

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ADELINE NEWTH,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 44527</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 8, 2005, Diane DeVries and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Lily Oeffler, Esq. Petitioner is protesting the 2004 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**6357 West Clifton Place, Littleton, CO
Jefferson County Schedule No. 093296**

The subject property is an average quality single-family residence built in 1971, with 1,148 square feet of main floor living area. The residence has three bedrooms, two bathrooms and an attached garage. The subject site size is .276 acres.

FINDINGS OF FACT:

1. Petitioner is requesting a 2004 actual value of \$182,500.00 for the subject property.
2. Petitioner did not present any comparable sales.
3. Petitioner believes the value of the subject property is negatively affected by the

constant noise generated from traffic traveling on Platte Canyon Road and C-470. In addition, Petitioner believes that the updating required to render the subject property marketable for sale would cost approximately \$20,000.00.

4. Respondent presented an indicated value of \$196,000.00 for the subject property based on the market approach.

5. Respondent presented four comparable sales ranging in sales price from \$188,000.00 to \$199,000.00 and in size from 1,040 to 1,125 square feet. After adjustments for time and differences in physical characteristics, the sales ranged from \$190,300.00 to \$199,400.00. Respondent's Sales 3 and 4 were considered to have traffic noise comparable to the subject. Respondent's Sales 2, 3 and 4 were considered to be comparable to the subject in condition.

6. Respondent's witness did not perform an interior inspection of the subject property, but did perform an exterior inspection. Based on the exterior inspection, it appeared that an addition had been built on the rear of the residence that was not shown on the Jefferson County Assessor's records. Petitioner indicated that the addition contained no plumbing, heating or electrical wiring; that it was a closed-in area only.

7. Respondent assigned an actual value of \$203,450.00 to the subject property for tax year 2004, but is recommending a reduction in value to \$196,000.00 based on the site-specific appraisal.

CONCLUSIONS OF LAW:

1. Sufficient probative evidence and testimony was presented to prove that the subject property was incorrectly valued for tax year 2004.

ORDER:

Respondent is ordered to reduce the 2004 actual value of the subject property to \$196,000.00.

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 2nd day of December 2005.

BOARD OF ASSESSMENT APPEALS

Diane DeVries

Diane DeVries

Lyle D. Hansen

Lyle D. Hansen

This decision was put on the record

NOV 30 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

