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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.: 50986</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:

**Lot 1 Block 16 Tract 301  
1906 West Arriba Drive, Pueblo West, Colorado  
(Pueblo County Schedule No. 07-010-10-001)**

The subject property consists of 1.07 acres of vacant land in Pueblo West.

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 has owned the subject property for forty years. The property has been on the market with Remax Realty. Petitioner indicated that there is too much shale on the subject property. A potential purchaser backed away when a pecculation test failed for the septic system. No written documentation was submitted to the Board.

Petitioner is requesting a 2008 actual value of \$20,000.00 for the subject property.

Respondent presented an indicated value of \$30,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$25,000.00 to \$30,000.00 and in size from 1.01 to 1.27 acres. After adjustments were made, the sales ranged from \$30,065.00 to \$31,888.00. The only adjustment made was for time. There was extensive discussion regarding time trending.

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 provide the Board with documentation as to test results or provide the Board with any comparable sales.

Respondent provided comparable sales and a time trending analysis. Colorado Revised Statutes require comparable sales to be time trended to the final day of the data-gathering period.

The Board agrees that Respondent properly valued the subject property for tax year 2008.

### **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.

HA Flannery  
Heather Flannery

