

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MICHAEL GHODRAT,</p> <p>v.</p> <p>Respondent:</p> <p>ARCHULETA COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 54659</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on July 23, 2010, Lyle D. Hansen and James R. Meurer presiding. Petitioner, Mr. Michael Ghodrat appeared pro se by phone. Respondent was represented by Todd M. Starr, Esq. Petitioner is protesting the 2009 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**407 Pineview Road
Lot 30, Pagosa Pines No. 3, Archuleta County, Colorado
(Archuleta County Schedule No. 570132301029)**

The property consists of a residential lot located in the Pagosa Pines subdivision within the town limits of Pagosa Springs. Pagosa Pines is located approximately three miles south of Pagosa Springs on Highway 84 and began development in the 1960's. The lot is wooded, contains approximately five acres, is irregular in shape, and has gradual to steeply sloping topography. Public utilities consist of electric service and water. The access road is gravel. There is a storage building on the property and an irrigation ditch traversing the lot that includes water rights.

Petitioner is requesting a value of \$55,000.00 to \$65,000.00 for the subject property.

Ms. Ghodrat testified that the comparables used by Respondent in their analysis did not accurately reflect value, that they were superior to the subject lot, and not sufficient in quantity to conclude a reasonable value. Mr. Ghodrat further testified that Respondent's Comparable No. 1 should not have been considered in the analysis because it was listed for sale in 2006 and closed in January of 2007. Mr. Ghodrat stated that only 1.5 to 2 acres of the parcel were useable, that the property had no significant views, and that neighboring lots were littered with junk.

Respondent's witness, Mr. Robert Randolph presented an appraisal referencing four comparable sales to support his opinion of market value. The sales ranged in price from \$102,000.00 to \$169,000.00 prior to any adjustments and from \$142,000.00 to \$153,000.00 subsequent to adjustments. Comparable Nos. 1 and 2 were located in the same subdivision as the subject. The major adjustments to the sales included location, views, lot size, topography, and water. Relative to improvements, a \$1,000.00 adjustment was used for the storage building in the adjustment grid. Mr. Randolph's final estimate of value for the subject was \$145,000.00 with emphasis on Comparable Nos. 1 and 2.

Respondent assigned an actual value of \$107,410.00 to the subject property for tax year 2009.

Petitioner did not present sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2009. The Board bases this conclusion on the fact that no sales within the base period were submitted by Petitioner nor did Petitioner present any other compelling evidence to support his opinion of value.

After careful consideration of the testimony and exhibits presented in the hearing, the Board concludes that Respondent's assigned value accurately reflects a reasonable market value for the subject.

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).

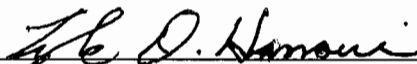
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

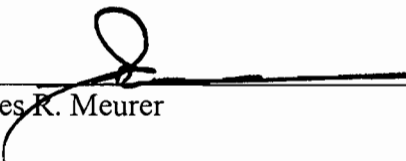
Section 39-8-108(2), C.R.S..

DATED and MAILED this 31st day of August 2010.

BOARD OF ASSESSMENT APPEALS




Lyle D. Hansen



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

