

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>LINDA L. ROSE,</p> <p>v.</p> <p>Respondent:</p> <p>PARK COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Linda L. Rose Address: 7670 East Windwood Way Parker, Colorado 80134 Phone Number: (303) 805-2841 E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 39205</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on January 23, 2002, with Karen E. Hart and Judee Nuechter presiding. Petitioner appeared pro se. Respondent was represented by Linda C. Michow, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**T11 R78 S20 SW4 WESTON PASS LOT 4 IMPS ONLY ON
NAT'L FOREST LAND B0449 P0108 AD99
(Park County Schedule No. R0005842)**

Petitioner is protesting the 2001 actual value of the subject property, which consists of a rustic log cabin built in 1933, 360 square feet in size, with no utilities, and located in Weston Pass Summer Home Group. The cabin is located on federal land under a special use permit from the Forest Service with only the improvements taxed. The Forest Service lease expires in 2008. The subject dwelling has access for only four months of the year.

ISSUES:

Petitioner:

Petitioner contends that the property has been overvalued because the one-room dwelling does not have a foundation and the linoleum floor covering is original from when the cabin was built. The comparable sales appear more appealing to the market.

Respondent:

Respondent contends that the subject property was correctly valued using sales of comparable forest service land cabins.

FINDINGS OF FACT:

1. The Board incorporates Ms. Kristy Gould's testimony, the Board's examination, and Respondent's closing from Docket No. 39299; also, Mr. Thomas's testimony from Docket No. 39190 into this docket.

2. Ms. Rose, Petitioner, presented the appeal on her own behalf.

3. Petitioner presented an indicated value of \$14,000.00 for the subject property based on the market approach.

4. The Petitioner presented no comparable sales.

5. The Petitioner testified that she thought the comparable sales all had foundations as compared to her cabin, which did not have a foundation. Due to the age of the cabin, severe deterioration has affected the marketability of her property.

6. The witness testified that the 30 percent utility adjustment utilized by the county is insufficient. She believes that an additional 25 percent to 35 percent accessibility adjustment should be applied to the value of her cabin. Accessibility can affect the desirability of her property.

7. Petitioner testified that the Respondent has indicated her cabin has carpeting, while it is actually 68-year old linoleum that has become spongy due to depreciation, and that could also affect the marketability of her property.

8. The witness testified that there is a campground and trailhead at the entrance to the Weston Pass Summer Home Group properties. It is very busy during the summer months and this creates noise for the homeowners. Ms. Rose indicated that remoteness can have drawbacks, and that her cabin has been broken into in the past.

9. Under cross-examination, the witness testified that nearby trailheads could be considered an amenity for property owners. Additionally, Ms. Rose testified that there is no cell phone reception at her cabin.

10. Petitioner is requesting a 2001 actual value of \$14,000.00 for the subject property.

11. Respondent's witness, Ms. Kristy Gould, a Licensed Appraiser with the Park County Assessor's Office, presented an indicated value of \$18,900.00 for the subject property based on the market approach.

12. Respondent's witness presented 13 comparable sales ranging in sales price from \$26,000.00 to \$100,000.00 and in size from 300 to 1,726 square feet. No adjustments were made for differences in age, quality, time or condition due to a lack of supporting evidence for the comparable sales. Each cabin was adjusted by 30 percent to account for no electrical service or phone.

13. The Respondent's witness presented the comparable sale from Clear Creek County as the most similar to the subject property with limited access, remote location, and no utilities. This property was located at 872 Hefferman Gulch and sold for \$46,000.00 in November 1998, which is prior to the 18-month base year time period. She felt she had to use a five-year time period since there were no other similar sales with similar leases as the subject property within the base period.

14. The witness testified that she performed an exterior inspection of the subject cabin on August 1, 2001. She could not make an adjustment for the mud sill foundation as she indicated it has no bearing on the value. The witness did not make an interior inspection of the cabin, although the original linoleum flooring would not change her value. Ms. Gould could not conclude a market adjustment for quality or condition due to the wide range of sales prices for the comparable sales with similar quality.

15. Under cross-examination, the witness testified that the assessor's office will typically base condition on exterior condition only, since they do not inspect the interiors of most dwellings. Live water is defined as actual water on property such as a stream or a creek and not water pumped into the improvement for future use.

16. Respondent assigned an actual value of \$18,900.00 to the subject property for tax year 2001.

CONCLUSIONS:

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

2. There was a lack of sales located in Park County and on Forest Service land. Therefore, Respondent properly gathered sales of similar properties from other counties. The Respondent presented a well-documented selection of comparable sales that adequately represents the subject property.

3. The Board agrees that the cabin located at 872 Hefferman Gulch in Clear Creek County was the most compelling sale. This sale had a remote access and a lack of utility services, similar to the subject property. The sales price was \$83.33 per square foot, and the Board notes that Petitioner's value is assigned at a rate of \$75.00 per square foot before an additional deduction for a lack of utility services. Respondent's total value calculates to \$52.50 per square foot, a much lower value than that indicated by the Clear Creek County comparable sale. The Board was not convinced that a location adjustment was warranted.

4. Furthermore, the Board was not convinced the Forest Service lease would be terminated without a ten-year notification, based on the copy of a typical lease that was provided to the Board. The Board was convinced by Respondent's testimony that the comparable sales are affected by the same notification clauses, and that the sales prices of the comparable properties reflect the uncertainty of any future lease renewal.

5. Finally, the Petitioner did not convince the Board that the subject property was inferior in condition to the comparable sales. There was insufficient evidence to indicate whether the subject property foundation type warranted an adjustment in the value of her property.

6. Respondent's assigned value of \$18,900.00 is affirmed.

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 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 1st day of March, 2002.

BOARD OF ASSESSMENT APPEALS

Karen E. Hart
Karen E. Hart

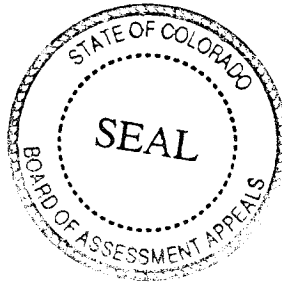
Judee Nuechter
Judee Nuechter

This decision was put on the record

FEB 28 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



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