

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>BABIKER A. KHALIFA,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 48979</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on May 13, 2008, MaryKay Kelley and Diane M. DeVries presiding. Petitioner appeared pro se. Respondent was represented by James Burgess, Esq. Petitioner is protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**5770 West Florida Avenue, Lakewood, Colorado
(Jefferson County Schedule No. 013917)**

The subject property is a ranch of average quality, masonry construction built in 1965. It has 1,242 square feet on the main level, a 1,242-square-foot basement with 1,180 square feet finished, and an attached garage. There are 3 bedrooms on the main floor and 1 bedroom in the basement, 2.5 baths, a fireplace, central air, and hot water heat on 0.287 acres

Petitioner presented five comparable sales. All of the comparable sales sold after June 30, 2006, outside of the tax year 2007 base period. Therefore the Board could not consider any of Petitioner’s comparable sales.

Petitioner stated that he had a flood in November 2005 and spent \$16,000.00 on repairs. Further repairs occurred in December 2007 and May 2008. The Board was not offered any photos or receipts of the damage.

Petitioner is requesting a 2007 actual value of \$195,000.00 for the subject property.

Respondent presented an indicated value of \$238,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$195,000.00 to \$252,000.00 and in size from 1,325 to 1,510 square feet. After adjustments were made, the sales ranged from \$207,300.00 to \$256,300.00.

Respondent assigned an actual value of \$241,070.00 to the subject property for tax year 2007, but is recommending a reduction to \$238,000.00.

Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2007. There was evidence that the subject property has flood damage, however the Board was not presented with sufficient information to make a specific deduction for the damage. Based on the information presented, the Board believes that the lower end of the range presented by Respondent is more appropriate.

The Board concluded that the 2007 actual value of the subject property should be reduced to \$220,000.00.

ORDER:

Respondent is ordered to reduce the 2007 actual value of the subject property to \$220,000.00.

The Jefferson County Assessor is directed to change his records accordingly.

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).

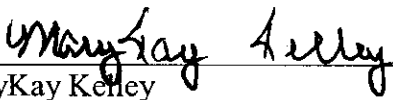
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 27th day of June 2008.

BOARD OF ASSESSMENT APPEALS



MaryKay Kerley



Diane M. DeVries

This decision was put on the record

JUN 27 2008

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



Heather Heinlein

