RESOLUTION NO. 17-E-22

THE BOARD OF EQUALIZATION
OF PUEBLO COUNTY, COLORADO

A RESOLUTION CONCERNING THE PETITION OF APPEAL OF MARK M. & KAY E. STARK, 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 2017, received a properly and timely filed Petition of Appeal from Mark M. & Kay E. Stark, for review of the determination of the Pueblo County Assessor setting the 2017 valuation for assessment of residential property located in Pueblo County with Schedule Nos. 15-164-21-028, 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 August 1, 2017, at 11:00 a.m., at the Pueblo County Courthouse; and

WHEREAS, Mr. & Mrs. Stark and 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. 15-164-21-028, located at 504 La Vista Rd., Pueblo, Colorado, as listed in the records of the Pueblo County Assessor.

2. The Petitioner provided copies of comparable home sales in their neighborhood and describe their home as one the more modest in the area. Petitioner asserts that the value of their home should be $250,000.00 based on surrounding homes.

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. Using the comparables, Ms. Medina came to a value of the subject property of $270,170.00.

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

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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 21st day of August 2017, in Pueblo County, Colorado.

THE BOARD OF EQUALIZATION
OF PUEBLO COUNTY, COLORADO

By: _____
Terry A. Hart, 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 21ST day of AUGUST, A.D., 2017.

GILBERT ORTIZ, County Clerk.

By: _____