

RESOLUTION NO. 18-E-03

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

**A RESOLUTION CONCERNING THE PETITION OF APPEAL OF
DENNIS GEROW, 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 2018, received a properly and timely filed Petition of Appeal from Dennis Gerow, for review of the determination of the Pueblo County Assessor setting the 2018 valuation for assessment of residential property located in Pueblo County with Schedule No. 3700000028, 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 31, 2018, at 10:00 a.m., at the Pueblo County Courthouse; and

WHEREAS, Dennis Gerow did appear. Frank Beltran, of the 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. 3700000028, located at 6099 Waterbarrel Rd., Beulah, Colorado, as listed in the records of the Pueblo County Assessor.
2. The Petitioner provided numerous documents in support of his protest. He provided numerous examples of property which had lower percentage increases in valuation and taxes as compared to his. He indicates he purchased the property in 2013 for \$170,000 and has made no significant improvements on the home since he purchased it. He claims that every year since he purchased the home there have been substantial increases in the valuation and his taxes. He does not dispute that he did not allow Ms. Medina access to the home for inspections. He asserts the value of the home to be \$250,000.00.
3. Mr. Beltran provided a lengthy appraisal report of Michelle Medina, an appraiser in his office regarding her evaluation of the property. Ms. Medina was not available on July 31st and the parties agreed to proceed as the taxpayer resides in Beulah. Ms. Medina's report indicates she had to make extraordinary assumptions to value the property as the owner refused access to the property. Using the comparable sales approach, Ms. Medina came to a value of the subject property of \$387,000.00. However, the Notice of Determination set the value after review at \$370,911.00.

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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 \$370,911.00.

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 2018, 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 13TH day of AUGUST, A.D., 2018.

GILBERT ORTIZ, County Clerk.

By: 