

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>HANSPETER SPUHLER,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53096</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 18, 2010, Sondra W. Mercier and James R. Meurer presiding. Petitioner, Mr. Hanspeter Spuhler appeared pro se. Respondent was represented by Robert D. Clark, Esq. Petitioner is protesting the 2009 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**Tract in NE ¼ NW ¼ 18-8-66 Lying North of ROW 2.707 Acres M/L
(Douglas County Schedule No. R0477424)**

The subject is a 2.7 acre vacant residential parcel located approximately two miles southeast of the Town of Castle Rock in unincorporated Douglas County. The parcel was created by splitting the 2.7 acre parcel from Petitioner’s larger residential parcel that lies to the southeast. The split was a result of condemnation to accommodate the newly constructed Plum Creek Parkway/Miller Boulevard extension that travels from Ridge Road on the east to the Town of Castle Rock on the west. The parcel is triangular in shape, slopes from north to south, and contains a former gravel mining pit on the western portion. In addition, the tract has overhead power lines traversing the subject on the north and contains a thirty foot easement that provides access to the neighbor’s property northwest of the subject. Given that the parcel was created through the eminent domain process, the Douglas County Assessor’s office considers the subject as a related part of the larger parent parcel, resulting in a residential classification.

Petitioner presented an indicated value of \$25,439.00 for the subject property.

Mr. Spuhler testified that because of the split of the 2.7 acre tract from the parent parcel, the subject is significantly impacted by the new road improvements, is not suitable for development, and may only be used for grazing. Mr. Spuhler further argued that access and topography of the subject would not make any residential building feasible. In order to estimate the value of the parcel, Mr. Spuhler prorated the adjusted compensation received for the total parcel to the subject 2.7 acres arriving at an indicated value of \$25,439.00. Petitioner did not present any sale comparables to support the estimated value.

Petitioner is requesting a 2009 actual value of \$25,439.00 for the subject property.

Respondent presented an indicated value of \$40,000.00 for the subject property based on comparables presented in a market approach. According to Respondent's witness, Mr. Steven W. Campbell, the subject was valued as a buildable lot. The reason for considering the subject as buildable was based on his own inspection, discussions with the Town of Castle Rock, and considering the residential classification by Douglas County.

Respondent presented two comparable sales ranging in sales price from \$45,000.00 to \$150,000.00 and in size from 3.28 acres to 4.78 acres. Sale No. 1 was located approximately 1.2 miles northwest of the subject along State Highway 86. Sale No. 2 was located approximately 10 miles east of the subject and was considered an unbuildable tract reflecting, after adjustment, the lower end of the market. Subsequent to adjustment, the comparables ranged from \$37,126.00 to \$42,272.00. Respondent placed most weight on Comparable No. 1 due to its size and location along a state highway.

Respondent assigned an actual value of \$32,484.00 to the subject property for tax year 2009.

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

After careful consideration of the testimony and exhibits presented in the hearing, the Board agrees that Respondent's assigned value accurately reflects the market value for the subject. The Board concludes that the parcel does have utility relative to buildable potential, and any inadequacies associated with the tract's access, topography, and building envelope are reflected in Respondent's adjusted comparables sales and opinion of value. In addition, Petitioner did not present any sale comparables to support his opinion of value.

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).

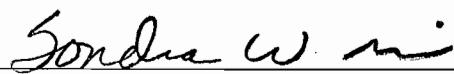
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

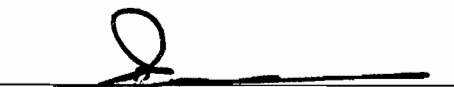
Section 39-8-108(2), C.R.S.

DATED and MAILED this 12th day of May, 2010.

BOARD OF ASSESSMENT APPEALS




Sondra W. Mercier



James R. Meurer

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



Heather Flannery

