

<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>MARTIN AND ANNA CHODOUNSKY,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>GUNNISON COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 57865</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on October 24, 2011, Diane M. DeVries and Sondra W. Mercier presiding. Petitioner, Anna Chodounsky, appeared pro se by telephone conference call on behalf of Petitioners. Respondent was represented by Arthur Trezise, Esq. Petitioners are protesting the 2011 actual value of the subject property.

Subject property is described as follows:

**Lots 6-13 & Adjacent Alley Block 12, Irwin, Colorado  
Gunnison County Schedule No. 3253-030-14-001**

The subject property consists of a 1.73-acre lot with seasonal access. The property had no electric or well service as of the date of value.

Petitioners are requesting an actual value of \$120,000.00 to \$130,000.00 for the subject property for tax year 2011. Respondent assigned a value of \$226,510.00 for the subject property for tax year 2011 but is recommending a reduction to \$188,760.00.

Petitioners presented eight comparable sales ranging in sale price from \$5,000.00 to \$92,000.00 and in size from 0.30 to 1.41 acres. These sales indicated a range in value from \$16,666.00 to \$87,912.00 on a per acre basis. Petitioners concluded to a value of \$61,926.00 per acre based on the average indicated by the eight comparable sales, for a total value of \$107,133.00 for the subject.

Petitioners contend that there are limited comparable sales available, with no sales that took place during the base period. Ms. Chodounsky testified that Petitioners relied on sales of lots in the Irwin area from 2005, 2006 and 2007 as most comparable. Ms. Chodounsky reported that Petitioners have been trying to sell the lot for \$70,000.00 for the past three to four years, with no success. During the hearing, Ms. Chodounsky recognized that four of the comparable sales, which occurred in February and March 2005, were beyond the five-year extended base period.

Respondent presented a value of \$188,760.00 for the subject property based on the market approach.

Respondent's witness, Mr. George Lickiss, Certified Residential Appraiser with the Gunnison County Assessor's Office, presented three comparable sales ranging in sale price from \$9,000.00 to \$100,000.00 and in size from 3,125 to 33,396 square feet. The sales indicated prices ranging from \$2.88 to \$4.10 per square foot prior to adjustments. Adjustments were made for seasonal access, vehicular access and utilities; but no time adjustment was required. After adjustments were made, the sales ranged from \$2.05 to \$2.54 per square foot. Mr. Lickiss concluded to a value of \$2.50 per square foot for the subject.

Respondent contends that adequate consideration was given to the subject's seasonal access and lack of utilities. Mr. Lickiss testified that cabins in the area are serviced with solar or propane. Respondent contends that Petitioner's first four sales occurred outside the five-year extended base period and that the last two sales are not arms-length. Mr. Lickiss considered the two sales presented by Petitioners that occurred in August 2005, which were arms-length and otherwise acceptable; but did not use them as they were older than the sales he used.

Respondent assigned a value of \$226,510.00 for the subject property for tax year 2011 but is recommending a reduction to \$188,760.00.

Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2011. The Board was convinced that the most comparable sales were of lots located in Irwin. Petitioners' comparable sales five and six, which occurred in August 2005, should have been considered along with Respondent's sale one as adjusted. These three sales indicate a range in value of \$73,770.00 to \$110,642.00 per acre for the subject. The three sales indicate an average price of \$86,815.00 per acre which equals to a total value for the subject of \$150,200.00, rounded.

The Board was convinced that the remaining six sales presented by Petitioners could not be relied on as they occurred outside the extended base period or were non-arms-length. Respondent's remaining two sales were found to be unreliable because of their significantly smaller size compared to the subject and location outside the Irwin area.

The Board concluded that the 2011 actual value of the subject property should be reduced to \$150,200.00.

**ORDER:**

Respondent is ordered to reduce the 2011 actual value of the subject property to \$150,200.00.

The Gunnison County Assessor is directed to change their 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 9th day of November, 2011.

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

**BOARD OF ASSESSMENT APPEALS**

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Diane M. DeVries

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Sondra W. Mercier

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Milla Crichton