

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MARK M. & AERICHA P. BURROUGHS,</p> <p>v.</p> <p>Respondent:</p> <p>GRAND COUNTY BOARD OF EQUALIZATION</p>	<p>Docket No.: 70254</p>
<p style="text-align: center;">ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on December 27, 2017, Diane M. DeVries and James R. Meurer presiding. Petitioners were represented by Mark Burroughs, *pro se*. Respondent was represented by Alan Hassler, Esq. Petitioners are protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**1115 County Road 134 (Craven Road) Kremmling, Colorado
Grand County Schedule No. R001560**

The subject is a 15.02 acre lot located in the Gore Lakes Unit No. 2 Subdivision on Gore Pass, approximately twelve miles north of the town of Kremmling. Access to the subject is via Grand County Road 134, which is not county maintained. The lot is irregular in shape, has areas of sloping topography, and is heavily treed. It has a useable driveway and a flat buildable envelope, and there is a rockfall on the south side of the lot that backs to a large parcel of BLM land. A well (water) was installed in 1997, and zoning is “Forestry” and “Open” via Grand County. Petitioners purchased the lot in 1979, and park their motorhome on the property. Other improvements on the property consist of a wood deck and small gazebo.

Respondent assigned an actual value of \$75,000 for tax year 2017, which is supported by an appraised value of \$83,500. Petitioners are requesting a value of \$50,000 for the subject.

Petitioners did not provide an appraisal or comparables for the subject; however, argued the following relative to the market value of the parcel.

- The necessary ongoing maintenance required for County Road 134 (Craven Road) negatively impacts the value of the subject parcel. The road is not county maintained, there is no grading, no plowing in the winter, and no annual upkeep. Craven Road is the only means of access to the subject property. Petitioners are one of twelve property owners dependent on this road to reach their individual properties.
- County Road 134 significantly deviates from its right-of-way; therefore, Petitioners must cross the private property located between County Road 134 and the subject to reach their property. Petitioners maintain that this has impacted the access to and from the subject parcel, and negatively impacts the value of the subject.
- The methodology used by Grand County in their valuation of the parcel references sales that are not truly comparable to the subject, especially in terms of maintainability and accessibility. In addition, Petitioner testified that the increase in the actual value by Grand County from 2015 to 2017 was inaccurate, and without support.

Relative to the valuation provided by the county, Respondent's witness, Ms. Rebecca Allison, a Certified Residential Appraiser with the Grand County Assessor's Office, developed a sales comparison (market) approach and presented four sales to support her opinion of value. All of the sales were considered to be located in the same or similar locations with similar access, and sale prices ranged from \$75,000 to \$164,000 prior to adjustment and \$65,010 to \$144,500 subsequent to adjustment. The significant adjustments to the sales consisted of date of sale, well, improvements, and septic. With most weight on Comparable No. 1 and support from Comparable No. 4, Ms. Allison reconciled the adjusted sales to conclude to her final value opinion for the subject of \$83,500.

Ms. Allison testified that her comparable sales were similar to the subject in terms of maintainability (e.g. non-county maintained road), and the only adjustments needed for these sales were for date of sale, utilities, and miscellaneous improvements. Ms. Allison further testified that there was no evidence that County Road 134 actually deviated from its platted lines, and based on discussions with the Grand County Road and Bridge Department, the road is recorded as a "public road" and cannot be obstructed. Relative to valuation, Ms. Allison testified that her process for analyzing the sales employed property appraisal methodology, and her conclusion was supported by the data.

Petitioners presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2017.

Colorado case law requires that "[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). After careful consideration of the testimony and exhibits presented at the hearing, the Board concludes that Respondent's comparables are similar to the subject in terms of maintainability and accessibility, and the adjustments to those comparables are supportable within the market. Relative to the issue of the crossing of private property to gain

access to the property, the Board finds that no substantive evidence was presented to support the assertion that County Road 134 actually deviated from its platted lines and potentially impacted access to the subject.

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-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).

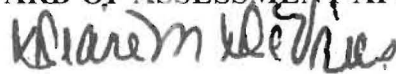
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 decision.

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

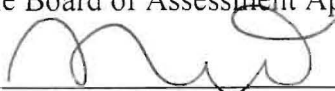
DATED and MAILED this 10th day of January, 2018.

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries

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



Milla Lishchuk



James R. Meurer