

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p>MARK & MONIQUE GILFILLAN,</p> <p>v.</p> <p>Respondent:</p> <p>MESA COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 48135</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 25, 2008, Diane M. DeVries and MaryKay Kelley presiding. Mark Gilfillian appeared pro se for Petitioners, via phone. Respondent was represented by David Frankel, Esq. Petitioners are protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**195 Little Park Road, Grand Junction, Colorado
(Mesa County Schedule No. 2945-331-00-045)**

The subject property, built in 1968, is a ranch house consisting of 2,228 square feet with a 1,120 square foot basement and two car attached garage on 2.22 acres of land. The subject consists of three bedrooms and three baths.

Petitioners presented two sales from the Mesa County Assessor's database that occurred in the base period. 110 Desert Vista Court was built in 2001 and is on 3.744 acres; the property sold twice in the data gathering period once March 15, 2005 for \$269,000.00 and April 24, 2006 for \$319,000.00. The second sale on 2.45 acres at 10641 48 ½ Road sold September 16, 2005 for \$196,000.00. Petitioners made no adjustments to these sales.

Petitioners believe that the subject property should be valued at no more than six percent above the 2005 valuation. Petitioners are requesting a 2007 actual value of \$250,160.00 for the subject property.

Respondent presented an indicated value of \$375,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$272,400.00 to \$370,000.00 and in size from 1,116 to 2,704 square feet. The site size of the comparables ranged from 1.89 to 2.25 acres. All of the comparable sales were similar in age to the subject and were located in Little Park same as the subject. Adjustments were made for time, site size, style, age, view, bath and bedroom count, basement finish, utility, porch/deck/patio, fireplace, and detached carport. After adjustments were made, the sales ranged from \$367,300.00 to \$388,800.00.

Respondent's witness based his appraisal on county records, visual data, and some discussion with Petitioners. The witness was denied access to the interior and exterior of the subject property.

Respondent assigned an actual value of \$330,010.00 to the subject property for tax year 2007.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2007.

The Board determined that the comparable sales used by Respondent most adequately valued the subject property for tax year 2007. Two of the three comparable sales were within one tenth of a mile from the subject property. All of Respondent's sales were closer in age and utility to the subject than the sales used by Petitioners. Petitioners' sales occurred several miles from the subject property and were much newer than the subject.

Petitioners provided data to the Board of similar properties similarly situated to reflect an equalization approach. Equalization is not a proper means of evaluating the value of a specific property. "Our state constitution and statutes make clear that individual assessments are based upon a property's actual value and that actual value may be determined using a market approach, which considers sales of similar properties." *Arapahoe County Board of Equalization v. Podoll*, 935 P.2d 14, 17 (Colo. 1997).

The Board agrees with Respondent's assigned value of \$330,010.00 as it more accurately reflects the value of the subject property.

ORDER:

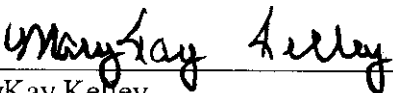
The petition is denied.

APPEAL:

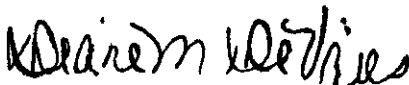
If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Colorado Revised Statutes ("CRS") section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered). Colo. Rev. Stat. § 39-8-108(2) (2007).

DATED and MAILED this 2nd day of June 2008.

BOARD OF ASSESSMENT APPEALS



MaryKay Kelley



Diane M. DeVries

This decision was put on the record

JUN 02 2008

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



Heather Heinlein

