

## Technical and Timeline

### Part II

False, manipulated, bogus values for properties used for revaluation pervert all of the rest of the real improvements in the county. That you will understand from Part I. But there is a compounding effect the longer they go on. For example, perhaps the value per square foot of living area for two-story houses is seriously skewed from what defensible values would have it. Perhaps basement values are also. Everyone in the county with a two-story house or a basement would then be given those perverted values for those features. And if you have both, then doubly so. So then any of those two-story houses with a basement with seriously whacked values is sold, given another desk "appraisal" which in all likelihood skews its value from the accurate and defensible even more, and then its doubly whacked values are passed onto all of the similar properties in the county.

Those values might be up, they might be down, they might even be the same from what defensible values would be (highly unlikely but not impossible), but the point is, no one can really say, and it is a con job to claim otherwise. Furthermore, it is the job of the Assessor Office to be able to really say. Not being a con artist, I was, for that reason, eliminated from Team Bamboozle.

Here is the exact language regarding inspections, aka, field checks, from the Assessor Reference Library (ARL), the bible for Colorado County Assessor Offices. "Crucial" (decisive, supremely critical) is the key word. "Physical Inspections – Physical inspections are a crucial step in verifying a sale. Utilizing the sales maps, physical inspections should be conducted as close to the sale date as possible in order to establish condition at time of sale and/or discovery of renovation, remodeling, additions or new construction."]

By now you should be seeing how detailed, on-site inspections yielding accurate descriptions of sold properties are vital, are essential, are an absolute requirement for any revaluation to claim to have ascertained fair and equitable property valuations. And establishing fair and equitable property valuations is the job of county Assessor Offices.

I had not the time to do a detailed investigation into previous data collection periods before the 1/1/13 one, though what I did look at gave little intimation of responsible performance of the job before then either, but be that as it may, or probably is, the values carried for 2014 for sold properties from 1/1/13 to 6/30/14, values which were used for the 2015 revaluation, show an almost complete absence of being defensibly, professionally, ethically arrived at. Where there should be evidence of such everywhere, as there is where I did the inspections, there is almost none. Noting all improvements to a property, measuring them, taking photographs and creating what are known as footprint drawings were and still should be basic steps in any valuation of a sold property. Here the notes, the dimensioned rough sketches, the digital footprint drawings, the updated photographs, and most vitally, the complete and accurate descriptions in the system of those properties, are virtually absent. Instead there are plentiful signs of acknowledgment that the needed inspections were not done as a matter of course, as a matter of the individual decision of an adult child completely lacking in the competence and comprehension to make such decision.

In Lake County all structures should be measured on any and every field inspection. The square footage numbers being carried by a few residences in Lake County are so far wrong, and apparently always have been, that a person could probably get closer to the reality estimating dimensions standing in the street. From what I have seen, probably no more than ten to twenty percent of property descriptions have square footages that are correct to within twenty or so square feet, one reason being that hardly any appraiser working there this century wanted to measure them, even though it has always been a job requirement during that period. Mostly I suspect it was nothing but laziness and arithmetical ineptness, which combined with the standard almost complete lack of supervision made it easy for the sluggish and indolent to remain so at no threat to their job. Now the drawings are done by computer and the software figures out the area, but that means nothing if it doesn't begin with accurate measurements and descriptions of what is being worked on.

A few more details: Before winter and other work intervened, but after naiveté had been replaced by 'Wow. This is not good. This really smells.', I had done actual, real physical inspections of it looks like fifty-three of the sold properties in the data collection period. At first I had thought that the re-valuation might be saved, in spite of the lack of acknowledgment by those above that it needed saving, by using my defensible values which were going into 2015 instead of the un-defensible ones in 2014. I later learned that cannot happen. All this time, on the rare occasions when he might chance to be around, Mr. Martinez was getting nervous and edgy about "people", i.e., me, going back and correcting other people's, i.e., his, "mistakes". By then of course I knew exactly what I was dealing with, so the adage about "Oh what a tangled web we weave . . ." came readily to mind.

Well, it is the job of the Assessor Office to get accurate descriptions of sold properties. Indeed, it can be said to be its primary job as so much else is based on that process, and his "mistake" (what real-world adults call "fraud") was that he was not doing it. Yes, I was correcting it, because his backlog of who knows how many inspections not done, it is probably many hundred, was now my job, and because I took my training and understanding of Assessor Office functions seriously.

As to those fifty+ inspections - of the fifty-three sold properties with inspected and un-inspected values, almost all of them were confirmed sales, that is, going to be used for revaluation purposes. Of those, more than twenty of them showed differences between the two values of more than \$10,000, going as high as over \$60,000 in one case. That is all improvements; land values are not an issue here. As a percentage of the sale price, minus the land value, the differences between the two sets of values is as high as 75% of the improvement total. But that is only part of the issue. The actual number is important, but of greater importance is the relationship of the size, quality and actual items that make up that value. And anyone who has worked more than a week or two in that office knows that the system is filled with errors in its property descriptions. Assuming that everything in the system is fine and that inspections are superfluous, in spite of one's training, and even for properties that haven't been looked at in decades, is a gross and deliberate dereliction of job duty. The result is a gross and deliberate fraud perpetrated upon the county.

At that time there were very few, a mere handful, of million-dollar residential properties in Lake County. One of them sold in that data collection period. An appraiser who cared about his job would have given that one special consideration, especially as system records showed that it had not been looked at in the nearly twenty years since it was built and first appraised. System records still show that. In brief, there is a clear indication of problems with descriptions of sold properties, a problem that stems from the desk rather than the on-site appraisals. And the real problem is that the desk "appraisals", the bogus ones, were knowingly and **with contempt for sworn oath and professional ethics, used to determine everyone's residential property values.** When I said to Fraud Martinez that I knew the values he planned to use for the 2015 revaluation were thoroughly indefensible as appraisal valuations his comment was an exasperated, "Well we've got to use something for values." As in, "I couldn't care less about ethics, honesty or my sworn oath of office. I'll scam my way through it, with the assistance of my protection racket (aka, the BOCC), and go about my merry way."

An accurate revaluation of residential real property, for most people their most valuable asset, is entirely dependent upon accurate descriptions of the sold properties which determine everything else. Here two individuals undertook such a revaluation knowing full well that such accurate descriptions were absent, and in their minds of little importance in what they were about. Beneath all of the con artistry, it was and is all about them, their interests and their convenience. You, the property-owning taxpayer, are mere chaff in their wind.