

**Routt County Abatement or Refund of Taxes Hearing Form**

Hearing Referee: **Caitlyn McKenzie**

Date: **July 7, 2022**

Time: **1:00pm**

Assessor Schedule #: **R3253643**

PIN#: **208900001**

Tax Year(s): **2021**

Classification: **VACANT LAND**

Property's Situs Address: **NONE - VACANT**

Legal Description: **LOT 1 JG TOWNHOMES**

Owner of Record: **GARY C. PORENTO LIVING TRUST (DAVID MEISSNER, AGENT)**  Present  Not Present

Assessor's Office Representative(s) Present: **Gary Peterson, Assessor. Jordan Larsen, Appraiser**

2021 Assessor's Valuation and Classification			
Land Value	\$925,000	Classification	Vacant Land
Building Value		Classification	
Land Value		Classification	
Building Value		Classification	
<b>Total</b>	<b>\$925,000</b>		

Petitioner's Estimate of Value: **\$636,000**

Assessor's Recommended Value: **No Change**

Petitioner's Request of Classification: **Not Specified**

Assessor's Recommended Classification: **No Change**

Referee's Statement of Reasoning:

This is a unique situation of a Single family home site directly on the Ski Area boundary. While the petitioner's agent felt the comparable vacant land sale of \$925,000 nearby was inferior to the subject; I agree with the Assessor that the subject is superior due to location, slopeside access, terrain, and site improvements. I recommend upholding the Assessors valuation.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the appeal of the Petitioner(s) to the Routt County Board of Commissioners be:

- Uphold Petitioner Value     
  Uphold Assessor Value     
  Other Value  
 Uphold Petitioner Classification     
  Uphold Assessor Classification     
  Other Classification

The Actual Value and Classification of the property is determined to be:

2021 Abatement or Refund of Taxes - Referee Recommendation			
Land Value	\$ 925,000	Classification	Vacant Land
Building Value		Classification	
Land Value		Classification	
Building Value		Classification	
<b>Total</b>	<b>\$ 925,000</b>		

Hearing Referee Signature: *C McKenzie* Date: 07/07/2022

Board's Decision:  Confirm Referee Recommendation  Other - Reason for Change: \_\_\_\_\_

Board of County Commissioners REVISED Decision			
Land Value		Classification	
Building Value		Classification	
Land Value		Classification	
Building Value		Classification	
<b>Total</b>	<b>\$ 0</b>		

Chairperson of the Board of County Commissioners' Signature: \_\_\_\_\_ Date: \_\_\_\_\_