

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

Docket No.: 51726

Petitioner:

**LINDA L. ARNETT AND BERNARD A. POST,**

v.

Respondent:

**CHAFFEE COUNTY BOARD OF EQUALIZATION.**

## **ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on September 27, 2010, 2010, Debra A. Baumbach and Sondra W. Mercier presiding. Linda L. Arnett appeared on behalf of Petitioners. Respondent was represented by Jennifer A. Davis, Esq. Petitioners are protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**15131 West Hwy. 50, Salida, Colorado  
Chaffee County Schedule No. R36535100082**

The subject is a single family residence that was completed in 2006 and has 1,976 square feet.

Petitioners presented an indicated value of \$285,284.00 for the subject property based on a value for the residence of \$272,716.00. Respondent assigned an actual value of \$316,173.00 to the subject property for tax year 2009 but is recommending a reduced value of \$311,749.00 based on a lowered value for the residence of \$299,180.00.

Petitioner, Linda L. Arnett, testified that the home should be classified as average not average plus. Ms. Arnett testified that the difference in the mass appraisal valuation between average quality at \$64.88 and average plus quality at \$78.27 represented a difference of \$26,464.00 for the subject. Petitioners presented information regarding six properties to show the difference in quality classification given by the assessor to other properties. Four of the properties sold within the base period. These four sales indicate time adjusted selling prices of \$249,037.00 to

\$384,829.00 for the residence without land. Petitioners made no other adjustments to the sales presented. Ms. Arnett testified that Respondent's sales are located in town or in subdivisions with superior locations, and that their house is not in a subdivision, has no fire hydrant, and that they have an inferior private drive to their house. Petitioner, Mr. Bernard A. Post testified that the difference between average quality and average plus quality was significant, and they had paid \$240,000.00 to build the house, which was completed in 2006.

Based on adjustments to the value indicated by mass appraisal, Petitioners presented an indicated value of \$272,716.00 for the subject residence, with land valued at \$4,806.00 and an outbuilding valued at \$7,762.00, for a total value of \$285,284.00 for the subject property. Petitioners are requesting a 2009 actual value of \$285,284.00 for the subject property.

Respondent presented an indicated value of \$317,569.00 for the subject property based on the market approach.

Respondent's witness, Daren L. Williams, presented three comparable sales ranging in sales price from \$374,000.00 to \$456,000.00 and in size from 1,898 to 2,388 square feet. After adjustments were made, the sales ranged from \$290,733.00 to \$338,054.00.

Mr. Williams testified that quality is based primarily on the exterior of the property as that represents the most permanent features that would be the most notable if changed. Respondent concluded to a value of \$305,000.00 for the residence, \$7,762.00 for the outbuilding and \$4,807 for the land, for a total value of \$317,569.00.

Respondent assigned an actual value of \$316,173.00 to the subject property for tax year 2009 but is recommending a reduced value of \$311,749.00 based on a reduced value for the residence of \$299,180.00.

Sufficient probative evidence and testimony was presented to prove that the subject property should be reduced to Respondent's recommended value. Section 39-1-103(5)(a), C.R.S. states "*The actual value of residential real property shall be determined solely by consideration of the market approach to appraisal.*" The Board was convinced that Respondent correctly applied the market approach, as required by statute, in its determination of the recommended value. Petitioners did not follow statutory requirements to apply the market approach; rather, they incorrectly relied on a value based on modifications to the Assessor's value indicated by mass appraisal, which the Board could not use.

## **ORDER:**

Respondent is ordered to reduce the 2009 actual value of the subject property to \$311,749.00.

The Chaffee County Assessor is directed to change his/her records accordingly.

## **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 Section 24-4-106(11), C.R.S. (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 Section 24-4-106(11), C.R.S. (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.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 29 day of October 2010.

**BOARD OF ASSESSMENT APPEALS**

Debra A. Baumbach  
Debra A. Baumbach

Sondra W. Mercier  
Sondra W. Mercier

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

Amy LB S  
Amy Bruns

51726

