

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>STEVEN R. AND VIVIAN L. RADER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARCHULETA COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53834</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on July 23, 2010, James R. Meurer and Lyle D. Hansen presiding. Petitioners appeared pro se. Respondent was represented by Todd M. Starr, Esq. Petitioners are requesting an abatement/refund of taxes on the subject property for tax year 2009.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**47 Bennett Court, Pagosa Springs, Colorado  
Archuleta County Schedule No. 569921111002**

The subject is a ranch style frame and stone construction single-family residence containing a total of 3,164 square feet on the main level which is over a crawl space. Petitioners built the residence in 2003. The residence has a total of four bedrooms and three baths. There is a two-car garage, three porches and a deck. The residence is situated on a ten-acre site. The building condition is rated as average.

Petitioners presented an indicated value of \$0.00 for the subject property. Petitioners indicated on the Petition to State Board of Assessment Appeals the word “irrelevant” for Petitioner’s estimate of value.

Petitioners presented no comparable sales.

Petitioner Vivian Rader, testified that the basis for the requested zero value of the subject property results from title defects. Petitioners listed the property for sale in 2006 and re-listed in 2008 for \$150,000.00 less than the original listing price and experienced no interest from any potential buyers. Ms. Rader testified that the building improvements are in fair condition, reflecting “wear and tear” as a horse property. She testified that she and her husband Steve Rader have separate ownership interests and that foreclosure action has commenced against Steve’s interest. Ms. Rader also testified that Petitioners did not receive Respondent’s documents within the ten-day document exchange period. Ms. Rader testified that the residence does not include a large whirlpool tub as indicated by Archuleta County Assessor records.

Respondent presented an indicated value of \$900,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$642,000.00 to \$1,075,000.00 and in size from 1,902 to 3,065 square feet. After adjustments were made, the sales ranged from \$873,000.00 to \$973,500.00.

Respondent assigned an actual value of \$662,840.00 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 agreed with the value conclusion established by Respondent’s appraiser, which is higher than the assigned value. The Board concluded that the non-existence of a large whirlpool tub did not have a significant impact upon the final value conclusion by Respondent’s appraiser.

Petitioners failed to present persuasive evidence or testimony to prove that Respondent’s value was incorrect.

**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 for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision 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).

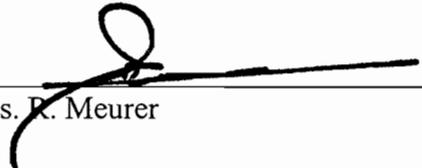
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent alleges procedural errors or errors of law by the Board.

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 for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

Section 39-10-114.5(2), C.R.S.

**DATED and MAILED** this 24 day of September 2010.

**BOARD OF ASSESSMENT APPEALS**

  
James R. Meurer

  
Lyle B. Hansen

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

  
Amy Bruins

