

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b>	<b>Docket No.: 57562</b>
1313 Sherman Street, Room 315 Denver, Colorado 80203	
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Petitioner:	
<b>RICHARD B. QUIGLEY,</b>	
v.	
Respondent:	
<b>EAGLE COUNTY BOARD OF COMMISSIONERS.</b>	
<b>ORDER</b>	

**THIS MATTER** was heard by the Board of Assessment Appeals on March 4, 2013, James R. Meurer and Brooke B. Leer presiding. Petitioner appeared pro se. Respondent was represented by Christina Hooper, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2010.

Subject property is described as follows:

**104 Granada Glen, Edwards, CO 81632  
Eagle County Schedule No. R040434**

The subject property consists of a 2.68 acre vacant single family lot in Eagle’s County Cordillera Subdivision.

At the outset of the hearing, Respondent moved for the dismissal of this matter. Respondent pointed out that on May 2, 2011, the Board heard Petitioner’s appeal from Eagle County’s valuation of the subject property for tax year 2009. On May 27, 2011, the Board denied Petitioner’s appeal and upheld Eagle County’s valuation for the subject property at \$400,500. On August 16, 2012, the Court of Appeals affirmed the Board’s decision upholding Assessor’s valuation of the subject property.

According to Respondent, tax year 2010 is the second year in a biannual 2009/2010 reassessment cycle and the 2010 value must match the 2009 value absent an unusual condition. Respondent argued that since the 2009 value was already litigated and established at \$400,500 and no unusual condition exists that would justify an increase or decrease in that value, the 2010 value must remain at \$400,500 and Petitioner’s appeal for 2010 tax year should be dismissed.

Regardless of any previous year's valuation or lack of any "unusual conditions," a taxpayer has a statutory right to challenge a property tax valuation for each tax year, including the second year of the reassessment cycle. *Weingarten v. Bd. of Assessment Appeals*, 876 P.2d 118, 120-121 (Colo. App. 1994). Accordingly, the Board determined that Respondent's Motion to Dismiss should be denied.

Petitioner is requesting a 2010 actual value of \$200,000 for the subject property. Respondent assigned a value of \$400,500 for the subject property for the 2010 tax year.

Respondent objected to any data presented by Petitioner that related to a post-valuation period. Because this matter concerns the 2010 tax year, the applicable valuation period is from January 1, 2007 to June 30, 2008. The Board determined that any of Petitioner's evidence that related to time frame after June 30, 2008 could not be considered by the Board.

Petitioner argued that the County failed to follow the *Land Valuation Manual* by applying a time trend factor of 0.0% for the eight month period beginning in November 1, 2007 and ending in June 30, 2008. Mr. Quigley testified that because the County had inadequate sales data prior to June 30, 2008 the County arbitrarily used 0.0% time trend factor.

Mr. Quigley presented three approaches to value the subject suggesting that the subject vacant lot was worth \$200,000 as of July 1, 2008. All three approaches relied on data that was gathered subsequent to the June 30, 2008 valuation date. Mr. Quigley presented data using more recent sales outside of the valuation period and time trended them back to be reflective of a June 30, 2008 value.

Respondent's expert witness, Ms. Sandra L. Skiles, a certified Appraiser with Eagle County's Assessor's Office, briefly presented the data from her appraisal dated February 6, 2013 with a valuation date of June 30, 2008 and an actual value for the subject lot of \$414,000.

Five sales were presented and discussed in the report. Three sales occurred in 2007 and two sales occurred in 2006. The appraiser used sales data within a 6 month period prior to the base valuation period because of insufficient data. The sales were adjusted upward 1.21% per month prior to November 1, 2007. The sales were adjusted 0.0% after November 1, 2007 and to the end of the valuation period of June 30, 2008. Ms. Skiles testified that the sales data used by the assessor for this time period indicated either no adjustment was necessary or in some cases the market data was still trending upwards. She concluded that a 0.0% adjustment was conservative.

State statute requires consideration for time adjustments. Section 39-1-104(10.2)(d), C.R.S. The Board finds that Respondent followed the procedures outlined by the Division of Property Taxation in estimating the adjustment for time at 0.0%. Further, the Board finds that Petitioner did not present data within the proper valuation base period to prove that the Respondent's assigned 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.

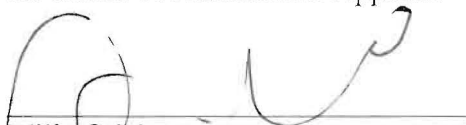
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located. Respondent may petition the Court of Appeals for judicial review of such questions.

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

**DATED and MAILED** this 8th day of April, 2013.




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

  
Milla Crichton

**BOARD OF ASSESSMENT APPEALS**



James R. Meurer



Brooke B. Leer