

<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>MARTIN ORNER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>CHAFFEE COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 51743</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on December 6, 2010, Debra A. Baumbach and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Jennifer A. Davis, Esq. Petitioner is protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**30415 Harvard Circle, Buena Vista, Colorado 81211  
Chaffee County Schedule No. R3269041-00-019**

The subject property consists of a vacant lot situated in the Game Trail Subdivision, which is located approximately seven miles west of Buena Vista. The parcel is an irregular-shaped lot that contains a total of 1.91 acres. The topography is relatively flat and is covered with dense trees. There are views of the Collegiate Peaks Range to the west and the Buffalo Peaks Wilderness Area to the northeast. Public access is provided by a dirt surface road maintained by the subdivision.

Petitioner stated an estimated value on the Petition of \$76,000.00 and, at the hearing, requested an actual value of \$77,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$91,196.00 for the subject property for tax year 2009.

Petitioner presented no comparable sales and no appraisal to support his value estimate.

Petitioner testified that his property had been listed for sale in 2006 at \$79,000.00, a price that was less than the comparable sales utilized in the Chaffee County Assessor's appraisal. After

consultation with his listing agent, he increased the list price in 2007 to \$93,900.00 to cover the potential realtor commission, should the property sell. Petitioner testified that he then listed the property by himself from September 2007 through Summer 2010 for \$79,000.00. He testified that he received no offers to purchase the property during the listing periods. He testified that several other vacant lots within a half mile of his property were listed for sale during this same time period, and that it would be reasonable to assume that the individuals who purchased the comparable sales utilized by the assessor would have observed that his property was listed for sale at a price lower than the sale prices of those comparable properties.

Petitioner testified that his lot is bordered on three sides by the dirt roads that can create dust, impacting the parcel, and the Chaffee County appraiser did not recognize this adversity in his appraisal.

Petitioner is requesting a 2009 actual value of \$77,000.00 for the subject property.

Respondent presented a value of \$100,000.00 for the subject property based on the market approach.

Respondent's appraiser, Mr. Dean C. Russell, presented three comparable sales ranging in sale price from \$86,800.00 to \$95,000.00 and in size from 1.45 to 2.03 acres. After adjustments were made, the sales ranged from \$98,007.00 to \$104,574.00. Mr. Russell accomplished a time adjustment and adjusted for differences in acreage. He testified that the time adjustment was based upon a Resale Analysis of vacant land in Chaffee County utilizing 54 sales and a Sales Ratio Analysis of vacant land in northern Chaffee County utilizing 168 sales.

Mr. Russell responded to Petitioner's testimony that the subject is bordered on three sides by a dirt road, creating an adverse impact from dust. He testified that the amount of dust would depend upon the amount of traffic, and that the dirt road on the north side of the parcel was a secondary road with minimal traffic.

Respondent assigned an actual value of \$91,196.00 to the subject property for tax year 2009.

Respondent presented sufficient probative evidence and testimony to show that the subject property was correctly valued for tax year 2009.

The Board placed greater reliability upon Respondent's value estimate. The three comparable sales were located in the same residential subdivision as the subject. The Board agreed with the appraiser's adjustment analysis to the three comparable sales. The Board concurred with Respondent's assigned value of \$91,196.00.

**ORDER:**

The petition is denied.

**APPEAL:**

**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 Section 24-4-106(11), C.R.S. (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 Section 24-4-106(11), C.R.S. (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.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 13 day of December 2010.

**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*Lyle D. Hansen*

Lyle D. Hansen

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

*Amy Bruins*  
Amy Bruins

