

San Juan County
BOE rulings by Hearing Officer
Randy Kelly
CY 2024

These BOE submissions are the result of **ASSESSOR IDENTIFIED / INITIATED** corrections. These are errors that were identified by the ASSESSOR as obvious errors due to keying errors, computer errors, factoring errors or obvious errors (escaped property) brought to the attention of the Assessor by another party after the Tax Roll was closed for the year.

1 Name: Dutrow, A
 RE: Escaped home, 1705 sq ft main level, 1934 total sq ft
 final inspection done 4/5/23

Parcel number	Present Value	Proposed 2024 Value	
00078000008B	\$31,625	\$31,625	Garage
	\$102,010	\$102,010	Res lot
	\$0	\$338,975	Home
	\$0	\$14,005	Garage / shed
	\$133,635	\$486,615	total

2 Name: Kubik, A
 RE: Escaped home, twin homes

Parcel number	Present Value	Proposed 2024 Value	
"A" 00075000008B	\$42,052	\$362,051	home - final inspection done 8/29/23
	\$102,010	\$102,010	res lot
	\$144,062	\$464,061	total

"B" 00075000008C	\$215,334	\$370,787	home - final 3/27/23
	\$102,010	\$102,010	res lot
	\$317,344	\$472,797	total

3 Name: BBP Properties, LLC
 RE: Escaped home, garage, patio - nothing in iWorQ on home

Parcel number	Present Value	Proposed 2024 Value	
	\$102,212	\$102,212	pool
001490000250	\$102,010	\$102,010	res lot
	\$0	\$331,275	Home
	\$0	\$55,000	Garage
	\$0	\$9,880	covered deck/patio
	\$204,222	\$600,377	total

4 Name: North, C
 RE: Escaped home value, escaped pool & patio

Parcel number	Present Value	Proposed 2024 Value	
000620000190	\$323,914	\$551,075	home - nightly rental
	\$102,010	\$102,010	sec lot
	\$0	\$80,000	pool
	\$0	\$75,732	patio
	\$425,924	\$808,817	total

5 Name: Schmidt, W
 RE: Escaped home and pool. Home final 1/25/22. Pool final was 7/20/22.

Parcel number	Present Value	Proposed 2024 Value	
001490000140	\$102,010	\$0	secondary lot
	\$0	\$450,000	home, change to PRE
	\$0	\$119,000	pool
	\$0	\$102,010	primary lot
	\$102,010	\$671,010	total

6 Name: Jones, D
 RE: Partial escaped home, final completed 12/4/23

Parcel number	Present Value	Proposed 2024 Value	
36S22E221802	\$97,763	\$939,288	home
	\$67,301	\$67,301	garage
	\$14,880	\$14,880	land - greenbelt
	\$25,503	\$25,503	res lot
	\$205,447	\$1,046,972	total

7 Name: Jens House, LLC
 RE: Partial escaped residential value, 4 way done 6/29/23

Parcel number	Present Value	Proposed 2024 Value	
C00000120020	\$23,273	\$23,273	shed
	\$209,143	\$209,143	residential 1
	\$305,927	\$305,927	residential 2
	\$41,142	\$81,470	residential 3
	\$35,704	\$35,704	res lot
	\$615,189	\$655,517	total

8 Name: Smith, C
 RE: Escaped home

Parcel number	Present Value	Proposed 2024 Value	
000690000030	\$85,688	\$85,688	secondary lot
	\$0	\$287,209	home
	\$85,688	\$372,897	total

9 Name: Bertuzzi, J
 RE: Escaped Garages / shop, escaped since 2009!!

Parcel number	Present Value	Proposed 2024 Value	
000590000150	\$365,724	\$365,724	home
	\$109,865	\$109,865	res lot
	\$0	\$56,076	main garage
	\$0	\$37,143	shop 1
	\$0	\$32,206	shop 2
	\$475,589	\$601,014	

10 Name: Imel, N
 RE: Partial escaped home, final done 5/9/23

Parcel number	Present Value	Proposed 2024 Value	
000940000200	\$224,561	\$440,273	home
	\$25,503	\$25,503	res lot
	\$39,657	\$39,657	vacant land
	\$289,721	\$505,433	total

11 Name: Redd Diversified, LLC
 RE: Partial escaped home value, 4 way done 10/17/23

Parcel number	Present Value	Proposed 2024 Value	
28S25E362400	\$10,068	\$10,068	shed
	\$364,139	\$642,534	home
	\$219,438	\$219,438	land - greenbelt
	\$25,503	\$25,503	res lot
	\$619,148	\$897,543	total

12 Name: Lange, K
 RE: Escaped garage (escaped since 2005!!)

Parcel number	Present Value	Proposed 2024 Value	
000590000130	\$460,985	\$460,985	home
	\$107,366	\$107,366	res lot
	\$0	\$50,996	garage / shop
	\$568,351	\$619,347	total

13 Name: Kelly, R
 RE: Escaped Garage from 2018, escaped home value
 Escaped home value, 4 way done 8/16/23

Parcel number	Present Value	Proposed 2024 Value	
000310000010	\$151,033	\$576,682	home
	\$219,322	\$219,322	res lot
	\$0	\$95,700	garage
	\$370,355	\$891,704	total

14 Name: Jack, D
 RE: Escaped value on cabin remodel

Parcel number	Present Value	Proposed 2024 Value	
34S23E296601	\$101,000	\$135,760	Remodel 20% complete on 1/1/24
	\$25,758	\$25,758	secondary lot
	\$126,758	\$161,518	total

15 Name: North, C
 RE: Escaped home value, 4 way done 1/8/24

Parcel number	Present Value	Proposed 2024 Value	
"A" 00062000033D	\$280,443	\$664,873	home 90% complete 1/1/24
	\$102,010	\$102,010	res lot
	\$382,453	\$766,883	total

"B" 00062000033C	\$280,443	\$662,810	home 90% complete 1/1/24
	\$102,010	\$102,010	res lot
	\$382,453	\$764,820	total

16 Name: Money, B
 RE: Escaped home value, final done on 10/12/23

Parcel number	Present Value	Proposed 2024 Value	
00062000038B	\$55,045.00	\$473,912.00	home
	\$163,216.00	\$163,216.00	land vacant
	\$0.00	\$80,000.00	pool / hot tub
	\$0.00	\$49,772.00	patio / deck
	\$218,261.00	\$766,900.00	total

17 Name: White, J
 RE: Escaped Home & garage value, final done 7/25/23

Parcel number	Present Value	Proposed 2024 Value	
27S23E233600	\$31,406	\$307,865	home
	\$219,322	\$219,322	res lot
	\$46,925	\$46,925	land vacant
	\$0	\$74,633	garage
	\$297,653	\$648,745	

18 Name: Montezuma Canyon Lodge, LLC
 RE: Escaped second residential value, 4 way done 8/2/22

Parcel number	Present Value	Proposed 2024 Value	
35S24E263000	\$446,970	\$446,970	residential primary
	\$76,189	\$135,783	secondary 90% complete 1/1/24
	\$75,000	\$75,000	land - greenbelt
	\$25,503	\$25,503	res lot
	\$623,662	\$683,256	total

19 Name: Kopp, J
 RE: Escaped home value, final done 1/25/24

Parcel number	Present Value	Proposed 2024 Value	
0007900000D3	\$282,909	\$560,216	home 100% complete 1/1/24
	\$61,206	\$61,206	res lot
	\$13,363	\$13,363	land - vacant
	\$357,478	\$634,785	total

20 Name: Welchans, R
 RE: Escaped home value, final 5/25/23

Parcel number	Present Value	Proposed 2024 Value	
00059000014C	\$174,225	\$200,000	home
	\$102,010	\$102,010	res lot
	\$276,235	\$302,010	total

21 Name: Whiteley, K
 RE: Escaped home value, final 5/25/23

Parcel number	Present Value	Proposed 2024 Value	
00059000014B	\$174,225	\$200,000	home
	\$102,010	\$102,010	res lot
	\$276,235	\$302,010	total

22 Name: Christensen, K
 RE: Remove primary home from parcel (doubled up)

Parcel number	Present Value	Proposed 2024 Value	
28S25E280602	\$184,160	\$0	residential
	\$10,522	\$10,522	nightly rental
	\$25,503	\$25,503	secondary lot
	\$1,056	\$1,056	land - vacant
	\$221,241	\$37,081	total

23 Name: Whitmore, J
 RE: Escaped home value, 4 way done 10/25/23

Parcel number	Present Value	Proposed 2024 Value	
01160000040	\$52,598	\$232,024	home - 90% complete 1/1/24
	\$25,503	\$25,503	res lot
	\$14,118	\$14,118	land - vacant
	\$92,219	\$271,645	total

24 Name: Best, S
 RE: Escaped home value, final done 8/16/23

Parcel number	Present Value	Proposed 2024 Value	
000700000310	\$391,261	\$511,401	home
	\$91,809	\$91,809	res lot
	\$153,667	\$153,667	land - vacant
	\$636,737	\$756,877	total

25 Name: Nowak, J
 RE: Escaped home value, final 1/16/24

Parcel number	Present Value	Proposed 2024 Value	
C0000010001C	\$108,340	\$191,168	90% complete 1/1/24
	\$25,503	\$25,503	res lot
	\$133,843	\$216,671	total

26 Name: Eldredge, R
 RE: Escaped garage / carport / commercial shop

Parcel number	Present Value	Proposed 2024 Value	
"A" 36S22E143002	\$260,316	\$260,316	home
	\$25,503	\$25,503	res lot
	\$510	\$510	land - vacant
	\$0	\$32,740	garage
	\$0	\$8,042	carport
	\$286,329	\$327,111	total
"B" 36S22E143011	\$0.00	\$174,000.00	commercial shop
	\$0.00	\$174,000.00	total

27 Name: Palmer, S
 RE: Value correction on garage (shack)

Parcel number	Present Value	Proposed 2024 Value	
36S22E146002	\$123,860	\$123,860	home
	\$22,952	\$5,000	garage
	\$25,503	\$25,503	res lot
	\$11,527	\$11,527	land - vacant
	\$183,842	\$165,890	total

28 Name: Shumway, J
 RE: Escaped home value, escaped garage

Parcel number	Present Value	Proposed 2024 Value	
B36220272406	\$1,568	\$1,568	shed
	\$114,959	\$222,538	home
	\$43,354	\$43,354	res lot
	\$2,296	\$2,296	land - vacant
	\$0	\$45,231	garage
	\$162,177	\$314,987	total

29 Name: Brown, R
 RE: Escaped lot value, non-prim to secondary
 Escaped garage / shop

Parcel number	Present Value	Proposed 2024 Value	
36S22E154203	\$185,349	\$185,349	home
	\$10,201	\$25,503	secondary lot
	\$17,648	\$17,648	land - vacant
	\$0	\$38,166	shop
	\$213,198	\$266,666	total

30 Name: Martinez, A
 RE: Escaped residence & lot value, non-prim to secondary

Parcel number	Present Value	Proposed 2024 Value	
"A" 36S22E154201	\$130,494	\$193,200	secondary residence (PUMA)
	\$10,201	\$25,503	secondary lot
	\$23,972	\$23,972	land - vacant
	\$164,667	\$242,675	Total

"B" 36S22E152410	\$10,201	\$25,503	secondary lot
	\$0	\$30,000	secondary tiny home
	\$10,201	\$55,503	total

31 Name: Bergeman, J
 RE: Remove mobile home value. MH is gone.

Parcel number	Present Value	Proposed 2024 Value	
36S22E222401	\$6,835	\$0	Mobile home
	\$3,060	\$3,060	shed
	\$300,725	\$300,725	res home
	\$25,503	\$25,503	res lot
	\$6,223	\$6,223	land - vacant
	\$342,346	\$335,511	total

32 Name: Orr, J
 RE: Escaped garage

Parcel number	Present Value	Proposed 2024 Value	
36S22E225401	\$179,604	\$179,604	res home
	\$25,503	\$25,503	res lot
	\$0	\$18,000	Garage
	\$205,107	\$223,107	total

33 Name: Weeks, R
 RE: Escaped lot value, sports court & garage

Parcel number	Present Value	Proposed 2024 Value	
36S22E224809	\$314,191	\$314,191	secondary home
	\$9,691	\$25,503	secondary lot
	\$0	\$51,195	Garage
	\$323,882	\$390,889	total

34 Name: Nay, J
 RE: Correct lot classification to Primary with exemption

Parcel number	Present Value	Proposed 2024 Value	
37S22E011806	\$345,370	\$345,370	res home
	\$2,500	\$2,500	land - greenbelt
	\$25,503	\$0	secondary lot
	\$0	\$25,503	res lot
	\$373,373	\$373,373	total

35 Name: Blue Mountain Property Enterprises, LLC
 RE: Convert from exempt to active / Escaped property

Parcel number	Present Value	Proposed 2024 Value	
B36220270633	\$297,243	\$338,956	commercial building
	\$41,713	\$41,713	commercial lot
	\$338,956	\$380,669	total

36 Name: Yoakam, R
 RE: Escaped Home value

Parcel number	Present Value	Proposed 2024 Value	
B0000010001A	\$23,208	\$23,208	land - vacant
	\$0	\$175,000	home in place since 2021
	\$23,208	\$198,208	total

37 Name: Desert Bloom Investments (formerly Hole N' The Rock, Inc.)
 RE: Failure to pay Business Personal Property Tax (2023 & 2024)

Parcel number	Present Value	Proposed 2024 Value	
28S22E016000	\$861,777	\$861,777	

*Attaching multiple years unpaid Business Personal Property Tax to Real Property

38 Name: Williams, B
 RE: Correct inflated home value error (sq ft error)

Parcel number	Present Value	Proposed 2024 Value	
000620000100	\$606,702	\$292,952	res home
	\$102,010	\$116,150	res lot
	\$708,712	\$409,102	total

39 Name: Pugh, B
 RE: Change classification and apply PRE

Parcel number	Present Value	Proposed 2024 Value	
B36220271273	\$47,966	\$0	cabin
	\$22,698	\$0	secondary lot
	\$0	\$47,966	res home
	\$0	\$22,698	res lot
	\$70,664	\$70,664	total

40 Name: Rock Hound, LLC
 RE: Return to vacant land, adjust lot value

Parcel number	Present Value	Proposed 2024 Value	
"A" 000920020040	\$62,666	\$0	commercial / ag
	\$25,503	\$0	res lot
	\$39,350	\$38,960	land vacant
	\$0	\$25,000	ag land
	\$127,519	\$63,960	total

"B" 000920020050	\$79,892	\$0	commercial improed lot
	\$0	\$25,000	ag land
	\$0	\$50,800	land vacant
	\$79,892	\$75,800	total

41 Name: Palmer, A
 RE: Correct lot value error

Parcel number	Present Value	Proposed 2024 Value	
36S22E360601	\$176,970	\$176,970	home - duplex
	\$10,201	\$0	land - res / other
	\$0	\$25,503	res lot
	\$187,171	\$202,473	total

43 Name: Redd, Inc.

RE: Remove vacant land value

Parcel number	Present Value	Proposed 2024 Value	
B0000021004D	\$1,013,929	\$1,013,929	commercial building
	\$191,608	\$191,608	commercial improved land
	\$71,539	\$0	land vacant
	\$1,277,076	\$1,205,537	total

44 Name: Taylor, B

RE: Correct undervalued lot

Parcel number	Present Value	Proposed 2024 Value	
36S22E236000	\$4,942	\$4,942	garage
	\$196,364	\$196,364	other residential
	\$6,121	\$6,121	shed
	\$10,201	\$0	non-primary residential lot other land vacant
	\$0	\$25,503	secondary res lot
	\$217,628	\$232,930	total

45 Name: Blanding Storage, LLC

RE: Correct error inflated value

Parcel number	Present Value	Proposed 2024 Value	
36S22E354204	Removed from consideration for this BOE		
	per hearing Officer, having Commercial Appraiser review.		

46 Name: Johnson, Ty

RE: Remove misc improvement

Parcel number	Present Value	Proposed 2024 Value	
31S23E271200	\$2,958	\$2,958	Yurt removed
	\$11,211	\$0	misc improvements
	\$60,000	\$60,000	land - Greenbelt
	\$74,169	\$62,958	total

47 Name: Rogers, B

RE: Remove residential, remove nightly rental

Parcel number	Present Value	Proposed 2024 Value	
00062000022A	\$3,833	\$3,833	ag improvements
	\$611,813	\$0	residential
	\$491,830	\$491,830	residential
	\$61,478	\$0	nightly rental
	\$102,010	\$102,010	residential lot
	\$1,270,964	\$597,673	total

48 Name: Kong, A

RE: Remove double up home value, add shed, adjust vacant land

Parcel number	Present Value	Proposed 2024 Value	
000510000080	\$111,847.00	\$0	res home
	\$25,503.00	\$0	res lot
	\$25,630.00	\$0	land vacant
	\$0.00	\$8,000	shed
	\$ -	\$17,000	land
	\$162,980.00	\$25,000.00	total

49 Name: Hosler, B
 RE: Correct lot values, apply primary residential status

	Parcel number	Present Value	Proposed 2024 Value	
"A"	B0000040001B	\$30,859	\$30,859	Change to PRE Hearing office rejected this change. Keep secondary
"B"	B002800C0620	\$10,711	\$10,711	Change to PRE Hearing Office rejected this change. Keep secondary
"C"	B0000030001C	\$271,747	\$271,747	
		\$3,826	\$23,462	res lot
		\$275,573	\$295,209	total
"D"	B0000030001B	\$10,848	\$10,848	sheds
		\$3,826	\$23,462	sec res lot
		\$14,674	\$34,310	total

50 Name: McFadden, R
 RE: Change classification to Primary

Parcel number	Present Value	Proposed 2024 Value	
000400000130	\$325,870	\$0	other residential
	\$102,011	\$0	secondary res lot
	\$16,781	\$16,781	land vacant
	\$0	\$325,870	res home
	\$0	\$102,011	res lot
	\$444,662	\$444,662	total

51 Name: Moch, P
 RE: Change from Primary to Secondary

Parcel number	Present Value	Proposed 2024 Value	
B0000048002B	\$5,050	\$5,050	mobile home secondary
	\$21,932	\$0	res lot
	\$0	\$21,932	secondary lot
	\$26,982	\$26,982	total

52 Name: Diamond C Fuels
 RE: Change classification to Commercial

Parcel number	Present Value	Proposed 2024 Value	
B0000051003C	\$97,319	\$97,319	garage
	\$24,228	\$0	residential lot
	\$0	\$24,228	commercial lot
	\$121,547	\$121,547	total

53 Name: Dayzie, M
 RE: Correcting home location on lot, update lot classification

	Parcel number	Present Value	Proposed 2024 Value	
"A"	B002800F1130	\$16,832	\$0	land - vacant
		\$0	\$16,832	res lot
		\$0	\$64,937	mobile home
		\$16,832	\$81,769	total
"B"	B002800F1140	\$64,937	\$0	mobile home
		\$10,201	\$0	res lot
		\$0	\$10,201	land vacant
		\$75,138	\$10,201	total

54 Name: 7 L's, LLP
 RE: Remove shed (doubled up)

Parcel number	Present Value	Proposed 2024 Value	
B0000021003A	\$32,267	\$0	shed
	\$78,207	\$78,207	commercial lot
	\$110,474	\$78,207	total

55 Name: Schults, S
 RE: Remove residential from parcel (doubled up)

Parcel number	Present Value	Proposed 2024 Value	
0000500B0050	\$168,317	\$0	residential 1
	\$58,061	\$58,061	residential 2
	\$61,468	\$61,468	residential 3
	\$25,503	\$25,503	residential lot
	\$4,080	\$4,080	land vacant
	\$317,429	\$149,112	total

56 Name: Blue Mountain Enterprises, LLC
 RE: Add pool and poolhouse

Parcel number	Present Value	Proposed 2024 Value	
B00134000030	\$492,096	\$492,096	res home
	\$29,838	\$29,838	res lot
	\$0	\$85,000	pool
	\$0	\$6,000	pool house
	\$521,934	\$612,934	total

57 Name: Hollingsworth, S
 RE: Remove value of unlivable mobile home

Parcel number	Present Value	Proposed 2024 Value	
A33240324803	\$259,457	\$259,457	residential
	\$13,083	\$0	mobile home
	\$10,774	\$10,774	shed
	\$36,724	\$36,724	residential lot
	\$74,977	\$74,977	land vacant
	\$395,015	\$381,932	total

58 Name: Behunin, K
 RE: Escaped shop

Parcel number	Present Value	Proposed 2024 Value	
760000140	\$546,462	\$546,462	res home
	\$102,368	\$102,368	res lot
	\$0	\$43,549	garage
	\$648,830	\$692,379	total

59 Name: Aitchison, S
 RE: Correction - Moving home to correct parcel

Parcel number	Present Value	Proposed 2024 Value	
"A" C0000005003A	\$146,491	\$0	other res
	\$30,300	\$0	secondary lot
	\$176,791	\$0	total

parcel deleted from tax roll

"B" C00000050030	\$0	\$146,491	secondary res
	\$0	\$30,300	secondary lot
	\$0	\$5,000	land vacant
	\$0	\$181,791	total

60 Name: Ivins, K.
 RE: Correction - Moving home to correct parcel , remove GreenBelt from "015", add to "010"

Parcel number	Present Value	Proposed 2024 Value	
"A" 36S22E236010	\$221,917	\$0	res home
	\$6,325	\$8,825	land - Greenbelt
	\$25,503	\$0	res lot
	\$253,745	\$8,825	total

"B" 36S22E236015	\$8,080	\$0	land - Greenbelt
	\$0	\$221,917	res home
	\$0	\$25,503	res lot
	\$8,080	\$247,420	total

61 BOE Hearing Austin, A

000340000A1	Present Value	Proposed 2024 Value	
	\$ 102,010	\$76,507	Land/FAA
	\$102,010	\$76,507	

62 BOE Hearing Cbwanada Moab, LLC

	Present Value	Proposed 2024 Value	
000850020020	\$379,359	\$360,000	Land/Improvements
	\$379,359	\$360,000	

63 BOE Hearing Bellio, D & B

	Present Value	Proposed 2024 Value	
0008500100040	\$63,516	\$63,516	Land
	\$317,723	\$257,532	
	\$381,239	\$321,048	Improvements

Grand Total \$20,232,791.00 \$26,272,511.00

New Property Additions \$6,039,720.00