, p. 63:20-24).

In July 2012, Coyle received notice from the Douglas County assessor's office that as of July 1, 2012 the Property's agricultural classification had been removed for tax year 2011 and the Property had been reclassified as residential. (Doc. 3, p. 6). The notice further stated that the Property had been assigned a value of $530,893.00 based on its new residential classification. (Doc. 3, p. 6).

Coyle requested administrative review of the decision. The BOE upheld the assessor's reclassification of the Property and determination as to its value. (Doc. 3, p.1). Coyle then timely filed an appeal of the BOE's decision with the BAA. (Doc. 3, p.1).

A hearing on Petitioner's appeal was conducted before the BAA on March 11, 2013. (Doc. 19) Coyle appeared *pro se*. Despite the fact that Coyle presented evidence of the use of the Property as a tree farm on the date of assessment and at all times, on April 5, 2013, the BAA nonetheless issued an order denying Coyle's appeal of the reclassification of the Property from agriculture to residential. (Doc 18). The BAA also affirmed the BOE's valuation of the Property based on the market approach required for residential properties. (Doc 18).

On May 17, 2013, Coyle timely filed a Notice of Appeal of the BAA's April 5th Order.

V. SUMMARY OF ARGUMENT

The BAA's decision must be set aside as arbitrary and capricious because the

Property meets the statutory requirements for designation as agricultural land. The Property has been classified as agricultural for more than 30 years. Coyle has always used the Property as a tree farm and at the time of reclassification there were more than 8,000 trees growing on the Property. There was no change in use of the Property by Coyle that would justify the reclassification from agricultural to residential. Further, contrary to BAA's decision, which was apparently based solely on the County's appraiser's opinion that Coyle's Property no longer qualified as agricultural because there was insufficient evidence that it was harvested on a regular basis, Colorado law does not require that a property must be regularly harvested to qualify as agricultural.

Additionally, Coyle irrigates his tree farm using ground water accessed from a permitted well on the Property. On that basis alone, pursuant to C.R.S. § 39–1–102(1.6), it qualifies as agricultural. The BAA's decision must be overturned because it reflects a failure to abide by the statutory scheme for calculating property tax assessments.

The BAA's decision was also improperly based on incompetent evidence presented through the testimony of a County "residential" appraiser who was not qualified, and did not have an adequate foundation, to testify with regard to the ongoing agricultural use of the Property. Because the BAA's decision was not

unsupported by competent evidence it was arbitrary or capricious and must be set aside.

Additionally, the BAA's decision should be overturned due to numerous procedural irregularities during the hearing which resulted in a denial of Coyle's right to due process. Among the hearing irregularities was the fact that: 1) the BAA, on one hand, excluded additional evidence submitted by Coyle at the hearing, rather than granting Coyle's request to continue the hearing to allow the BOE's attorney time to review the evidence and, on the other hand, admitted evidence offered by the BOE despite the fact that, in violation of the Administrative Procedures Act, the BOE did not provide such evidence to Coyle 10 business days prior to the hearing; 2) the BAA admitted, over Coyle's objection, a listing agreement related to a previous effort by Coyle to sell the Property which was offered by the County for the irrelevant purpose of establishing the Property's potential for future commercial development; and 3) the BAA, having apparently predetermined the case, refused to allow Coyle to present evidence concerning an income approach to valuation of the Property (which approach is appropriate for agricultural properties) but rather limited the evidence related to valuation to a market approach, which applies to residential properties.

Finally, the BAA's decision should be overturned because, even if the reclassification of Coyle's property from agricultural to residential were determined to be justified, the sales of other properties relied upon by the assessing officer should

not have been considered by the BAA because of a lack of evidence of comparability and the appraiser improper on the Property's development potential in assessing its value.

In sum, because there was no legitimate basis for the Property's reclassification from agricultural to residential other than Douglas County's desire for increased property tax revenue, the BAA' decision must be overturned.

VI. ARGUMENT

A. The Property Qualifies as Agricultural because, at All Times, it Has Been Used as a Tree Farm.

As set forth above, the primary factor to be considered in determining the proper classification for property tax purposes is the actual use of the property on the relevant assessment date. *Farny,* 985 P.2d at 109. To qualify as "agricultural land" under C.R.S. § 39–1–102(1.6), the land must: (1) be presently used as a farm or ranch; (2) have been so used during the two-year period prior to the assessment; (3) have been classified or eligible for classification as agricultural land during the ten years preceding the assessment year; and (4) continue to have actual agricultural use. *Boulder County Bd. of Equalization v. M.D.C. Constr. Co.*, 830 P.2d 975, 981 (Colo.1992).

Pursuant to C.R.S. § 39-1-102(3.5), a farm is defined as land that is used to produce agricultural products that originate from the productivity of the land in order to derive a profit. There are four requirements for land to be designated as a farm: 1)

the land must produce agricultural products; 2) the products must be grown in the soil; 3) the primary purpose of the activity is to obtain a monetary profit; and 4) a full cycle of agricultural farming activity includes planting, growing, harvesting and selling the agricultural product.

Agricultural classification for valuation purposes must be based on the foregoing statutory criteria, rather than on any non-statutory considerations. *M.D.C. Constr. Co.*, 830 P.2d at 980–81. Further, the focus of such classification determination must be on the actual surface use of the land in the relevant time period. *See Douglas County Bd. of Equalization v. Clarke*, 921 P.2d 717, 723 (1996).

As established in *Aberdeen Investors.* 240 P.3d at 401"to classify land as agricultural, section 39–1–102(1.6)(a)(I) requires that the land "was used the previous two years and presently is used as a farm or ranch." "There is no statutory requirement that the property be used throughout the previous two years as a farm or ranch." *Id*. The *Aberdeen* court also recognized that "agricultural classification is unique in property taxation because using a property as a farm or ranch seldom occurs on January 1 . . . growing seasons vary throughout the counties and each year has its own grazing and growing season." *Id.* The *Abdereen* court rejected the county's contention that subsection (1.6) requires full and continuous agricultural use for the entire two-year period. *Id.* at 401-02.

Here, the Property meets all of the statutory requirements for designation as

agricultural land. The Property is presently used as a farm. (Doc 19, pp. 18:19-20:15). The Property was used as a farm during the two-year period prior to the assessment. (Doc 19, pp. 18:19-20:15). The Property was classified as agricultural land during the ten years preceding the assessment year. (Doc 15, pp. 2-4). And, the Property continues to have actual agricultural use.

The Property also meets the definition of a farm, under C.R.S. § 39-1-102(3.5), because it: 1) produces agricultural products; 2) the products are grown in the soil; 3) the primary purpose of Coyle planting the trees on his Property is to obtain a monetary profit; and 4) there is a full cycle of agricultural farming activity including planting, growing, harvesting and selling the agricultural product on the Property.

As Coyle explained to the BAA in his testimony, the trees grown on the Property are extremely large. (Doc 19, pp. 18:19-20:15). These trees are not the type of trees that are regularly harvested on a yearly basis. (Doc. 19, pp. 19:17:22; 28:1-2) Further, as testified to by Coyle, given the downturn in the economy there was significant decrease in the market for these types of trees. (Doc 19, pp. 18:19-20:15). As further testified to by Coyle, it would be illogical for Coyle to harvest and continue to plant trees when there was no current market for the trees. (Doc 19, pp. 18:19-20:15; 27:5-12). There are many types of crops, including without limitation hay, which are not regularly harvested and yet the property on which these types of crops are grown is given an agricultural designation.

Additionally, Coyle presented evidence of maintenance, harvesting and tree sales during the three years prior to the assessment of for tax year 2011, (Doc. 9, pp 1-3; Doc. 19, p.51:2-16), as well as a pasture lease for a portion of the Property executed in 2011 (Doc. 10), and an invoice establishing the purchase of a fence for the tree farm in 2012 (Doc. 11).

Noticeably, the inspection of the Property was conducted by the appraiser on January 3, 2011. (Doc. 19, p. 46-23:25). The beginning of January is not a typical time period for harvesting large trees as most landscapers are not purchasing and replanting trees for customers at this time of year. (Doc. 19, p. 27-16:25). As the court acknowledged in *Aberdeen,* 240 P.3d at 401 , "using a property as a farm or ranch seldom occurs on January 1."

Because Colorado statutes governing the designation of property as agricultural for valuation purposes do not mandate a time period within which the agricultural product grown on the property must be harvested in order for the property to qualify as agricultural, the BAA's decision, which was improperly based on evidence which purportedly established that the trees on the Property had not be "regularly" harvested, must be overturned. *Aberdeen*, 240 P.3d at 400 ("reviewing court must set aside a BAA decision if it reflects a failure to abide by the statutory scheme for calculating property tax assessment"); *Home Depot,* 50 P.3d at 918.

B. The Property Qualifies as Agricultural Because It Is Irrigated With Groundwater Appropriated Under a Permit Obtained by Coyle.

Property also qualifies as "agricultural land" under C.R.S. § 39–1–102(1.6)(a)(IV), if the owner of the land has a final permit to appropriated groundwater granted in accordance with article 90 of title 37, C.R.S., for purposes other than residential purposes, and water appropriated under such right or permit shall be and is used for the production of agricultural or livestock products on such land.

Here, the Property qualifies as agricultural land because Coyle obtained a permit to appropriate groundwater through use of a well to irrigate the trees located on the Property. (Doc. 19, p. 3-6).

Because in addition to qualifying as agricultural land under C.R.S. § 39–1–102(1.6)(a)(I), the Property also qualifies for an agricultural designation under C.R.S. § 39–1–102(1.6)(a)(IV), the BAA's decision must be overturned. *Id.*

C. The BAA's Decision Was Premised on Incompetent Evidence.

An agency action may be set aside on the ground that it was arbitrary or capricious if it is determined that the action is unsupported by competent evidence. *Q&T Food Stores*, 910 P.2d at 46.

In this case, the BAA's decision affirming the reclassification of the Property from agricultural to residential was almost exclusively premised on the testimony

offered by Virginia Wood, a licensed appraiser with the Douglas County Assessor's Office. (Doc. 18, p.2) However, Ms. Wood's is licensed as a Certified **Residential** Appraiser (Doc 15, p.1), not an agricultural appraiser. When asked by Coyle what her qualifications were to determine whether a tree was dead or alive, Ms Wood testified: "As a homeowner for 30 plus years, and planting several trees myself, I know what a dead tree is from a live tree." (Doc. 19, p. 48:21-23). Being a "homeowner" hardly qualifies Ms. Wood to provide an "expert" opinion as to the health of the trees on the Property to support a conclusion that because some of the trees appeared to Ms. Wood to be dead, the Property was not being regularly maintained as a tree farm.

Similarly, there was insufficient foundation for Ms. Wood's testimony. Ms. Woods testified that her determination with regard to the reclassification of the Property was based on "physical inspections, reviewing aerials, talking with other people, and other appraisers in the office that drive by the property on a regular basis and asking if they've ever seen any activity out there." (Doc. 19, p.20:8-11). However, cross-examination revealed that Ms. Wood inspection of the Property only involved her driving past the Property. (Doc. 19, p.48-2:23). She did not exit her automobile to walk up and down the rows to see if the trees might have been harvested (Doc. 19, p.48:2-9; 49:3-12; 59:9-16), nor did she inspect the buds on the trees. (Doc. 19, p. 49:3-12). With regard to the aerial photographs, Ms. Woods admitted that there was no requirement as to how many trees need to be sold per year

for a Property to be designated agriculture and she would not be able to tell from looking at the aerial photographs if there had been a few trees had been sold. (Doc. 19, 62:19-25). Ms. Woods' contention that, based on the aerial photographs of the Property, it appeared that there had been no change in the number of trees (Doc. 19, 62:19-25) was undermined by the evidence presented by Coyle, which Ms. Woods admitted showed a tree spade digging up trees, holes where trees used to be located, and receipts for tree sales in 2010 (Doc. 19, p. 50 2-16).

Because Ms. Woods was not qualified as an agricultural appraiser, and because she did not have an adequate foundation based on her limited inspection of the Property, to provide testimony with regard to the ongoing agricultural use of the Property, the BAA's decision to affirm the BOE's reclassification of the Property must be overturned because it was not based on competent evidence.

D. Coyle Was Denied His Right to Due Process During His Appeal Hearing Before the BAA Due to Numerous Procedural Irregularities.

Procedural due process requires notice and an opportunity to be heard. *People in Interest of D.G.,* 733 P.2d 1199, 1202 (Colo.1987). These principles apply to administrative proceedings**.** *Electric Power Research Institute, Inc. v. City & County of Denver,* 737 P.2d 822, 828 (Colo.1987). The essence of due process is basic fairness in procedure. While administrative hearings need not be overly strict or unduly rigid in matters of procedure, *Nichols ex rel Nichols v. DeStefano,* 70 P.3d 505,

507 (Colo. App. 2002), due process generally requires that a party have adequate notice and an opportunity to be heard by a neutral decision maker. *Eason v. Board of County Commissioners*, 70 P.3d 600, 607 (Colo. App. 2003), citing *Jafay v. Bd. of County Commissioners*, 848 P.2d 892 (Colo. 1993).

Here, Coyle was denied the right to due process during the hearing before the BAA on his appeal of the reclassification of the Property from agricultural to residential due to numerous procedural irregularities. First, when Coyle indicated that he had brought additional evidence with him to the hearing, the County objected to the admission of such evidence because it had not had sufficient time to review it. (Doc. 19, pp 3:19-6:9). Coyle then requested that the hearing be continued in order to give the BAA time to review the evidence. (Doc. 19, pp 3:19-6:9). However, the BAA refused this request. (Doc. 19, pp 3:19-6:9). Nonetheless, when Coyle in turn objected to evidence submitted by the BAA on the grounds that it had been untimely submitted in violation of the Administrative Procedures Act, the BAA found that Coyle had not been harmed by the BAA's late submission so the County's evidence would be admitted at the hearing. (Doc. 19, pp 3:19-6:20).

Another example of the deck being stacked against Coyle was the BAA's admission, over Coyle's relevancy objection, of a listing agreement related to a previous effort by Coyle to sell the Property which was offered by the County for the irrelevant purpose of establishing the Property's potential for future commercial

development. Despite Coyle's objection that the evidence was offered in an improper attempt to prejudice the Board because it is likely that at some point it the Property will be developed, but that the listing had nothing to do with the agricultural standing of the property (Doc. 19, p.12:15-19), the BAA simply accepted the evidence and stated that it would give it the weight it felt it was due. (Doc. 19, pp.12:20-13:2).

Further, as is made evident from the transcript of the hearing, the BAA was predetermined to affirm the reclassification of the Property as residential because it refused to allow Coyle to present evidence concerning an income approach to valuation of the Property (which approach is appropriate for agricultural properties). (Doc. 19, pp.63:17-65:24). *M.D.C. Constr. Co.*, 830 P.2d at 978, citing Colo. Const. art. X, § 3(1)(a) ("Article X, section 3 of the Colorado Constitution, however, gives special tax consideration to agricultural lands by providing that "the actual value of agricultural lands, as defined by law, shall be determined solely by consideration of the earning or productive capacity of such lands capitalized at a rate as prescribed by law.") Rather, the BAA limited the evidence related to valuation to a market approach, which applies to residential properties. (Doc. 19, pp.63:17-68:3)

Because a fair reading of the transcript shows that the BAA hearing was a rubber stamp administrative proceeding, with numerous procedural irregularities which denied Coyle' his right to due process, the BAA's decision should be overturned.

E. The Valuation of Coyle's Property Was Not Based on Comparable Properties.

Even assuming the BAA did not err in affirming the BOE's reclassification of the Property from agricultural to residential, the sales of other properties relied upon by the assessing officer should not have been considered by the BAA because of a lack of evidence of comparability.

The certified appraiser for the County, Jerry McLeland, testified that "Any time you're dealing with a rural property, it's kind of hit and miss. But we try and find something as similar to the subject as possible above grade." (Doc 19, p.71:16-19). Unfortunately, in this case, Mr. McLeland did not find similar comparable properties upon which to base his residential valuation of Coyle's Property. As admitted by Mr. McLeland, he was required to make both age and size adjustments with regard to the house located on the Property (Doc 19, p.71:2-16) and of the three comparables used one was valued on a per-acre-basis, the second on a site-basis, and the third based on a "short sale influence". (Doc. 19, pp.73:3-74:1). This complete mish-mash of comparable properties resulted in a range from $378,000.00 to $537,000.00. Mr. McLeland admitted that the valuation for the Property, which has only one improvement– a 1,000 square foot residence originally built in 1907 (Doc. 14, p. 21), at 530,893.00 was at the "upper end of the range." (Doc. 19, p. 75:19-22). Given the complete lack of evidence of comparability of the properties upon which the

Property's valuation was based, the BAA's affirmance of the valuation should be set aside.

Further, in assessing a $12,000 per acre value to the Property, Mr. McLeland improperly considered the Property's "potential possibly for commercial-type property later on, multi-res type property later on, it could be, you know, a couple of different things possible there. But it's development potential for sure in comparison to where some of the other properties are located." (Doc. 19, p.72-7-14). Mr. McLeland clearly considered the property's development potential (Doc. 19, pp.73:3-74:1), despite the fact he testified that the Assessor's Office is required to base its valuation on the Property's use, and not on the fact that it is in a prime development location. (Doc. 19, p.81:25-82:8).

Regardless of the propriety of the reclassification of the Property from agricultural to residential, there was simply insufficient evidence upon which the BAA could affirm the BOE's valuation of the Property at $530,896.00.

VII. CONCLUSION

For each of the foregoing reasons, Appellant Coyle respectfully requests that the ruling of the Board of Assessment Appeals be overturned.

Respectfully submitted this 1st day of October, 2013.

CAMPBELL KILLIN BRITTAN AND RAY, LLC

s/Margaret R. Pflueger
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CERTIFICATE OF SERVICE

I hereby certify that on this 1st day of October, 2013, a true and correct copy of the foregoing **OPENING BRIEF** was delivered via ICCES and U.S. mail to the following:

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