

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

Docket No.: 52399

Petitioner:

JOHN EBERT,

v.

Respondent:

PARK COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on April 27, 2010, Sondra W. Mercier and James R. Meurer presiding. Petitioner, Mr. John Ebert appeared pro se. Respondent was represented by Linda Michow, Esq. Petitioner is protesting the 2009 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**241 Peterson Drive, Alma, Colorado
Placer Valley Unit 14 Lot 10
(Park County Schedule No. R0013791)**

The subject is a one and one-half story single-family detached house located in the Placer Valley Subdivision in unincorporated Park County. Access from Placer Valley to the town of Alma and to Summit County is via State Highway 9. The structure was constructed in 1979 through 1982, contains 784 square feet above grade and has a 912 square foot basement, the majority of which is finished. Site size is 1.08 acres and the property is on well and septic. There is a 528 square foot detached garage. The property is accessed via a gravel road and topography and vegetation are typical of the surrounding areas. Overall, construction quality and condition of the improvements are considered to be fair to average.

Petitioner presented an indicated value of \$195,000.00 for the subject property.

Mr. Ebert testified that there were comparable sales in Placer Valley that reflected lower sales prices and were more similar in age than the comparables used by Respondent. Mr. Ebert further argued that the square footage for the finished basement used by Respondent was incorrect.

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

Respondent's witness, Ms. Angela R. Kanack presented three comparable sales to support her opinion of market value. The sales ranged in price from \$215,000.00 to \$229,900.00 prior to any adjustments and from \$270,851.00 to \$299,614.00 after adjustments. Major adjustments to the sales were for date of sale, style, living area square footage, basement, and garage. After adjustments, Ms. Kanack reconciled to a value of \$250,310.00, below the assigned value of \$261,036.00. Ms. Kanack further testified that she and Petitioner had remeasured the property and that the square footage for the basement used in the appraisal was now correct.

Respondent assigned an actual value of \$261,036.00 to the subject property for tax year 2009.

Sufficient probative evidence and testimony was presented to prove that the subject property was incorrectly valued at \$261,036.00 for tax year 2009.

After careful consideration of the testimony and exhibits presented in the hearing, the Board agrees that Respondent's comparable sales and adjustments accurately reflect the market value for the subject. The Board agrees with Respondent's indicated value of \$250,310.00 for the subject for tax year 2009.

ORDER:

Respondent is ordered to reduce the 2009 actual value of the subject property to \$250,310.00.

The Park 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 1st day of June 2010.

BOARD OF ASSESSMENT APPEALS

Sondra W. Mercier
Sondra W. Mercier

James R. Meurer
James R. Meurer

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

Heather Flannery
Heather Flannery

