

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>FRANK J. AND MARGARET DOTI,</p> <p>v.</p> <p>Respondent:</p> <p>LA PLATA COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Frank J. Doti Address: 7431 E. Mill Stream Anaheim Hills, CA 92808 Phone Number: (714) 281-2100</p>	<p>Docket Number: 41562</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 19, 2004, Steffen A. Brown and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Michael A. Goldman, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**21765 County Road 501, Bayfield, Colorado
(La Plata County Schedule No. 559109100008)**

Petitioner is protesting the 2003 actual value of the subject property, a 1,526 square foot log house built in 1988 on six acres at the east end of Vallecito Reservoir. The subject property also has a 700 square foot guest suite above the garage. The site, accessed by a gravel road, is wooded and private, surrounded on two sides by federal land with views of the reservoir.

ISSUES:

Petitioner:

Petitioner contends that the subject property has been incorrectly valued for tax year 2003, that Respondent's comparable sales are not representative of the subject property, that his property is inferior to homes at lower elevations with level paved roads and public services, and that the impact on value from the 2002 Missionary Ridge fire was not applied.

Respondent:

Respondent contends that the property has been correctly valued for tax year 2003 based on the market approach.

FINDINGS OF FACT:

1. Frank Doti, Petitioner, presented the appeal on behalf of himself and his wife, Margaret Doti.
2. Mr. Doti testified that the Missionary Ridge fire impacted real estate activity at the east end of the Vallecito Valley, because only one sale has occurred since June 30, 2002. The property at 34 Middle Mountain Road, a 644 square foot house on 5.45 acres, sold for \$170,500.00 on November 1, 2002. Further, only two sales have occurred in other areas of the Vallecito Valley since June 30, 2002: 18139 CR 501, a 2,120 square foot log home that sold August 16, 2002, for \$518,000; 69 Cielo Drive, a 3,436 square foot house that sold September 23, 2002, for \$410,000.
3. Mr. Doti testified that Respondent's sales are dissimilar for the following reasons: they are located eight miles north of the subject; their access roads are paved in comparison to his gravel road; all have public water and sewer, considered superior to the subject's well and septic; none of them suffered directly from the Missionary Ridge fire; and that all are located on level ground at an elevation 600 feet lower compared to the subject's sloping site that is inaccessible during the winter months. He testified that these differences should result in a 25% reduction in value.
4. Mr. Doti testified that the fire decimated the forest east of his property and will result in loss of trees and possible mudslides.
5. On cross-examination, Mr. Doti testified that he was not aware that the sale at 18139 CR 501 occurred between father and son and acknowledged that it, therefore, was not an arm's-length transaction.
6. Petitioner is requesting a 2003 actual value of \$325,000.00 for the subject property.

7. Respondent's witness, Carrie Woodson, a Certified General Appraiser with the La Plata County Assessor's Office, presented an indicated value of \$433,430.00 for the subject property based on the market approach.

8. Respondent's witness presented six comparable sales ranging in sales price from \$300,000.00 to \$469,000.00 and in size from 1,620 to 2,600 square feet. After adjustments were made, the sales ranged from \$362,640.00 to \$549,720.00.

9. Comparable sales were adjusted for location, site size, topography, view, construction type and quality, size, room count, age, garage, and extra features. Distances from the subject range from 1.5 to 4 miles. Ms. Woodson testified that these sales provide a variety of acreages and views, house sizes and quality, both paved and gravel roads, public services and well/septic, and that all were affected to varying degrees by the fire.

10. Ms. Woodson testified that the subject site is accessible in winter months and provided photographs of the house next door, which has year-round residents. She testified that lack of some services is typical in rural areas.

11. Ms. Woodson testified that the Missionary Ridge fire touched trees on the upper portion of the subject site, that the Vallecito Lake view was affected, and that property value was lowered on both the land and the improvements in the appraisal, Respondent's Exhibit 1. She presented Addendum D, the 2002 Fire Adjustment Policy, addressing value impact on properties damaged or destroyed by forest fires. The adjustment was based on total acreage, percent of property affected, and the intensity of the fire on the property. Calculations were derived from market behavior following the 1989 Boulder County Black Tiger fire, the 2000 Jefferson County High Meadows fire, and the 2000 Los Alamos County Cerro Grande fire. Ms. Woodson testified that every site affected by the 2002 Missionary Ridge fire was inspected. Addendum F reports the subject's estimated burn adjustment to 10% tree loss and 30% ground cover loss. To support the adjustment, Ms. Woodson presented recent photographs of the subject site and improvements.

12. Respondent assigned an actual value of \$433,430.00 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. Respondent's knowledge of the area, research and application of the Fire Adjustment Policy, photographs, and intimate knowledge of comparable sales convinced the Board that the subject's value has been thoroughly researched and supported.

3. The Board has a good understanding of the size and scope of the Missionary Ridge fire and understands Petitioner's reaction to the vast area that was affected and the visual impact of

large areas of blackened trees, loss of ground cover, and burned houses. The Board also is convinced that the Respondent has researched the impact of the fire thoroughly and will continue to update property adjustments based on new data.

4. The Board was not provided evidence that paved roads, public utilities, or lower elevation and flat terrain add to value versus the subject's gravel roads, well and septic, and higher elevation with sloping terrain.

5. After careful consideration of all of the evidence and testimony presented, the Board affirms Respondent's assigned value of \$433,430.00 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.

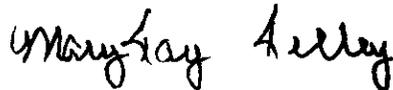
If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 2nd day of April, 2004.

BOARD OF ASSESSMENT APPEALS



Steffen A. Brown

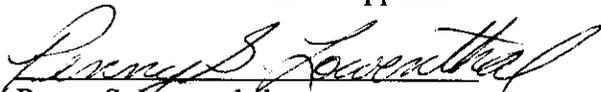


MaryKay Kelley

This decision was put on the record

APR 01 2004

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


Penny S. Lowenthal

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