

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>JESSE M. KETCHUM,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>BOULDER COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 48969</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on May 13, 2009, Sondra W. Mercier and MaryKay Kelley presiding. Petitioner was represented by his son, Lowell D. Ketchum, who appeared pro se. Respondent was represented by Michael A. Koertje, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2005.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**28324 South St. Vrain Drive, Lyons, Colorado  
(Boulder County Schedule No. R0050983)**

The subject property is a two-room, 536-square-foot, log-slab cabin built in 1925 with a 1970's addition on a 1.2-acre site. Considered seasonal, it has no utilities. A wood burning cook stove provides minimal heat. Creek water is available but is not potable. A privy sits on the site. The lot is sloping with some creek frontage and abuts the Roosevelt National Forest. Shared access is via a bridge made from the frame of a sixty-foot trailer, thus limiting heavy equipment. Limited space on the site requires parking across the creek. The lower 40% of the site, excepting the cabin, appears to be in a flood plain.

Respondent assigned an actual value for the subject property of \$111,100.00 for tax year 2005. Petitioner is requesting a value of \$85,000.00.

Mr. Ketchum did not provide any comparable sales, rather commenting on Respondent's sales data. His requested value of \$85,000.00 was based on knowledge of the area and personal opinion.

Respondent presented an indicated value of \$112,000.00 for the subject property based on the market approach. Three comparable sales ranged in sales price from \$110,000.00 to \$155,000.00. After adjustments were made, the sales ranged from \$112,000.00 to \$143,000.00.

Respondent's witness relied on Sale 1 because it abuts the subject site with access via the same bridge, has creek frontage, is in a flood plain, and has no utilities. Value was considered to be in the land with no consideration given to either the subject structure or Sale 1's structure; the only adjustment reflected the difference in site size. The witness relied on the adjusted sales price of \$112,000.00. Sales 2 and 3 were located six miles away, carried several adjustments, and were given no weight.

Mr. Ketchum noted that Sale 1's cabin was built in 1990 following demolition of the original 1925 structure. Respondent was unaware of this fact, for which a building permit was not secured; however, because he considered value to be in land only, the improvement was given no consideration. He declined to address any impact a newer cabin might have had without verification of its existence, size, and quality.

Mr. Ketchum argued that the subject site is considerably steeper than Sale 1's site and has a smaller building envelope. Respondent's witness responded that the subject's steeper terrain would not adversely affect residential construction and that mountain homes are routinely built on steep slopes.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2005. The Board acknowledges the lack of comparable sales, agrees with Respondent's witness that value lies in the land, and concludes that Sale 1 is the best indicator of value.

## **ORDER:**

The petition is denied.

## **APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of CRS § 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the Respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of CRS § 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

CRS § 39-8-108(2) (2008).

**DATED and MAILED** this 1<sup>st</sup> day of June 2009.

**BOARD OF ASSESSMENT APPEALS**

Sondra W. Mercier  
Sondra W. Mercier

MaryKay Kelley  
MaryKay Kelley

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

Heather Flannery  
Heather Flannery

