

<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>ANGELO MARIANI,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DENVER COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 49508</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on April 10, 2009, Karen E. Hart and Diane M. DeVries presiding. Petitioner appeared pro se via telephone conference. 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:

**3 Polo Field Lane, Denver, Colorado  
(Denver County Schedule No. 05133 01 003 000)**

The subject property is a single family residence with 5,082 square feet of living area, 4 bedrooms, 3 full-baths and 2 half-baths, 813-square-foot basement of which 95% is finished, 3-car attached garage, 3 fireplaces, and swimming pool on a 25,900-square-foot site.

Petitioner did not present a market approach in valuing the subject property. Petitioner described the condition of the subject property as of January 1, 2007 (assessment date) and as of June 30, 2006 (date of valuation).

Petitioner was in a major remodel which began in 2006 and finished in 2008. The old swimming pool was removed. Using the same footprint of the old swimming pool, an enclosure was erected around the new swimming pool. Access from the house to the pool area was installed.

Walls were taken down and replaced with sliding glass doors. The gazebo was moved to its present location. A certificate of occupancy was issued on this project.

Petitioner is requesting a 2007 actual value of \$1,300,000.00 for the subject property.

Respondent presented an indicated value of \$1,800,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$1,215,000.00 to \$2,100,000.00 and in size from 3,719 to 4,141 square feet. After adjustments were made, the sales ranged from \$1,463,700.00 to \$2,150,600.00. No physical inspection of the subject property was done by Respondent's witness since access was denied.

Respondent assigned an actual value of \$1,549,800.00 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.

Petitioner did not present the Board with any cost figures as to the remodel. Petitioner did not present the Board with a market approach indicating a market value of the subject.

Respondent's witness indicated that market studies do not warrant an adjustment for swimming pools in Colorado due to the shorter season; swimming pools do not add value to the property.

Respondent's appraisal report indicates a value of \$1,800,000.00; the 2007 actual valuation assigned to the subject property is \$1,549,800.00. The Board believes that Respondent has adequately taken into consideration the condition of the subject property 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 Section 24-4-106(11), C.R.S. (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 Section 24-4-106(11), C.R.S. (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.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 6<sup>th</sup> day of August 2009.

**BOARD OF ASSESSMENT APPEALS**

Karen E. Hart  
Karen E. Hart

Diane M. DeVries  
Diane M. DeVries

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

Heather Flannery  
Heather Flannery

