

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>NORMAN G. KLASNA & DAN G. HOWARD</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53301</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 3, 2011, Gregg Near and Sondra W. Mercier presiding. Mr. Dan G. Howard, Petitioner, appeared pro se on behalf of Petitioners. Respondent was represented by Robert D. Clark, Esq. Petitioners are protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**Unplatted, metes and bounds tract of land legally described as:
N1/2SW1/4NW1/4. N1/2S1/2SW1/4. 31-8-68 AM/L 225-550, Douglas
County, Colorado
Douglas County Schedule No. R0164179**

The subject property is 30 acres of vacant land located in west-central Douglas County, east of Jackson Creek Road. Both parties testified that the subject includes steep, rocky and heavily treed terrain. Access by Jackson Creek Road is by permit only and is restricted by weather for use only six months of the year. The subject is approximately 0.90 miles from Jackson Creek Road via a trail that receives limited maintenance.

Petitioners are requesting an actual value of \$20,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$78,000.00 for the subject property for tax year 2009 but is recommending a reduction to \$60,000.00.

Petitioners' witness, Mr. Kerry Dunn, Certified Residential appraiser, presented three comparable sales ranging in sale price from \$18,890.00 to \$27,500.00 and in size from 3 to 40 acres. After adjustments were made, the sales ranged from \$15,080.00 to \$27,500.00.

Petitioners contend that Respondent has not given adequate consideration to the seasonal access, lack of availability of utilities and steep terrain in its valuation of the subject.

Petitioner is requesting a 2009 actual value of \$20,000.00 for the subject property.

Respondent presented a value of \$60,000.00 for the subject property based on the market approach.

Respondent's witness, Mr. John E. Whitley, Licensed Appraiser with the Douglas County Assessor Office, presented three comparable sales ranging in sale price from \$80,000.00 to \$108,000.00, all 40 acres in size. The three sales indicated values of \$2,000.00 to \$2,700.00 per acre. Respondent concluded to a value of \$2,000.00 per acre for the subject. Mr. Whitley had not inspected the subject but relied on aerial photographs and topography maps in his analysis of the subject.

Respondent assigned an actual value \$78,000.00 to the subject property for tax year 2009 but is recommending a reduction in value to \$60,000.00.

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

Although conflicting testimony and information was presented as to the exact grade of the subject, the Board was convinced that steep topography and rock outcroppings limited potential development of the subject. The Board was convinced that access to the subject was limited by the seasonal closing of Jackson Creek Road as well as the limited travel possible along the nearly mile long trail to the subject from Jackson Creek Road.

Both parties testified to the lack of sales available for consideration in their valuations of the subject. The Board gives no consideration to Petitioners' Sale 3 as it is outside the extended base period. Petitioners' Sales 1 and 2 indicate an adjusted range in value of \$18,890.00 to \$27,500.00 for the subject. The Board found Respondent's Sales 1 and 2 to be most comparable to the subject; however, Respondent made no adjustment to these sales.

Petitioners' witness, Mr. Dunn, testified that Respondent's Sales 1 and 2 could be considered; however, he believed that both sales required a 50% downward adjustment to reflect the superior access and availability of utilities to those sites. Mr. Dunn suggested a value of \$1,300.00 per acre for the subject if Respondent's Sales 1 and 2 were given the greatest consideration. The Board agrees, and places the value of the subject at \$39,000.00 for tax year 2009.

ORDER:

Respondent is ordered to reduce the 2009 actual value of the subject property to \$39,000.00

The Douglas 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 1^Q day of March 2011.

BOARD OF ASSESSMENT APPEALS

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Gregg

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Sondra W. Mercier

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

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