

<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>EDWIN J. AND JEAN T. BARTHELD,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>CHAFFEE COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Edwin J. Bartheld Address: 15200 County Road 184 Salida, Colorado 81201</p>	<p><b>Docket Number: 41551</b></p>
<p style="text-align: center;"><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on May 20, 2004 MaryKay Kelley and Debra A. Baumbach presiding. Petitioner appeared pro se. Respondent was represented by Jennifer A. Davis, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**15200 County Road 184, Salida, Colorado  
(Chaffee County Schedule No. R353528400864)**

Petitioner is protesting the 2003 actual value of the subject property, a two-story residence built in 1973. There is one bedroom, one bathroom, a one-car garage and a greenhouse. The subject is located on approximately 55.18 acres.

## **ISSUES:**

### **Petitioners:**

Petitioners contend that the subject has been overvalued for tax year 2003. The overall condition is poor. There is limited site utility due to the mining claims and the subject would not pass any type of building inspections.

### **Respondent:**

Respondent contends that the subject has been valued correctly using the market comparison approach. The comparable sales used support the assigned value.

## **FINDINGS OF FACT:**

1. Mr. Edwin J. Bartheld, Petitioner, presented the appeal on behalf of Petitioners.
2. Based on the market approach, Petitioner presented an indicated value of \$129,113.00 for the subject property.
3. Petitioner presented two comparable sales ranging in sales price from \$125,000.00 to \$129,000.00. There were no adjustments made to any of the sales.
4. Mr. Bartheld testified that he believes the comparable sales he used reflect the overall values in the area. Both of the sales are located within close proximity to the subject. Comparable Sale# 1, known as the Christiansen sale, sold for \$125,000.00 in 1999. This sale has similar acreage, mining claims and the poor condition of the buildings is similar to the subject. Comparable Sale# 2, known as the Carson sale, sold for \$120,000.00 in 2001. This property was on the market for two years and is included in Respondent's comparable sales. Both of these properties sold for less than the actual value of the subject property.
5. Mr. Bartheld testified that the subject is located in an old mining area. The subject property is located in a very arid mountainous area with limited water sources. There is limited building in the area and many areas have limited access.
6. Mr. Bartheld testified that the subject property was built by hand in 1973 prior to Chaffee County requiring any type of building codes. The subject is very rustic and would not pass any type of building inspections. There is a minimal well and septic system and the only heat source is a wood-burning stove. Any potential buyer would have to repair and improve the water source. The subject is in overall poor condition. The upper level consists of a machine shop and is not living area. The lower level consists of one bedroom, one bathroom, a kitchen and a dining area.

7. Mr. Bartheld further testified that the six mining claims located on the property result in limited utility of the site. The land area is unsuitable for any type of development due to the terrain and mines.

8. Under cross-examination Mr. Bartheld testified that the subject has a barn, a greenhouse and a one-car garage. The subject is surrounded by national forest area. He did not allow access for a personal inspection of the subject property.

9. Petitioner is requesting a 2003 actual value of \$129,113.00 for the subject property.

10. Respondent's witness, Ms. Mari Moore, a Registered Appraiser with the Chaffee County Assessor's Office, presented an indicated value of \$255,282.00 for the subject property based on the market approach.

11. Respondent's witness presented three comparable sales ranging in sales price from \$40,000.00 to \$362,500.00 and in size from 300 to 1,130 square feet. After adjustments were made, the sales ranged from \$226,646.00 to \$279,377.00.

12. Ms. Moore testified that the general market area is a small old mining community located approximately 12 to 15 miles outside of Salida. The mining town was left to deteriorate for a number of years until a developer purchased the area for development in 1999.

13. Ms. Moore testified there has been a higher demand and desirability of homes in the area. Many of the existing homes and access roads have been improved resulting in an increase in overall values.

14. Ms. Moore testified that the Petitioner denied access to the subject property for a physical inspection. Therefore, the appraisal was based on property records and previous photos of the subject. The last inspection was performed in 1996.

15. Ms. Moore testified that the comparable sales used are similar in size, style, quality and location. Adjustments were made to the sales for any differences in physical characteristics. The adjustments were derived from market extraction analysis. No value was given to the additional structures. The upper level of the subject is finished and has been valued as living area.

16. Respondent assigned an actual value of \$255,282.00 to the subject property for tax year 2003.

## **CONCLUSIONS:**

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2003

2. The Respondent presented a well-supported and documented appraisal report. Adjustments were made for all of the differences in physical characteristics based upon the property records.

3. The Board understands the degree of difficulty associated with finding suitable comparable sales. However, the Board could give little weight to the sales presented by the Petitioner. There were no adjustments made to any of the sales for any differences. The Petitioner raised the issue of the overall poor condition of the subject and the limited site utility. However, the Petitioner refused to allow a physical inspection of the property to determine if any additional adjustments were warranted.

4. The Board strongly recommends that the Petitioner allow a physical inspection of the subject property. The Respondent has based the valuation on previous property records and photos. The Board is convinced that without a physical inspection it is difficult for the Respondent to appropriately assess the negative factors and make suitable adjustments to the value conclusion.

5. The Board has carefully considered all of the evidence and testimony presented and affirms the Respondent's assigned value of \$255,282 for tax year 2003.

## **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 2<sup>nd</sup> day of June 2004.

BOARD OF ASSESSMENT APPEALS

MaryKay Kelley

MaryKay Kelley

Debra A. Baumbach

Debra A. Baumbach

This decision was put on the record

JUN 0 1 2004

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

Penny S. Lowenthal  
Penny S. Lowenthal

