Abatement Report Summary – Increase of the 2023 property taxes of 295%
Petitioner: Aaron Hill
Parcel: 5893-154-04-093
Date: 7/14/2026

Overview
The petitioner is requesting an abatement based on the increase of 295% in the 2023 property tax. See letter for further details.

Archuleta County
Abatement Hearing
2026 County Board of Equalization

This valuation review is submitted to the County Board of Equalization as "information to support the basis and amount of the Assessor's valuation of the property" as required by CRS 39-8-107 and for their consideration concerning an appeal of the 2025 level of value as determined by the Archuleta County Assessor and is not intended to meet appraisal reporting requirements of the *Uniform Standards of Professional Appraisal Practice*.

Based on comparable properties included in this valuation review, and the use of the approaches to value required by statute, we respectfully request that the Archuleta County Assessor's 2025 value be sustained.

Subject Property Description
Account Number: R015426
Parcel Number: 5893-154-04-093
Legal Summary: Subdivision: ASPEN SPRINGS SUB 6 Lot: 769
Situs Address: 2617 Crooked Road. PAGOSA SPRINGS
Property Description: The subject property is 1.12 acres of one parcel of land located in the ASPEN SPRINGS SUB 6 subdivision in a land code called E3 ASPEN SPRINGS 6 with the following land characteristics secluded cul-de-sac, no water features, oakbrush and trees, no water, no gas, no septic, no electricity, no known access issues, moderate to steep terrain. There are no adjustments made for size, terrain, access, view or location.

Highest and Best Use: Residential
Owner: Aaron Hill
Purchase Price: $14,000 7/20/2020
Petitioner's Opinion of value: unknown, percent increase disagreement
NOV Total: $27,250

Vacant Lot Areial of lot

Definition of Market Value

"The most probable price, as of a specified date, in cash or in terms equivalent to cash, for which the specified property should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeable, and for self-interest, and assuming that neither is under undue duress." The Appraisal of Real Estate, 13th Edition, Appraisal Institute, p.23.

Scope of Work

For property tax purposes the value of residential property is determined solely by the market approach to value. § 39-1-103(5)(a), C.R.S. The market approach is also referred to as the sales comparison approach. Colorado is a Market State and we use Computer Assisted Mass Appraisal to determine a fair market value. Mass Appraisal is a process of valuing a universe of properties as of a given date, using standard methods and allowing for statistical testing. A price per square foot is determined by the median sale in each building code. Once the price per square foot is derived then other factors such as age, size/shape, condition, quality and neighborhood are considered to determine an effective price per square foot. A price per acre or lot is determined by stratifying all the vacant land sales by land code and arraying them from low to high by price per acre or price per lot using the time adjusted sales price. Once the land code is arrayed from low to high, a median is determined to set the price per acre or lot. If there are no sales, then we will use comparable subdivisions with the same physical, economical, governmental and social influences to determine a price per acre or price per lot, or examine the trend within that subdivision to determine a percent change.

Data Collection and Analysis

The data gathering period established by Colorado statute for comparable sales and market data is from July 1, 2022 through June 30, 2024. When there is insufficient sales data available in the allowable time period, the Assessor's Office may consider sales up to five years prior to the appraisal date of June 30, 2024. Where indicated by data analysis, applicable comparable sales were also adjusted for time as provided by CRS 39-1-104(10.2)(d) which establishes the reappraisal cycle, data gathering period, appraisal date, and which concludes "...Said level of value shall be adjusted to the final day of the data gathering period (June 30, 2024)."

Sales Comparison Approach

The sales comparison approach is based on the economic principle of substitution, which states that a buyer will not pay more for a property if they can purchase a similar property for less.

The subject property was valued using the same mass appraisal methodology applied uniformly to all similarly situated properties within the Aspen Springs 6 land code. Sales were analyzed to determine the market level of value for similarly situated parcels possessing comparable governmental, physical, economic, and social characteristics.

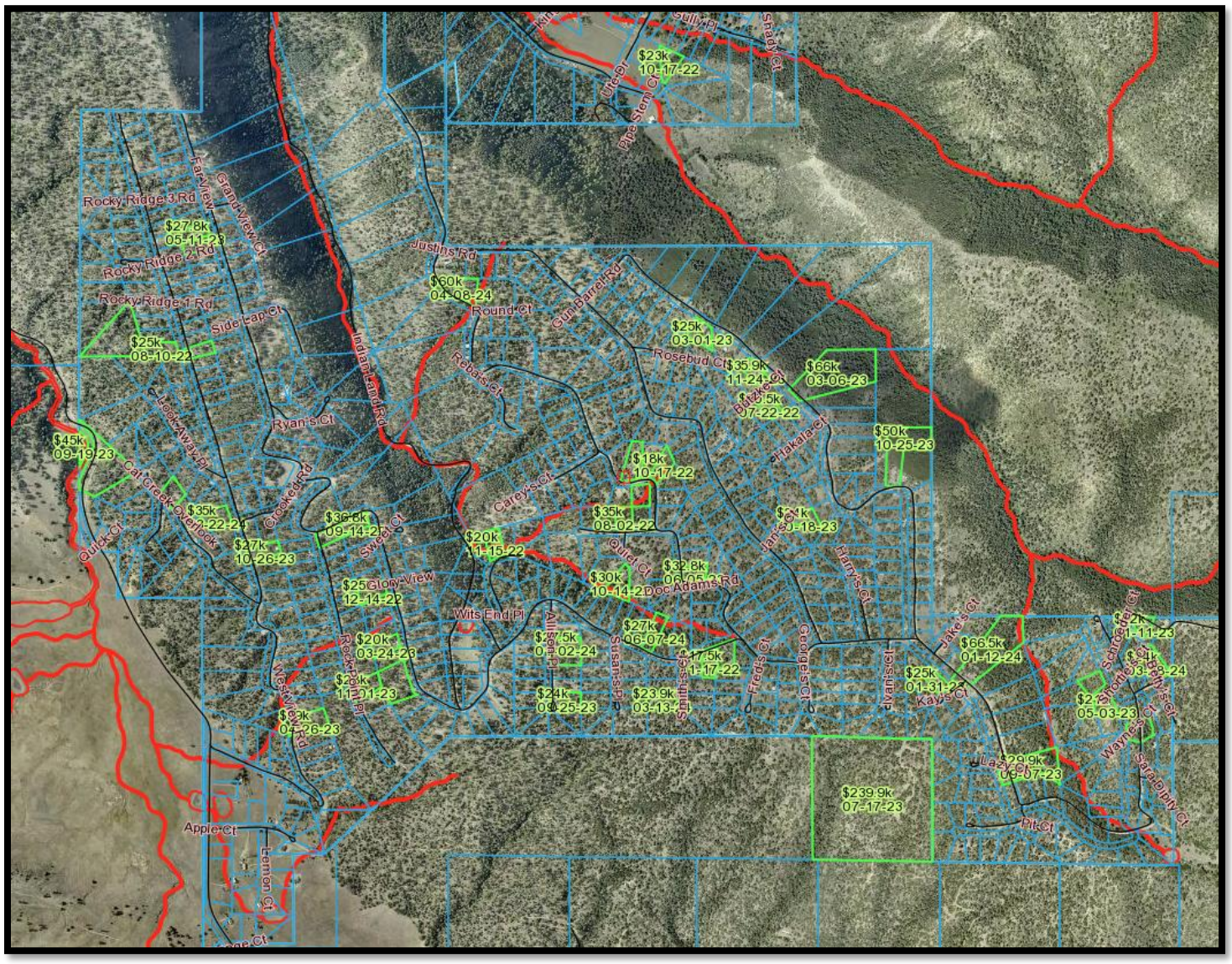
Pursuant to accepted mass appraisal methodology, the median sale price represents the central tendency of the market and minimizes the influence of unusually high or low sales. The median therefore provides the most reliable indication of market value for similarly situated parcels within this land code.

The subject parcel possesses characteristics typical of Aspen Springs 6. The analyzed sales exhibit similar physical characteristics including terrain, access, utility availability, location, and market influences. Therefore, no individual adjustments were warranted.

Sales in Aspen Springs 6 Land Code

Account	Situs	Legal	LCODE	Adj. Sale	TASP	Sale Date	Ratio	Acres	Size	Terrain	Access	View	Location	Value
R015824	279 CAT CREEK OVER	ASPEN SPRINGS SUB 6 Lot: 218	880433 - E3 ASPEN SPRINGS 6	14,500	14,500	8/22/2023	1.88	1.22	100	100	100	100	100	
R015534	452 DOC ADAMS RD	ASPEN SPRINGS SUB 6 Lot: 600	880433 - E3 ASPEN SPRINGS 6	15,300	15,300	12/12/2022	1.78	1.03	100	100	100	100	100	
R015359	1701 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 534	880433 - E3 ASPEN SPRINGS 6	17,500	17,500	11/17/2022	1.56	1.23	100	100	100	100	100	
R015354	1661 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 535	880433 - E3 ASPEN SPRINGS 6	17,500	17,500	11/17/2022	1.56	1.22	100	100	100	100	100	
R015516	459 DOC ADAMS RD	ASPEN SPRINGS SUB 6 Lot: 616	880433 - E3 ASPEN SPRINGS 6	18,000	18,000	10/17/2022	1.51	1.19	100	100	100	100	100	
R015490	3150 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 807	880433 - E3 ASPEN SPRINGS 6	18,000	18,000	9/11/2023	1.51	1.03	100	100	100	100	100	
R015569	246 WITS END PL	ASPEN SPRINGS SUB 6 Lot: 94	880433 - E3 ASPEN SPRINGS 6	20,000	20,000	11/15/2022	1.36	1.12	100	100	100	100	100	
R015702	783 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 299	880433 - E3 ASPEN SPRINGS 6	20,000	20,000	3/24/2023	1.36	1.05	100	100	100	100	100	
R015488	3094 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 811	880433 - E3 ASPEN SPRINGS 6	21,000	21,000	5/3/2023	1.3	1.13	100	100	100	100	100	
R015772	79 SMITH'S CT	ASPEN SPRINGS SUB 6 Lot: 543	880433 - E3 ASPEN SPRINGS 6	23,900	23,900	3/13/2024	1.14	1.27	100	100	100	100	100	
R015792	198 ALLISON PL	ASPEN SPRINGS SUB 6 Lot: 555	880433 - E3 ASPEN SPRINGS 6	24,000	24,000	9/25/2023	1.14	1.27	100	100	100	100	100	
R015262	77 JAN'S CT	ASPEN SPRINGS SUB 6 Lot: 674	880433 - E3 ASPEN SPRINGS 6	24,000	24,000	10/18/2023	1.14	1.08	100	100	100	100	100	
R015451	159 SCHROEDER CT	ASPEN SPRINGS SUB 6 Lot: 797	880433 - E3 ASPEN SPRINGS 6	24,000	24,000	3/28/2024	1.14	1.08	100	100	100	100	100	
R014937	1326 WEST VIEW RD	ASPEN SPRINGS SUB 6 Lot: 304	880433 - E3 ASPEN SPRINGS 6	25,000	25,000	8/10/2022	1.09	1.12	100	100	100	100	100	
R015393	2201 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 739	880433 - E3 ASPEN SPRINGS 6	25,000	25,000	1/31/2023	1.09	1.05	100	100	100	100	100	
R015648	669 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 295	880433 - E3 ASPEN SPRINGS 6	25,000	25,000	12/14/2022	1.09	1.04	100	100	100	100	100	
R015701	839 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 301	880433 - E3 ASPEN SPRINGS 6	25,500	25,500	5/22/2023	1.07	1.08	100	100	100	100	100	
R015767	1520 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 575	880433 - E3 ASPEN SPRINGS 6	27,000	27,000	6/7/2024	1.01	1.24	100	100	100	100	100	
R015671	877 WEST VIEW RD	ASPEN SPRINGS SUB 6 Lot: 257	880433 - E3 ASPEN SPRINGS 6	27,000	27,000	10/26/2023	1.01	1.17	100	100	100	100	100	27,250
R015788	82 ALLISON PL	ASPEN SPRINGS SUB 6 Lot: 563	880433 - E3 ASPEN SPRINGS 6	27,500	27,500	1/2/2024	0.99	1.17	100	100	100	100	100	
R015789	108 ALLISON PL	ASPEN SPRINGS SUB 6 Lot: 562	880433 - E3 ASPEN SPRINGS 6	27,500	27,500	1/2/2024	0.99	1.17	100	100	100	100	100	
R014907	582 FAR VIEW	ASPEN SPRINGS SUB 6 Lot: 357	880433 - E3 ASPEN SPRINGS 6	27,800	27,800	5/11/2023	0.98	1	100	100	100	100	100	
R014908	608 FAR VIEW	ASPEN SPRINGS SUB 6 Lot: 358	880433 - E3 ASPEN SPRINGS 6	27,800	27,800	5/11/2023	0.98	1	100	100	100	100	100	
R015708	336 ROCK POINT PL	ASPEN SPRINGS SUB 6 Lot: 278	880433 - E3 ASPEN SPRINGS 6	28,000	28,000	11/1/2023	0.97	1.31	100	100	100	100	100	
R015654	411 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 289	880433 - E3 ASPEN SPRINGS 6	28,000	28,000	9/14/2022	0.97	1.07	100	100	100	100	100	
R015444	117 BETTY'S CT	ASPEN SPRINGS SUB 6 Lot: 786	880433 - E3 ASPEN SPRINGS 6	29,200	29,200	3/28/2023	0.93	1.37	100	100	100	100	100	
R015471	2444 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 827	880433 - E3 ASPEN SPRINGS 6	29,900	29,900	9/7/2023	1	3.96	110	100	100	100	100	
R014936	1311 WEST VIEW RD	ASPEN SPRINGS SUB 6 Lot: 348	880433 - E3 ASPEN SPRINGS 6	29,900	29,900	3/24/2023	0.91	1	100	100	100	100	100	
R015526	63 QUIET CT	ASPEN SPRINGS SUB 6 Lot: 590	880433 - E3 ASPEN SPRINGS 6	30,000	30,000	10/14/2022	0.91	1.56	100	100	100	100	100	
R015233	40 BUTZKE CT	ASPEN SPRINGS SUB 6 Lot: 725	880433 - E3 ASPEN SPRINGS 6	30,500	30,500	7/22/2022	0.89	1	100	100	100	100	100	
R015311	201 DOC ADAMS RD	ASPEN SPRINGS SUB 6 Lot: 624	880433 - E3 ASPEN SPRINGS 6	32,750	32,750	6/5/2023	0.83	1.21	100	100	100	100	100	
R015640	974 WEST VIEW RD	ASPEN SPRINGS SUB 6 Lot: 211	880433 - E3 ASPEN SPRINGS 6	35,000	35,000	3/22/2024	0.78	1.33	100	100	100	100	100	
R015532	53 ENGINEER POINT	ASPEN SPRINGS SUB 6 Lot: 598	880433 - E3 ASPEN SPRINGS 6	35,000	35,000	8/2/2022	0.78	1.04	100	100	100	100	100	
R015231	13 BUTZKE CT	ASPEN SPRINGS SUB 6 Lot: 732	880433 - E3 ASPEN SPRINGS 6	35,900	35,900	11/24/2023	0.76	1.02	100	100	100	100	100	
R015653	491 CROOKED RD	ASPEN SPRINGS SUB 6 Lot: 290	880433 - E3 ASPEN SPRINGS 6	36,800	36,800	9/14/2022	0.74	1.1	100	100	100	100	100	
R015728	461 WEST VIEW RD	ASPEN SPRINGS SUB 6 Lot: 66	880433 - E3 ASPEN SPRINGS 6	39,000	39,000	4/26/2023	0.7	1.08	100	100	100	100	100	
R015830	380 CAT CREEK OVER	ASPEN SPRINGS SUB 6 Lot: 222	880433 - E3 ASPEN SPRINGS 6	45,000	45,000	9/19/2023	1.06	5.62	175	100	100	100	100	
R014941	70 ROCKY RIDGE 1	ASPEN SPRINGS SUB 6 Lot: 308	880433 - E3 ASPEN SPRINGS 6	50,000	50,000	12/15/2022	0.95	4.81	175	100	100	100	100	

Map of Subject Property and Sales



Conclusion

Colorado law requires county assessors to determine the market value of all taxable property using the market approach for residential vacant land. The market analysis of 38 sales within the Aspen Springs 6 land code demonstrates a median market value of $27,250 for similarly situated parcels. The subject property possesses characteristics typical of this land code, and no evidence was presented demonstrating that the subject differs from the market or that the Assessor's valuation exceeds market value.

Recommendation to the CBOE

Based upon the statutory valuation requirements, the market analysis presented herein, and the absence of evidence demonstrating that the subject property differs from similarly situated parcels, the Archuleta County Assessor respectfully recommends that the County Board of Equalization uphold the 2025 actual value of $27,250.