

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>J. DOUGLAS BATCHELOR,</p> <p>v.</p> <p>Respondent:</p> <p>LAKE COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 58138</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on January 12, 2012, Gregg Near and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Lindsey Parlin, Esq. Petitioner is protesting the 2011 actual value of the subject property.

As a preliminary matter, Petitioner brought fourth an appraisal accomplished by Michael V. Campanale, a Colorado Certified Residential Appraiser. Respondent objected to the submission of this document because Respondent had not received a copy of the appraisal in advance. With agreement from both Petitioner and Respondent, the Board recessed the hearing for thirty minutes to allow Respondent to review Mr. Campanale’s appraisal. Upon resumption of the hearing, both Petitioner and Respondent were given the opportunity to reconcile the valuation issue. Respondent refused to reconcile and requested that the hearing resume on the merits of the case.

Subject property is described as follows:

**Lot 61, Gordon Acres, Twin Lakes, Colorado 80461
Lake County Schedule No. 10002061**

The subject property consists of a 1.001-acre parcel of vacant land that is covered with forest and native grass. There is a natural-surface driveway.

Petitioner is requesting an actual value of \$45,000.00 for the subject property for tax year 2011. Respondent assigned a value of \$90,009.00 for the subject property for tax year 2011.

Petitioner, Mr. Douglas Batchelor, testified that his lot is undeveloped; covered with Aspen trees; and has a sloping topography and no direct views of Twin Lakes.

Petitioner's witness, Mr. Campanale, presented four comparable sales ranging in sale price from \$23,500.00 to \$49,000.00 and in size from 0.46 to 1.38 acres. After adjustments were made, the sales ranged from \$38,500.00 to \$52,200.00. Mr. Campanale applied an adjustment for view amenity on comparable Sale Three and an adjustment for tap fees on comparable Sales Three and Four. He accomplished no adjustment for differences in lot area. In his Market Conditions Addendum to the Appraisal Report, Mr. Campanale indicated stable market conditions within the subject's area.

Petitioner is requesting a 2011 actual value of \$45,000.00 for the subject property.

Respondent presented a value of \$90,009.00 for the subject property based on the market approach.

Respondent's witness, Mr. Howard Tritz, Lake County Assessor, presented one comparable sale that took place in 2007 with a sale price of \$91,000.00 and with a total acreage of 1.01 acres. No adjustments were made. Mr. Tritz testified that there were no qualified land sales in the subject subdivision in 2011 and used the value from the 2009 revaluation year that was applied to all properties in the subject subdivision. He testified that this value was established by the one sale that occurred in 2007 at \$91,000.00.

Mr. Tritz testified that he considered an additional five comparable land sales that occurred during the base period in a comparable subdivision located in the same economic area as the subject subdivision. He testified that the lots in this competing subdivision, as in the subject subdivision, had similar location and view amenity, steep gravel roads and no municipal water and sewer. These five comparable sales ranged in sale price from \$46,500.00 to \$95,000.00 and in size from 0.46 to 0.92 acres. No adjustments were made and Mr. Tritz concluded a value at the median sale price of \$108,696.00.

Based upon the concluded median sale price of the five comparable sales and the sale price of the 2007 sale, Mr. Tritz concluded the subject's value at \$90,009.00.

Respondent assigned an actual value of \$90,009.00 to the subject property for tax year 2011.

Respondent presented sufficient probative evidence and testimony to show that the subject property was correctly valued for tax year 2011.

The Board agreed with Respondent's value conclusion of \$90,009.00 that was based upon his five comparable sales from a competing subdivision and upon the 2009 re-evaluation year value derived from the one sale that occurred in 2007. Mr. Tritz concluded a median sale price per acre of the five comparable sales of \$108,696.00. Mr. Campanale accomplished no adjustments for differences in lot size between the subject and the comparable sales. The Board concurs with Respondent's assigned value conclusion of \$90,009.00.

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).

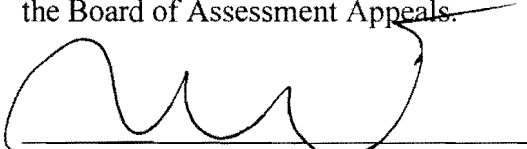
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.


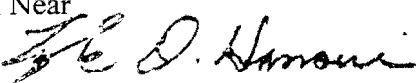
Section 39-8-108(2), C.R.S.

DATED and MAILED this 14th day of February, 2012.

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


Milla Crichton

BOARD OF ASSESSMENT APPEALS


Gregg Near

Lyle D. Hansen

