

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 70877

Petitioner:

MCCLURE T.L. INVESTMENTS INC.,

v.

Respondent:

LAKE COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on January 23, 2018, Debra A. Baumbach and Gregg Near presiding. Mr. Carl N. McClure appeared pro se on behalf of Petitioners. Respondent was represented by Lindsey Parlin, Esq. Petitioners are protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**Gordon Acres Property; Tract of Land in SW ¼ 18-11-80 containing 4.12
acres
Lake County Schedule No. 10212104**

The subject property consists of 4.12 acres of vacant land in the Gordon Acres subdivision. The subject is the largest tract within the subdivision and is identified by Respondent as easily accessible and in a prime location.

Petitioner is requesting an actual value of \$40,000 for the subject property for tax year 2017. Respondent originally determined an actual value of \$248,350 but, upon review due to Petitioner's protest, reduced the assigned value to \$99,340 for the subject property for tax year 2017.

Petitioner presented no comparable sales but relied upon multiple assigned values from the Assessor and questioned Respondent's reliance upon a single transaction from Gordon Acres for \$60,000 as of April 2013.

Petitioner called Ms. Patricia A. Berger, County Clerk for Lake County as a witness. Ms. Berger provided a description of the subject property and testified that the property was not within the Gordon Acres subdivision; access to the subject is by dirt roads and that she was unsure if the County maintains the road to Petitioner's property. Upon cross examination by Respondent the witness testified that she had visited the property but not recently.

Petitioner presented the first page of Exhibit 1 as an illustration of the subject property's location contending the property was outside the borders of Gordon Acres and referenced the subject's size in relation to other lots within Gordon Acres. Mr. McClure questioned the County's zoning for the area as business and expressed his concern that such a zoning might result in approval of a junk yard upon his borders. Petitioner described the access to the subject and stated the only electrical utility line bisected Gordon Acres, thus limiting the utility of the property. Petitioner's Exhibits 2 and 3 were presented as evidence of the timeline of the value protest that led to the determination of the County's final opinion of actual value. Mr. McClure presented Exhibit 4, Respondent's sole comparable sale and noted the comparable also transferred one year later for \$35,000. Exhibit 5, the County's sales relied upon in the mass valuation approach, were presented as evidence of much lower actual values than was assigned to the subject. Exhibit 6 was offered as an illustration of the location of County Road 26 relative to the subject property. Finally, Petitioner presented Exhibit 7, a letter from Lake County Road and Bridge, detailing difficulties with maintenance, the repairs that would be required of the property owners in the subdivision to allow maintenance of the road and the conclusion that the Road and Bridge will not be able continue maintenance without completion of these repairs. Petitioner asserted that there was inadequate access to the subject property.

Due to the above factors Petitioner disputed the Assessor's valuation and submitted the property value to be \$40,000 for 2017.

Respondent presented a value of \$99,340 for the subject property based on the market approach.

Respondent's witness Roger Werckman, an Ad Valorem appraiser for the Lake County Assessor's office, presented a restricted use appraisal report. After consideration of the cost, market, and income approaches as required by Colorado Revised Statute, only the market approach was found relevant to the valuation of the subject. Respondent's witness correctly completed a site-specific market analysis of the subject property. Mr. Werckman researched the subject market and found only one comparable sale that had occurred within a five year time period. Based upon this confirmed sale the witness applied a discount to the subject's unit value based upon the relative size of the two properties.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2017. Petitioner relied upon multiple assigned values from the Assessor and contended that Respondent's reliance upon the only sale within the base period applied was inappropriate. Petitioner did not confirm the sale relied upon by Respondent, and failed to determine a value based upon recognized appraisal standards. Because Petitioner presented

insufficient evidence indicating that the assessor's valuation was incorrect, Petitioner is not entitled to a reduction in 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-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).

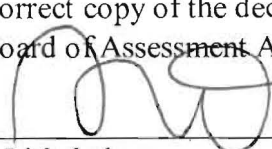
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 2nd day of March, 2018.

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


Milla Lishchuk



BOARD OF ASSESSMENT APPEALS


Debra A. Baumbach


Gregg Nease