

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ROGER CLINKENBEARD,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 46058</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on October 18, 2006, Debra A. Baumbach and Diane M. DeVries presiding. Petitioner appeared pro se. Respondent was represented by Eric Butler, Esq. Petitioner is protesting the 2005 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**1684 South Endicott Street, Lakewood, Colorado
(Jefferson County Schedule No. 067928)**

The subject property is a single-family ranch style dwelling of average quality with three bedrooms and two bathrooms. The subject has 1,026 square feet of main living area, 876 square feet of finished basement, and a two-car attached garage.

FINDINGS OF FACT:

1. Petitioner believes that a negative impact of 15% should be applied to the actual value of the subject property due to the crime in the neighborhood.
2. The Petitioner provided several examples of how crime has impacted the subject property.

3. Petitioner is requesting a 2005 actual value of \$173,009.00 for the subject property.
4. Respondent presented an indicated value of \$208,000.00 for the subject property based on the market approach.
5. Respondent presented four comparable sales ranging in sales price from \$195,000.00 to \$218,000.00 and in size from 1,026 to 1,104 square feet. After adjustments were made, the sales ranged from \$196,100.00 to \$210,980.00.
6. Respondent's witness testified that the Market Condition adjustment made to each of the comparable sales reflected seller concessions directly attributable to the condition of the neighborhood.
7. Respondent assigned an actual value of \$213,000.00 to the subject property for tax year 2005.
8. Respondent is recommending a reduction in value to \$208,000.00 for tax year 2005 based on the site-specific appraisal of the subject property.

CONCLUSIONS OF LAW:

1. Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2005.
2. Given the condition of the subject neighborhood, it was determined that the lower end of the value range provides a more accurate indication of value for the subject property.
3. The Board concluded that the 2005 actual value of the subject property should be reduced to \$196,100.00, with \$70,950.00 allocated to land and \$125,150.00 allocated to improvements.

ORDER:

Respondent is ordered to reduce the 2005 actual value of the subject property to \$196,100.00, with \$70,950.00 allocated to land and \$125,150.00 allocated to improvements.

The Jefferson County Assessor is directed to change his 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 15th day of November 2006.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Diane M. DeVries

Diane M. DeVries

This decision was put on the record

NOV 14 2006

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

