

RESOLUTION NO. 19-E-14

**THE BOARD OF EQUALIZATION
OF PUEBLO COUNTY, COLORADO**

**A RESOLUTION CONCERNING THE PETITION OF APPEAL OF BRENDA A PACE,
TO THE PUEBLO COUNTY BOARD OF EQUALIZATION FOR REVIEW OF THE
DETERMINATION OF THE PUEBLO COUNTY ASSESSOR**

WHEREAS, the Board of County Commissioners of Pueblo County, Colorado, sitting as the Pueblo County Board of Equalization for 2019, received a properly and timely filed Petition of Appeal from Brenda A Pace, for review of the determination of the Pueblo County Assessor setting the 2019 valuation for assessment of residential property located in Pueblo County with Schedule No. 1516206033, in the records of the Pueblo County Assessor; and

WHEREAS, the Petitioner and the Pueblo County Assessor were given notice and an opportunity to appear before an Independent Referee appointed by the Board of Equalization at a hearing on the matter held on July 29, 2017, at 4:00 p.m., at the Pueblo County Courthouse; and

WHEREAS, Brenda Pace did appear. Michelle Medina, Certified Appraiser, Pueblo County Assessor's Office, appeared before Lee Medina, Independent Referee, and presented testimony, evidence, and arguments in the matter; and

WHEREAS, the Board, having considered the evidence, testimony, and arguments presented by the parties and taking judicial notice of the documents contained in the file of the Clerk to the Board, having considered the recommendation of the Independent Referee, a copy of which is attached hereto and is incorporated herein, and now being fully advised in the premises, **FINDS AS FOLLOWS:**

1. The property which is the subject of this Petition is classified as residential property and described as Schedule No. 1516206033, located at 22 Verdosa Drive, Pueblo, Colorado, as listed in the records of the Pueblo County Assessor. Notice of Valuation at \$260,148 and reduced after protest.
2. The Petitioner indicated that the property was appraised on December 12, 2015 for \$200,000.00 and asserts that the value of the subject property should be \$240,984.00. Petitioner provided substantial documentation and information to support her. Petitioner provided information on the valuations of numerous homes which had substantial smaller increases in assessed value than her home. One of the homes is one of the comparables used by Ms. Medina in her appraisal. Petitioner indicates based on her research the average increase in assessed values for property in Pueblo County is 12%, she submitted six 2019 Notices of Determination for homes in El Camino she asserts confirms the much lower percentages of increased values as opposed to the increase to her home.
3. Ms. Medina provided an appraisal report which contained information concerning the subject property and comparable property sales in the area of the subject property. Ms. Medina utilized three comparable sales during the applicable collection period to come to the value of the subject property. Ms. Medina indicated she made all required adjustments to the comparable to come to an adjusted value. The adjusted sale prices of

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the comparables range from a low of \$215,000.00 to a high of \$279,000.00. Ms. Medina came to a value of the subject property of \$260,148.00.


4. The Assessor asserts that the Petitioner's property, described above, was classified and valued properly in accordance with the requirements of the Colorado Constitution, Title 39 of the Colorado Revised Statutes, and the Property Tax Administrator's Manuals for the valuation of this type of property. According to the Assessor, the current assessed value of this subject property should remain \$260,148.00.

5. Based upon the evidence presented at the hearing, and the recommendation of the Independent Referee appointed by the Board of Equalization, this Board finds that an adjustment of the current value for the subject property is necessary. It is the finding of this Board that current assessed value for the subject property be set at \$240,984.00.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Pueblo County, Colorado, sitting as the Pueblo County Board of Equalization, that the aforementioned Petition is hereby **GRANTED**.

PASSED AND ADOPTED this 13th day of August 2019, in Pueblo County, Colorado.

**THE BOARD OF EQUALIZATION
OF PUEBLO COUNTY, COLORADO**

By: 
Garrison Ortiz, Chair

STATE OF COLORADO)
) ss.
COUNTY OF PUEBLO)

I, Gilbert Ortiz, County Clerk and ex-officio Clerk of the Board of County Commissioners, sitting as the Board of Equalization, in and for the County and State aforesaid, do hereby certify that the annexed and foregoing order is truly copied from the Records of the proceedings of the Board of County Commissioners, sitting as the Board of Equalization, for said Pueblo County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Pueblo, this ____ day of August, A.D., 2019.

GILBERT ORTIZ, County Clerk.

By: 