

<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>JAMES FREEMAN &amp; PAULA FREEMAN,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: James &amp; Paul Freeman Address: 6875 West Fellet Lane Lakewood, Colorado 80227 Phone Number: (303) 986-3968 E-mail: Attorney Reg. No.:</p>	<p><b>Docket Number: 40022</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on July 9, 2002, Steffen A. Brown and Debra A. Baumbach presiding. Petitioner appeared pro se. Respondent was represented by Jennifer Pielsticker, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**6101 West Hampden Avenue, Lakewood, Colorado  
(Jefferson County Schedule #012610)**

Petitioner is protesting the 2001 actual value of the subject property, a single story structure built in 1934. The subject has approximately 955 square feet with a full partially finished basement. The subject has a coal-fired furnace, original plumbing and electrical, well and septic.

## **ISSUES:**

### **Petitioner:**

Petitioner contends that the subject property has been overvalued. The subject is located within two counties and located on a frontage road. The Respondent has not considered all the factors affecting the subject.

### **Respondent:**

Respondent contends that the subject is a unique property and all the factors affecting the subject have been addressed. The comparable sales support the assigned value conclusion.

## **FINDINGS OF FACT:**

1. Mr. James Freeman, Petitioner, presented the appeal on his own behalf.
2. Based on the market approach, Petitioner presented an indicated value of \$105,000.00 for the subject property.
3. Petitioner did not present any comparable sales for consideration.
4. Mr. Freeman testified the subject property is located within Jefferson and Denver Counties. The chicken coop and garage are located within Denver County and the house is located in Jefferson County. The subject is located on Hampden Avenue, frontage road and is 13 feet from the road. There is a high volume of traffic associated with the location and is surrounded by multi-story apartments. The subject is not located within any type of market area.
5. Mr. Freeman testified the subject is a single story frame house with two bedrooms and one bathroom. The basement has a low ceiling and the utilities to the subject are from the original construction date. The heating system consists of a coal hand fed furnace, there is a well for water and septic field. There are only four electrical circuits for the entire house. The subject is currently being rented; however, due to the overall deficiencies only two people can occupy the home.
6. Mr. Freeman testified that due to the overall age, condition and limited improvements to the property, there are not any sales within the area that are comparable.
7. Under-cross examination, Mr. Freeman testified connection for water and sewer to the City is expensive and the current septic system is located within the two counties. The subject has a high volume of traffic and due to all the adverse influences further consideration should be given. There are high costs associated with connection to City water and sewer systems.

8. Petitioner is requesting a 2001 actual value of \$105,000.00 for the subject property.

9. Respondent's witness, Mr. David Niles, an appraiser with the Jefferson County Assessor's Office, presented an indicated value of \$152,000.00 for the subject property, based on the market approach.

10. Respondent's witness presented three comparable sales ranging in sales price from \$103,900.00 to \$189,000.00 and in size from 792 to 1,015. square feet. After adjustments were made, the sales ranged from \$129,600.00 to \$153,300.00.

11. Mr. Niles testified that the subject is located within two counties; however, only one county will access the property.

12. Mr. Niles testified that there are really no comparable sales for the subject property. The sales selected were based on similar age, style, quality and location. Adjustments were made for differences in physical characteristics.

13. Under cross-examination, Mr. Niles testified the subject is located in a highly desirable area and no adjustment was made for the lack of location within a typical neighborhood boundary. All the sales that were used share similar obsolescence. The best available sales were used for comparables and the assigned value does take into consideration any additional factors that would affect the value.

14. Respondent assigned an actual value of \$141,000.00 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 Board has carefully considered all admitted evidence and testimony and has affirmed the Respondent's value conclusion. The adjustments made to the sales are reasonable and take into consideration any differences in physical characteristics.

3. The Board agrees with both parties that the subject is a unique property and the selection of suitable comparable sales would be difficult. However, the Petitioner did not present the Board with any comparable sales for consideration. There was no supportable documentation supporting the value requested. The Petitioner did not present any documented cost estimates for the correction of any of the deficiencies related to the subject.

4. The Respondent's assigned value does take into consideration all the factors affecting the overall valuation. The Board agrees that the comparable sales presented might not be the most suitable. However, adjustments were made for any differences in physical characteristics and are reasonable. The assigned value is well documented, supported and is affirmed based on evidence and testimony presented.

**ORDER:**

The petition is denied.

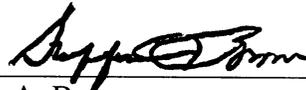
**APPEAL:**

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 22 day of August, 2002.

**BOARD OF ASSESSMENT APPEALS**



Steffen A. Brown

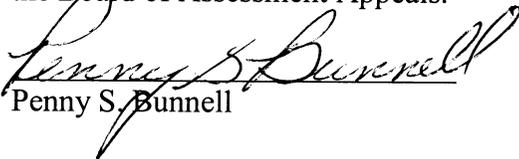


Debra A. Baumbach

This decision was put on the record

**AUG 21 2002**

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

  
Penny S. Bunnell