

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>SAMUEL H. AND SARA J. CAMPBELL, TRUSTEES,</p> <p>v.</p> <p>Respondent:</p> <p>LARIMER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 45440</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on July 18, 2007, Debra A. Baumbach and MaryKay Kelley presiding. Samuel H. Campbell appeared pro se, on behalf of Petitioners. Respondent was represented by William Ressue, Esq. Petitioners are protesting the 2005 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**15800 Moss Rock Drive, Longmont, Colorado
(Larimer County Schedule No. 0433000008)**

The subject property is a 2,896 square foot split-level house with a built-in two-car garage and a detached three-car garage. The house was built in 1977 on a 35.51 acre site in a mountainous residential subdivision near Longmont on the Boulder-Larimer County line. Respondent assigned a value of \$401,000.00. Petitioners are requesting a value of \$280,800.00.

Respondent presented an indicated value of \$401,000.00 for the subject property based on the market approach. Three comparable sales ranged in sales price from \$350,000.00 to \$385,000.00, and in adjusted sales price from \$370,310.00 to \$433,030.00. Petitioners did not present any comparable sales and had no argument with Respondent's comparables.

Petitioners are requesting a value of \$280,800.00 based on Respondent's indicated value of \$401,000.00 less \$120,200.00 for visual and noise impact from a limestone quarry and superfund chemical dump.

Mr. Campbell testified that his property sits 900 feet above and 4,300 feet north of a limestone quarry that carries a thirty-year permit. Blasting results in considerable noise and dust clouds as well as continuous beeping from equipment moving around the site. Additionally, a superfund chemical dump is located 1,700 feet south of and 700 feet below the subject property. The dump includes multiple buildings that house pumps and filtration units, monitoring equipment, and a trailer with a portable toilet, all of which have a negative visual impact. The pumps and filtration systems are the source of considerable noise as chemicals are filtered and water is returned to the ground. Both the quarry and dump were built after Petitioners purchased the subject.

Respondent's witness acknowledged the presence of the limestone quarry and chemical dump but testified that the elevation of the subject property and the presence of other homes provide buffers from any negative view or related noise. Approximately eight sites, some with improvements, sit between the subject site and the quarry and dump. Respondent referenced photographs on pages 8 and 9 of Exhibit 1.

Petitioners contend that the Assessor recognized the impact of the quarry and dump for eight to ten years and applied adjustments to his actual value until the 2005 tax year. Respondent acknowledged a value increase for tax year 2005 but had no knowledge of previous assessments and adjustments.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2005. Mr. Campbell's testimony regarding negative impacts from the limestone quarry and chemical dump was persuasive but not supported by evidence. Respondent's testimony was supported by photographic evidence. Additionally, the Board was not convinced by Petitioners that prior years' lower actual values reflected the presence of the quarry and dump.

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 24th day of August 2007.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

MaryKay Kelley
MaryKay Kelley

This decision was put on the record

AUG 23 2007

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

Heather Heinlein
Heather Heinlein

