

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT - ADAMS – GAUGLER

County or City: ADAMS COUNTY

Appellant: DAVID GAUGLER

Type of Appeal: AGRICULTURAL

Appeal Issue: Mr. David Gaugler is appealing the property value of \$125,814 on parcel number 09065000, which is the NE¼ of Section 15, Township 130N, Range 91W.

Analysis: The Adams County Board of Equalization approved a 2026 true and full value of \$125,814, of which, \$22,495 is attributable to the improvements and \$103,319 is attributable to the land. That land value consists of \$15,000 for the two acres of residential land and \$88,319 for the 158 acres of agricultural land.

Mr. Gaugler is requesting that the two acres of residential land be reclassified as agricultural land and that the pole barn, which has been listed as primarily non-farm use, be considered an exempt farm building. Staff reviewed the written testimony and evidence submitted by Mr. Gaugler. The appellant asserts that two of the 160 acres are incorrectly listed as residential acres, that the pole barn is not used as a residence or seasonal hunting lodge but a farm exempt building, and that there is erosion damage to the land caused by the 2025 Cedar River Fire and subsequent high winds.

Minutes from the South Fork Township Board of Equalization meeting on April 23, 2026, were reviewed. Due to a miscommunication with the Adams County Tax Director, Mr. Gaugler did not appeal at the township board of equalization.

Adams County tax director, Ms. Katie Roseland, presented evidence to the County Board of Equalization, the Notice of Assessment for the subject property, property record cards for the subject property and three comparable properties. The Adams County Board of Equalization meeting minutes from June 4, 2026, were also reviewed. Mr. David Gaugler mailed in his appeal to the County Board of Equalization, and they reduced the initial assessed value of \$132,996 by \$7,182 to \$125,814.

Property Tax Division staff completed an onsite inspection of the interior and exterior of the pole barn and the attached residential structure, on Friday, August 21, 2026, with the appellant, David Gaugler present. Since late May 2026, when the county tax director inspected the property, a finished 410 square

foot residential space has been added to the west side of the pole barn, and an additional 492 square feet is currently under construction. When completed, approximately 64% of the pole barn will be residential space. Staff observed that the pole barn is not primarily used as part of a farm plant as an agricultural building but as a seasonal residence with a large garage for personal items, including a camper.

Considering the three approaches to value, the income approach to value was not used to determine the value of this property due to its use as agricultural land with a pole barn valued as a seasonal residence, and the fact that it is not an income producing property. Therefore, the sales and cost approaches to value were utilized.

The sales approach to value was used to compare similar properties to the subject property. Consideration was given to the comparables submitted by the county. Staff reviewed the comparable properties for equitability with the subject property. The comparable properties indicated a median improvement value of \$15.83 per square foot and \$0.01 per square foot of land; which would indicate an equitable true and full value of \$100,897 for the subject property, which is lower than the 2026 approved value of \$125,814.

The cost approach to value was considered for this appeal. The cost approach, based on characteristics of the property, depreciation, year built, and square footage, in no specific order of significance, resulted in an estimated true and full value of \$127,001 with \$23,682 attributable to the improvements and \$103,319 attributable to the land, which is higher than the 2026 approved value of \$125,814.

Upon review of all information submitted by David Gaugler, Adams County, and independent analysis completed by the Property Tax Division staff, the cost and sales approaches to value were weighted. The final indicated true and full value for the subject property is \$126,542. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed.

Summary of Findings: Upon review of all information submitted by David Gaugler, Adams County, and independent research completed by the Property Tax Division staff, the cost and sales approaches to value were weighted. The final indicated true and full value for the subject property is \$126,542. Staff observed that the pole barn is not primarily used as part of a farm plant as an agricultural building but as a seasonal residence with a large garage for personal items, including a camper. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed.

Proposal for Board Review: No action recommended.
