

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DAVID LUDWICK,</p> <p>v.</p> <p>Respondent:</p> <p>COSTILLA COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 50238</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on October 28, 2008, James R. Meurer and Karen E. Hart presiding. Petitioner’s wife, Marie Ludwick, appeared on behalf of Petitioner via teleconference. Respondent was represented by Edwin J. Lobato, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2007.

Respondent raised the issue of whether the Board had jurisdiction to hear Petitioner’s abatement appeal, questioning whether an appeal had been filed for the 2007 taxes with the Assessor, precluding Petitioner from filing an abatement petition. No evidence was presented to prove that an appeal had been filed and a Notice of Determination had been issued. Absent such evidence, the Board accepts jurisdiction and rules on the petition.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**San Luis Valley Ranches, Unit 1, Block 12
(Costilla County Schedule No. 70315810)**

The subject property consists of a five-acre, vacant land parcel. The vegetation is sagebrush and there are no utilities or other amenities to the site.

Petitioner presented no comparable sales. Petitioner's wife and witness, Ms. Marie Ludwick, testified that they contacted local real estate agents and were told the property is worthless; there is no interest in the property and no buyers would be found even at \$500.00. The subject property has never been listed for sale and no appraisals have ever been prepared. Petitioner has owned the property for approximately forty years.

Petitioner is requesting a 2007 actual value of \$500.00 to \$1,000.00 for the subject property, admitting a lack of knowledge regarding the market value of the subject property.

Respondent presented an indicated value of \$5,000.00 for the subject property based on the market approach.

Respondent's witness, Ms. Ronda Lobato, Costilla County Deputy Assessor, presented three comparable sales ranging in sales price from \$5,000.00 to \$5,750.00. All of the comparable sales are five acres in size. No adjustments were made to the sales as all are located in the same area and have the same views, size, and lack of amenities as the subject property. None of the comparable sales have utilities. The sales occurred on March 29, 2005, August 26, 2005, and November 22, 2005 and are all located within two miles of the subject property.

Respondent assigned an actual value of \$5,000.00 to the subject property for tax year 2007.

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

Petitioner presented no sales data or appraisal to prove that the subject property value was incorrect. Respondent presented three comparable sales so similar to the subject that no adjustments were required.

The Board affirms Respondent's value of \$5,000.00.

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 CRS § 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 for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision of CRS § 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 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 for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

CRS § 39-10-114.5(2) (2008).

DATED and MAILED this 5th day of November 2008.

BOARD OF ASSESSMENT APPEALS


James R. Meurer


Karen E. Hart

This decision was put on the record

NOV 04 2008

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


Heather Flannery

