

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p>DAVID AND DEBRA MICKELSON,</p> <p>v.</p> <p>Respondent:</p> <p>LARIMER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 45022</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on January 31, 2007, Debra A. Baumbach and Lyle D. Hansen presiding. Petitioners appeared pro se. Respondent was represented by Linda Connors, Esq. Petitioners are protesting the 2005 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**1005 Wapiti Way, Red Feather Lakes, Colorado
Larimer County Schedule No. R1333950**

The subject property consists of a 1,944 square foot double-wide modular dwelling situated on a 35.01 acre parcel. The residence is powered by a generator, heated with electric radiant heat and a wood stove, and has a private well and septic system.

Petitioners are requesting a 2005 actual value of \$100,000.00 for the subject property on the grounds that the property is located in a high risk, low service agricultural area of Colorado with Level 6 road access, no fire protection, no mail service, no access to public schools, no electrical service, and roads that are closed by snow up to six months per year.

Respondent presented an indicated value of \$123,000.00 for the subject property based on the market approach. Respondent presented six comparable sales ranging in sales price from \$129,900.00 to \$169,500.00 and in size from 1,107 to 1,736 square feet. After adjustments were

made, the sales ranged from \$123,020.00 to \$182,680.00. Respondent's comparable sales are reflective of comparability to the subject property in location, access, public services, and property characteristics.

Respondent assigned an actual value of \$123,470.00 to the subject property for tax year 2005. The value assigned to the subject property is at the low end of the range of comparable sales presented.

Sufficient probative evidence and testimony was presented to prove that the subject property was correctly valued for tax year 2005.

ORDER:

The appeal 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 15th day of February 2007.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Lyle D. Hansen

Lyle D. Hansen

This decision was put on the record

FEB 14 2007

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

