

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MICHAEL L. AND ANN S. FONTENOT,</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 49115</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on July 21, 2008, Sondra W. Mercier and MaryKay Kelley presiding. Petitioner, Michael L. Fontenot, appeared pro se. Respondent was represented by Michael A. Koertje, Esq. Petitioner is protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**1755 Gillaspie Drive, Boulder, Colorado
(Boulder County Schedule No. R0010900)**

The subject property is a 1,943-square-foot ranch with an unfinished basement and two-car garage built in 1973 on an 11,761-square-foot site. Respondent assigned a value of \$600,000.00 for the subject property for tax year 2007. Petitioner is requesting a value of \$441,852.00.

Petitioner presented an indicated value of \$441,852.00 for the subject property based on the market approach. Five comparable sales were presented ranging in time-adjusted sales price from \$383,250.00 to \$513,810.00. No adjustments were made to the sales. Petitioner's indicated value is the average of the five sale prices.

Respondent's witness presented an indicated value of \$620,000.00 for the subject property based on the market approach. Three comparable sales were presented ranging in sales price from

\$568,600.00 to \$642,500.00. After adjustments were made, the sales ranged from \$603,365.00 to \$629,985.00.

The Board finds that Respondent's comparable sales are more similar to the subject. All are located in the Rolling Hills subdivision, two on the same block and one within four blocks. They are similar in design, age, construction quality, view, and appeal. Petitioner's sales, located in the nearby Table Mesa subdivision, are mass produced homes on smaller lots with inferior views.

Petitioner argued that his view of the park and Flatirons was negatively impacted by the parking lot of Fairview High School. Based on photographs, the Board disagrees.

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

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) (2008).

DATED and MAILED this 22nd day of August 2008.

BOARD OF ASSESSMENT APPEALS

Sondra W. Mercier
Sondra W. Mercier

MaryKay Kelley
MaryKay Kelley

This decision was put on the record

AUG 22 2008

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

Heather Flannery
Heather Flannery

