

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p>JAMES W. ARCAND & MARTHA L. DECKER-ARCAND,</p> <p>v.</p> <p>Respondent:</p> <p>CHAFFEE COUNTY BOARD OF EQUALIZATION.</p>	▲
<p>Attorney or Party Without Attorney for the Petitioners:</p> <p>Name: James W. & Martha L. Arcand Address: 7625 County Road 150 Salida, Colorado 81201 Phone Number: (719) 539-3208 E-mail: Attorney Reg. No.:</p>	<p>Docket Numbers: 38203 & 38204</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on January 22, 2002, Claudia D. Klein and Mark R. Linné presiding. Petitioner, Martha L. Decker-Arcand, appeared pro se. Respondent was represented by Jennifer A. Davis, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**Docket No. 38203: 1972 KIRKWOOD 14X67A GB228949
(Chaffee County Schedule No. M9500008420)**

Docket No. 38204: TRACT IN SE4SW4 30-50-9, TRACT IN NE4NW4 31-50-9 (Chaffee County Schedule No. R368131200045)

Petitioners are protesting the 2001 actual value of the subject property, a mobile home identified as a 1972 Kirkwood 14 x 67 with a 534 square foot stick-built addition. The mobile home has 3 bedrooms and 1½ baths (Docket No. 38203). The mobile home is situated on a 2.39-acre site (Docket No. 38204).

ISSUES:

Petitioners:

Petitioners contend that the Respondent has not considered the physical condition of their property in assigning a value. The property was in very poor condition, and this must be taken into account. Additionally, the Petitioners believe that the land value is too high.

Respondent:

Respondent contends that the value assigned to the subject property is appropriate and supported by the valuation information considered.

FINDINGS OF FACT:

1. Ms. Martha L. Decker-Arcand, Petitioner, presented the appeal on behalf of Petitioners.

2. Based on the market approach, Petitioners presented an indicated value of \$9,980.00 for the subject mobile home for Docket 38203, and \$26,746.00 for the underlying vacant land for Docket 38204.

3. The witness testified that she had originally purchased the subject property in 2000. The property included a 1972 mobile home with an attached addition. The mobile home was originally placed on the property in 1995. The property was previously rented, and significant damage had occurred during the tenancy.

4. The witness described, through her testimony, that the property was configured as a two-bedroom trailer; dining room with kitchen in the center; water supply had been frozen when they purchased the property. A half bath was totally unusable. Ms. Arcand testified that she could not get natural gas because the dealer said that the pipes were in very poor condition.

5. The witness testified with respect to the damage that previous occupants of the property had inflicted on the structure. She testified that the quality of the property was very poor, and the overall condition of the property was deplorable.

6. The witness testified that because of the modifications made to the subject as part of the addition, a hole had been cut into the side of the trailer. This modification resulted in the inability to ever move the trailer to another location. An additional factor limiting the mobility of the property is the construction of the addition.

7. The witness testified that she allocated \$5,000.00 of her purchase price in 2000 to the trailer. She was told when she attempted to obtain financing on the property, that the trailer had virtually no value, perhaps \$500.00 at most.

8. The witness testified the subject land was originally a part of a smelter, and many of the smelter remnants remain in the ground.

9. The witness testified that the adjacent property was once a service station, and this property has had a significant amount of junk automobiles and general salvage items placed on the site over the last several years. Included are many barrels containing unknown materials.

10. The witness testified that the subject is in the flight path of the airport, and this results in significant air traffic.

11. The witness testified that she paid \$64,200.00 for the subject based on an inspection that was not very thorough, given that the property was occupied when she inspected it, and it was difficult to discern its true condition.

12. The witness testified under cross-examination that the subject has had two well tests. The first test was inconclusive, but a second test indicated that the water was potable.

13. The witness testified that the amount of air traffic has increased dramatically since they moved into the property.

14. The witness testified that she had inspected the subject once before purchase, but the property was inhabited; and because of the furniture, she was unable to see the extent of the damage to the property.

15. The witness testified that the majority of the repair work on the trailer was conducted during 2001. The photographs that the witness provided were reflective of the condition of the property as of the assessment date. The skirting and insulation, hot water heater, windows, and flashing were repaired during 2000, in essence representing emergency repairs. All of the other repair efforts occurred in 2001.

16. Petitioners are requesting a 2001 actual value of \$9,980.00 for the subject mobile home for Docket 38203, and \$26,746.00 for Docket 38204.

17. Respondent's witness, Dean C. Russell, Colorado Licensed Appraiser, Vacant Land Appraiser with the Chaffee County Assessor's Office, testified that he was familiar with the subject property, and had performed an exterior inspection of the property.

18. The witness presented an indicated value of \$15,500.00 for the subject mobile home for Docket 38203, and \$37,000.00 for the underlying land for Docket 38204.

19. Respondent's witness presented three comparable mobile home sales ranging in sales price from \$7,000.00 to \$15,000.00 and in size from 896 to 938 square feet. After adjustments were made, the sales ranged from \$13,846.00 to \$17,112.00.

20. The witness testified that the comparable sales he utilized to establish value were all in similar locations in proximity to the subject. All three comparables were located in trailer parks. With respect to Comparable Sale #1, adjustments were made for time, age, condition, and size. With respect to Comparable Sale #2, adjustments were made for time, age, bath count, size, and amenity items. With respect to Comparable Sale #3, adjustments were made for time and size.

21. The witness testified that the subject is approximately one half mile from the airport. There are other properties between the subject and the airport.

22. Respondent's witness presented three vacant land sales ranging in sales price from \$20,000.00 to \$30,000.00, and in size from 1.29 acres to 2.08 acres. After the application of appropriate adjustments, the sales ranged from \$35,788.00 to \$43,588.00.

23. Mr. Russell testified that he made appropriate adjustments to accommodate the physical condition of the subject. In addition, the residential land sales provide appropriate support for the assigned land value.

24. The Respondent assigned a value of \$15,328.00 for the subject mobile home for Docket 38203, and \$37,016.00 for the underlying land for Docket 38204.

CONCLUSIONS:

1. Petitioners presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2001.

2. The sales submitted by the Respondent did not appear to adequately consider the physical condition impacting the subject property for tax year 2001.

3. The Board disagrees with the Respondent's contention that the ancillary valuation information provided by the Petitioners' bank and real estate broker can be given no weighting. The Board believes that these parties, who were familiar with the subject and its condition, were in a position to provide evidence as to their estimate of value.

4. In contrast, the Respondent's witness testified that he had not conducted an interior inspection of the subject. The Board is concerned that this factor, given the nature of the conditional aspects of the subject property, provides a lesser weighting to the testimony of the Respondent's witness, who was not able to definitely define the condition of the subject.

5. The testimony presented before the Board that the Respondent had not appropriately considered the subject property's condition was persuasive.

6. The Board concluded that the 2001 actual value of the subject property should be reduced as follows:

Docket No. 38203	Parcel No. M9500008420	\$10,000.00 (Mobile Home)
Docket No. 38204	Parcel No. 368131200045	\$30,000.00 (Land)

ORDER:

Respondent is ordered to reduce the 2001 value of the subject property to \$10,000.00 for Docket 38203, and \$30,000.00 for Docket 38204.

The Chaffee County Assessor is directed to change her records accordingly.

APPEAL:

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

If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 26 day of February, 2002.

BOARD OF ASSESSMENT APPEALS

Claudia D. Klein

Claudia D. Klein

Mark R. Linné

Mark R. Linné

This decision was put on the record

FEB 20 2002

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

