


<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>BEN VELDKAMP,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: William A. McLain, Esq. Address: 3962 South Olive Street Denver, Colorado 80237 Phone Number: (303) 759-0087 E-mail: Attorney Reg. No.: 6941</p>	<p>Docket Number: 38028</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on August 10, 2001, Karen E. Hart, Debra A. Baumbach, and Janet W. Doll presiding. Petitioner was represented by William A. McLain, Esq. Respondent was represented by Martin E. McKinney , Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**LOT 2-A, BLK 3, BEVERLY HEIGHTS
(Jefferson County Schedule No. 051771)**

Petitioner is requesting a refund/abatement of taxes on the subject property for tax year 1998. The subject property consists of an office building, containing two stories above grade plus a garden level. The property is located at 9485 West Colfax Avenue, Lakewood, Colorado.

ISSUES:

Petitioner:

Petitioner contends that the Respondent did not measure the improvements correctly, particularly with regard to the measurement of the net rentable area of the building. This should be considered a clerical error and, therefore, the Board of Assessment Appeals has jurisdiction, regardless of a previously filed appeal.

Respondent:

Respondent contends that there has been no clerical error involved in the measurement of the net rentable area of the subject property. The dispute is the result of a difference in appraisal methodology. The Board therefore has no jurisdiction, as a previous appeal was filed.

FINDINGS OF FACT:

1. Petitioner's witness, Mr. Ronald C. Sandstrom, Owner/Operator of F & S Property Tax Consultants testified that the net rentable square footage for the subject property is 13,575 square feet.

2. The net rentable square footage was taken from drawings prepared by Star Architecture & Design. These drawings are on page 5 of Petitioner's Exhibit B.

3. Mr. Sandstrom testified that the net rentable square footage of 13,575 should be multiplied by the county's undisputed square footage value of \$39.82 per square foot for a final valuation of \$540,550.00.

4. Under cross-examination, Mr. Sandstrom testified that he used the terms net rentable and leasable area interchangeably. It is the area rented out to the tenant and does not include common areas. He feels the difference in his calculated square footage as compared to the Respondent's is a clerical error due to improper measurement of the net rentable area of the property.

5. Petitioner is requesting a 1998 actual value of \$540,550.00 for the subject property.

6. Respondent's witness, Mr. Jon Aasen, Certified General Appraiser with the Jefferson County Assessor's Office, testified that he has inspected and measured the subject property, and prepared an appraisal marked Respondent's Exhibit 1.

7. Mr. Aasen testified to the definition of rentable area being gross building area less major vertical penetration; vertical penetration being defined as stairwells, elevator shafts, electrical and plumbing chases from floor to floor. Rentable area is the only figure that is fixed for the life of the building.

8. Mr. Aasen testified that he remeasured the building at 16,500 square feet versus his previous measurement at 16,416 square feet. He testified that there is no clerical error.

9. On redirect, Mr. Aasen testified that if you took the common areas away, the value of the rest of the building would go to zero because you could not access any of the suites and there would be no utility to the tenant.

10. Respondent's witness presented an indicated value of \$653,750.00 for the subject property for tax year 1998.

CONCLUSIONS:

1. Counsel for Respondent moved to dismiss the appeal on the grounds that there has been no clerical error involved; consequently, this Board does not have jurisdiction to be hearing this abatement.

2. After reviewing the evidence and testimony the Board determined that the definition of measurement does not constitute a clerical error. The dispute over the square footage is the result of witness disputes over appraisal methodology, not clerical error.

3. Since the Petitioner previously filed a protest and received a notice of determination for the 1998 tax year, the Petitioner is precluded from filing an abatement petition. Therefore, the Board grants the Respondent's motion to dismiss.

4. The Respondent's motion is granted.

ORDER:

The petition is dismissed.

APPEAL:

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

If the Board recommends that this decision is a matter of statewide concern, or if it results in a significant decrease in the total valuation of the county, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If the Board does not make the aforementioned recommendation or result of Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

DATED and MAILED this 6th day of September, 2001.

BOARD OF ASSESSMENT APPEALS

Karen E. Hart
Karen E. Hart

Debra A. Baumbach
Debra A. Baumbach

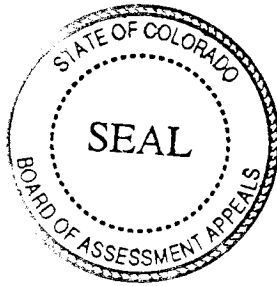
Janet W. Doll
Janet W. Doll

This decision was put on the record

SEP 06 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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