

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>CHRISTINE RUSSELL,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>▲</p>
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Uri Neil Address: 12710 Lost Canyon Trail Parker, Colorado 80138 Phone Number: (303) 841-9294 E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 38984</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 6, 2001, Debra A. Baumbach and Mark R. Linné, presiding. Petitioner was represented by her husband, Uri Neil, who appeared pro se. Respondent was represented by Lance Ingalls, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**LOT 6 BLK 14 PONDEROSA HILLS 1
(Douglas County Schedule No. R0093884)**

Petitioner is protesting the 2001 actual value of the subject property. The subject is a good quality ranch-style home built in 1994 of frame/stucco, with clay tile roof. Interior features include four bedrooms, three baths, gas hot water heat, fireplace, skylights, and a wet bar. The floor plan is designed for handicapped access with wider than typical entryways and lower countertops. The improvements are situated on a site that contains a total of 3.365 acres of level to gently sloping terrain.

ISSUES:

Petitioner:

Petitioner contends that the subject property has been overvalued, and further asserts that the Respondent did not quantify the impact of the modifications in his house as a result of the handicapped access features; additionally, the consideration of comparables sales would lead to a lower valuation conclusion.

Respondent:

Respondent contends that the subject property has been correctly valued. The comparable sales used are the most similar to the subject in size, style, quality, and market appeal. All of the sales are considered to be from the same market area. Adjustments have been made to comparable sales in the area, resulting in a well-supported value for the subject.

FINDINGS OF FACT:

1. Mr. Uri Neil, Petitioner's husband, presented the appeal on his own behalf.
2. Based on the market approach, Petitioner presented an indicated value of \$375,000.00 for the subject property.
3. The Petitioner contends that he has considered comparable properties in proximity to his home in arriving at a value conclusion. The comparable properties he considered were not sales but, rather, represented current listings.
4. The Petitioner testified that his house is a single-story ranch with no basement. The property was designed to be totally accessible to a wheelchair. The property is configured with four bedrooms and three bathrooms. The property is barely landscaped with very few trees. Unlike other homes in the neighborhood, the subject has no pool, no hot tub, no deck; though it does have a small dog run. The Petitioner further described the house as level. There are no steps, and there is a larger roll-in shower into which a special chair can be rolled into to facilitate his son's special needs. The kitchen area, dining room, and living room are all one room. Additional features include wider hallways and lower than typical countertops.
5. Petitioner is requesting a 2001 actual value of \$375,000.00 for the subject property.
6. Respondent's Witness, Larry Shouse, Colorado Certified General Appraiser, Senior Appeal Appraiser with the Douglas County Assessor's Office, testified that he generally prepares in excess of 200 to 300 residential appraisals per year. The witness presented an indicated value of \$434,842.00 for the subject property based on the market approach.

7. Mr. Shouse testified that all of the sales included in his analysis were adjusted to accommodate changing market conditions, and the physical features present in the subject, in accordance with the requirements of the Assessors Reference Library.

8. Mr. Shouse testified that it was important to make the application of the market adjustment factor to fairly value the subject. Though the subject is somewhat unique by virtue of the handicapped accessibility features incorporated into its design, many of the properties in this area are similarly unique, and this does not have a negative impact on value.

9. The witness testified under cross-examination that he had addressed the issue of the features and layout of the subject by utilizing sales with similar utility. He additionally confirmed that he had considered the nature of the site by utilizing sales that had similar land value components, thus suggesting comparability.

10. In response to questions from the Board, the witness testified that he had given no consideration to the functional problems relating to the design features of the subject.

11. Respondent assigned an actual value of \$434,842.00 to the subject property for tax year 2001.

CONCLUSIONS:

1. Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2001.

2. The Board could give little weight to the comparable sales presented by the Petitioner. There were no sales, only listings demonstrative of current market value. The Board did not place any weight or consideration on this data.

3. The Board has carefully considered all admitted evidence and testimony and acknowledges the difficulty of appropriately accounting for the presence of the modifications made to accommodate the handicapped accessibility characteristics of the subject. Nonetheless, though many of the homes in proximity to the subject may be similarly unique in construction and design, the Board concludes that the presence of the modifications represent functional depreciation, and must be quantified and considered in the valuation conclusion.

4. The Respondent's assigned value does take into consideration all the factors affecting the overall valuation.

5. In the absence of any proffered data quantifying the nature and extent of the functional issues impacting the subject, the Board concludes that depreciation in the amount of between 5% and 10% is reasonable and appropriate. A final value of \$400,000.00 is concluded to appropriately quantify the functional depreciation present in the subject improvements.

ORDER:

Respondent is ordered to reduce the 2001 actual value of the subject property to \$400,000.00.

The Douglas County Assessor is directed to change her records accordingly.

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 13th day of December, 2001.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

Mark R. Linne
Mark R. Linne

This decision was put on the record

DEC 17 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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