

RESOLUTION NO. 19-E-17

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

**A RESOLUTION CONCERNING THE PETITION OF APPEAL OF
GENE LEVY, 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 Gene Levy, for review of the determination of the Pueblo County Assessor setting the 2019 valuation for assessment of vacant land located in Pueblo County with Schedule No. 9533014025, 428104009 and 406001013, 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 30, 2019, at 1:00 p.m., at the Pueblo County Courthouse; and

WHEREAS, Gene Levy did not appear. Gregory Sandoval, 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 vacant land and described as Schedule No. 9533014025, 428104009 and 406001013, located at 1271 E. Jarosa Dr., Pueblo, Colorado and 2836 E. 14th St., Pueblo, Colorado, as listed in the records of the Pueblo County Assessor. Notice of Valuation at \$17,000.00 and no change after protest for Schedule No. 9533014025. Notice of Valuation at \$3,500.00 and no change after protest for Schedule No. 428104009. Notice of Valuation at \$4,000.00 and no change after protest for Schedule No. 406001013.
2. The Petitioner did not appear and did not attach documentation or information to support his protest. Petitioner's protest form as to 1271 Jarosa Dr. asserts that the property is worth \$500.00 and the assessor used inaccurate comparables. As to property located at 2836 E. 14th St., his protest asserts the property value is \$0 and again the assessor used inaccurate comparables. No documentation or evidence was submitted in support of the assertions. As to the property contained in Schedule No. 406001013 he again asserts the value of the property is \$0 and that the assessor used inaccurate comparables.
3. Mr. Sandoval provided appraisal reports regarding his valuation of the subject properties. Mr. Sandoval testified that he utilized three comparable sales during the applicable collection period to a value of the subject properties. Mr. Sandoval indicated

RESOLUTION NO. 19-E-17 (CONTINUED)

he made all required adjustments to the comparables to come to an adjusted value. Mr. Sandoval indicated as to property located at 1271 E. Jarosa Dr. he indicated was a lot in Pueblo West and he was able to locate three lots in Pueblo West relatively close to the subject property that sold during the collection period. Two of the lots sold for \$22,000.00 and the other sold for \$17,000.00. Based on his appraisal he came to a value of the subject property of \$17,000.00. As to the property located at 2836 E. 14th St. he was not able to find three comparable which sold during the collection period. However, he indicated under the law he is allowed to go back five years if there are insufficient sales during the collection period, he was able to find three comparables going back five years from the current collection period. The comparable sales range from a low of \$1,300.00 to a high of \$7,500.00. Based on his appraisal he came to a value of the subject property of \$3,500.00. As to the property contained in schedule 406001013 he only found one comparable sold during the collection period but two others within five years prior to the collections period. The comparable sales range from a low of \$4,000.00 to a high of \$8,000.00. Based on his appraisal he came to a value of the subject property of \$4,000.00.

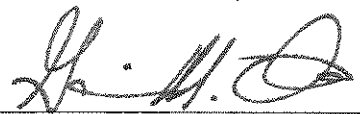
4. The Assessor asserts that the Petitioner's property, described above, was classified and valued properly in accordance with the requirements of the Colorado Constitution, Title 39 of the Colorado Revised Statutes, and the Property Tax Administrator's Manuals for the valuation of this type of property. It is the finding of this Board that the value for Schedule No. 9533014025 should remain \$17,000.00, the value for Schedule No. 428104009 should remain \$3,500.00 and the value for Schedule No. 406001013 should remain \$4,000.00.

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 the valuation of the property is proper per Colorado statutes and there is no objective basis upon which to reduce the Petitioner's assessment.

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 **DENIED**.

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)

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.

By:

3