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| <p><b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br/>1313 Sherman Street, Room 315<br/>Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>JACK O. BURTON,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PUEBLO COUNTY BOARD OF EQUALIZATION.</b></p> | <p><b>Docket No.: 50985</b></p> |
| <p><b>ORDER</b></p>  |                                 |

**THIS MATTER** was heard by the Board of Assessment Appeals on March 30, 2009, Debra A. Baumbach and Diane M. DeVries presiding. Petitioner appeared pro se. Respondent was represented by Dan Kogovsek, Esq. Petitioner is protesting the 2008 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**2002 East Fourth Street, Pueblo, Colorado  
(Pueblo County Schedule No. 04-321-21-007)**

The subject property is 1,144-square-foot, two bedroom ranch built in 1925.

Respondent made a motion to dismiss for failure to meet the burden of proof and comply with the Board’s Rule 11(b). The Board denied Respondent’s Motion to Dismiss.

Petitioner purchased the subject property August 15, 2006 for \$15,000.00. The selling price was low due to the condition of the subject property. The roof, foundation, and old furnace were in poor condition. There were sagging floors and asbestos. Since the purchase, the roof has been replaced.

Petitioner is requesting a 2008 actual value of \$15,000.00 for the subject property.

Respondent presented an indicated value range of \$28,000.00 to \$36,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$25,000.00 to \$36,000.00 and in size from 903 to 1,207 square feet. Adjustments were made for site size, square footage (main living area and basement), shed, and condition. After adjustments were made, the sales ranged from \$28,190.00 to \$36,220.00.

Respondent assigned an actual value of \$30,000.00 to the subject property for tax year 2008.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2008.

Petitioner did not present any comparable sales to support the requested 2008 actual valuation. No sales contract or sales agreement was submitted to the Board to validate using the subject sale for the tax year 2008 valuation. Sales that could be considered are sales from January 1, 2005 through June 30, 2006. The subject sale occurred August 15, 2006, after the close of the data gathering period.

Respondent properly used sales that occurred in the time period and made appropriate adjustments. The Board concurs with the 2008 valuation placed on the subject property at the lower end of the range.

## **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 2<sup>nd</sup> day of June 2009.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach  
Debra A. Baumbach

Diane M. DeVries  
Diane M. DeVries

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

Heather Flannery  
Heather Flannery

