

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 66322**

Petitioner:

**GEORGE LLOYD BRACKSIECK REVOCABLE  
TRUST,**

v.

Respondent:

**SAN MIGUEL COUNTY BOARD OF  
EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on July 22, 2016, Diane M. DeVries and Sondra W. Mercier presiding. Petitioner was represented by George Lloyd Bracksieck, appearing pro se. Respondent was represented by Steven J. Zwick, Esq. Petitioner is protesting the 2015 actual value of the subject property.

The parties stipulated to the admission of Petitioner's Exhibits 1 and 2; and Respondent's Exhibit A.

Subject property is described as follows:

**Lot 7, Block 37 Town of Telluride, Lots 3 and 4 Block 1 East Telluride,  
and Lot 9B, Block 37 Town of Telluride**

**Alder Telluride, Telluride, Colorado  
San Miguel County Schedule No. R1010030002**

The subject property consists of a 0.20- acre or 8,813-square foot parcel of vacant residential land. The property benefits from a hillside location and offers excellent solar exposure and views. The subject lacks direct access at this time and it is being marketed with the adjoining lot which does have access from East Gregory Avenue (not a part of this appeal). Taken together, the lots allow access

for the subject site and provide a buildable site for the site adjacent to the north. The two lots have been listed for sale as one unit since 2006.

Petitioner is requesting an actual value of \$450,000 for the subject property for tax year 2015. Respondent assigned a value of \$1,284,495 for the subject property for tax year 2015.

Petitioner presented three comparable sales ranging in sale price from \$419,000 to \$500,000 and in size from 2,613 to 8,018 square feet. Sale 3 was dismissed as being beyond the base period, having closed in December 2014. With no adjustments made, Petitioner concluded to a value of \$450,000 for the subject.

Respondent's witness, Nancy C. Zimmermann, Certified Residential Appraiser with the San Miguel County Assessor's Office, presented four comparable sales ranging in sale price from \$1,500,000 to \$2,067,500 and in size from 0.1757 to 0.2799 acres. After adjustments were made, the sales ranged from \$1,196,250 to \$1,343,875.

The Board found Petitioner's two base period sales to be far inferior to the subject for location, with no adjustment made. Although Respondent made adjustment to superior sales for access, the level of adjustment was not adequately supported. Neither party provided an analysis of sales that was convincing to the Board.

The subject lot was listed for sale with the adjacent lot to the north since 2006. Respondent reported an asking price of \$1,950,000. Both lots have issues if marketed separately. The 8,320-square foot lot adjacent to the north is zoned Hillside Developing II (HDII) and is too small for residential development (local regulation requires a minimum lot size of 10,000 square feet for residential development). The Board was convinced that the subject lot, that has no access, and the lot adjoining to the north that can provide access to the subject lot but is too small for residential development on its own, are likely to be sold as one unit.

Colorado case law requires that "[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence..." *Bd. Of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo.2005). Petitioners presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015.

With one of Petitioners' sales discarded by the Board as being outside the base period, the Board was left with only two of Petitioners' sales to consider, and those sales were substantially different from the subject with no adjustments made for differences. The Board was not persuaded by Petitioners' remaining evidence. Petitioners' evidence did not support the allegations of error in Respondent's valuation of the subject.

Further, the Board finds that although the subject parcel lacks access, Petitioners' ownership of an adjoining lot that provides access to the subject parcel significantly mitigates the subject's access deficiency.

**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-nine days after the date of the service of the final order entered).

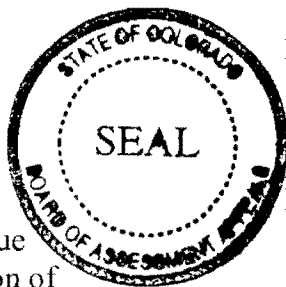
If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according 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-nine 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 8th day of September, 2016.



**BOARD OF ASSESSMENT APPEALS**

*Diane M DeVries*

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Diane M. DeVries

*Sondra W Mercier*

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Sondra W. Mercier

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

*Milla Lishchuk*

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Milla Lishchuk