

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JACOB KAMMERZELL,</p> <p>v.</p> <p>Respondent:</p> <p>WELD COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Jacob Kammerzell Address: 25090 WCR 15 Johnstown, Colorado 80534 Phone Number: (970) 587-2859</p>	<p>Docket Number: 40226</p>
<p style="text-align: center;">ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on September 4, 2003, Judee Nuechter and Steffen A. Brown presiding. Petitioner appeared pro se. Respondent was represented by Cyndy Giauque, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**25040 and 25090 Weld County Road, Johnstown, Colorado
(Weld County Schedule Nos. R0953002 and R0953402)**

Petitioner is protesting the 2002 actual value of the subject properties. Schedule No. 0953002 is located at 25090 Weld County Road 15. It is a ranch style home built in 1989 of frame and brick construction with 1,618 square feet of living area and is located on a 3.19-acre site.

Schedule No. 0953402 is located at 25040 Weld County Road 15. It is a frame structure with 980 square feet of living space constructed in 1920 and is located on a 1.50-acre site. Both properties include outbuildings.

ISSUES:

Petitioner:

Petitioner contends that comparables used by Respondent are not true and representative of his property and that the adjustments made to those comparables in the appraisal report are flawed and inconsistent.

Respondent:

Respondent contends that the two parcels, consisting of an older ranch style home and a newer ranch style home, have been correctly valued using the market approach. The parcels have separate schedule numbers as a result of Petitioner previously separating his farm into three separate parcels.

FINDINGS OF FACT:

1. Mr. Jacob Kammerzell, Petitioner, presented the appeal on his own behalf.
2. Petitioner presented 27 sales, shown in Petitioner's Exhibit H, given to him by the Weld County Assessor's office for the period of January 1999 to June 2000. The sales ranged in sales price from \$119,500.00 to \$246,200.00, and in size from 1,578 to 1,685 square feet. No adjustments were made to the sales.
3. Mr. Kammerzell testified that he would stipulate to the values placed on the subject properties as a result of a prior Board of Assessment Appeals hearing for tax year 2001.
4. Petitioner is requesting a 2002 actual value for the subject properties as follows:

<u>Schedule No.</u>	<u>Actual Value</u>
0953002	\$194,160.00
0953402	\$ 49,000.00

5. Respondent's witness, Michael F. Sampson, a Certified General Appraiser with the Weld County Assessor's Office, presented an indicated value of \$214,572.00 for Schedule Number 0953002 and \$71,192.00 for Schedule Number 0953402, based on the market approach.

6. Respondent's witness presented six comparable sales for the newer house, Schedule No. 0953002, ranging in sales price from \$196,500.00 to \$312,000.00 and in size from 1,488 to 1,978 square feet. After adjustments were made, the sales ranged from \$204,296.00 to \$256,813.00. Respondent's witness also presented three comparable sales for the older house, Schedule No. 0953402, ranging in sales price from \$86,000.00 to \$149,000.00 and in size from 844 to 960 square feet. After adjustments were made, sales ranged from \$74,690.00 to \$76,328.00.

7. Mr. Sampson testified that the newer home, Schedule No. 0953002, is frame with masonry veneer, of average quality, 1,618 square feet of living area, built in 1989, and contains two bedrooms and a full unfinished basement. The older home, Schedule No. 0953402, is frame built, fair quality, 980 square feet of living area, built in 1920, and has no basement.

8. Regarding the newer home, Mr. Sampson testified that he used sales most similar in rural small acreage situations that were available during the appropriate base period. The comparable sales shown in Respondent's Exhibit 1, pages 36 through 39, are all rural with the exception of sale 1, which has a superior location in a rural subdivision.

9. Regarding the older house, Mr. Sampson testified that he attempted to find rural properties similar in improvement and land size, age, style and location. Two of the three comparable sales, shown in Respondent's Exhibit 1, page 20, are rural. Comparable sale 2 is located just west of the Town of Greeley and has a superior location. Sale 1 was adjusted to reflect its inferior location and smaller living area. The most similar comparable sale, except for the superior log construction, was sale 3, to which he gave the most weight.

10. Mr. Sampson testified that, due to recorded exemptions, not all of the land is assessed. The newer house has 3.19 total acres of land of which 2.85 acres are being assessed. The older house has 1.5 total acres of land of which 1.17 acres are being assessed.

11. Under cross-examination, Mr. Sampson testified that the adjusted sales price of the comparables is divided by the subject's square footage to show the adjusted sales price per square foot. However, the price per square foot assigned to the subject property is not an average of these numbers. When asked if the explanations of adjustments on pages 21 and 22 of Respondent's Exhibit 1 were subjective, Mr. Sampson testified that they were.

12. Respondent assigned an actual value to the subject property for tax year 2002 as follows:

<u>Schedule Number</u>	<u>Actual Value</u>
0953002	\$214,572.00
0953402	\$ 71,192.00

CONCLUSIONS:

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2002.

2. Petitioner did not present any comparable sales of his own, but briefly discussed sales given him by the Weld County Assessor’s office. He did not apply any adjustment to these sales for any differences in characteristics, size, or location. The Board could not give any weight to such an analysis, as it does not follow any accepted appraisal principals required to form an opinion of value.

3. Regarding the smaller house, Petitioner did not present any sales data and only disputed Respondent’s sales as flawed.

4. Although Petitioner was willing to stipulate to the values assigned by the Board of Assessment Appeals from a previous hearing, the Board could not consider those values because the previous hearing addressed the value of the property as a single unit, listed under a single schedule number (R1632486), and included an 80-acre parcel of land.

5. Petitioner did not dispute the value of the subject property’s outbuildings and land.

6. After careful consideration of all the testimony and evidence, the Board affirms Respondent’s assigned values as follows:

<u>Schedule Number</u>	<u>Actual Value</u>
0953002	\$214,572.00
0953402	\$ 71,192.00

ORDER:

The petition is denied.

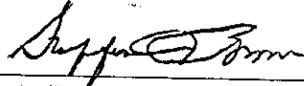
APPEAL:

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

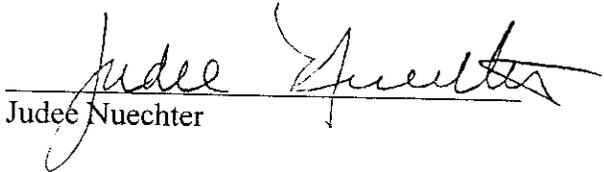
If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 27th day of October, 2003.

BOARD OF ASSESSMENT APPEALS



Steffen A. Brown

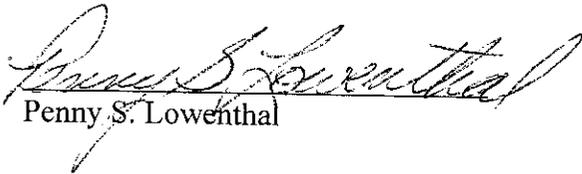


Judee Nuechter

This decision was put on the record

OCT 27 2003

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



Penny S. Lowenthal

