

<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>MARK D. AND JULIA K. WALKER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>GRAND COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 46815</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on May 22, 2007, Debra A. Baumbach and Sondra W. Mercier presiding. Petitioners appeared pro se. Respondent was represented by Anthony J. DiCola, Esq. Petitioners protested the 2006 actual value of the subject property.

**PROPERTY DESCRIPTION:**

The subject property is described as follows:

**281 Moose Trail, Winter Park, Colorado  
(Grand County Schedule No. 158732106007)**

The subject property is a 3,622 square foot residence on a 0.40 acre lot. The home was built in 2000 and is in good condition.

Petitioners requested a 2006 actual value of \$750,000.00 for the subject property. Petitioners presented photos of the subject property and outlined deficiencies they believed diminished the value. These included problems with roof drainage during winter months, poor garage layout, inferior quality interior finishes compared to new homes in the area, and poor quality workmanship in finish work. Petitioners contended that Respondent failed to give adequate consideration to the deficiencies.

Respondent assigned an actual value of \$810,000.00 to the subject property for tax year 2006.

Respondent presented an indicated value of \$830,000.00 for the subject property based on the market approach. The market approach included four sales that occurred between November 2002 and October 2003, within the base period and six months prior. Sales prices ranged from \$641,500.00 to \$1,070,000.00. Two of the sales were located within the subject property's subdivision, with the remaining two properties located proximate to the subdivision. All sales received sizable upward adjustment for time, as the market showed considerable increases in value over the base period. After adjustments for size, finished basement area, bathrooms, age, and special features, the sales indicated a value range of \$826,000.00 to \$1,276,600.00. Respondent placed the greatest reliance on comparable sale one, which received the least adjustment, concluding to a value of \$830,000.00.

Although the Petitioners presented several items that could be called deficiencies in the subject property, none affected the use of the property. The deficiencies were not items of deferred maintenance, nor did they affect the livability of the property. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2006.

**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 12<sup>th</sup> day of June 2007.

BOARD OF ASSESSMENT APPEALS

*Debra A. Baumbach*

Debra A. Baumbach

*Sondra W. Mercier*

Sondra W. Mercier

This decision was put on the record

JUN 12 2007

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

*Heather Heinlein*

Heather Heinlein

