

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JOHN C. CORBRIDGE,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 59162</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on May 3, 2012, Gregg Near and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by James Burgess, Esq. Petitioner is protesting the 2011 actual value of the subject property.

Subject property is described as follows:

**33696 Columbine Circle, Evergreen, Colorado
Jefferson County Schedule No. 213340**

The subject property is a vacant 1.243 acre site, sloping and treed. It is located in Segers Evergreen Acres, an established subdivision with predominantly older homes.

Respondent assigned a value of \$34,770.00 for tax year 2011. Petitioner is requesting an actual value of \$1,000.00.

Mr. Corbridge discussed the subdivision's moratorium on building in effect throughout the base period. The moratorium was ordered by the County because originally-platted interior roads did not meet county standards and the developed roads were often misplaced. Petitioner was precluded from marketing the subject site because a purchaser could not build a house. The moratorium was rescinded on October 5, 2010, at which time building permits became available.

Mr. Corbridge discussed the Jefferson County Public Health Department's position regarding installation of an advanced septic system due to the proximity of nearby wells; he presented an

estimate of \$69,231.51 for construction of well and septic systems and miscellaneous other items, arguing that the expense negatively impacted marketability.

The building moratorium and Health Department restrictions precluded selling, even donating, the subject property. Mr. Corbridge's requested value of \$1,000.00 reflected these issues. He contended the property had little or no value.

Mr. Corbridge expressed his dissatisfaction with the appeal process at both the Assessor level and with the Board of Equalization: consideration of all approaches to value is mandated; comparison of surface use is required when the approaches to value fail to derive an actual value; and direct costs of development should have been taken into account. Mr. Corbridge referenced Sections 39-1-101.5 and 39-1-103(14), C.R.S., and *Sunbelt Service Corp. v. Board of Assessment Appeals*, 802 P.2d 1199 (Colo. App. 1990). He requested that the Board rule on the parties' failure to follow statute.

Respondent presented a value of \$38,000.00 for the subject property based on the market approach. Respondent's witness, David D. Niles, Certified General Appraiser, presented three comparable sales ranging in sale price from \$45,000.00 to \$60,000.00 and in size from 0.91 to 1.989 acres. After adjustments were made, the sales ranged from \$26,200.00 to \$48,000.00.

Mr. Niles did not address septic systems in his appraisal. Installation cost is borne by an owner after purchase of the site and is variable based on terrain, soil composition, and other factors. Mr. Niles compared vacant sites to vacant sites. Direct and indirect costs of septic system installation are post-transaction risks born by any developer of a vacant site.

With regard to requirements for the subject's advanced septic system, Mr. Niles pointed out that the Health Department has procedures to apply for a variance and noted that installation of a septic system is feasible.

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

The Board clearly understands that the moratorium on building existed throughout the base period (January 1, 2009 through June 30, 2010). Per Section 39-1-105, C.R.S., property shall be valued for assessment "on the first day of January of each year", that being January 1, 2011 in this instance. The moratorium, having been lifted in October of 2010, was no longer in effect on January 1, 2011. Installation of well and septic and new construction was legally and physically possible.

The Board of Assessment Appeals is without jurisdiction to rule on procedural matters specific to the Jefferson County Assessor or the Board of Equalization.

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 16th day of May, 2012.



BOARD OF ASSESSMENT APPEALS

Gregg Near

Gregg Near

MaryKay Kelley

MaryKay Kelley

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

Milla Crichton

Milla Crichton