

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>PAUL PARKER,</p> <p>v.</p> <p>Respondent:</p> <p>MESA COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Paul Parker Address: 509 – 29 Road Grand Junction, Colorado 81501 Phone Number: (719) 243-2875 Attorney Reg. #:</p>	<p>Docket Number: 37021</p>
<p style="text-align: center;">ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 9, 2001, Karen E. Hart, Karl Von Burg, and Mark R. Linné, presiding. Petitioner, Paul Parker, appeared pro se. Respondent was represented by Valerie J. Robison, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**LOT 10 ROSCOE GIFFIN SUB SEC 7 1S 1E
(Mesa County Schedule No. 2943-074-15-002)**

Petitioner is protesting the 2000 actual value of the subject property, a single-family residence on .16 acres in Grand Junction, Colorado.

ISSUES:

Petitioner:

Petitioner contends that the Respondent has overvalued the subject property by not properly considering all of the deficiencies in the subject property and the neighborhood.

Respondent:

Respondent contends that the assigned value of the subject property is supported by properly adjusted sales of similar properties, similarly situated, during the appropriate base period.

FINDINGS OF FACT:

1. The Petitioner, Paul Parker, testified that construction along 29 Road, the road upon which the subject is located, had been in the works for several years, and is about to commence, increasing traffic in the area.

2. The witness testified that the property across the street has a house twice the size of the subject, has a 3-car garage, full basement, and access to 29 Road and another street to the north. This property sold for \$72,000.00, though the Petitioner noted that the sale was classified as a distressed sale by the assessor.

3. Mr. Parker testified that his house was inadequately heated and only has a wall furnace. The bedrooms and rear rooms are not appropriately heated, and the property is not generally fit as a residence.

4. The Petitioner testified that when he bought property, it had a 20-foot alley. It has since been reduced to 10 feet. The only access from the alley direction would require tearing down a fence.

5. Mr. Parker testified that his property has an irrigation ditch that runs north/south in front of house and as a result, the house is subject to flooding. The house has flooded in the past if the culvert is obstructed. This is a problem that still exists.

6. The Petitioner testified that Truman Haley from the assessor's office toured the property and rated it as fair. The appraiser was only in the home a short period of time; he did not perform a full physical inspection.

7. The Petitioner testified that the value assigned by the assessor would indicate a property appreciation of 300% since the purchase over 10 years ago, and he felt that price increases at that level had not occurred in Grand Junction.

8. Mr. Parker testified under cross-examination that the address of the sale across the street he had referenced was 512 - 29 Road, and that it had sold in November 1997.

9. The Petitioner testified that a camper shell is keeping him from gaining access to garage, since he cannot move it to the back yard due to the alley.

10. In response to questions from the Board, Mr. Parker testified that he was unaware of any sales within the neighborhood.

11. Mr. Parker testified that his house had a rough interior, and due to health problems, he was unable to make any repairs. He described the house further, concluding that all of the carpet would have to be replaced.

12. Mr. Parker testified that a road enhancement project on 29 Road was slated to begin at any time, and would increase traffic in the neighborhood.

13. Petitioner is requesting a 2000 actual value of \$38,000.00 for the subject property.

14. Respondent's witness, Truman Haley, an Appraiser II with the Mesa County Assessor's Office, testified with respect to the inspection process as it pertained to the subject. Mr. Haley attempted to schedule a physical inspection, but the Petitioner was difficult to contact. He eventually was able to inspect the property. He was in the house between 3 to 5 minutes. There was a curtain drawn across the rear portion of the house because the Petitioner was only heating part of the house. He indicated that he saw all of the rooms though he did not go into the basement.

15. Mr. Haley testified that he considered all of the conditional aspects of the house in arriving at an estimate of value. He used three sales. Comparable Sale #1 was described as 509 - 29 Road, which sold for \$55,000.00; he felt this property was comparable, though it did not have a garage. The comparable had a similar square footage, and a similar year of construction. He added \$3,000.00 to the sale price due to market conditions and had applied an adjustment factor of 1/2% per month between the sale date and June 30, 1998. He additionally testified that he made a \$1,500.00 adjustment for the lack of a garage. The total adjustment applied to the sale was \$4,500.00.

Comparable Sale #2 was described as 516 - 28 1/4 Road. 28 1/4 Road was described as functioning as a through street to F Road. The location has a lot of traffic, and thus was determined to be similar to the subject and appropriate for use in this analysis. The sale occurred in June 1997, and an adjustment of \$2,400.00 was made for this factor. The lot on this property was larger than the subject at .53 acre; he made a \$2,000.00 adjustment for lot size. Mr. Haley felt that the house was in average condition, but was better than the subject, so a \$3,000.00 adjustment was made. An upward adjustment of \$3,800.00 was made for differences in improvement size. The total adjustment was \$1,200.00, and the final value conclusion was determined to be \$61,200.00

Comparable #3 was located at 2808 Orchard Avenue. Mr. Haley testified that he made three adjustments. He did not make a time adjustment, given that the sale occurred in May 1998. Adjustments were made for condition and size of lot. The square footage differed, and an adjustment was therefore made.

16. Mr. Haley testified that he did not use the sale at 512 - 29 Road. In verifying the sale, he talked to the owner and inspected the property. The property had a larger garage, a full basement, and sold in November 1997. He felt that too many adjustments would have to be made, in addition to time trending the sale price. Further investigation of the sale revealed that it was a distress sale, given that the owner was placed in a nursing home, and the house had to be sold. The witness testified that the house previously sold for \$70,000.00 in 1993. The base-year sale referenced was for \$72,000.00. A \$2,000.00 increase over the four-year time period is unlikely, and is much too low. Mr. Haley felt that after appropriate adjustments, the sale would have supported the value assignment on the subject.

17. Mr. Haley testified in cross-examination that he did not feel that a 6% yearly appreciation was too high. He knew of sales that would easily support such an increase.

18. Mr. Parker testified during rebuttal that it was inappropriate to simply use a formula to value a house.

19. Respondent assigned an actual value of \$59,250.00 for the subject property for tax year 2000.

CONCLUSIONS:

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2000.

2. The one sale referenced by the Petitioner was not an arm's-length transaction, and testimony indicated that after appropriate adjustments the sale would support the assigned value.

3. The Respondent inspected the subject property, and considered three sales during the applicable base period. After the application of appropriate adjustments for market conditions and differences in physical and locational characteristics, the Respondent arrived at a value that appropriately considered the subject's physical condition.

4. The overall valuation of the subject property presented by the Respondent appears appropriate and supported by the market data available.

ORDER:

The petition is denied.

APPEAL:

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 7th day of May, 2001.

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

Karl Von Burg

Karl Von Burg

Mark R. Linné

Mark R. Linné

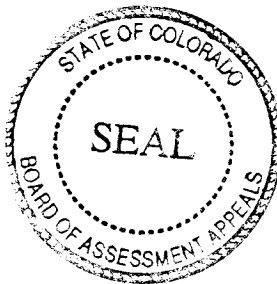
This decision was put on the record

MAY 07 2001

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Diane Von Dollen

Diane Von Dollen



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