

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JOHN H. AND MICHELLE A. WIX,</p> <p>v.</p> <p>Respondent:</p> <p>RIO BLANCO COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 51967</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:

**100 Third Street, Meeker, Colorado
(Rio Blanco County Schedule No. R001775)**

The subject property is a 1,650 square foot double wide mobile home in below average condition built in 1975 with three bedrooms and two baths located on three city lots or 22,500 square feet of land. There are city utilities to the site. The home sits on a cinder block foundation. There is a 720 square foot detached garage and 264 square foot lean-to. Title was purged in 1993; the unit was permanently affixed to the land.

Based on the market approach, Petitioners presented an indicated value of \$142,000.00 for the subject property; the subject sold on March 1, 2007 for \$142,000.00.

Petitioners' witness, Harold C. Stover, Certified Residential Appraiser, presented three comparable sales ranging in sales price from \$130,000.00 to \$174,000.00 and in size from 1,080 to 1,296 square feet. After adjustments, the sales ranged from \$130,550.00 to \$177,375.00. Adjustments were made for site size, quality of construction, age, gross living area, condition, and size of garage. Market analysis derived a value of 159,000.00.

Mr. Wix testified that he cannot get financing on the subject property because it is not a HUD certified manufactured home.

Petitioners are requesting a 2009 actual value of \$142,000.00 for the subject property.

Respondent presented an indicated value of \$185,000.00 for the subject property based on the market approach.

Respondent presented five comparable sales ranging in sales price from \$130,000.00 to \$200,000.00 and in size from 1,080 to 1,512 square feet. After adjustments were made, the sales ranged from \$170,950.00 to \$236,035.00. Adjustments were made for site size, design, quality of construction, condition, age, above grade room count, gross living area, garage, and carport.

Respondent assigned an actual value of \$203,330.00 to the subject property for tax year 2009. Respondent is recommending a 2009 actual value of \$185,000.00.

Sufficient probative evidence and testimony was presented to prove that the subject property was incorrectly valued for tax year 2009.

Both parties used Petitioners' three comparable sales with differing opinions on adjustments. The major difference is the adjustment for the land. The improvements are situated on three city lots. Respondent's witness used paired sales analysis in making applicable adjustments. Petitioners' appraiser did not provide information as to how his adjustments were derived.

The Board believes that the subject property is permanently affixed to the land, the title has been purged, and that the recommended valuation by Respondent adequately addresses Petitioners' concerns.

The Board concludes that the 2009 actual value of the subject property should be reduced to \$185,000.00.

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 51967; 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:

Respondent is ordered to reduce the 2009 actual value of the subject property to \$185,000.00.

The Rio Blanco County Assessor is directed to change 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 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

