

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>THOMAS ZIESK,</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: Thomas Ziesk Address: 6460 Ridgeview Drive Morrison, CO 80465-2704 Phone Number: (303) 697-0375 E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 39845</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on February 26, 2002, Claudia D. Klein and Steffen A. Brown presiding. Petitioner, Thomas Ziesk, appeared pro se via telephone conference call. Respondent was represented by Martin E. McKinney, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**LOT 7 BLK 4 GEMS PARK ESTATES AMD #1
(Jefferson County Schedule No. 097937)**

Petitioner is protesting the 2001 actual value of the subject property, a single-family raised ranch-style home of frame construction, with 1,383 square feet, on 7.8 acres in the Gem Park Estates, Morrison, Colorado.

ISSUES:

Petitioner:

Petitioner contends the value set by the Respondent is too high, that the land value was extremely high, the property is landlocked and he cannot do anything with it except pay taxes. He also contends that access is bad and would not allow for development.

Respondent:

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

FINDINGS OF FACT:

1. Petitioner, Mr. Thomas Ziesk, presented the appeal on his own behalf.
2. Mr. Ziesk testified that he was concerned about the combined value of his property, and believed that the assessments for the land at \$170,670.00 and improvements at \$99,330.00 were reversed.
3. Mr. Ziesk did not submit any exhibits or comparable sales of his own but relied upon those presented by the Respondent. He testified that Respondent's Comparable #1 did not compare to his property, #2 was not the same style, and #3 and #4 are in the same subdivision as the subject property but are different styles.
4. Mr. Ziesk testified that the land has been overvalued because the rear portion (5 to 6 acres) slopes down 25% to 30% making for difficult access and future development.
5. Mr. Ziesk testified that he had received a Competitive Market Analysis (CMA), which showed the value of his property was between \$270,000.00 and \$300,000.00.
6. Petitioner is requesting a 2001 actual value of \$270,000.00 for the subject property.
7. Respondent's witness, Mr. Charles W. Ewing, a Certified General Appraiser with the Jefferson County Assessor's Office, testified that he did not prepare the appraisal, which was done by Cary Lindeman, but he did study it and agreed with the value. Based on the market approach, Respondent's witness presented an indicated value of \$358,370.00 for the subject property.
8. Respondent's witness presented four comparable sales ranging in sales price from \$238,000.00 to \$352,000.00 and in size from 1,512 square feet to 2,432 square feet. After adjustments were made, the sales ranged from \$315,400.00 to \$389,887.00.

9. Mr. Ewing described the property as a raised ranch with 1,383 square feet on the main floor and 952 square feet of basement, which is 90% finished. It has three bedrooms, two and a half baths, fireplace, wood stove, built under garage, electric heat, and sits on about 7.8 acres; and further testified that he drove by the property for a visual inspection.

10. Mr. Ewing testified that the assessor considers this property to be a raised ranch.

11. Mr. Ewing described the comparables and explained his adjustments for differences.

12. Mr. Ewing testified the appraised value of \$386,000.00 is higher than Respondent's assigned value of \$358,370.00.

13. Mr. Ewing testified that finding comparable sales of the same style, square footage, and with the same acreage as the subject is difficult in mountain areas since there are few tract homes. The comparable sales used, however, are in the same or nearby comparable neighborhoods and used because they were the most similar to the subject.

14. Under cross-examination, Mr. Ziesk asked for clarification concerning the view adjustment, and Mr. Ewing testified that it was \$28,000.00 for Sales 1, 2, and 4. Mr. Ziesk questioned the Respondent's witness as to why the style of his home changed from a two story to a raised ranch. The Respondent's witness testified that the assessor considers the subject to be a raised ranch because of the interior layout; the kitchen is located on the main or upper level.

15. Under redirect, Mr. Ewing testified that he did not know how long the subject had been classified as a raised ranch, and referenced the sketch on Respondent's Exhibit A, page 10.

16. Mr. Ziesk asked Mr. Ewing why the foundation would not be considered the first floor, and Mr. Ewing testified that the main living area, including the kitchen, were up the steps on the upper level.

17. The Board questioned Mr. Ewing regarding his time adjustments, and the Respondent's witness referred to page 20 of Respondent's Exhibit A for a detailed time trending explanation.

18. Mr. Ziesk was asked about the CMA he had received and why he had not submitted it as evidence. Mr. Ziesk admitted to not reading the instructions sent to him by the Board of Assessment Appeals and, therefore, did not include it in his exhibits.

19. Respondent assigned an actual value of \$358,370.00 for 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. Petitioner did not supply additional comparable sales and relied on Respondent's exhibits.
3. The Petitioner questioned the style designation given his home by the Respondent, but the Board agrees that the assessor classified it correctly as a raised ranch due to the main living area and kitchen being located on the upper level. Differences in style designation would not have a bearing on value in this instance.
4. The Board does not agree with the Petitioner concerning the access problem to the rear portion of the property, which would prevent some type of future development. Based on the neighborhood site plan in Respondent's exhibit, there was no evidence presented that homeowners in Gem Park Estates divide their existing sites, or are able to do so.
5. The Board agrees with the Respondent that finding sold properties similar to the subject may be difficult in the mountains since there are few, if any, tract-type homes.
6. The Board has concerns with the Respondent's time trending adjustment since it is very general, and based on property type and economic area rather than being neighborhood specific.
7. The Board also notes that the land size adjustment is a flat \$10,000.00 per acre and is not site or neighborhood specific.
8. After careful consideration of all the presented testimony and evidence, the Board placed greatest weight on Sale #1 since it is the most recent and required no time adjustment; and Sale 4, although an older requiring large adjustment for time, it is similar in site size and is located one site away from the subject. The Board agrees with Respondent's assigned value of \$358,370.00.

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 28th day of March, 2002.

BOARD OF ASSESSMENT APPEALS

Claudia D. Klein
Claudia D. Klein

Steffen A. Brown
Steffen A. Brown

This decision was put on the record

MAR 27 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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