

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>HERBERT VAN BUREN,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Herbert Van Buren Address: P.O. Box 774 Wheat Ridge, CO 80033 Phone Number: E-mail: Attorney Reg. No.:</p>	<p><b>Docket Number: 39766</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on July 8, 2002, Debra A. Baumbach and Steffen A. Brown presiding. Petitioner appeared pro se. Respondent was represented by Lily W. Oeffler, Esq. Assistant Jefferson County Attorney.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**33697 Gap Road  
(Jefferson County Schedule No. 044546)**

Petitioner is protesting the 2001 actual value of the subject property, three log cabins containing 195, 247 and 383 square feet, respectively, on 130.660 acres of land, zoned agricultural and located off Gap Road in northwest Jefferson County.

## **ISSUES:**

### **Petitioner:**

Petitioner contends that the cabins are 80 years old, are unique and should not be compared to properties in subdivisions.

### **Respondent:**

Respondent contends the three cabins and two utility buildings are properly valued using the market approach.

## **FINDINGS OF FACT:**

1. Mr. Herbert Van Buren presented the appeal on his behalf.
2. Petitioner did not present a market approach to value but presented an indicated value of \$14,220.00 for the subject property.
3. Mr. Van Buren testified the improvements consist of three homesteaded log cabins on rock piers and no foundation, no plumbing or insulation. The cabins are used only for a summer retreat. They could be replaced for \$10,000.00.
4. Mr. Van Buren testified the cabins are in poor condition and the floors sag.
5. Under cross-examination, Mr. Van Buren testified he does rent out the cabins and the largest is occupied off and on but is not rented as a business. He testified that electricity was added in the late 1940s'.
6. Upon questioning from the Board, Mr. Van Buren testified no recent improvements have been made to the cabins; water is close by but not in the cabins.
7. Petitioner is requesting a 2001 actual value of \$14,220.00 for the subject property.
8. Respondent's witness, Mr. David Michael King, a Licensed Appraiser with the Jefferson County Assessor's Office, presented an indicated value of \$47,500.00 for the improvements only and \$5,360.00 for the agricultural land, based on the market approach.
9. Respondent's witness presented three comparable sales ranging in sales price from \$23,900.00 to \$79,800.00 and in size from 252 to 289 square feet. After adjustments were made, the sales ranged from \$42,400.00 to \$54,700.00.
10. Mr. King testified the subject property which includes three cabins on 130 acres is located about 40 yards off the road in a nicely treed area. The cabins are well maintained and in good condition based on age and have electric and telephone service. Two of the three cabins were occupied during his visit.

11. Mr. King testified that the property was unique and he had to remove the land value. Mr. King testified, referencing page 9 of Respondent's Exhibit A, that Improvement 1 was given a value of \$20,000.00; Improvement 2 was valued at \$15,000.00; Improvement 3 was valued at \$12,500.00.

12. Mr. King described the comparable sales. He looked for seasonal type properties with the lowest quality, Type O classification, similar to the subject. Comparable Sale 1 had only a wood stove, no plumbing or heat and is on a very small piece of land, only one tenth of an acre in size. The land has no significant value and through allocation supports the cabin value of \$45,700.00 after adjustments. Comparable Sale 2 is about 5 miles from the subject and has no heat or plumbing. Comparable Sale 3 is .8 mile from the subject and has no heat or plumbing.

13. Respondent assigned a total actual value of \$43,200.00 to the subject land and improvements 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. The Board agrees with the Petitioner the log cabins are old but is concerned with the lack of support for the condition and sagging floors. Pictures of deficiencies and deferred maintenance would have been helpful in determining if a larger adjustment for condition and functional utility would have been appropriate.

3. While the existing improvements may be replaced by a less expensive "A-Shed", as testified by the Petitioner, the Board is not convinced that it is similar to 80-year-old log cabins, which are unique; the two do not compare.

4. The Board cannot give weight to Petitioner's indicated value when the opinion has no support and does not follow any accepted appraisal guidelines or methods required in basic appraisal practice to arrive at value.

5. The Board finds the Respondent's comparable sales most compelling. The sales are similar in design and the assigned value have taken into consideration factors affecting the overall valuation including adjustments for land size, building size, time trending and is supported by market sales and historical data.

6. After careful consideration of all the evidence and testimony presented, the Board affirms Respondent's total actual value of \$43,200.00 with \$37,550.00 allocated to the improvements and \$5,650.00 allocated to the land.

## **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 9<sup>th</sup> day of August, 2002.

**BOARD OF ASSESSMENT APPEALS**

Debra A. Baumbach,  
Debra A. Baumbach

Steffen A. Brown  
Steffen A. Brown

This decision was put on the record

AUG 09 2002

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

Penny S. Bunnell  
Penny S. Bunnell

