

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 52567

Petitioner:

KENNETH L. & CHRISTINE R. MININ

v.

Respondent:

FREMONT COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on September 7th 2010, Karen E. Hart and Debra A. Baumbach presiding. Petitioners appeared pro se. Respondent was represented by Brenda L. Jackson, Esq. Petitioners are protesting the 2009 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**Tract 12 Highpark Ranches, Outlaw Lane, Fremont, Colorado
(Fremont County Schedule No. 99104065)**

The subject property consists of a 36.02 acre parcel located in the Highpark Ranch Development in North Central Fremont County. The terrain is very steep with limited and difficult access. There is also an outbuilding located on the site.

Based on the market approach, Petitioners presented an indicated value of \$39,000.00 for the subject property.

Petitioners did not present any comparable vacant land sales, rather relying on Respondent's six comparable sales to derive their indicated value.

Mr. Minin contends there is a steep gulch running through the property and only a small area is suitable for access to the property. There are numerous rock outcroppings and maybe one

acre of land considered a building site. The cost to improve the site is prohibitive due to the difficult terrain and access. There are no utilities to the property and the storage shed is a glorified pole barn.

Mr. Minin contends Respondent's vacant land sales were superior and not adequately adjusted referring to topographical USGA maps citing differences for the comparable sales as outlined in Petitioner's Exhibit 1.

Petitioners are requesting a 2009 actual value of \$39,000.00 for the subject property.

Respondent presented an indicated value of \$52,000.00 for the subject property based on the market approach.

Ms. Stacy Seifert, Assessor with Fremont County, presented six comparable vacant land sales ranging in sales price from \$44,900.00 to \$65,000.00 and in land size from 35.00 acres to 38.85 acres. Respondent made adjustments including: access, terrain, tree cover and improvements. After adjustments, the sales ranged from \$47,400.00 to \$58,900.00.

Ms. Seifert testified the subject property is a 36.02 acre parcel located in the Highpark Ranch Development. The homeowner's association in the development is responsible for maintaining the main access road. An inspection of the subject property was performed and access was easily accessible with a 4-wheel drive vehicle.

There is a stretch along Outlaw Lane just before the subject property line that is steep, narrow and rocky. A downward adjustment has been made over the last several years accounting for the difficult access. In determining a reasonable cost to cure the access, several local equipment contractors were contacted for an estimated range of \$3,500.00 to \$8,000.00. The subject was adjusted at \$8,645.00 for difficult access.

Respondent testified the topography in the area is consistent with steep gulches and heavy rock outcroppings with difficult access. Most sites in the area are purchased for building and do not have utility of the entire site. The cost is prohibitive in bringing utilities to the subject and most improved properties utilize solar power, propane gas delivered from Canon City and domestic well water. There are septic and leach fields in the area and several improved properties within a half mile of the subject area currently using all utilities.

All of the comparable sales used are from the same market area and similar in size, topography access and mountain views. Adjustments were made for all differences in physical characteristics. Comparable Sale 2 has better access and topography and was considered to be the least comparable sale. Comparable Sale 5 was rated as very steep with minimal cover. Minimal value was placed on the outbuilding and an upward adjustment was made on all of the sales.

Respondent assigned an actual value of \$51,053.00 for tax year 2009.

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

Petitioners did not present the Board with any comparable sales to refute that the sales used by Respondent were not the most suitable to use. Therefore, the Board relied on Respondent's comparable sales and was convinced Respondent adequately adjusted for all differences in physical characteristics and sufficiently made adjustments for the difficult access.

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 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 13th day of October 2010.

BOARD OF ASSESSMENT APPEALS

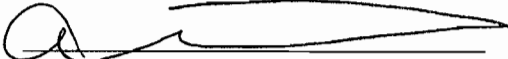
Karen E Hart

Karen E. Hart

Debra A. Baumbach

Debra A. Baumbach

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


Amy Bruins

