

<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>ALEXANDER &amp; PATRICIA H. POLUCHIN,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARCHULETA COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53781</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on November 4, 2010, Diane M. DeVries and Lyle D. Hansen presiding. Petitioners appeared pro se. Respondent was represented by Todd Starr, Esq. Petitioners are protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**2169 Meadows Drive, Pagosa Springs, CO  
Archuleta County Parcel No. 5699-324-02-078**

The subject property consists of an unimproved irregularly-shaped single-family residential lot containing a total of 8.49 acres. The lot is located in the Pagosa Meadows 2 subdivision.

Petitioners requested an actual value range on their petition of \$157,000.00 to \$239,000.00 and changed their requested actual value range at the hearing to \$187,000.00 to \$238,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$365,070.00 for the subject property for tax year 2009. The Archuleta County Board of Equalization (CBOE) reduced the assigned value to \$288,410.00. The Archuleta County Assessor offered Petitioners a value reduction to \$288,000.00. Petitioners rejected the offer and continued their appeal to the Board of Assessment Appeals. Respondent is recommending a reduction of the Archuleta CBOE value to \$280,000.00.

Petitioner, Mr. Alexander Poluchin, testified that the subject has good access from a paved road that is a main arterial in the subdivision. He testified that the parcel has a six to seven percent

grade with a drop-off area to the south. He testified that a portion of the parcel is covered with trees and that water is available in the street and that a sanitation district exists in the area.

Mr. Alexander Poluchin presented no appraisal to support Petitioner's value estimate. Petitioners presented 11 sales from the Pagosa Meadows 2 subdivision ranging in sale price from \$115,000.00 to \$255,000.00 and in size from 5.04 to 8.98 acres. Mr. Poluchin testified that he obtained the eleven comparable sales from a real estate agent. In cross examination, Mr. Poluchin testified that he didn't check to see if these eleven sales were qualified sales. Petitioners accomplished no adjustments on the comparable sales. The eleven comparable sales had a sale price per acre range of \$19,000.00 to \$43,000.00. Petitioners based their value estimate for the subject at \$22,000.00 to \$28,000.00 per acre or a total value estimate for the 8.49 acres to reach an approximated range from \$187,000.00 to \$238,000.00.

Petitioners are requesting a 2009 actual value range of \$187,000 to \$238,000.00 for the subject property.

Respondent presented a value of \$280,000.00 for the subject property based on the market approach.

Respondent's appraiser, Mr. Robert Randolph, presented three comparable sales ranging in sale price from \$216,500.00 to \$315,000.00 and in size from 5.04 to 8.38 acres. After adjustments were made, the sales ranged from \$240,500.00 to \$284,500.00. Mr. Randolph made adjustments on the comparable sales for view amenity, for differences in parcel size, topography and for driveway.

Mr. Randolph testified that the parcel topography with the steep grade is typical for Pagosa Meadows lots. He testified that electricity and water are available to the site. He testified that the subject has been listed for sale since May 21, 2007 at a list price of \$290,000.00. Mr. Randolph testified that though his Comparable Sale 2 transferred under a Quick Claim Deed, the property was listed in the Multiple Listing Service, and that the buyer obtained a loan for the purchase. He concluded that for these reasons, the transfer was a reliable comparable sale. He testified that he inspected the site and concluded that a home could be built on the parcel.

Respondent assigned an actual value of \$365,070.00. The Archuleta County Board of Equalization (CBOE) reduced that value to \$288,410.00 for the subject property for tax year 2009. Based upon Archuleta County's appraisal, Respondent further reduced the assigned value to \$280,000.00.

Sufficient probative evidence and testimony was presented to show that the subject property should be set at Respondent's recommended value. Respondent reduced the value from \$288,410.00 to \$280,000.00 based upon Respondent's appraisal.

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 for the three comparable sales. The Board noted that Petitioner's comparable sale at 2249 Meadows Drive, which sold on April 17, 2007 for \$255,000.00, is the same as Respondent's Comparable Sale 1, and that Petitioner's comparable sale at 2657 South

Pagosa Boulevard, which sold on October 12, 2007 for \$216,500.00, is the same as Respondent's Comparable Sale 3. The Board agrees with the assigned value reduction to \$280,000.00.

The Board concluded that the 2009 actual value of the subject property should be reduced to \$280,000.00.

**ORDER:**

Respondent is ordered to reduce the 2009 actual value of the subject property to \$280,000.00

The Archuleta 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 19 day of November 2010.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

Diane M. DeVries

*Lyle D. Hansen*

Lyle 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

