

<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>GERARD CUENOUD,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>BOULDER COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 49266</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on August 20, 2008, Diane M. DeVries and Karen E. Hart presiding. Petitioner 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:

**740 Mohawk Drive, Boulder, Colorado  
(Boulder County Schedule No. R0013153)**

The subject property consists of a tri-level design, single-family residence built in 1966. It has 1,308 square feet of gross living area, a 490-square-foot finished basement, and is located on an 8,276-square-foot lot. There is a one-car garage, as a previous owner converted the second garage space into a bedroom/office area.

Based on the market approach, Petitioner presented an indicated value of \$376,000.00 for the subject property.

Petitioner presented four comparable sales. Petitioner's sale located at 4865 Qualla Drive could not be considered as it occurred after the base period. The remaining three qualified comparable sales ranged in sales price from \$340,000.00 to \$389,900.00 and in size from 1,564 to 1,830 square feet. No adjustments were made to the sales. Petitioner's sale located at 760 Mohawk Drive is also Respondent's Sale 1.

The Board could not consider Petitioner's purchase of the property as it occurred after June 30, 2006, the end of the base period.

Petitioner testified that the market during the base period was consistent and values were going up.

Petitioner is requesting a 2007 actual value of \$376,000.00 for the subject property.

Respondent presented an indicated value of \$395,000.00 for the subject property based on the market approach.

Respondent's witness, Mr. Stuart A. Leach, a Certified General Appraiser with the Boulder County Assessor's Office, presented three comparable sales ranging in sales price from \$367,000.00 to \$393,000.00 and in size from 1,200 to 1,226 square feet. After adjustments were made for time, above grade square footage, finish basement area, number of garage spaces, and updating, the sales ranged from \$391,000.00 to \$398,000.00 rounded.

All of the sales are located within two blocks of the subject in the same subdivision, were built by the same builder with the same design as the subject though they may have different layouts, and were built within one year of the subject. Comparable Sale 3 was adjusted downward as it was remodeled within one year prior to the sale date.

Mr. Leach testified that he was not allowed to inspect the interior of the subject property.

Regarding Petitioner's sales, Mr. Leach testified that Petitioner's sales located at 770 Mohawk Drive and 4930 Qualla Drive are of bi-level design, which has a lesser market desirability than the subject property. Additionally, the Qualla Drive property is inferior to the subject as it backs to a large apartment complex and is located one mile from the subject in a different subdivision and was built by a different builder than the subject.

Respondent assigned an actual value of \$393,000.00 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 gave lesser weight to Petitioner's sales. They were not adjusted for differences in physical characteristics or time and are a different design than the subject. The Board was convinced that Respondent's sales of same design and close location to the subject would give the best indication of value for the subject property. The Board finds Respondent's adjustments reasonable and notes that the assigned value falls near the lower end of the adjusted sales price 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 4<sup>th</sup> day of September 2008.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on the record

**SEP 04 2008**

*Diane M. DeVries*

Diane M. DeVries

*Karen E. Hart*

Karen E. Hart

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

*Heather Flannery*  
Heather Flannery

