

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p>CLYDE F. & MARY A. IOERGER,</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 46065</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 20, 2006, Diane M. DeVries, Lyle Hansen and Sondra W. Mercier presiding. Petitioners were represented by Clyde Ioerger. Respondent was represented by Michael A. Koertje, Esq. Petitioners are protesting the 2005 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**917 Terry Street, Longmont, Colorado
Boulder County Schedule No. R0045304**

The subject property is a 708 square foot single family residence located on a 4,688 square foot site. The home was constructed in 1900 and was updated in 1975.

FINDINGS OF FACT:

1. Petitioner did not present any comparable sales.
2. Petitioner is requesting a reduction in value to \$75,000.00 based on the nuisance caused by the proximate commercial uses, particularly by liquor store patrons.

3. Respondent presented three comparable sales ranging in sales price from \$123,000.00 to \$155,200.00 and in size from 811 to 880 square feet. After adjustments for site and improvement size, condition, zoning and lack of garage, the sales ranged from \$116,340.00 to \$119,330.00. No adjustment for location was applied to the comparables, as all three properties were proximate to the subject, and two were affected by the same or similar commercial use.

4. Respondent concluded to an indicated value of \$117,000.00 for the subject property based on the market approach.

5. Respondent assigned an actual value of \$111,200.00 to the subject property for tax year 2005.

CONCLUSIONS OF LAW:

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2005.

2. Respondent's appraisal report substantiates the assigned value. We were convinced that no location adjustment was warranted.

3. Petitioner did not present sufficient evidence to substantiate a reduction in value.

ORDER:

The appeal is denied.

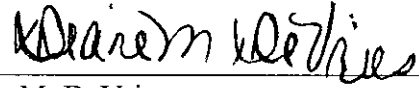
APPEAL:

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 1st day of December 2006.

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries



Lyle Hansen

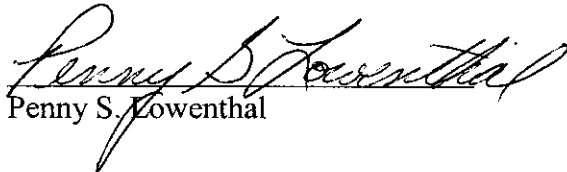


Sondra W. Mercier

This decision was put on the record

NOV 30 2006

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



Penny S. Lowenthal

