

<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>CHARLES R. GALLANTER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>COUNTY BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER.</b></p>	<p><b>Docket No.: 49272</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on December 9, 2008, Karen E. Hart and Diane M. DeVries presiding. Petitioner appeared pro se. Respondent was represented by Eugene Kottenstette, Esq. Petitioner is protesting the 2007 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**4531 Logan Street, Denver, Colorado  
(Denver County Schedule No. 02221-25-021-000)**

The subject property is a single family 853 square foot, two-bedroom, one-bath house built in 1886 on a 3,125 square foot lot.

Petitioner presented six comparable sales ranging in sales price from \$66,000.00 to \$119,900.00 and in lot size from 3,120 to 4,690 square feet. No adjustments were made to the sales.

Petitioner discussed paired sales analysis indicating that in the Globeville area the market was declining from January 1, 2005 through June 30, 2006.

Petitioner is requesting a 2007 actual value of \$65,000.00 for the subject property.

Respondent presented an indicated value of \$130,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$110,000.00 to \$119,900.00 and in size from 658 to 719 square feet. After adjustments were made, the sales ranged from \$121,121.00 to \$134,476.00. Respondent adjusted for time, square footage, basement finish, garage, and fireplace. All comparable sales were built from 1891 to 1896.

Respondent assigned an actual value of \$128,900.00 to the subject property for tax year 2007.

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

Petitioner presented the Board with six sales for comparison. Three of those sales were used by Respondent. The Board gave little weight to the remaining three sales: Sales 3, 4, and 5. The Board was not presented with details or conditions of these properties, or terms of the sales; therefore the Board was not presented with sufficient information to make appropriate adjustments for differences between the sales and the subject property.

The Board determined the subject should be fair condition rather than average. The Board was not convinced that Respondent's time adjustment was warranted for the market area of the subject.

After making adjustments to Respondent's comparable sales the Board determined that the subject property should be valued on the lower end of the range.

The Board concludes that the 2007 actual value of the subject property should be reduced to \$110,000.00.

**ORDER:**

Respondent is ordered to reduce the 2007 actual value of the subject property to \$110,000.00.

The City and County of Denver 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 CRS § 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 § 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.

CRS § 39-8-108(2) (2008).

**DATED and MAILED** this 28<sup>th</sup> day of January 2009.

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart  
Karen E. Hart

Diane M DeVries  
Diane M. DeVries

This decision was put on the record

**JAN 28 2009**

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

Heather Flannery  
Heather Flannery

