

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MICHAEL A. & BETTY L. JOHNSON,</p> <p>v.</p> <p>Respondent:</p> <p>MONTEZUMA COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 47919</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 17, 2008, MaryKay Kelley and Sondra W. Mercier presiding. Petitioner was not represented at the hearing. Respondent was represented by Bob D. Slough, Esq. Petitioner is protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**25485 Road 9, Pleasant View, Colorado
(Motezuma County Schedule No. R013422)**

The subject property is a 1,456 square foot structure located on a 1 acre site. The subject property is classified as residential.

Respondent presented an indicated value of \$23,330.00 for the subject property based on the market approach.

Respondent presented two comparable sales. Sale 1 was 3.02 acres and sold for \$37,800.00; Sale 2 was 2 acres in size and sold for \$17,000.00. After adjustments were made the sales became \$24,000.00 and \$39,800.00.

Respondent assigned an actual value of \$28,330.00 to the subject property for tax year 2007, but is recommending a reduction to \$23,330.00

The Board accepts Respondent's recommendation for a reduction in value, and concludes the 2007 actual value of the subject property should be reduced to \$23,330.00.

ORDER:

Respondent is ordered to reduce the 2007 actual value of the subject property to \$23,330.00.

The Montezuma County Assessor is directed to change his records accordingly.

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Colorado Revised Statutes ("CRS") section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the Respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of CRS section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Colo. Rev. Stat. § 39-8-108(2) (2007).

DATED and MAILED this 27th day of March 2008.

BOARD OF ASSESSMENT APPEALS

MaryKay Kelley
MaryKay Kelley

Sondra W. Mercier
Sondra W. Mercier

This decision was put on the record

MAR 26 2008

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

Heather Heinlein
Heather Heinlein

