

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>SAEED S. & JAMILEH ABOUSAEEDI,</p> <p>v.</p> <p>Respondent:</p> <p>SUMMIT COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 47933</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on June 2, 2008, Debra A. Baumbach and Diane M. DeVries presiding. Petitioners were represented by Saeed S. Abousaeedi, appearing pro se. Respondent was represented by Frank Celico, Esq. Petitioners are protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**Lot 6, Block 5 Weisshorn Sub No. 1
222 Morning Star Drive, Breckenridge, Colorado
(Summit County Schedule No. 300828)**

The subject property consists of 0.82 acres or 35,719 square feet of vacant land located in the town of Breckenridge, Colorado.

There were no comparable vacant land sales in the subject subdivision. The subject property is surrounded by trees and there is no view any kind. There are city utilities to the subject site.

Petitioners did not exchange documentation with Respondent. Petitioners are requesting a 2007 actual value of \$400,000.00 for the subject property.

Respondent presented an indicated value of \$461,490.00.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$485,000.00 to \$555,000.00 and in size from 0.75 to 1.14 acres. After adjustments were made, the sales ranged from \$374,167.00 to \$536,268.00.

Respondent assigned an actual value of \$461,846.00 to the subject property for tax year 2007 but is recommending a reduction to \$461,490.00.

Petitioners presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2007.

The Board determined that Respondent made insufficient adjustments for view and amenities. The single-family home on the subject property had been burned and removed prior to the base period; the foundation remained. The condition of the utilities on site were not determined. The Board believes that the subject property should be valued on the lower end of the range indicated by Respondent rather than the median.

The Board concluded that the 2007 actual value of the subject property should be reduced to \$430,000.00.

ORDER:

Respondent is ordered to reduce the 2007 actual value of the subject property to \$430,000.00.

The Summit County Assessor is directed to change her 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 7th day of August 2008.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

Diane M. DeVries
Diane M. DeVries

This decision was put on the record

AUG 07 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

