

<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>ARNOLD J. WILLS, ET AL,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PARK COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Arnold J. Wills Address: 16717 East Davies Avenue Aurora, CO 80016 Phone Number: (303) 693-7365 E-mail: Attorney Reg. No.:</p>	<p><b>Docket Number: 38517</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on January 22, 2002, Mark R. Linné and Karen E. Hart presiding. Petitioner, Arnold J. Wills, appeared pro se. Respondent was represented by Linda C. Michow, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**PART OF SW4SW4 SEC 10 TWN 10 S RNG 73 W OF THE 6 PM  
(Park County Schedule No. R0022489)**

Petitioners are protesting the 2001 actual value of the subject property, a 20-acre land parcel with three individually owned cabins, one of which is not finished, located between Jefferson and Lake George in Park County.

## **ISSUES:**

### **Petitioners:**

Petitioners contend that the subject property consists of three individually owned cabins in close proximity to each other, located on 20 acres. Respondent used sales of Forest Service cabins as comparables, which he feels is inappropriate.

### **Respondent:**

Respondent contends that the subject property was correctly valued using the market approach to value and considering sales of similar properties similarly situated occurring during the appropriate time period. Forest Service cabins are similar to the subject property in age, lack of utilities, and limited uses due to restrictions.

## **FINDINGS OF FACT:**

1. Mr. Wills, Petitioner, presented the appeal on behalf of the Petitioners.
2. Petitioners presented an indicated value of \$103,380.00 for the subject property.
3. Mr. Wills testified that the subject property has three cabins that have no utilities. Cabin 3 is unfinished. There are no bathrooms in the cabins; there is a common outhouse. Only one water well can be drilled, and it can service only one house with in-house water usage only.
4. He agrees with the land value and thinks the land is above average. It cannot be subdivided. The subject land is triangular in shape. The subject property is not remote. There is a store and cabins across the road; one neighbor is an outfitter and the other boundary is Forest Service land.
5. Mr. Wills does not feel that the assessor's use of sales of cabins located on Forest Service land to value the subject property is appropriate.
6. Mr. Wills believes that new cabins could be constructed for the \$73.00 per square foot value used by Respondent. He believes that Cabin #1 should be considered the main dwelling at \$50.00 per square foot, with the remaining cabins being considered bunkhouses at \$35.00 per square foot.
7. In cross-examination, Mr. Wills testified that his value estimate is simply his opinion; however, the other owners agree. He is not an appraiser and has not contacted an appraiser. He agrees that some of the county comparables do not have wells. Regarding the Forest Service cabins, the leases are not readily available and, therefore, he cannot know what their restrictions might be; he thinks their use is invalid. He understands there was a lack of property sales involving cabins in the past 18-month period, but believes the assessor should have looked for older sales occurring during the full five-year period, as allowed by Colorado Revised Statutes.

8. Petitioners are requesting a 2001 actual value of \$103,380.00 for the subject property.

9. Respondent's witness, Ms. Karen A. James, a Licensed Appraiser with the Park County Assessor's Office, presented an indicated value of \$143,112.00 for the subject property based on the market approach.

10. Respondent's witness presented 12 comparable sales ranging in sales price from \$43.45 to \$94.21 per square foot and in size from 300 to 1,726 square feet. No adjustments were made to the sales. Ms. James testified that she believes the various sales' location and economic conditions are all similar to the subject.

11. The subject property is located halfway between Jefferson and Lake George. It is a very nice property and borders Forest Service land; it is 20 acres in size. One of the subject cabins is much larger than the other two. They are used for seasonal camping and have sleeping and kitchen areas. The subject is located in the Lake George economic area.

12. Ms. James testified that they did not have many sales of cabins without utility services, so they obtained additional sales from Chaffee, Clear Creek, and Teller Counties. The median was \$75.00 a square foot; the mean was \$73.00 per square foot. Additional sales were available of improved, 20-acre tracts, but the houses were newer and more expensive than the subject.

13. The value was established using cabins located on Forest Service land. She feels the Chaffee County sales are most similar to the subject as they are similar regarding utility service availability; they have no wells and two of the sales have electrical service only. The subject has availability to get electric service. The Teller County sales have wells. The Forest Service cabins are older, have no phone service, and are similar to the subject.

14. Ms. James testified that they must use the time frame of January 1, 1999 through June 30, 2000 for comparable sales.

15. Respondent assigned an actual value of \$143,112.00 to the subject property for tax year 2001.

## **CONCLUSIONS:**

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

2. Petitioners presented no sales to support a reduction in Respondent's base value. The Board affirms the Respondent's use of Forest Service cabins as comparables. In fact, the Board recognizes that Forest Service cabin sales could be construed as setting the lower limits of value, considering that these cabin owners do not own the land upon which the cabins are located, and there is always the risk of the cabins needing to be removed or destroyed, based on Forest Service policy changes.

3. The Board was convinced that Respondent's original \$73.00 per square foot was appropriate, based on the sales submitted and the age, location, and condition of the subject cabins. However, the subject property has three cabins located on one land parcel. The Board believes that a full market value based on individual cabin sales could not be achieved for all three of the subject cabins, due to their location on a single parcel. The Board concluded that the larger Cabin #2 was correctly valued. The Board determined that value of Cabins #1 and #3 should be reduced by 25%.

4. After careful consideration of all the evidence and testimony presented, the Board concluded that the 2001 actual value of the subject property should be reduced to \$133,914.00,

**ORDER:**

Respondent is ordered to reduce the 2001 actual value of the subject property to \$133,914.00, with \$45,000.00 allocated to the land and \$88,914.00 allocated to the improvements.

The Park County Assessor is directed to change his records accordingly.

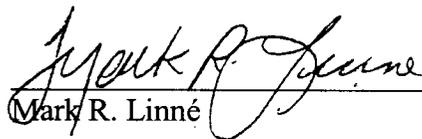
**APPEAL:**

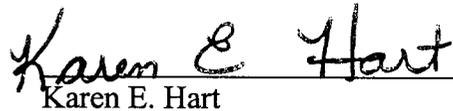
Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

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 16<sup>th</sup> day of February, 2002.

**BOARD OF ASSESSMENT APPEALS**

  
Mark R. Linné

  
Karen E. Hart

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

