

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MICHAEL GHODRAT,</p> <p>v.</p> <p>Respondent:</p> <p>ARCHULETA COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 54050</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on August 19, 2010, Karen E. Hart and Sondra W. Mercier presiding. Petitioner, Mr. Michael Ghodrat, appeared pro se. Respondent was represented by Todd M. Starr, Esq. Petitioner is protesting the 2009 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**9693 W. Highway 160,
a.k.a. Aspen Springs Subdivision 1, Block 7, Lot 31,
Pagosa Springs, Colorado
(Archuleta County Schedule No. 569301409029)**

The subject property consists of a vacant residential lot of 1.32 acres.

Petitioner presented no comparable sales for the Board’s consideration. Petitioner contends that Respondent’s value does not give adequate consideration to issues associated with the subject. Mr. Ghodrat testified that his lot is “landlocked” and inaccessible and has steep, rolling terrain.

Petitioner is requesting a 2009 actual value of \$4,000.00 to \$4,500.00 for the subject property.

Respondent presented a value of \$12,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$14,000.00 to \$18,375.00 and in size from 1.05 to 1.30 acres. After adjustments were made, the sales ranged from \$8,500.00 to \$12,375.00. Respondent placed the most weight on Comparable Sale 2 based on size, with an adjusted sales price of \$12,375.00.

Respondent provided documentation showing access to the subject via an easement recorded on September 15, 1980 at Reception No. 101058. Respondent's witness, Mr. Robert G. Randolph, acknowledged that the subject lot has significant terrain issues and selected comparable sales that had terrain issues similar to the subject. All sales were adjusted downward to reflect their superior access that did not require an easement.

Respondent assigned an actual value of \$8,290.00 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. The Board found that Respondent's selection of sales and adjustments adequately reflected Petitioner's concerns regarding terrain and access. The Board was convinced that the subject had access via an easement and was not "landlocked" as reported by Petitioner.

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.

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 1 day of October 2010.

BOARD OF ASSESSMENT APPEALS

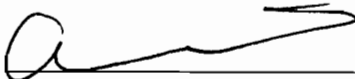


Karen E. Hart



Sondra W. Mercier

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



Amy Bruins

