

<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>MIKE LAHOVSKY,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DENVER COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 44470</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on November 10, 2005, MaryKay Kelley and Debra A. Baumbach presiding. Petitioner appeared pro se. Respondent was represented by Martin E. McKinney, Esq. Petitioner is protesting the 2004 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**4353 S. Beech Way, Morrison, Colorado  
(Jefferson County Schedule No. 135419)**

The subject is a 1,278 square foot split-level home built in 1975. The subject is of average quality and has two bedrooms, one and one-half bathrooms and an attached garage.

**FINDINGS OF FACT:**

1. Based on the market approach, Petitioner presented an indicated value of \$150,000.00 for the subject property.

2. Petitioner testified regarding 10 comparable sales ranging in sales price from \$125,000.00 to \$156,000.00. No adjustments were made to any of the sales. The Board did not consider Petitioner's sales suitable for comparison with the subject. The majority of Petitioner's sales are located outside of the subject's immediate neighborhood, and none of the sales are similar

to the subject in size or design.

3. Petitioner contended that the value of the subject property is negatively affected by the following: repairs needed to the roof, interior walls and exterior siding as a result of water damage; electric baseboard heat; and a 500 square foot reduction in lot size due to the property line being moved. Petitioner did not present any photographs or cost estimates to substantiate that the subject was in need of repair. In addition, the subject's property profile did not contain any recorded information regarding a change in the property line as of the assessment date.

4. Petitioner is requesting a 2004 actual value of \$150,000.00 for the subject property.

5. Respondent presented an indicated value of \$184,000.00 for the subject property based on the market approach.

6. Respondent presented three comparable sales ranging in sales price from \$170,000.00 to \$180,000.00. After adjustments for time and differences in physical characteristics, the sales ranged from \$184,280.00 to \$195,580.00. Respondent's comparable sales are identical to the subject in size and similar to the subject in style, quality and appeal.

7. Respondent assigned an actual value of \$175,240.00 to the subject property for tax year 2004.

### **CONCLUSIONS OF LAW:**

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2004.

### **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 30<sup>th</sup> day of November 2005.

**BOARD OF ASSESSMENT APPEALS**

*MaryKay Kelley*

MaryKay Kelley

*Debra A. Baumbach*

Debra A. Baumbach

This decision was put on the record

**NOV 29 2005**

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

