

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DAVID J. WYSS,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 49450</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 30, 2009, Sondra W. Mercier and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by James Burgess, Esq. Petitioner is protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**10957 Balsam Street, Westminster, Colorado
(Jefferson County Schedule No. 171870)**

The subject property is a 1,938-square-foot, two-story residence (1,894 square feet per Petitioner) with unfinished basement and three-car garage in the Green Knolls subdivision. It is located on a 0.286-acre site backing to Jefferson County open space. The subdivision lies beneath the flight approach to Metropolitan Airport.

Respondent assigned an actual value of \$352,940.00 for tax year 2007. Petitioner is requesting a value of \$302,585.00.

Mr. Wyss did not present an independent market approach. Relying on Respondent's Sale 1, he concluded to a value of \$159.76 per square foot (Sale 1's sales price of \$405,000.00 divided by its 2,535 square feet) or \$302,585.00 when applied to the subject's 1,894 square feet.

Respondent's witness presented an indicated value of \$352,940.00 for the subject property based on the market approach. Three comparable sales were presented ranging in sales price from \$324,500.00 to \$425,000.00 and in size from 2,175 to 3,090 square feet. After adjustments were made, the sales ranged from \$307,300.00 to \$388,160.00. Respondent's witness, Ms. Michelle Goltart, was convinced that the range of adjusted values supported the assigned value and concluded to the same.

Mr. Wyss testified that his site was nearest the airport runway and, therefore, carried greater impact on value, but he did not quantify an adjustment. Respondent's witness did not consider this to be an issue. The Board agrees.

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

The Board was not convinced that the airline flight path had a greater impact on the subject property in comparison to others in the subdivision. Respondent's comparable sales were located within the subdivision, and the Board considers adjustments reasonable and supported. Petitioner provided no additional evidence or testimony in support of his requested value.

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 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 1st day of June 2009.

BOARD OF ASSESSMENT APPEALS

Sondra W. Mercier

Sondra W. Mercier

MaryKay Kelley

MaryKay Kelley

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

Heather Flannery
Heather Flannery

