

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>EDWIN J. BARTHELD,</p> <p>v.</p> <p>Respondent:</p> <p>CHAFFEE COUNTY BOARD OF EQUALIZATION</p>	<p>▲</p>
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Edwin J. Bartheld Address: 15200 County Road 184 Salida, Colorado 82101 Phone Number: E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 38128</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on January 22, 2002, Mark R. Linne and Claudia D. Klein presiding. Petitioner appeared pro se. Respondent was represented by Jennifer A. Davis, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**GOLD BUG NO. 13165, MOLLIE GIBSON NO. 13165, ANACONDA
NO. 13363, PARNELL 31472
(Chaffee County Schedule No. R353528400864)**

Petitioner is protesting the 2001 actual value of the subject property, a single-family residence containing 1,908 square feet, plus a cellar, garage, and greenhouse, built in 1973 located on 55.18 acres of land, located at 15200 County Road 184, Salida, Colorado.

ISSUES:

Petitioner:

Petitioner contends that the county has overvalued the improvements on his property and is protesting the large increase in valuation of the improvements. The Petitioner is not protesting the small increase in land valuation.

Respondent:

Respondent contends that the property is properly valued due to the increases in values the county has experienced the past several years.

FINDINGS OF FACT:

1. Mr. Edwin J. Bartheld, Petitioner, presented the appeal on his own behalf.
2. The Petitioner did not present any comparable sales for the Board's consideration.
3. The Petitioner presented comments on the sales contained in Respondent's exhibits, as well as assessor's actual values of the sales.
4. Petitioner presented a previous Board of Assessment Appeals order, Docket No. 31771, indicating a value of \$89,545.00, with an improvement value of \$58,864.00. Petitioner indicated on Exhibit H that the property had experienced 2% depreciation since that time.
5. Petitioner presented copies of photographs of his property, as well as an aerial photograph showing the location of the property.
6. Petitioner presented a county map showing the location of subject property.
7. Petitioner presented copies of newspaper articles indicating incidences of crime in the area.
8. Petitioner testified that his property was built below standards due to the lack of building permits required at the time of construction. The property was built by hand using construction methods from 150 years ago. The first floor has a small bedroom, tiny bathroom, and a combination kitchen/eating/living room. The second level has a machine shop with band saw, vices, and other machinery. The second level is full of motors, engines, nuts, bolts, screws, et cetera. The highest ceiling clearance on the second level is 6 feet 2 inches. The cellar clearance is 6 feet. The Petitioner logged the trees himself, which were used for construction, and windows are salvage glass from demolished buildings. There is no power generator. The nearest electrical power is 12 miles away. The home is heated with a wood stove. Construction began in March 1972 and was completed in 1973.
9. Petitioner testified that the construction cost was \$14,200.00 in 1972.

10. Petitioner testified that the absence of utilities is a negative to the property, as is the well, which is 100 years old. The Petitioner testified that the remoteness of the property, the constant need of maintenance, as well as the property having only one bedroom requires a prospective buyer to be a jack-of-all-trades, childless, retired, "stupid," and anti-social.

11. The Petitioner testified that the ghost town of Turret, proximate to the subject, has the earmarks of a speculative market, with two cabins built and then put on the market within a year. The Petitioner also testified that there is a wide gap of National Forest land between his property and the town of Turret; that the subject property's gate does not adjoin Turret.

12. Petitioner is requesting a 2001 actual value of \$91,177.00 for the subject property.

13. Respondent's witness, Ms. Mari Moore, Colorado Licensed Appraiser with the Chaffee County Assessor's Office, presented an indicated value of \$129,113.00 for the subject property based on the market approach.

14. Respondent's witness presented three comparable sales ranging in sales price from \$95,000.00 to \$170,000.00 and in size from 0 to 2,143 square feet. After adjustments were made, the sales ranged from \$129,301.00 to \$151,123.00.

15. Respondent testified that the proximity of the town of Turret is an asset to the subject property due to the development taking place there.

16. Respondent testified that values in the subject portion of the county have been increasing at an average rate of .95% per month.

17. Respondent testified that the property is located approximately 15 miles from Salida, a 30- to 40-minute drive.

18. Respondent testified that the comparables actually support a higher value increase than that assigned the property.

19. Respondent assigned an actual value of \$129,113.00 to the subject property for tax year 2001.

CONCLUSIONS:

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2001.

2. Petitioner did not present any evidence that could be considered by the Board. The equalization issues presented on the comparable sales used by the county are not admissible evidence to the Board. The newspaper articles presented could not be considered, as they were all dated outside of the base period.

3. Photographs of the exterior of the property were non-conclusive. The Petitioner testified to some on-going maintenance work, which had been done on the property. This fact and the Respondent's inability to have access to the property leads the Board to conclude that the Respondent's condition and quality of construction ratings, which were based on past file information, are correct.

4. The Respondent took negative locational factors as well as limited road maintenance into account using comparable sales with similar characteristics.

5. The Petitioner's contention that 2% depreciation had taken place since the 1997 Notice of Valuation has no supporting evidence; it appears to be the Petitioner's opinion only.

6. Respondent presented comparable sales that are very similar to the subject property in overall quality, with two of the sales being of 100-year old cabins and one being the sale of a barn.

ORDER:

The petition is denied.

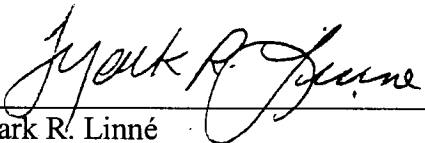
APPEAL:

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 27th day of February, 2002.

BOARD OF ASSESSMENT APPEALS



Mark R. Linné



Claudia D. Klein

This decision was put on the record

FEB 26 2002

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



Diane Von Dollen

