

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JULIANNE M. WHITE,</p> <p>v.</p> <p>Respondent:</p> <p>CUSTER COUNTY BOARD OF EQUALIZATION.</p>	<p>▲</p>
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Julianne M. White Address: 215 Colorado Avenue Pueblo, Colorado 81004 Phone Number: (719) 586-9322 E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 38629</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on December 14, 2001, Judee Nuechter and Karen E. Hart presiding. Petitioner appeared pro se. Respondent was represented by J. D. Heinrich, Custer County Assessor.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**LOT 166 BLK 12 SAN ISABEL CITY
(Custer County Schedule No. 10081000-R)**

Petitioner is protesting the 2001 actual value of the subject property, a vacant land tract located in San Isabel City Subdivision in Custer County, Colorado.

ISSUES:

Petitioner:

Petitioner contends that her property value increase is too high. She also believes she should be assessed at the same rate as neighboring property.

Respondent:

Respondent contends that the subject property was correctly valued using sales of similar properties similarly situated, occurring during the proper base period. All of the lots in the subject subdivision are valued at the same rate.

FINDINGS OF FACT:

1. Ms. Julianne M. White, Petitioner, presented the appeal on her own behalf.
2. Petitioner presented no comparable sales.
3. Ms. White testified that she purchased her property two years ago for \$5,000.00. It is approximately 25 x 100 feet in size, with a ravine located at the rear of the lot. It is on a hill and not located near the lake. It is more than 100 feet away from the comparable sales.
4. Ms. White testified that her property increased substantially from the prior year value. She believes her lot should be assessed at the same value as the neighboring lots.
5. Petitioner was uncertain as to what the 2001 actual value should be for the subject property.
6. Respondent's witness, Mr. J. D. Henrich, the Custer County Assessor, presented an indicated value of \$3,500.00 for the subject property based on the market approach.
7. Respondent's witness presented eight comparable sales ranging in sales price from \$2,500.00 to \$5,000.00 per lot. The sales included the subject property sale, which occurred in May of 2000. No adjustments were made to the sales.
8. Mr. Henrich testified that the previous value of the subject subdivision was based on sales from a 1991 level of value, due to the absence of subsequent sales. The current value for the base year ending June 30, 2000 is \$3,500.00 per lot. All of the lots in the subject subdivision are valued at the same rate. All of the lots in the subject property's block are similar in size, all are treed, and none are located on the lake or have views of the lake.
9. Respondent assigned an actual value of \$3,500.00 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. Respondent presented eight comparable sales, including the subject property sale, which well supported the assigned value of \$3,500.00. Petitioner did not present any comparable sales evidence to dispute the assigned market value.
3. Petitioner requested that her property value be the same as the bordering lots. The Board was convinced that Petitioner's property is being valued at the same rate as the lots bordering the subject property.
4. The Board takes notice that Petitioner purchased the subject property for \$5,000.00 just one month prior to the level of value date.
5. After careful consideration of all the evidence and testimony presented, the Board was convinced that the subject property was valued correctly and affirms the assigned value of \$3,500.00.

ORDER:

The petition is denied.

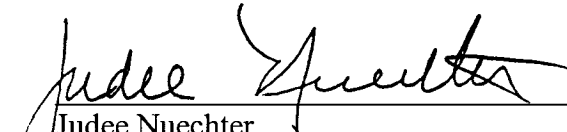
APPEAL:

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

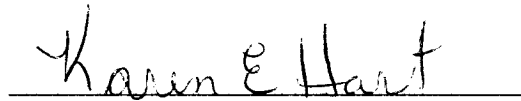
If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 21st day of December, 2001.

BOARD OF ASSESSMENT APPEALS



Judge Nuechter



Karen E. Hart

This decision was put on the record

DEC 20 2001

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



Diane Von Dollen

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