

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JOHN H. & MICHELLE A. WIX,</p> <p>v.</p> <p>Respondent:</p> <p>RIO BLANCO COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 51966</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on June 24, 2010, Karen E. Hart and Diane M. DeVries presiding. John H. Wix appeared pro se for Petitioners. Respondent was represented by Kent A. Borchard, Esq. Petitioners are protesting the 2009 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**1014 East Market Street, Meeker, Colorado
(Rio Blanco County Schedule No. R302216)**

The subject property is a single family residential property with five bedrooms, three baths, 2,179 square feet, an attached 360 square foot carport, a 240 square foot wood utility building, a 217 square foot lean-to, and a 126 square foot wood loafing shed on 3.045 acres. The property has views of the White River. It is on city water, natural gas, electricity, telephone, and asphalt highway. The subject property is in average condition with below average construction.

Petitioners purchased the subject property in 2004 for \$85,000.00 in foreclosure. The property is in the flood plain and two-thirds of the subject property is wetlands.

Based on the market approach, Petitioners presented an indicated value of \$195,000.00 for the subject property.

Petitioners' witness, Harold C. Stover, Certified Residential Appraiser, presented three comparable sales ranging in sales price from \$215,000.00 to \$256,500.00 and in size from 988 to 1,952 square feet. After adjustments, the sales ranged from \$194,985.00 to \$252,965.00.

Petitioners' witness reviewed the three comparable sales that he used in valuing the subject property. Comparable Sale 1 is in good condition; it is a stick built home with 988 square feet, a 640 square foot finished basement, and a one-car attached garage on 3.39 acres. Comparable Sale 2 is a modular; it is in good condition with 1,320 square feet, a 336 square foot finished walkout basement, and an attached two-car garage on 0.75 acres. Comparable Sale 3 is in good condition; it is a stick built home with 1,952 square feet, a deck, and two fireplaces on 5 acres and has been remodeled.

Mr. Stover placed most reliance on Comparable Sale 2 deriving a value from his market approach at \$195,000.00 for the subject property.

Petitioners are requesting a 2009 actual value of \$195,000.00 for the subject property.

Respondent presented an indicated value of \$285,000.00 for the subject property based on the market approach.

Respondent presented eight comparable sales ranging in sales price from \$215,000.00 to \$365,000.00 and in size from 936 to 2,318 square feet. After adjustments were made, the sales ranged from \$239,460.00 to \$367,040.00. Site size ranged from 0.75 acres to 35 acres.

Respondent's witness, Josephine Turk, Certified General Appraiser, went into great detail as to the construction of the subject property. Originally a 1980/1982 14 foot by 70 foot single wide mobile home was placed on the subject property. In 1987 a Boise Cascade home was moved to the subject site and placed on each side of the existing mobile home. Concrete footers and stem wall were poured on each side of the mobile home. The home was set on the concrete footer and stem wall with the single wide mobile home in the middle. This home was set at the same level as the mobile home. A local contractor constructed a roof over the three pieces and shingled the roof. The roof line was constructed so that there was an overhang on the east side of the Boise Cascade home creating a covered porch. The portion of the single wide which extended past the Boise Cascade also has an extended roof line creating a small carport.

There are archways on each side of the single wide mobile home that connect it to the Boise Cascade home. The original single wide mobile home could not be removed from this structure without demolition.

Ms. Turk has the quality of construction of the subject property rated as below average and the condition of the home as average. Respondent used all three of Petitioners' comparable sales in their analysis.

Respondent assigned an actual value of \$282,390.00 to the subject property for tax year 2009.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2009.

The Board reviewed all of the comparable sales submitted by both parties. Respondent used eight comparable sales, three of which were the same comparable sales used by Petitioners. The Board determines that the adjustments used by Respondent's appraiser were well reasoned and supported using similar properties through a paired sales analysis.

Respondent's assigned 2009 actual value of the subject property was \$282,390.00 which falls well within the range of the adjusted sales prices of the comparable sales used by Respondent. The Board is not convinced that any further reduction is warranted. The Board affirms the 2009 actual value of the subject property.

On July 6, 2010 the Board received Petitioners' letter requesting costs pursuant to Section 39-8-109, C.R.S., listing the expenses incurred in his appeal for this matter as well as for Docket Nos. 51581 and 51966; invoices were attached to Petitioners' letter.

The awarding of costs to a petitioner in a proceeding before the Board is currently at issue before the Colorado Supreme Court in *Jefferson County Board of Equalization v. Mark W. Gerganoff, Robin E. McIntosh, and Board of Assessment Appeals*, Case No. 2009SC916. Therefore, the Board will hold Petitioners' request in abeyance pending the Colorado Supreme Court's decision, and will issue a future ruling on Petitioners' request for costs.

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 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 17 day of September 2010.

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

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.

Amy Bruins

Amy Bruins

