

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ROBERT G. PROKOP,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Robert G. Prokop Address: 6355 Carr Street Arvada, Colorado 80004 Phone Number: (303) 421-4033 E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 39547</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 26, 2002, Judge Nuechter and Claudia D. Klein presiding. Petitioner appeared pro se. Respondent was represented by Jennifer Pielsticker, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**LOT 1 PROKOP MINOR SUB 2ND AMD SEC 3 TWN 3 RNG 69 SE
(Jefferson County Schedule No. 429013)**

Petitioner is protesting the 2001 actual value of the subject property, a ranch style manufactured home of frame construction, with 1,616 square feet of gross living area, consisting of 3 bedrooms, 1.5 baths, and a 2-car garage.

ISSUES:

Petitioner:

Petitioner contends that the subject, a ranch style manufactured home, Type-2 construction and no basement, is in an area where the average age for dwellings are 50 to 60 years old. The property is located on heavily traveled Carr Street and 64th Avenue, and has been overvalued by the Respondent.

Respondent:

Respondent contends that the subject property has been correctly valued using sales of similar properties similarly situated that occurred during the appropriate time period.

FINDINGS OF FACT:

1. Mr. Robert Prokop, Petitioner, presented the appeal on his own behalf.
2. Based on the market approach, Petitioner presented an indicated value of \$135,182.00 for the subject property.
3. Petitioner presented eight comparable sales ranging in sales price from \$130,000.00 to \$179,900.00 and in size from 950 to 1,830 square feet of main level area. After adjustments were made to three comparables, the sales ranged from \$124,410.00 to \$143,432.00.
4. Mr. Prokop testified that Respondent has used inflated time adjustments; these appreciation rates would be more possible in Highlands Ranch or similar neighborhoods, but are very doubtful in a neighborhood where the majority of dwellings are 50 to 60 years old. Mr. Prokop testified that Respondent analyzed a total of 3,562 sales in the subject's area for the trending analysis. Of these sales, 11% were Type 2 dwellings, 83% were Type 3 dwellings, and 7% were Type 4-6 dwellings in terms of construction quality. Type 2 category dwellings are typically standard ranch style dwellings, which include manufactured homes.
5. Mr. Prokop testified that the assessor's office has arbitrarily used sales of older structures, which took place earlier in the base period, to substantiate preconceived values for this property by adjusting these sales for age of property and by applying a time adjustment.
6. Mr. Prokop also testified that the property has an access problem, as an access easement in the form of a driveway crosses through his property to give access to the neighboring property. The Petitioner contends that this access easement has not been given proper consideration by Respondent, and that the Respondent gave an arbitrary adjustment for this problem. The Petitioner testified he believed that the value adjustment for the easement made in June 1998 by the Respondent was to be a permanent adjustment.
7. Petitioner is requesting a 2001 actual value of \$135,182.00 for the subject property.

8. Under cross-examination, Mr. Prokop testified that age of the comparable sales or the subject property is not a valid adjustment issue on appraisals. Further, Mr. Prokop testified that he has not driven by the comparable sales he submitted and was not aware of their locations.

9. Mr. Prokop testified that all of his comparables are Type 3 dwellings indicating they are not manufactured. He indicated that the Respondent's comparables are all older homes with Comparable Sale 1 being a Type 3 rather than Type 2 home as reported.

10. Respondent's witness, Mr. Jack Blackstock, a Colorado Certified General Appraiser with the Jefferson County Assessor's Office, presented an indicated value of \$169,000.00 for the subject property based on the market approach.

11. Respondent's witness presented four comparable sales ranging in sales price from \$110,000.00 to \$187,000.00 and in size from 909 to 2,052 square feet. After adjustments were made, the sales ranged from \$155,300.00 to \$189,200.00.

12. Mr. Blackstock testified that he had driven by the comparable sales used in his report. All of the sales he used are Type 2 ranch style dwellings located fairly close in proximity to the subject property. He testified that all of the comparables were adjusted for differences such as quality of construction, garage size, age, fireplaces, et cetera.

13. Mr. Blackstock testified that the subject does have an access issue due to the access easement and that he did address that issue in his appraisal report. The subject property also faces traffic on Carr Street and has overhead power lines affecting the property. Sales 1 and 3 are not affected by these characteristics. Sale 2 has one of these characteristics, and Sale 4 is across the street from a church and adjacent to retail, giving it some negative characteristics similar to the subject's negative characteristics.

14. Under cross-examination, Respondent's witness testified that he disagrees with the Assessor's Office in their rating of Comparable 1 as a Type 3 dwelling. Mr. Blackstock testified that, although Comparable 1 is rated by his office as a Type 3 dwelling, he believes this is a mistake by the Jefferson County Assessor's Office and it should be a Type 2 dwelling.

15. Under cross-examination, the Respondent's witness testified that he did not use the Petitioner's sales, as he felt his sales were more indicative of the subject. Also, Petitioner's Exhibit 11, a sale on Moore Court, did not appear on the sales listings provided by the Assessor's Office.

16. In response to questions from the Board regarding whether or not Sale 4 was a resale or was new construction, the Respondent's witness testified that he did not know but he believes it was a resale.

17. Respondent assigned an actual value of \$160,000.00 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 Petitioner presented three adjusted sales, which took place during the base period. These sales were adjusted for time, quality, square footage, and basements, but were not adjusted for other equally important attributes, such as fireplaces, garages condition, and age. Comparable 1 had a mathematical error was incorrectly adjusted for time. The Petitioner did not drive by the comparable sales and had no knowledge of their location, condition or other factors in order to make appropriate adjustments. The Petitioner did not provide photos of the comparable sales. Therefore, the Board did not give a substantial amount of weight to the comparable sales provided by the Petitioner.

3. The Board believes the Respondent's comparable sales better reflected the market and the subject property, with Comparable 4 also being a manufactured home. The Board also agreed with the witness' opinion that Comparable 1 was incorrectly categorized in the county records and should be categorized as Type 2 construction.

4. The Board found no support in the documentation provided by the Petitioner for this hearing that the adjustment for the access issues that was used by the Respondent in 1998 was to be a permanent adjustment to value.

5. After careful consideration of the testimony and evidence presented, the Board was most persuaded by the Respondent's documentation of the comparable sales and the adjustments to those sales, and affirms the assigned value of \$160,000.00.

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 26th day of April, 2002.

BOARD OF ASSESSMENT APPEALS

Judee Nuechter
Judee Nuechter

Claudia D. Klein
Claudia D. Klein

This decision was put on the record

APR 25 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

