

<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>ALBERT PARKER, JR.</b></p> <p>v.</p> <p>Respondent:</p> <p><b>LARIMER COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 60522</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on October 29, 2012, Diane M. DeVries and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Linda K. Connors, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2011.

Subject property is described as follows:

**Metes and Bounds, Davis Ranch Road  
Larimer County Schedule No. R0250023**

The subject is a 42.3913 acre parcel, irregular and oblong. Its northern boundary is Davis Ranch Road, a privately maintained gravel road that lies 2.76 miles from Rist Canyon Road, a county-maintained paved road. Topography is mountainous and forested.

Respondent assigned a value of \$ 136,000 for the subject property. Petitioner is requesting a value of \$50,833.

Mr. Parker dismissed five comparable sales for post-base period sale dates and detailed another three: an 80 acre parcel that sold for \$56,000 (\$700 per acre); a 64 acre parcel that sold for \$100,000 (\$1,560 per acre); and a 35 acre parcel that sold for \$120,000 (\$2,571 per acre). The third sale had a well adjustment of \$25,000, a septic system adjustment of \$6,000, and electric service adjustment of \$22,000. The adjusted sale price concluded to \$1,057 per acre. Mr. Parker averaged

all eight, the 2008/2009 sales at \$1,251 per acre and the 2011/2012 sales at \$1,273. He concluded to a rounded price per acre of \$1,200 or \$50,833.

Respondent presented a market approach to derive an indicated value of \$166,000. Respondent's witness, Kathy Thornton, Licensed Appraiser, presented five comparable sales ranging in sale price from \$110,000 to \$240,000 and in size from 35 to 40 acres. She made adjustments for wells (contractor estimates), electric service (Poudre Valley Electric), and road construction (various contractors). Adjusted sale prices ranged from \$135,000 to \$268,800, her indicated value being the median of the five.

Ms. Thornton addressed Petitioner's sales, declining to use any in her analysis. Petitioner's 80-acre sale was located in rugged terrain with four-wheel drive access, and its purchaser also bought two adjacent 40-acre parcels. Petitioner's 64-acre sale had no trees, appealing to a different buyer. Petitioner's 35-acre sale, also without trees, had a high desert feel and inferior access.

Petitioner presented insufficient probative evidence and testimony to show that the subject property was incorrectly valued for tax year 2011.

The Board is persuaded by the similarity of Respondent's comparable sales to the subject parcel, and the witness's adjustments were supported. Respondent's descriptions of Petitioner's sales convinced the Board that they were less comparable.

The parties presented different adjustments for wells and electric service. Application of Petitioner's adjustments to Respondent's sales would not conclude to a lower assigned value.

## **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).

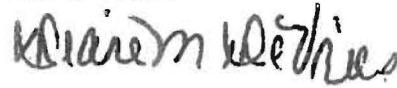
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent alleges procedural errors or errors of law by the Board.

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 7th day of November, 2012.

**BOARD OF ASSESSMENT APPEALS**



\_\_\_\_\_  
Diane M. DeVries



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MaryKay Kelley

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



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Milla Crichton

