

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p><b>ERIC &amp; ELEANOR LARSON,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</b></p>	<p>▲</p>
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Eric P. Larson Address: 948 Northridge Court Golden, Colorado 80401 Phone Number: (303) 526-0848 E-mail: Attorney Reg. #:</p>	<p><b>Docket Number: 37008</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on January 30, 2001, Karen E. Hart, J. Russell Shaw and Harry J. Fuller presiding. Petitioner appeared pro se. Respondent was represented by Martin E. McKinney, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**SEC 24 TWN 4 RNG 71 LOT 105 GENESSEE FLG #8 PH1  
(Jefferson County Schedule No. 131716)**

Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 1999. The subject is a 2.12 acre vacant residential site in the Genessee subdivision.

## **ISSUES:**

### **Petitioner:**

Petitioner contends that the subject site can only be used for a single-family residence. He contends the subject is not assessed in a fair and equitable manner when compared to the surrounding properties. He contends the issue is constitutional. He contends the improved residential assessment rate ought to apply to his vacant site. The market valuation is not at issue.

### **Respondent:**

Respondent contends that the subject has been properly classified as vacant land and is properly valued using the market approach to value. They contend there are surrounding vacant parcels that are owned by contiguous improved property owners. These vacant parcels have been assigned the improved residential rate.

## **FINDINGS OF FACT:**

1. Mr. Larson, Petitioner, presented the appeal on his own behalf.
2. Based on the market approach, Petitioner presented an indicated value of \$260,000.00 for the subject property. However, he contends it should be assessed at the improved residential assessment rate.
3. Petitioner presented no market comparable sales for the Board's consideration. He described the ad valorem taxation on another lot. This testimony was objected to and the objection was sustained.
4. Mr. Larson agreed the subject's use is for a future single-family residence. He described the general common elements at Genesee. He described surrounding vacant parcels that have the improved residential assessment rate.
5. Under a question from the Board, he testified there is a sewer easement that bisects the subject, and that it would cost \$20,000.00 to move the sewer line. He testified that the pump house on the adjacent lot causes noise and adversely affects the subject.
6. Petitioner is requesting a 1999 actual value of \$260,000.00 for the subject property; however, with the improved residential assessment rate applied.
7. Respondent's witness, Mr. David D. Niles, a Land Appraiser and a Certified General Appraiser with the Jefferson County Assessor's Office, presented an indicated value of \$260,000.00 for the subject property based on the market approach.

8. Respondent's witness presented four comparable sales ranging in sales price from \$235,000.00 to \$295,000.00 and in size from .77 to 2.12 acres. After adjustments were made, the sales ranged from \$277,400.00 to \$333,600.00.

9. The witness testified the subject ought to be classified as vacant residential land. He stated there is no residential improvement on site that would support an improved assessment rate. He testified the vacant residential sites (with the improved assessment rate) are owned by the adjacent owners of improved land.

10. Under cross-examination, the witness admitted to not knowing that a sewer easement bisected the lot. He testified that he saw, but did not hear, the adjacent pump house. He admitted there are height restrictions in the area. He stated that if an adjacent homeowner owned the subject it would be assigned the improved residential rate.

11. Respondent assigned an actual value of \$260,000.00 to the subject property for tax year 1999.

### **CONCLUSIONS:**

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly classified and valued for tax year 1999.

2. The Board has carefully considered all admitted evidence and testimony and has affirmed the subject's classification and value. It is not in dispute that the Petitioner is not an adjacent homeowner. It is not in dispute that the subject is unimproved. The Board is compelled to apply Colorado Revised Statute 39-1-102 (14.4) in its decisions. The Board is convinced the subject has been properly classified as vacant residential land. The base year sale of the subject more than supports the assigned value.

### **ORDER:**

The petition is denied.

### **APPEAL:**

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If the Board recommends that this decision is a matter of statewide concern, or if it results in a significant decrease in the total valuation of the county, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If the Board does not make the aforementioned recommendation or result of Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

DATED and MAILED this 14<sup>th</sup> day of February, 2001.

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart  
Karen E. Hart

L Russell Shaw  
L. Russell Shaw

Harry J. Fuller  
Harry J. Fuller

This decision was put on the record

FEB 14 2001

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

Diane Von Dollen  
Diane Von Dollen



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