

<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>ROBERT E. BRONSON III,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 46127</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on December 14, 2006 Karen E. Hart and Steffen A. Brown 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:

**6191 Crestbrook Drive, Morrison, CO 80465  
Jefferson County Schedule No. 013573**

The subject property is a split-level single-family dwelling with approximately 2,335 square feet of living area. Respondent assigned an actual value of \$457,210.00 to the subject property for tax year 2005. Petitioner is requesting a 2005 actual value of \$350,000.00.

Petitioner did not present any comparable sales. Petitioner seeks a reduction in value for tax year 2005 based on items of deferred maintenance including, but not limited to, the following:

- The roof that needs to be replaced
- The septic system has been “red tagged” and needs to be replaced
- A rock out-cropping near the house which is unstable and is hazardous
- Various windows and/or sashes that need to be replaced

- Doors that are warped and need to be replaced
- A broken alarm system that needs to be repaired or replaced
- A toilet that needs to be replaced
- Electrical issues that need to be addressed

As the size and design of the subject property is dissimilar to most of the residential properties in the Willowbrook subdivision, Petitioner maintains that Respondent should have utilized comparable sales that are located outside of the subject's subdivision.

Respondent's witness, Mr. Vic Galluzzo, presented four comparable sales ranging in sales price from \$550,400.00 to \$599,900.00 and in size from 2,147 to 2,729 square feet. After adjustments for time and differences in physical characteristics, the sales ranged from \$419,850.00 to \$486,700.00.

Mr. Galluzzo concurred that the subject was in need of maintenance and had some functional obsolescence in terms of the septic system and lack of closet space. The negative \$50,000.00 adjustment made to each of Respondent's comparable sales reflects the subject's deficiencies. Mr. Galluzzo reconciled to an indicated value of \$460,000.00 based on the market approach.

The differences between Respondent's comparable sales and the subject property were accounted for by the substantial net adjustments made to the comparable sales. The Board concluded that sufficient probative evidence and testimony was presented to prove that the tax year 2005 valuation of the subject property was correct.

### **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 9<sup>th</sup> day of January 2007.

BOARD OF ASSESSMENT APPEALS

Karen E. Hart  
Karen E. Hart

Steffen A. Brown  
Steffen A. Brown

This decision was put on the record

**JAN 08 2007**

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

