

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MADLINE BATSIS & NICHOLAS A. GARREFFA,</p> <p>v.</p> <p>Respondent:</p> <p>GUNNISON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 55809</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 8, 2011, James R. Meurer and Lyle D. Hansen presiding. Mr. Nicholas Garreffa appeared pro se on behalf of Petitioners. Respondent was represented by Tom Dill, Esq. Petitioners are protesting the 2010 actual value of the subject property.

Subject property is described as follows:

**429 Juniper Drive, Cimarron, Colorado
Gunnison County Parcel No. 3985-360-01-029**

The subject property consists of a single-family residential lot in the Arrowhead Filing #3 subdivision. The lot is a 1.00-acre parcel and is covered with trees. The lot has electrical service, community water and a septic system.

Petitioners are requesting an actual value of \$26,300.00 for the subject property for tax year 2010. Respondent assigned a value of \$54,500.00 for the subject property for tax year 2010.

Petitioner presented one comparable sale with a sale date of September 1, 2009, which is outside of the study period.

Petitioner, Mr. Garreffa, testified that their lot has very poor and limited access from Juniper Drive because the road is not maintained. He testified that the lot has no fire equipment access because of the narrowness of the driveway and a 15% to 20% grade. He testified that he can only access the lot from mid-June to November because of snow that covers the roads. Mr. Garreffa

testified that their lot has no views because of the heavy tree coverage. He testified that there is a ten-foot by twenty-foot utility shed situated on skids on the lot. There is an old concrete foundation where most has been removed except for one retaining wall.

Petitioner is requesting a 2010 actual value of \$26,300.00 for the subject property.

Respondent presented a value of \$57,500.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sale price from \$34,000.00 to \$47,900.00, with all three sales being 1.00 acre in size. After adjustments were made, the sales ranged from \$56,000.00 to \$57,900.00.

Respondent's appraiser, Mr. George Lickiss, accomplished adjustments for date of sale, utilities, tree density and access to the main road. He testified that he adjusted the comparable sales at 2.3% per month for the period extending from the comparable's date of sale to April of 2007. He testified that he did not adjust for the period of time from April of 2007 to June 30, 2008 because the time trend analysis accomplished by the Gunnison County Assessor's Office did not reveal any support for value change during that period.

Respondent assigned an actual value of \$54,500.00 to the subject property for tax year 2010.

Respondent presented sufficient probative evidence and testimony to show that the subject property was correctly valued for tax year 2010.

The Board concurred with Respondent's value conclusion derived by Mr. Lickiss. The Board placed greater reliability upon Respondent's value conclusion because of the comparability of his three comparable sales in location, lot size, access and tree density. All three sales were located in the subject subdivision and in the same general area as 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.

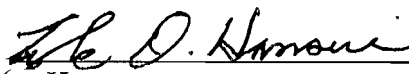
Section 39-8-108(2), C.R.S.

DATED and MAILED this */D* day of March 2011.

BOARD OF ASSESSMENT APPEALS



James R. Meurer



Lyle Hansen

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

J _____

