

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p><b>RYAN THOMAS AND DAWN MARSHALL,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARCHULETA COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioners:</p> <p>Name: Ryan T. Marshall Address: 1292 Redwood Road, Unit B Grand Forks AFB, ND 58204 Phone Number: (701) 594-8332 E-mail: rymar123@hotmail.com</p>	<p><b>Docket Number: 42117</b></p>
<p style="text-align: center;"><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on August 16, 2004, Debra A. Baumbach and Diane M. DeVries presiding. Petitioners were represented by Ryan T. Marshall. Respondent was represented by Jeffery Robbins, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**COUNTY RD 500 ESMT X  
SE4NW4; NE4SW4; 10-32-5W  
#98000225; 9800027  
(Archuleta County Schedule No. 616110200002-R)**

Petitioner is protesting the 2003 actual value of the subject property, an 80-acre parcel with steep mountainous terrain covered with sagebrush, cedar pinion trees, and juniper trees. The property is located close to the town of Arboles and Navajo Lake.

## **ISSUES:**

### **Petitioners:**

Petitioner contends that the subject property has been overvalued for tax year 2003. The subject property is steep, has access issues, and is bordered on three sides by the Ute Indian Reservation.

### **Respondent:**

Respondent contends that the subject property has been valued correctly for tax year 2003 and that the assigned value of \$500.00 per acre reflects a 75% reduction to account for the access and terrain issues.

## **FINDINGS OF FACT:**

1. Ryan T. Marshall, Petitioner, presented the appeal on behalf of the Petitioners.
2. Mr. Marshall testified that he purchased the property from his grandparents in 1997 for \$8,000.00. The property is landlocked and there is no road to the subject property. The property has no improvements, no utilities and no building site.
3. Petitioner did not present any evidence to refute that the 75% reduction for terrain and access issues was insufficient.
4. Petitioner is requesting a 2003 actual value of \$25,000.00 for the subject property.
5. Respondent's witness, Keren L. Prior, Archuleta County Assessor and Licensed Appraiser, presented an indicated value of \$40,000.00 for the subject property based on the mass appraisal.
6. As indicated on Map 1 of Respondent's Exhibit 1, Ms. Prior presented five properties ranging in value from \$1,920.00 per acre to \$4,800.00 per acre and in size from 32.18 acres to 90 acres. The value of two of the properties was adjusted for terrain.
7. Ms. Prior testified that the median value for property in the subject's area is \$2,000.00 per acre based on the mass appraisal. She made a field inspection of the subject property and applied a 50% adjustment for accessibility and a 25% adjustment for terrain. On questions from the Board,

Ms. Prior testified that these percentages are not in Division of Property Taxation Manuals or in Colorado Revised Statutes but are based on her appraisal experience.

8. Based on the Notes section of Respondent's Exhibit 1, Ms. Prior testified that five sales occurred during the January 1, 2001 to June 30, 2002 base period that are located in the immediate area of the subject property. These comparable sales ranged in price from \$2,769.00 per acre to \$14,633.00 per acre and in size from 2.5 to 40.1 acres.

9. Respondent assigned an actual value of \$40,000.00 (\$500.00 per acre) to the subject property for tax year 2003.

### **CONCLUSIONS:**

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2003.

2. Both parties convinced the Board that the subject property has severe terrain and access issues. The Board determined that the subject's assigned value reflects appropriate reductions for terrain (50%) and access (25%). Petitioner did not present any evidence to refute that the adjustments made by Respondent did not adequately address the terrain and access issues.

3. The Board would have preferred a site-specific appraisal rather than evidence based on mass appraisal. In addition, photographs of the subject property would have been helpful.

4. Based on all of the evidence and testimony presented, the Board affirms Respondent's assigned value of \$40,000.00 for tax year 2003.

### **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 5<sup>th</sup> day of October 2004.

**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*Diane M. DeVries*

Diane M. DeVries

This decision was put on the record

OCT 05 2004

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

*Penny S. Lowenthal*  
Penny S. Lowenthal

