

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>PHIL PFEILER,</p> <p>v.</p> <p>Respondent:</p> <p>GUNNISON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 46600</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 16, 2007, MaryKay Kelley and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Thomas Dill, Esq. Petitioner is protesting the 2006 actual value of the subject property.

PROPERTY DESCRIPTION:

The subject property is described as follows:

**McLoud Placer #4901 Elk Mountain Mining District,
19.82 Acres in Section 5 of Township 13 South, Range 86 West,
6th Principle Meridian**

Gunnison County Schedule No. 3177-000-00-146

The subject property consists of a 3,122 square foot log house built in 2001 on a 19.82 acre site. Respondent assigned an actual value of \$686,850.00 for tax year 2006. Petitioner requested an actual value of \$480,000.00.

Petitioner presented no comparable sales, acknowledging that none were available in his immediate area.

Petitioner testified that his property is located in rural Gunnison County and has no access between mid October and the first of June because of the snow covered roads that are not maintained year-round by the County. Utilities include propane, a generator, well water, and septic system. Public utilities are not available, nor are police or fire services, trash collection, telephone services, and the road is not paved. In contrast, Respondent's comparable sales are located in fully developed subdivisions with all services and year-round access, appealing to both summer and winter homeowners.

Respondent presented an indicated value of \$735,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$1,395,000.00 to \$1,500,000.00 and in size from 2,133 to 2,971 square feet. Respondent made adjustments for site size, improvement size, basement finish, garages, the cost to provide electricity, and year-round access. After Respondent made these adjustments, the sales ranged from \$733,000.00 to \$883,000.00.

The Board acknowledged that Respondent's comparable sales are superior to the subject property, primarily due to year-round access, the presence of all utilities, and lot size. However, Respondent adequately addressed these differences, and no other sales data was presented. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2006.

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 18th day of May 2007.

BOARD OF ASSESSMENT APPEALS

MaryKay Kelley

MaryKay Kelley

Lyle D. Hansen

Lyle D. Hansen

This decision was put on the record

MAY 17 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

