

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>CONSTANCE K. BUETOW,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 49155</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on August 4, 2008, Diane M. DeVries and Lyle D. Hansen presiding. Petitioner was represented by her husband, Barton M. Buetow. Respondent was represented by James Burgess, Esq. Petitioner is protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**Vacant land in Conifer, Colorado
(Jefferson County Schedule No. 069364)**

The subject property is a parcel of undeveloped land containing approximately 9.118 acres more or less and is located in unincorporated Jefferson County. The parcel is zoned A-2. The parcel is split by a Jefferson County easement for a county road referred to as Callae Drive.

Based on the market approach, Petitioner presented an indicated value of \$33,294.00 for the subject property.

Petitioner presented four comparable sales ranging in sales price from \$39,000.00 to \$66,300.00 and in size from 3.01 to 8.0 acres. After adjustments were made, the sales ranged from \$25,313.00 to \$43,078.00.

Petitioner stated that the ability to build a residence on the parcel is the most critical factor. Petitioner stated that he has no legal or physical access to the parcel. He attempted to obtain an easement from Lori Drive over an adjacent property but was denied that easement. The steepness of the parcel prevents any physical access to the parcel; driveway and septic requirements cannot be met. Petitioner stated that fees and building costs would be prohibitive in attempting any development of the parcel. Petitioner contends that, for these reasons, the current zoning of the parcel should be changed and valuation should be reduced.

Petitioner is requesting a 2007 actual value of \$20,000.00 for the subject property.

Respondent presented an indicated value of \$75,000.00 for the subject property based on the market approach.

Respondent presented four comparable sales ranging in sales price from \$99,000.00 to \$115,000.00 and in size from 2.5 to 8.2 acres. After adjustments were made, the sales ranged from \$69,135.00 to \$81,450.00.

Respondent's appraiser testified that Comparable Sales 2, 3, and 4 have similar steepness topography as the subject property. Comparable Sale 2 incorporated a retaining wall to accommodate the construction of a driveway. Comparable Sales 1, 2, and 4 have had single-family residences constructed on the parcels. Respondent's appraiser testified that there are other steeper parcels in the area that have septic systems installed and residences built on them.

Respondent presented testimony from Gena Begley who is employed by Jefferson County Planning and Zoning in property research and planning. Ms. Begley testified that legal access to the subject parcel is available from Callae Drive; that four other parcels use this public street for access.

Respondent assigned an actual value of \$42,740.00 to the subject property for tax year 2007.

The Board finds Respondent's comparable sales more representative of the subject property. Two of the four sales were comparable in size to the subject parcel. Three of the four comparable sales were rated as having steep topography. The four comparable sales were located 0.19 miles to 0.65 miles from the subject parcel.

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

ORDER:

The petition is denied.

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) (2008).

DATED and MAILED this 5th day of September 2008.


BOARD OF ASSESSMENT APPEALS



Diane M. DeVries

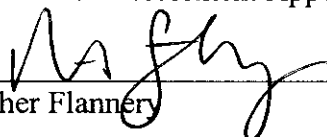
This decision was put on the record

SEP 05 2008



Lyle B. Hansen

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



Heather Flannery

