

<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>JOHN AND KRISTIN SCHIECHL,</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: John Schiechl Address: 3451 S. Oak Ct. Lakewood, Colorado 80227 Phone Number: (303) 988-5768</p>	<p><b>Docket Number: 42989</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on July 20, 2004, Judge Nuechter and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Writer Mott, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**3451 South Oak Court, Lakewood, Colorado  
(Jefferson County Schedule No. 075291)**

Petitioner is protesting the 2003 actual value of the subject property, a split-level house built in 1973 in Lakewood, Colorado.

## **ISSUES:**

### **Petitioner:**

Petitioner contends that the subject property was overvalued based on physical deficiencies that were not considered in the Respondent's market valuation.

### **Respondent:**

Respondent contends that the 2003 actual value of the subject property is correct based on the market approach.

## **FINDINGS OF FACT:**

1. The subject is a 1,922 square foot split-level house with a partially finished basement, two-car garage, swimming pool, and pole barn. It was built in 1973 on .882 acres in the Runyon Moore subdivision.

2. John Schiechl, Petitioner, presented the appeal on his own behalf.

3. Mr. Schiechl testified that the physical condition of the house during the base period was below average and that deferred maintenance included broken and sunken exterior concrete, rotting front and back porches and siding, and water-damaged and cracked flooring. He testified that the lower  $\frac{3}{4}$  bathroom needed new fixtures and that the master bath needed a new vanity. The pole barn had been vandalized and was in poor condition, and the 17-year-old in-ground swimming pool rim was cracked.

4. Mr. Schiechl presented contractor bids for the following items: exterior concrete repair; two new exterior doors and trim; new interior doors, trim, and casings; new stairway treads and spindles; new kitchen window casing and ledge; new sub flooring and tile in the kitchen; new vanity and faucet in the master bath; new fixtures and flooring in the lower-level  $\frac{3}{4}$  bathroom; repair of damaged room dividers in the living room, kitchen, and family room; and drywall repair. The bid for concrete repair was \$1,800.00. One bid for partial repair totaled \$16,650.00, and another for total repair totaled \$31,183.00.

5. Mr. Schiechl presented one sale from the subdivision, a similar-sized bi-level plan that sold May 27, 1999 for \$225,000.00. In cross-examination, he acknowledged that it was older, had fewer baths, was a different style, and sold outside the base period.

6. Petitioner is requesting a 2003 actual value of \$275,000.00 for the subject property.

7. Respondent's witness, Patti Jo White, a Registered Appraiser with the Jefferson County Assessor's Office, presented an indicated value of \$386,000.00 for the subject property based on an interior inspection and the market approach.

8. Respondent's witness presented three comparable sales ranging in sales price from \$350,000.00 to \$410,000.00 and in size from 1,923 to 2,771 square feet. After adjustments were made, the sales ranged from \$362,800.00 to \$398,150.00.

9. Ms. White testified that all three sales were located in the subject subdivision and that one was a two story and the other two were split-levels. She made adjustments for time trending, acreage, exterior construction, size, age, bathroom count, basement size and finish, heat, porch size, barns and sheds, and the subject's pool. No condition adjustment was made as she indicated that the subject property and the comparable sales were all in average condition.

10. Ms. White testified in cross-examination that the subject had deferred maintenance but that adjustments for condition were not typically made and that she had no knowledge of the comparable sales' physical condition for comparison.

11. Respondent assigned an actual value of \$372,620.00 to the subject property for tax year 2003.

## **CONCLUSIONS:**

1. Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2003.

2. The Board was convinced by Petitioner's testimony and exhibits that the subject property was in below-average condition during the base period.

3. The Board believes that condition adjustments fall within standard appraisal practice. Respondent's witness did not discuss deferred maintenance in the appraisal and did not make condition adjustments despite an interior inspection and acknowledgement of deferred maintenance in testimony and cross-examination.

4. The Board was not convinced that Respondent's adjustments for exterior construction and quality, swimming pool, and barns were market based, but because appraisal judgment is highly subjective and the changes would not significantly affect the adjusted value range, the Board defers to Respondent's witness.

5. The Board would have preferred more information regarding the physical condition of Respondent's comparable sales but must assume average condition in the absence of detail. Therefore, the Board made appropriate condition adjustments to Respondent's comparable sales to reflect the subject property's below-average condition.

5. Based on all of the evidence and testimony presented, the Board concluded that the

5. Based on all of the evidence and testimony presented, the Board concluded that the 2003 actual value of the subject property should be reduced to \$350,000.00.

**ORDER:**

Respondent is ordered to reduce the 2003 actual value of the subject property to \$350,000.00.

The Jefferson County Assessor is directed to change his/her records accordingly.

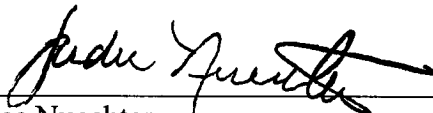
**APPEAL:**

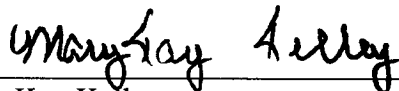
Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

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 5<sup>th</sup> day of August 2004.

**BOARD OF ASSESSMENT APPEALS**


  
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Judee Nuechter

  
\_\_\_\_\_  
MaryKay Kelley

This decision was put on the record

**AUG 04 2004**

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. Lowenthal

