

<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>LEON SCHEGLOV,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 49166</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on July 21, 2008, MaryKay Kelley and Sondra W. Mercier presiding. Petitioner, Mr. Leon Scheglov, was represented by his son, Mr. Paul Scheglov. Respondent was represented by Robert Clark, Esq. Petitioner is protesting the 2007 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**6815 Halifax Avenue, Castle Rock, Colorado  
(Douglas County Schedule No. R0443694, Parcel number 2507-09-3-10-011)**

The subject is a two-story, 2,135-square-foot, single-family residence on an 8,364-square-foot lot. The subject was built in 2004.

Petitioner presented six comparable sales ranging in sales price from \$240,000.00 to \$266,000.00 and in size from 2,022 to 2,406 square feet. Petitioner made no adjustments to the comparable sales.

Respondent indicated that Petitioner’s Sales 1 and 3 were properties sold under foreclosure and not representative of the market during the base period. Respondent did not consider Sale 2 to be comparable to the subject because of the significantly larger size.

Petitioner is requesting a 2007 actual value of \$266,835.00, the assigned value for tax year 2006, for the subject property.

Respondent presented an indicated value of \$280,000.00 for the subject property based on the market approach.

Respondent presented six comparable sales ranging in sales price from \$260,000.00 to \$302,800.00 and in size from 2,022 to 2,272 square feet. After adjustments were made, the sales ranged from \$270,959.00 to \$292,852.00. Respondent gave consideration to three of Petitioner's sales, identified as Comparable Sales 4, 5, and 6. Respondent indicated that Sales 1, 2, and 3 were most comparable to the subject because of their location, size, and slightly better quality of construction. Consideration was also given to the common sales, which indicated a lower range in value. Respondent concluded to a value towards the middle of the range indicated by all six comparable sales.

Petitioner contends that the subject's high traffic corner location, at the entrance to an elementary school, is far inferior compared to the comparable sales, requiring further adjustment. Petitioner further contends that a size adjustment of up to \$3,000 would be appropriate for Respondent's Comparable Sales 1, 2, and 3.

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

The Board was convinced that Respondent's Sales 1, 2, and 3 were most comparable to the subject for location and quality of construction. These sales indicated a value range for the subject of \$287,632.00 to \$292,852.00. While the Board was convinced that some adjustment for lot size and location might be reasonable, the currently assigned value, at \$272,245.00 is well below the indicated range.

**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).

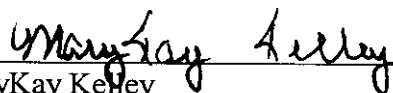
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

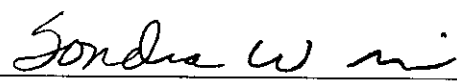
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Colo. Rev. Stat. § 39-8-108(2) (2008).

**DATED and MAILED** this 29<sup>th</sup> day of July 2008.

**BOARD OF ASSESSMENT APPEALS**

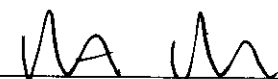
  
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MaryKay Kelley

  
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Sondra W. Mercier

This decision was put on the record

          **JUL 29 2008**          

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

  
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Heather Heinlein

