

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>PHIL L. PFEILER,</p> <p>v.</p> <p>Respondent:</p> <p>GUNNISON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 51944</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on May 17, 2010, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Thomas A. Dill, Esq. Petitioner is protesting the 2009 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**6001 County Road 811, Crested Butte, Colorado
(Gunnison County Schedule No. R012535)**

The subject is a 3,122 square foot two-story house built in 2001 of good quality construction. The lower-level garage has 1,830 square feet and a detached garage has 2,310 square feet. The 19.82 acre site, surrounded by Gunnison National Forest, is approximately eight miles or thirty minutes from Crested Butte. The site is treed and offers unobstructed views, a meadow, and a stream. Located at 10,300 feet, use is seasonal due to non-maintained roads in winter months. The site is off-grid for electrical service, and the house is serviced by generator. Other utilities include a ground water absorption-system well, septic system, and liquid propane gas (gravity gas furnace and gas fireplace).

Respondent assigned an actual value of \$975,000.00 for tax year 2009 but is recommending a reduction to \$880,000.00. Petitioner is requesting a value of \$480,000.00.

Mr. Pfeiler presented 18 sales ranging from \$90.00 to \$231.00 per square foot and averaging \$163.00 per square foot. Times the subject's 3,122 square feet, he presented a rounded value of \$509,000.00 to which he made adjustments for differences between the subject and the averages of the 18 sales for acreage, garages, barns, inclusion in the electric grid, and seasonal access. He concluded to an indicated value of \$347,000.00.

Mr. Pfeiler argued that Respondent's comparable sales were superior to the subject: all were located in homogenous subdivisions of similar-appealing homes nearer Crested Butte with year-round access, recreation, and tourism. All were on the electric grid and also enjoyed telephone service, fire protection, school bus service, trash pick-up, natural gas, and other services. Only one sale had seasonal access, and he considered the impact to be 50% rather than the 20% used by Respondent.

Mr. Pfeiler based his requested actual value of \$480,000.00 on an estimated dollar investment to date.

Respondent presented an indicated value of \$880,000.00 for the subject property based on the market approach. The witness presented three comparable sales ranging in sales price from \$1,077,500.00 to \$1,174,500.00, in size from 2,316 to 2,928 square feet, and in lot size from 35 to 40.11 acres. Adjustments were made for living space and garage size, basement finish, age, construction quality, acreage, seasonal versus year-round access, barns, and availability of electricity. The seasonal access adjustment of 20% was based on a paired sales analysis, and the adjustment for electrical service (\$170,000.00) was secured from the Gunnison County Electric Association, Inc. After adjustments were made, the sales ranged from \$848,360.00 to \$927,496.00.

Sufficient probative evidence and testimony was presented to prove that the subject property was incorrectly valued for tax year 2009. The Board concurs with Respondent's recommended reduction to \$880,000.00 for the subject property.

The Board, considering seasonal access to be an important issue, reviewed Petitioner's sales. Eleven had seasonal access. All but R009469 were omitted from comparison due to their markedly smaller lots. R009469 was considered for its seasonal access and absence from the electrical grid but is not considered comparable for the following reasons: inferior construction quality (type 3 versus the subject's type 4) and year built unknown (effective year built 1983).

The Board acknowledges the scarcity of comparable sales and recognizes Petitioner's criticisms of Respondent's sales, all of which are on the electric grid and only one having seasonal access. However, Petitioner's sales data was not compelling, and the Board is convinced that Respondent's sales are the best indicators of value.

The Board was presented neither evidence nor testimony supporting an alternative adjustment for location within the electric grid, and Respondent's adjustment, based on electric company data, is considered appropriate.

The Board is not persuaded that the adjustment for seasonal access should be greater than 20%. Respondent's adjustment was derived from a paired-sales analysis, whereas Petitioner's recommended 50% adjustment was not market based, and the Board was given insufficient support by Petitioner for a greater adjustment.

The Board agrees that properties in or near Crested Butte reflect a ski area and summer recreation premium but that the subject's privacy and exceptional views are offsetting.

ORDER:

Respondent is ordered to reduce the 2009 actual value of the subject property to \$880,000.00.

The Gunnison County Assessor is directed to change his/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 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 29th day of June 2010.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

MaryKay Kelley
MaryKay Kelley

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

Heather Flannery
Heather Flannery

