

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>MICHAEL T. WESTALL,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Michael T. Westall Address: 7919 South Cook Way Littleton, Colorado 80122 Phone Number: (303) 221-1111 E-mail: Attorney Reg. No.:</p>	<p><b>Docket Number: 39093</b></p>
<p style="text-align: center;"><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on November 8, 2001 Mark R. Linné and J. Russell Shaw presiding. Petitioner appeared pro se. Respondent was represented by Lance Ingalls, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**LOT 219 HIGHLANDS RANCH #122H  
(Douglas County Schedule No. R0412446)**

Petitioner is protesting the 2001 actual value of the subject property, a single-family residence located at 10243 Fawnbrook in the Highlands Ranch subdivision of Douglas County.

## **ISSUES:**

### **Petitioner:**

Petitioner contends that the subject property has been valued in excess of its fair market value as compared with sales of similarly situated properties. Petitioner further contends that the location of the subject is inferior to that of the comparables selected for analysis by Respondent.

### **Respondent:**

Respondent contends that the Assessor's assigned value is supported by sales of comparable properties, similarly situated.

## **FINDINGS OF FACT:**

1. Mr. Michael T. Westfall, Petitioner, presented the appeal on his own behalf.
2. Based on the market approach, Petitioner presented an indicated value of \$199,526.00 for the subject property.
3. Petitioner presented two comparable sales ranging in sales price from \$188,700.00 to \$189,600.00 with both shown as having 2,088 square feet. The adjusted sales ranged from \$199,717.00 to \$202,335.00.
4. In direct testimony, Mr. Westfall described the subject as being a Thornberry Model built by Oakwood. The primary comparable sales presented for consideration in Exhibit A were homes of the same model, constructed by the same builder, and of the same base level of interior and exterior amenities.
5. The primary distinction made by the Petitioner to differentiate the subject from other properties he considered to be identical was with respect to his personal motivations for purchasing the property. It was Mr. Westfall's position that he purchased the residence as an income-producing vehicle, as opposed to a purchaser whose primary motive would be shelter. He testified that he intentionally purchased a version of this particular model that did not include upgrades of any structural or cosmetic components. Consequently, he testified that the subject property was purchased at the lower end of the sales range. Petitioner further noted that he had made no improvements to the property since its acquisition.
6. In Exhibit A, the Petitioner identified several discrepancies in the Respondent's records regarding items such as fireplaces and bathroom counts. Assessor records for the subject show the existence of a fireplace, though the Petitioner testified that a fireplace does not exist. He also testified that the Assessor's records showed the subject to have 3 baths while the two identical comparables were listed as having only 2.5 baths. Mr. Westfall advised that the subject contains only 2.5 baths. At the same time, he admitted that the subject has a 3-car garage instead

of the 2-car space noted in county records. He presented an adjustment matrix that he characterized as having been received from the Assessor's office. This data listed a series of possible adjustments available to the Assessor from a quantitative and/or qualitative perspective. This data demonstrated an adjustment for fireplaces of \$1,500.00, \$3,000.00 per garage space, as well as a \$1,500.00 adjustment per bath.

7. In cross-examination, Petitioner testified that the subject is located on a cul-de-sac, while the comparables he presented were situated on through streets.

8. Petitioner is requesting a 2001 actual value of \$202,526.00 for the subject property.

9. Respondent's witness, Mr. Larry Shouse, Colorado Certified General Appraiser, Senior Appeals Appraiser with the Douglas County Assessor's Office, presented an indicated value of \$227,632.00 for the subject property based on the market approach.

10. Respondent's witness presented three comparable sales ranging in sales price from \$233,600.00 to \$259,300.00, and in size from 2,235 to 2,288 square feet. After adjustments were made, the sales ranged from \$234,903.00 to \$254,100.00.

11. Mr. Shouse's testimony regarding the comparables utilized in Respondent's Exhibit 1 indicates that all three structures are of average quality, age, and condition. The subject was described in similar terms. Respondent's appraisal shows the subject to have a fireplace and three full baths.

12. Regarding lot values, Mr. Shouse testified that the assigned land value throughout the area was \$35,000.00, though some individual lot values may vary depending on factors such as proximity to open space.

13. Under cross-examination, Petitioner demonstrated that Respondent's witness was unable to identify whether or not the comparables utilized in Exhibit 1 contained various interior or exterior upgrade features including masonry fascias and studies. Mr. Shouse conceded that it was possible that Petitioner's comparables might be more comparable to the subject in some respects than the Respondent's comparables. He also agreed that investors might pay less for a property than an investor.

14. In response to questions from the Board, Respondent's witness testified that the general market data indicates that the primary purchasers of properties in the vicinity of the subject were owner/occupants. He further advised that regarding the amenities or upgrades noted by the Petitioner, the value of those elements would be of significance in developing a cost approach valuation but not necessarily in a sales comparison analysis.

15. Respondent assigned an actual value of \$227,632.00 to the subject property for tax year 2001.

## **CONCLUSIONS:**

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

2. The Board has carefully considered all admitted evidence and testimony and has affirmed the Respondent's value. The Respondent presented three comparable sales supporting the assigned value conclusion. The adjustments made to the sales are reasonable and take into consideration any differences in physical characteristics.

3. Although Exhibit 1 seemed to indicate the existence of minor discrepancies in terms of structural elements between the subject and comparables, any quantitative adjustments based on resolving those discrepancies would result in little if no change to the Respondent's valuation.

4. The Board gave lesser weighting to the comparable sales presented by the Petitioner. These sales were of properties with locations in mid-block, compared with the subject location at the end of a cul-de-sac, and for this reason, could potentially be representative of inferior locations.

5. The Respondent's assigned value does take into consideration all of the factors affecting the overall valuation. The assigned value is supported and is affirmed based on the evidence and testimony presented to the Board for consideration.

## **ORDER:**

The petition is denied.

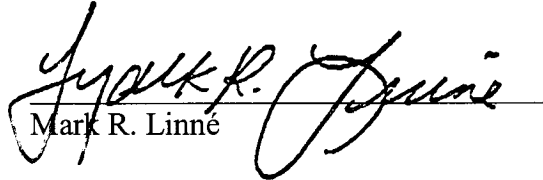
## **APPEAL:**

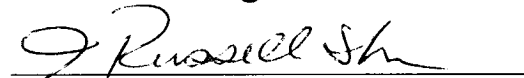
Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

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 3<sup>rd</sup> day of January, 2002.

**BOARD OF ASSESSMENT APPEALS**

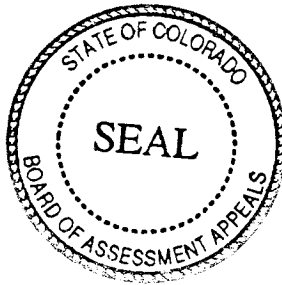
  
Mark R. Linné

  
J. Russell Shaw

This decision was put on the record  
**JAN 02 2002**

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

  
Diane Von Dollen



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