

<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>GALEN M. SCOTT,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	<p>▲</p>
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Galen M. Scott Address: 1975 South Holland Court Lakewood, Colorado 80227 Phone Number: (303) 985-1111 E-mail: Attorney Reg. No.:</p>	<p><b>Docket Number: 40032</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on July 10, 2002, Steffen A. Brown and Debra A. Baumbach. Petitioner appeared pro se. Respondent was represented by Jennifer Pielsticker Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**12353 West Saratoga Avenue, Morrison, Colorado  
(Jefferson County Schedule #142309)**

Petitioner is protesting the 2001 actual value of the subject property, a two-story frame sided structure constructed in 1977. The subject is comprised of four bedrooms, two and one-half bathrooms. There is a fireplace and attached two-car garage.

## **ISSUES:**

### **Petitioner:**

Petitioner contends that the subject has been overvalued. The Respondent has not considered all the structural problems with the property in the valuation.

### **Respondent:**

Respondent contends that the subject has been correctly valued using the market comparison approach. The comparable sales were selected from the same market area reflecting structural problems in the area and further adjustments were made for the degree of damage.

## **FINDINGS OF FACT:**

1. Mr. Galen M. Scott, Petitioner, presented the appeal on his own behalf.
2. Based on the market approach, Petitioner presented an indicated value of \$108,700.00 for the subject property.
3. Petitioner presented three comparable sales ranging in sales price from \$111,500.00 to \$120,000.00 and in size from 1,876 to 2,123 square feet. There were no adjustments made to any of the sales.
4. Mr. Scott testified that due to the structural damage the subject is not considered to be a marketable property. There is extensive damage to the subject and the cost to repair is approximately \$50,000.00. There are large cracks in the interior and exterior walls. There is movement and cracks in the basement area all related to expansive soils in the area. The cost for repair is prohibitive and due to the overall damage it cannot be rented.
5. Mr. Scott testified that the comparable sales used by the Respondent do not reflect similar deficiencies and indicate a higher value. The Respondent has not given enough consideration for the damage to the subject.
6. Mr. Scott testified that the comparable sales he selected are more reflective of the market for these types of properties. All of the sales have some structural damage and one of the sales need some work.
7. Petitioner is requesting a 2001 actual value of \$108,500.00 for the subject property.
8. Respondent's witness, Mr. Jack Blackstock, a certified general appraiser with the Jefferson County Assessor's Office, presented an indicated value of \$140,000.00 for the subject property, based on the market approach.

9. Respondent's witness presented three comparable sales ranging in sales price from \$139,900.00 to \$154,000.00 and in size from 2,123 to 2,126 square feet. After adjustments were made, the sales ranged from \$136,270.00 to \$143,600.00.

10. Mr. Blackstock testified the subject property is classified as a fair quality structure built in 1977. The subject is a two-story design with a partial unfinished basement. The property has soil-related damage and is considered to have moderately severe damage. An interior inspection was performed in August of 1997, and an additional 25% depreciation factor was applied for the structural damage.

11. Mr. Blackstock testified all comparable sales are located within the subject's neighborhood. Adjustments were made to the sales for any differences in physical characteristics and an adjustment factor of 25% was applied to all three sales for structural deficiencies.

12. Mr. Blackstock testified some of the homes in the area have had some structural repair done. The majority of the homes have not been repaired. The comparable sales support the value range and adjustments were made for any differences. The assigned value takes all the factors into consideration.

13. Respondent assigned an actual value of \$130,000.00 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. An additional 25% adjustment factor was also applied to all the sales for the structural damage.

3. The Board considered the sales presented by the Petitioner. There were no adjustments made to the any of the sales for physical differences. The Board made adjustments to the sales for all the differences. As testified by the Petitioner all three sales suffered from structural damage therefore no additional adjustment was made for structural damage. After all the necessary adjustments were applied the indicated value range was within the assigned value of the Respondent.

4. The Board can truly sympathize with the Petitioner's quandary over the prohibited costs for repair. The Board recommends that the Petitioner contact the Assessor's office for referrals to any agencies available through the County or State that might offer an affordable program that might be able to assist in a remedy.

5. The Respondent's assigned value takes into consideration all the factors affecting the overall valuation. The assigned value is well documented, supported and is affirmed based on all the evidence and testimony presented.

**ORDER:**

The petition is denied.

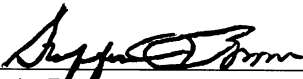
**APPEAL:**

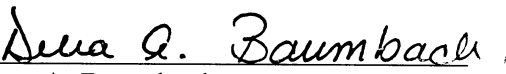
Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

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**

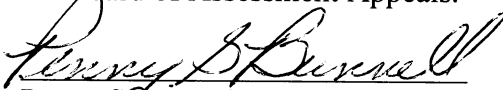
  
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Steffen A. Brown

  
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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.

  
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Penny S. Bunnell

