

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>RON BRIGGS,</p> <p>v.</p> <p>Respondent:</p> <p>SAGUACHE COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 64132</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on September 29, 2014, Diane M. DeVries and MaryKay Kelley presiding. Petitioner appeared *pro se*. Respondent was represented by Benjamin F. Gibbons, Esq. Petitioner is protesting the 2013 actual value of the subject property.

Dockets 64131, 64132 and 64133 were consolidated for purpose of the hearing.

Subject property is described as follows:

**115 E. Moffat Way, Moffat, Colorado
Lots 24 through 27, Block 134
Saguache County Schedule No. 460106022008**

The subject property is a 2,880 square foot two-story residence. It was built in 1908 on three town lots. The square footage information was provided by Petitioner. Respondent was unable to provide square footage.

Respondent assigned a value of \$61,700. Petitioner is requesting a value of \$23,400 which Petitioner referred to as a “prior tax year value.” The Board was not presented with any documentation indicating that the subject’s prior tax year value was \$23,400. Respondent did not dispute that Petitioner’s requested value was actually a prior tax year value.

Mr. Briggs argued that the Assessor valued the subject property arbitrarily. He has never been provided comparable sales, which he says is required. His requested value is \$23,400 which he says is the subject's actual value from the prior tax year.

Respondent's witness, Jacqueline Stephens, Saguache County Assessor, described the subject property as in fair condition, falling at the lower end of sales in the area. No sales data was offered.

Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2013.

Both state constitution and statutes require use of the market approach to value residential property. Respondent failed to meet this standard.

Because Respondent failed to produce a market analysis and provided no support for the 2013 actual value, the Board finds for Petitioner and concludes that the 2013 actual value of the subject property should be reduced to his requested value of \$23,400.

ORDER:

Respondent is ordered to reduce the 2013 actual value of the subject property to \$23,400. The Saguache 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-nine 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-nine days after the date of the service of the final order entered).

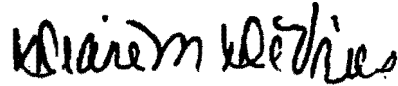
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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

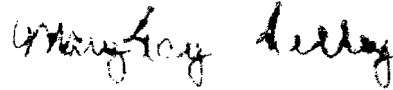
Section 39-8-108(2), C.R.S.

DATED and MAILED this 9th day of October, 2014.

BOARD OF ASSESSMENT APPEALS

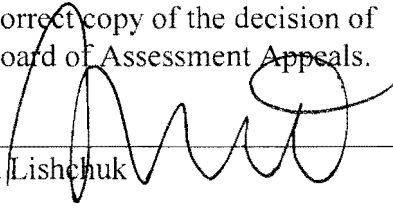


Diane M. DeVries



MaryKay Kelley

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



Milla Lishchuk

