

<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>SCOTT LYONS,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 47500</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on November 1, 2007, Sondra W. Mercier and Karen E. Hart presiding. Petitioner appeared pro se via teleconference. Respondent was represented by Eric Butler, Esq. Petitioner is protesting the 2006 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**4393 and 4395 Reed Street, Wheatridge, Colorado  
Jefferson County Schedule No. 024163**

The subject property consists of a 1,554 square foot ranch style residential dwelling built in 1951. It has three bedrooms, two baths, and a single car garage. The lot size is 10,347 square feet or .238 acre. The subject property is located on the corner of West 44<sup>th</sup> Avenue and Reed Street.

There was conflicting testimony regarding the actual use and classification of the property. The subject property is rented as either a single-family house or as a duplex, dependent upon market demands. There is a full sized kitchen, two bedrooms, and one bath in one unit and a smaller kitchen area, one bedroom, and one bath in the second unit. The units are separated by a bolted door. Respondent has classified the property as multifamily residential. Petitioner believes, but is not certain, that the subject property was actually rented as a single-family residence on the assessment date of January 1, 2006 and requests that the property be classified single-family

residential. The Board determines that the classification of the property should be as a multifamily dwelling. The property has a configuration that allows for its use as multifamily and Petitioner did not present clear and convincing evidence that the house was used as a single-family residence on the assessment date.

Based on the market approach, Petitioner presented an indicated value of \$192,000.00 for the subject property.

Petitioner presented five comparable sales of single-family properties, ranging in sales price from \$182,500.00 to \$205,000.00 and in size from 1,377 to 1,665 square feet. No adjustments were made to the sales. The Board did not have sufficient information to determine what adjustments should be made to the comparables. Even so, the sales are not appropriate to use given the Board's determination that the property is multifamily.

Petitioner is requesting a 2006 actual value of \$192,000.00 for the subject property.

Respondent's witness, Mr. Steve DeBell, a Colorado Certified Residential Appraiser with the Jefferson County Assessor's office, presented an indicated value of \$239,333.00, rounded to \$239,000.00 for the subject property, based on the market approach. Mr. DeBell conducted an exterior inspection of the property but did not inspect the interior of the property as Petitioner failed to appear on the agreed upon inspection date and time.

Respondent presented three comparable sales of multifamily properties ranging in sales price from \$226,000.00 to \$266,000.00 and in size from 1,484 to 1,752 square feet. After adjustments were made for date of sale, sale conditions, traffic, gross living area, year of construction, heating and air conditioning, garage size, shed, and porches, the sales ranged from \$222,600.00 to \$254,400.00.

Respondent assigned an actual value of \$200,230.00 to the subject property for tax year 2006.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2006. Mr. DeBell presented a well organized and well supported appraisal report. The assigned property value falls below the indicated value range of the comparable sales.

**ORDER:**

The petition is denied.

**APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Colorado Revised Statutes ("CRS") section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the Respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of CRS section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Colo. Rev. Stat. § 39-8-108(2) (2007).

**DATED and MAILED** this 17<sup>th</sup> day of November 2007.

**BOARD OF ASSESSMENT APPEALS**

Sondra W. Mercier  
Sondra W. Mercier

Karen E. Hart  
Karen E. Hart

This decision was put on the record

NOV 16 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

