

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 46128**

Petitioner:

**JAMES T. HASELWOOD REVOCABLE TRUST,**

v.

Respondent:

**BOULDER COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on November 20, 2006, Sondra W. Mercier, Lyle D. Hansen, and Diane M. DeVries presiding. Petitioner appeared pro se. Respondent was represented by Michael A. Koertje, Esq. Petitioner is protesting the 2005 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**12000 Rogers Road, Longmont, Colorado  
Boulder County Schedule No. R0068565**

The subject property consists of approximately 2.2 acres (94,650 square feet) of vacant land. The subject site has city water, electricity, and storm drainage but no public sewer. Ingress and egress to the subject property is extremely difficult. The Oligarchy irrigation ditch flows along the south and west sides of the property. Boulder County requires a 50 foot buffer from the ditch edge, resulting in a total building envelope of 37,113 square feet.

Respondent assigned an actual value of \$83,500.00 to the subject property for tax year 2005. Petitioner is requesting an actual value of \$30,618.00.

Petitioner presented six comparable sales ranging in sales price from \$178,300.00 to \$619,500.00 and in size from 44,373 to 637,718 square feet. After adjustments were made, the sales ranged from \$1.84 to \$5.14 per square foot.

Respondent presented four comparable sales ranging in sales price from \$49,950.00 to \$140,000.00 and in size from .86 to 5 acres. After adjustments were made, the sales ranged from \$83,310.00 to \$93,300.00 or from \$.38 to \$2.42 per square foot. Respondent concluded to an indicated value of \$87,000.00.

The Board determined that the subject property should be valued at the lower end of the range of Respondent's comparable sales given the subject property's lack of ingress and egress.

**ORDER:**

Respondent is ordered to reduce the 2005 actual value of the subject property to \$66,800.00.

The Boulder County Assessor is directed to change her records accordingly.

**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 17<sup>th</sup> day of January 2007.

**BOARD OF ASSESSMENT APPEALS**

*Sondra W. Mercier*

Sondra W. Mercier

*Lyle D. Hansen*

Lyle Hansen

*Diane M. DeVries*

Diane M. DeVries

This decision was put on the record

JAN 17 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

46128

