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| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>BURTON L. DARMOUR,</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION.</p> | ▲ |
| <p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Burton L. Darmour Address: 5373 Desert Mountain Court Boulder, CO 80301 Phone Number: (303) 530-5621 E-mail: Attorney Reg. No.:</p> | Docket Number: 39546 |
| ORDER | |

THIS MATTER was heard by the Board of Assessment Appeals on February 13, 2002, Karen E. Hart and Mark R. Linné presiding. Petitioner appeared pro se. Respondent was represented by Robert R. Gunning, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**LOT 6 BLK 7 WESTLAKE MANORS 3
(Boulder County Schedule No. 0098023)**

Petitioner is protesting the 2001 actual value of the subject property, a single-family residence located in Longmont, Colorado. The property is described as a two-story, brick veneer dwelling that has an aggregate square footage of 2,347 square feet, constructed in 1985. The property was configured with four bedrooms and two full, one three-quarter, and one half bath.

ISSUES:

Petitioner:

Petitioner contends that the market value assigned to his home is incorrect. Certain physical information on the property is incorrect, and additionally, the Respondent has not correctly adjusted the comparable sales used to derive the value for the subject property.

Respondent:

Respondent contends that the valuation of the subject property has been fairly established using appropriate comparable sales in close proximity to the subject.

FINDINGS OF FACT:

1. Mr. Burton L. Darmour, Petitioner, presented the appeal on his own behalf.
2. Based on the market approach, Petitioner presented an indicated value of \$242,740.00 for the subject property.
3. The witness testified that the improvement square footage was incorrect, based on his measurements, and should be 2,231 square feet in size.
4. The Petitioner disagreed with the size of the basement area as described in the assessor's records. The total square footage of the basement should be 1,161 square feet. The unfinished square footage should be 290 square feet.
5. The witness testified that he disagreed with the adjustments applied to the sales submitted by the Respondent. He specifically noted that there were some outbuildings present at several of the comparables, whose presence the Respondent did not adjust for in her appraisal report.
6. The witness noted that there has been some subsidence of the subject's concrete, specifically the area that is adjacent to the driveway.
7. The backyard of the property is smaller than the backyards of the comparable sales. This reduces the play area for potential purchasers that might be oriented towards a family environment.
8. The subject is located in an area that consists of filled-in wetlands.
9. The witness testified that the property also had a very high radon count in a recent test, and this has an impact on value.

10. Mr. Darmour testified that his property is less desirable than the comparable sales submitted by the Respondent.

11. Under cross-examination, the witness testified that he was not a Colorado licensed appraiser.

12. The witness testified that he had not prepared any comparable sales for submission to the Board.

13. The witness testified that the outbuildings were prefabricated in nature, similar to the kind that is sold in local hardware stores.

14. Petitioner is requesting a 2001 actual value of \$242,740.00 for the subject property.

15. Respondent's witness, Ms. Lisa Bryan, Colorado Certified Residential Appraiser, Senior Appraisal Supervisor in the Boulder County Assessor's Office, presented an indicated value of \$265,000.00 for the subject property based on the market approach.

16. Respondent's witness presented three comparable sales ranging in sales price from \$245,000.00 to \$266,000.00 and in size from 1,931 to 2,202 square feet. After adjustments were made, the sales ranged from \$264,300.00 to \$285,460.00.

17. The witness testified that an appraisal clerk re-measured the subject property after the Petitioner indicated that there were discrepancies. The inspection revealed that the amount of basement finish was somewhat less than the assessment records indicated.

18. Ms. Bryan testified that she utilized comparable sales from as close to the end of the study period as possible. There were a number of sales in the immediate area.

19. The witness indicated that construction type was not a factor that required an adjustment.

20. The witness testified that she did not make an adjustment for the size of the comparable sale lots in comparison to the subject. The subject has a lot size of 7,000 square feet, and the comparables ranged from 8,000 square feet to 8,185 square feet. Generally speaking, the market does not indicate an adjustment for lots that range from 6,000 to 10,000 or 11,000 square feet.

21. With respect to the information presented by the Petitioner, Ms. Bryan testified that outbuildings are not valued in the valuation of real property if they are not affixed to the ground.

22. To her knowledge, the witness testified that none of the comparable sales had a new furnace.

23. Under cross-examination, the witness testified with respect to the manner in which the basement was valued. A base value was accorded to the entire basement area, and then a value is accorded to the space based on the amount that is finished.

24. Respondent assigned an actual value of \$265,000.00 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 comparable sales data submitted by the Respondent were proximate to the subject, and were demonstrative of underlying market factors after the application of appropriate adjustments.

3. The Petitioner did not present any comparable sales for the Board to consider. The conditional issues cited by the Petitioner were considered by the Board, but are not concluded to have a substantive impact on the concluded market value.

4. The Respondent has made a physical inspection of the property, and has validated the amount of living area present in the subject. The minor change in basement finish area is not determined to change the concluded value as determined by the Respondent.

5. The Board notes that the value assigned to the subject is at the lower end of the range, which should take into account any differentials in land size.

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 20th day of February, 2002.

BOARD OF ASSESSMENT APPEALS

Karen E Hart
Karen E. Hart

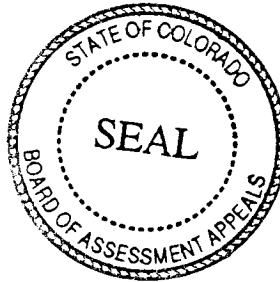
Mark R. Linné
Mark R. Linné

This decision was put on the record

FEB 19 2002

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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