

<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>DONALD D. AND PENELOPE E. ELLIOTT,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 49016</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on April 4, 2008, James R. Meurer, Lyle D. Hansen, and Karen E. Hart presiding. Donald D. Elliott appeared pro se on behalf of Petitioners. Respondent was represented by Robert D. Clark, Esq. Petitioners are protesting the 2007 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**11333 Hilltop Road, Parker, Colorado  
(Douglas County Schedule No. R0049630)**

The subject property consists of a 1,028 square foot house built in 1918 on a six-acre site. There are private water and septic services and numerous outbuildings on the property.

Petitioners verbally presented four comparable sales. However, all of the sales occurred after the level of value date of June 30, 2006 and could not be considered by the Board.

Petitioners purchased the subject property in 1968. Mr. Elliott testified that the value of his property had increased over \$94,000.00 from the previous valuation, which was too large an increase. Petitioner critiqued Respondent's sales, testifying that only one comparable sale was near in location to the subject property, two of the sales had more square footage, and all were newer in age.

Mr. Elliott testified that all of his neighbors were classified agricultural. However, Petitioner admitted that agricultural activities had not occurred on the subject property during the appropriate time frame. The Board concluded that the subject property did not meet the definition of agriculture for tax year 2007.

Petitioners are requesting a 2007 actual value of \$190,000.00 for the subject property.

Based on the market approach, Respondent presented an indicated value of \$250,000.00 for the subject property.

Respondent presented three comparable sales ranging in sales price from \$315,000.00 to \$430,000.00 and in size from 1,072 to 2,638 square feet. After adjustments were made, the sales ranged from \$240,036.00 to \$318,630.00.

Respondent's witness, Mr. Larry Shouse, a Certified General Appraiser with the Douglas County Assessor's office, testified that Comparable Sale 1 is closest in size, age and location to the subject. Sales 2 and 3 are located further from the subject and Sale 2 is much larger in square footage.

Respondent assigned an actual value of \$278,529.00 to the subject property for tax year 2007 but is recommending a reduction in value to \$250,000.00.

Sufficient probative evidence and testimony was presented to prove that the tax year 2007 valuation of the subject property was incorrect.

The Board reviewed Respondent's sales and concluded that the adjustments are reasonable. The Board gave most consideration to Sale 1 as it is most similar to the subject and requires the least adjustments. Its adjusted sales price is \$298,940.00, higher than the recommended reduced value.

Petitioners did not present any sales from the appropriate time frame of January 1, 2005 through June 30, 2006. Petitioners did not meet their burden of proof to show that the recommended value was incorrect.

The Board concludes that the 2007 actual value of the subject property should be reduced to Respondent's recommended value of \$250,000.00.

**ORDER:**

Respondent is ordered to reduce the 2007 actual value of the subject property to \$250,000.00.

The Douglas County Assessor is directed to change her 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).

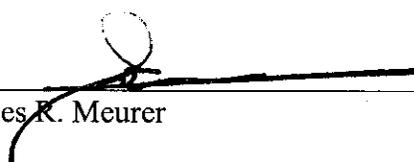
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 24<sup>th</sup> day of June 2008.

**BOARD OF ASSESSMENT APPEALS**

  
James R. Meurer

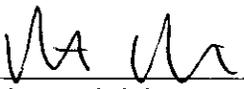
  
Lyle D. Hansen

  
Karen E. Hart

This decision was put on the record

**JUN 24 2008**

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

  
Heather Heinlein

