

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DOROTHY M. LARSCHIEDT,</p> <p>v.</p> <p>Respondent:</p> <p>GRAND COUNTY BOARD OF EQUALIZATION.</p>	▲
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Dorothy Larscheidt Address: 1497 South Zephyr Court Lakewood, Colorado 80226 Phone Number: (303) E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 37017</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on January 28, 2002, Debra A. Baumbach and Judee Nuechter presiding. Petitioner appeared pro se. Respondent was represented by Anthony J. DiCola, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**UNIT 17 HIGH SEASONS 1234 CONDOS
(Grand County Schedule No. 158733222005)**

Petitioner is protesting the 2000 actual value of the subject property, a single-family condominium at High Seasons 1234 Condominiums, Unit 17, and known as 181 Lions Gate Road, Winter Park, Colorado.

ISSUES:

Petitioner:

Petitioner contends that her property has been overvalued by the Respondent for year 2000.

Respondent:

Respondent contends that the assigned value of the subject property is correct based on the market approach to value and using similar properties sold during the appropriate base period.

FINDINGS OF FACT:

1. Ms. Dorothy M. Larscheidt, Petitioner, presented the appeal on her own behalf in writing. Ms. Diane DeVries, Administrator for the Board of Assessment Appeals, read Ms. Larscheidt's testimony for the record.

2. Petitioner presented three comparable sales ranging in sales price from \$57,000.00 to \$69,000.00 and in size from 462 square feet to 567 square feet. There were no adjustments for time or for physical characteristics. The sales dates for the comparable sales were from 1991 and 1997, which were outside the base time period, but were the same sales selected by the Respondent since no other similar sales were available.

3. The Petitioner testified through Ms. DeVries, that the time adjustments utilized by the Respondent are incorrect in the valuation of her property. She believes the time adjustments are made to increase the values within the state of Colorado.

4. Petitioner presented information concerning other tax years. She contends that she has been denied information regarding taxes due and has not received a notice of determination for her properties in past years. She also contends that she has not been allowed to pay her property taxes to the Grand County Treasurer in past years.

5. Petitioner did not disclose what she believed the actual value of the subject property should be for the year 2000.

6. Respondent's witness, Mr. Brian Reynolds, a Registered Appraiser with the Grand County Assessor's Office, presented an indicated value of \$65,280.00 for the subject property, based on the market approach.

7. Respondent's witness presented three comparable sales ranging in sales price from \$57,000.00 to \$69,000.00 and in size from 462 to 567 square feet. After adjustments were made, the sales ranged from \$67,000.00 to \$71,200.00.

8. The witness testified that the subject property is near Highway 40 on the west side of downtown Winter Park. Two of the comparable sales are from the same condominium project as the subject property with Sale 1 from the same building as the subject. Sale 2 is from a different building with a larger gross living area than the subject property. Sale 3 is a smaller unit with similar amenities as the subject property except for river frontage, which is considered more desirable. The witness indicated that the sales were outside the base time period, but they were the only sales available that were similar to the subject property.

9. The Respondent's witness presented the corrected sale date for Comparable Sale 3 as September 12, 1997.

10. Under cross-examination from the Petitioner through Ms. DeVries, the Respondent's witness testified that the differences in the adjusted sales prices on page 11 of the Respondent's appraisal report are different from page 13 due to rounding.

11. Respondent assigned an actual value of \$65,280.00 to the subject property for tax year 2000.

CONCLUSIONS:

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for the tax year 2000.

2. The Board notes that the comparable sales were outside the base time period, but that the Respondent properly gathered sales of similar properties and presented a well-documented selection that adequately represents the subject property.

3. The Petitioner and Respondent used the same sales; however, Petitioner did not make the correct time adjustments to the sales, which Colorado Revised Statutes require. Respondent properly adjusted the comparable sales, and the indicated sales range supports the assigned value.

4. After careful consideration of all the testimony and evidence presented, the Board concluded that the 2000 actual value of Petitioner's property was properly valued at \$65,280.00 and affirms that value.

ORDER:

The petition is denied.

APPEAL:

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 22nd day of March, 2002.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Judée Nuechter

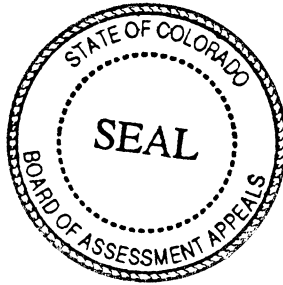
Judée Nuechter

This decision was put on the record

MAR 21 2002

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Diane Von Dollen
Diane Von Dollen



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