

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket Number: 45079**

Petitioner:

**RICHARD JOHNSON**

v.

Respondent:

**DELTA COUNTY BOARD OF EQUALIZATION**

**ORDER (On Retaining Jurisdiction)**

**THIS MATTER** was heard by the Board of Assessment Appeals on March 13, 2006. Conflicting evidence and testimony was presented regarding the value assigned to the subject property for tax year 2005.

The Decision on Appeal issued by Respondent indicates the following actual value:

Land	\$ 2,723.00
Outbuildings	2,574.00
Residential	<u>74,550.00</u>
Total Actual Value	\$79,847.00

At the March 13, 2006 hearing, Respondent's attorney indicated that the actual value assigned to the subject property by the Delta County Board of Equalization is as follows:

Land	\$ 1,384.00
Outbuildings	2,834.00
Residential	<u>74,550.00</u>
Total Actual Value	\$78,768.00

The tax notice for tax year 2005, which was included in Petitioner's Exhibit A, indicates the following actual value:

Land	\$ 1,384.00
Buildings	<u>\$74,753.00</u>
Total Actual Value	\$76,137.00

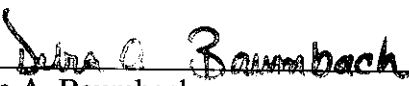
**ORDER:**

On or before May 5, 2006, Respondent is ordered to provide documentation that substantiates the total actual value assigned to the subject property for tax year 2005 and how that value was allocated.

DATED and MAILED this 22<sup>nd</sup> day of April 2006

**BOARD OF ASSESSMENT APPEALS**

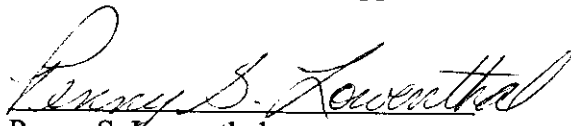
  
\_\_\_\_\_  
Diane M. DeVries

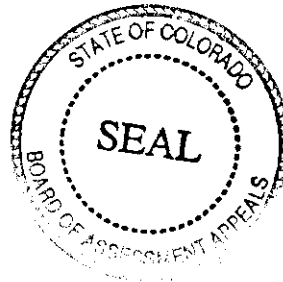
  
\_\_\_\_\_  
Debra A. Baumbach

This decision was put on the record

APR 21 2006

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

  
\_\_\_\_\_  
Penny S. Lowenthal



<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>RICHARD JOHNSON,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DELTA COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 45079</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on March 13, 2006, Diane M. DeVries and Debra A. Baumbach presiding. Petitioner appeared pro se. Respondent was represented by Bradley Kolman, Esq. Petitioner is protesting the 2005 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**6038 Townsend Road, Delta, Colorado  
Delta County Schedule No. 345714300009**

The subject property consists of a 1,304 square foot single-story home built in 1908 and nine outbuildings located on a five-acre agricultural parcel. The residence has two bedrooms, one bathroom and a 134 square foot unfinished basement.

**FINDINGS OF FACT:**

1. Both parties stipulated to \$2,574.00 for the subject’s outbuildings. The value of the land and the residence is at issue.
  
2. Petitioner does not believe that Respondent considered all of the negative factors affecting the subject property, including its proximity to junkyards, light commercial and industrial properties.

3. Petitioner contended that Respondent erroneously classified the subject's land. Petitioner indicated that .9 of an acre is salorthidic soil and should be valued as wasteland at \$2.39 per acre. Petitioner testified that the total land value should be reduced to \$565.15.

4. Although the subject residence has newer vinyl siding, interior paint and carpet, the residence has some deferred maintenance. The kitchen and bathroom have not been updated and Petitioner asserted that the salorthidic soil has corroded the concrete areas and the foundation. Petitioner requested a reduction in residential value to \$60,000.00.

5. Respondent presented an indicated value of \$85,066.00 for the subject property allocated as follows:

Land	\$ 1,384.00
Outbuildings	2,834.00
Residential	<u>80,848.00</u>
Total Actual Value	\$85,066.00

6. Respondent classified 3.70 acres of the subject property as Irrigated IIIA 1 and 2 land and 1.3 acres of the subject property as Dry Graze VII. Pursuant to Colorado Revised Statutes and Division of Property Taxation guidelines, the land was classified and valued based on the productive capability of the land and on a 10-year average of expenses and yields in the area. According to the most recent maps, the subject property has no salorthidic soil.

7. Respondent presented four comparable sales used to value the subject residence. The land values and outbuilding values were extracted from the comparable sales prices, resulting in residential improvement-only sales prices ranging from \$61.23 to \$79.78 per square foot. No adjustments were made to the comparable sales to reflect differences in physical characteristics.

8. Respondent assigned an actual value of \$76,137.00 to the subject property for tax year 2005.

**CONCLUSIONS OF LAW:**

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued at \$76,137.00 for tax year 2005.

2. Petitioner presented no sales data to substantiate the requested residential value. No adjustments were made to Respondent's comparable sales. However, the value assigned to the subject residence is lower than the range of sales presented, which indicates that the assigned value takes into consideration the negative aspects of the subject property.

3. Based upon the evidence and testimony presented, the land has been classified correctly. Petitioner did not present sufficient evidence to prove that the subject property has salorthidic soil.

**ORDER:**

The appeal is denied.

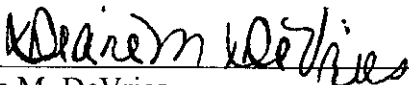
**APPEAL:**


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 3<sup>rd</sup> day of May 2006.

**BOARD OF ASSESSMENT APPEALS**

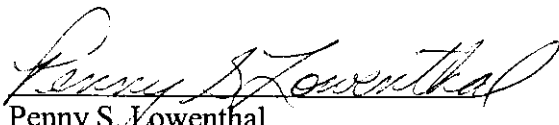
  
\_\_\_\_\_  
Diane M. DeVries

  
\_\_\_\_\_  
Debra A. Baumbach

This decision was put on the record

**MAY 01 2006**

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

  
\_\_\_\_\_  
Penny S. Lowenthal

