

San Juan County
2023 Board of Equalization

Date: 9/30/2023

Appellant – Lidia Subdivision LLC

Parcel # - Current Value	Parcel # - Current Value	Parcel # - Current Value
000390000C01 \$101,000	000390000C10 \$101,000	000390000C19 \$101,000
000390000C02 \$101,000	000390000C11 \$101,000	000390000C20 \$101,000
000390000C03 \$101,000	000390000C12 \$101,000	000390000C21 \$101,000
000390000C04 \$101,000	000390000C13 \$101,000	000390000C22 \$101,000
000390000C05 \$101,000	000390000C14 \$101,000	000390000C23 \$101,000
000390000C06 \$101,000	000390000C15 \$101,000	000390000C24 \$101,000
000390000C07 \$101,000	000390000C16 \$101,000	000390000C25 \$101,000
000390000C08 \$101,000	000390000C17 \$101,000	000390000C26 \$101,000
000390000C09 \$101,000	000390000C18 \$101,000	000390000C27 \$101,000

The appellant is appealing on an equity basis and provided assessment information of a nearby subdivision. Appellant also stated that the utilities were not installed into the subject subdivision.

Assessor presented sales to support the current value however, the sales were for a competing subdivision or pre-sale of the subdivision prior to utilities being installed.

After reviewing and weighing all of the information, a discount for the lack of utilities is warranted.

Parcel # - Current Value	Parcel # - Current Value	Parcel # - Current Value
000390000C01 \$50,500	000390000C10 \$50,500	000390000C19 \$50,500
000390000C02 \$50,500	000390000C11 \$50,500	000390000C20 \$50,500
000390000C03 \$50,500	000390000C12 \$50,500	000390000C21 \$50,500
000390000C04 \$50,500	000390000C13 \$50,500	000390000C22 \$50,500
000390000C05 \$50,500	000390000C14 \$50,500	000390000C23 \$50,500
000390000C06 \$50,500	000390000C15 \$50,500	000390000C24 \$50,500
000390000C07 \$50,500	000390000C16 \$50,500	000390000C25 \$50,500

000390000C08 \$50,500

000390000C17 \$50,500

000390000C26 \$50,500

000390000C09 \$50,500

000390000C18 \$50,500

000390000C27 \$50,500



W. Randy Kelly

Hearing Officer