

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 59818**

Petitioner:

**DAVID PEYTON THOMPSON,**

v.

Respondent:

**PARK COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on April 25, 2012, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Marcus McAskin, Esq. Petitioner is protesting the 2011 actual values of the subject property.

Subject property is described as follows:

**Lot 449, Filing 6, Western Union Ranch, Hartsel, Colorado  
Park County Schedule No. R0037658**

The subject is a vacant 2.5 acre site in a 1,600-lot residential development, 400 of which are improved. Subdivision roads are county maintained, and electricity is available. Legally described as Western Union Ranch, the subdivision is known as Ranch of the Rockies.

Respondent assigned an actual value of \$19,524.00. Petitioner is requesting a value of \$10,662.00.

Petitioner presented one comparable sale, Lot 912 in the subject subdivision. A 3.5 acre site, it sold for \$13,900.00 on June 10, 2009. Mr. Thompson, the seller, described it as an arm's length transaction.

Mr. Thompson argued that, overall, assessed values were higher than sales prices and gave two examples: the county, owner of Lot 12, Filing 1, voted in May of 2011 to sell the site for

\$23,000.00, while its actual value was \$29,647.00 (22.42% higher); Lot 912's actual value was \$27,162.00, although the lot sold in June, 2009 for \$13,900.00 (a 51.17% difference).

Mr. Thompson's requested value was based on comparison with Lot 443, a 3.5 acre site with similar views; Lot 443's actual value of \$14,927.00 divided by its 3.5 acres is \$4,265 per acre times the subject's 2.5 acres equals \$10,662.00.

Respondent presented a value of \$19,524.00 for the subject property based on the market approach. Respondent's witness, Lorie Bobilya, Certified Residential Appraiser, presented three comparable sales ranging in sale price from \$24,000.00 to \$35,000.00 and in size from 2 to 2.5 acres. After adjustments were made for acreage, view and desirability, the sales ranged from \$23,120.00 to \$25,800.00. Ms. Bobilya, rather than concluding to an indicated value, testified that the range of adjusted values supported the subject's assigned value.

Ms. Bobilya selected comparable sales from 30 subdivision transactions within the statutory 18-month base period; four outliers were deleted from either end of the range because they fell outside a defined state ratio based on audit. She based adjustments on paired sales analyses that occurred within the base period.

Ms. Bobilya disregarded Petitioner's Lot 912 sale, considering it an outlier, falling outside the state-reported ratio.

Petitioner did not present sufficient probative evidence to dispute Respondent's assigned value. "[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence. . . ." *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005).

Respondent's witness, while describing a wide range of sale prices in the subdivision (\$8,000.00 to \$57,000.00), presented three comparable sales with a fairly narrow sale price range. Petitioner presented one sale, which is insufficient to convince the Board that Respondent's conclusion was incorrect.

Petitioner argued equalization (comparison of assessed values). In accordance with Colorado case law, an equalization argument is valid if evidence or testimony had shown the assigned value of the subject property had been derived by application of the market approach and correctly valued. *Arapahoe County Board of Equalization v. Podoll*, 935 P.2d 14 (Colo. 1997). Since that evidence and testimony was not presented, the Board gives limited weight to the equalization argument presented 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.

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 30th day of April, 2012.



**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*MaryKay Kelley*

MaryKay Kelley

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

*[Handwritten signature]*

Milla Crichton