

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>PAUL LONGRIGG,</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: Paul Longrigg Address: 15805 W. 14th Place Golden, Colorado 80401 Phone Number: (303) 279-8852</p>	<p>Docket Number: 43084</p>
<p style="text-align: center;">ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on July 23, 2004, Rebecca Hawkins and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Writer Mott, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**15805 West 14th Place, Golden, Colorado
Jefferson County Schedule No. 066914**

Petitioner is protesting the 2003 actual value of the subject property, a ranch-style house located near the intersection of I-70, Sixth Avenue, and Colfax Avenue.

ISSUES:

Petitioner:

Petitioner contends that the subject property was overvalued for tax year 2003 as pertinent areas of concern were not considered in valuation of the subject property.

Respondent:

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

FINDINGS OF FACT:

1. Respondent made a motion to dismiss Petitioner's appeal based on the contention that the Board lacked jurisdiction because the Jefferson County Board of Equalization fully granted the Petitioner's request for an actual 2003 value of \$209,530.00. Mr. Mott quoted C.R.S. 39-8-108 (1), which states, "... if the petition is denied, in whole or in part, the petitioner may appeal the valuation" (emphasis added). He interpreted this portion of the statute to mean that a petitioner has no right to appeal a Board of Equalization decision if the requested value was granted in full. The Board of Assessment Appeals denied the motion to dismiss based on the portion of C.R.S. 39-8-108 (1), which states, "Any decision rendered by the county board of equalization shall state that the petitioner has the right to appeal the decision of the county board to the board of assessment appeals..." (emphasis added).

2. The subject property is a 1,120 square foot ranch with a fully finished walkout basement and two-car garage. It was built in 1972 on a .276-acre site located northwest of the intersection of I-70, Sixth Avenue, and Colfax Avenue and backs to the U.S. Department of Solar Energy Research Institute.

3. Mr. Paul Longrigg, Petitioner, presented the appeal on his own behalf.

4. Mr. Longrigg testified that his view has been affected by a new building at the Solar Energy Research Institute. During cross-examination, he acknowledged that the building was not present during the base period.

5. Mr. Longrigg testified that the subject property value has diminished due to the anticipated shipment of 2,300 containers of nuclear fuel rods along I-70. He testified that the potential for accidents involving hazardous waste and the public's perception of damage affects the value of his property. He acknowledged in cross-examination that these shipments have not yet begun and did not occur during the base period.

6. Mr. Longrigg testified that increasing property values have unfairly affected senior citizens on fixed incomes, that property taxes are too high, and that tax relief should be available. He referred to a graph prepared from data obtained from the Jefferson County Assessor's website

and cited appreciating real estate values. Mrs. Longrigg testified that land values in the subject neighborhood have increased 25% in the last two years.

7. Mr. Longrigg testified that noise from new construction at the Solar Energy Research Institute is loud, disruptive, and ongoing. Mrs. Longrigg testified that the noise has been intermittent since 1984 or 1985 and that it begins early in the morning and lasts all day.

8. Mr. Longrigg testified that he has roof-mounted solar panels providing domestic hot water and supplying a basement hot water radiator. Use of solar-powered energy reduces the demand for hydroelectrically generated power and decreases pollution and toxic omissions. He believes that tax relief should be available for homeowners using solar power.

9. Petitioner is requesting a 2003 actual value of \$180,000.00 for the subject property.

10. Respondent's witness, Mr. Charles Ewing, testified that he and Mr. Jack N. Blackstock made an interior inspection of the subject property and that he reviewed the appraisal prepared by Mr. Blackstock. Both Mr. Ewing and Mr. Blackstock are Certified General Appraisers with the Jefferson County Assessor's Office. Based on the market approach, the indicated value of the subject property was \$215,000.00 for tax year 2003.

11. Mr. Ewing presented three comparable sales ranging in sales price from \$200,000.00 to \$205,000.00 and in size from 1,000 to 1,144 square feet. After adjustments were made, the sales ranged from \$197,330.00 to \$226,130.00.

12. Mr. Ewing selected comparable sales for similarity in size and location. Adjustments were made for time, lot size, square footage, basement size and finish, walkout, bathroom count, heat, fireplaces and wood stoves, porches and decks, and solar heat. A 4% adjustment was made for construction noise from the Solar Energy Research Institute.

13. Respondent assigned an actual value of \$209,530.00 to the subject property for tax year 2003.

CONCLUSIONS:

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

2. Based on testimony, the Board finds that there was no view obstruction or hazardous waste shipments along I-70 during the base period.

3. The Board acknowledges Petitioner's concerns regarding the cost of living, changes in property values, and the tax burden for senior citizens on fixed incomes. The Board of Assessment Appeals, however, is not the appropriate venue for protests of that nature.

4. The Board is convinced that construction noise from the Solar Energy Research

Institute was present during the base period and that Respondent addressed it in the market approach. Petitioner thought the adjustment was too low but did not provide any additional data for the Board's consideration.

5. The Respondent made adjustments for the subject property's domestic solar heat. The Board acknowledges Petitioner's contention that additional tax relief for energy-saving devices should be offered, but again, the Board of Assessment Appeals is not the appropriate venue for that protest.

6. Based on all of the evidence and testimony presented, the Board affirms Respondent's assigned value of \$209,530.00 for tax year 2003.

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 7th day of August 2004.

BOARD OF ASSESSMENT APPEALS

Rebecca Hawkins
Rebecca A. Hawkins

MaryKay Kelley
MaryKay Kelley

This decision was put on the record

AUG 06 2004

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

Penny S. Lowenthal
Penny S. Lowenthal

