

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>K.M. WENTWORTHE,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 50035</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on January 21, 2010, Diane M. DeVries and MaryKay Kelley presiding. Petitioner was represented by his wife, Sharon Slater. Respondent was represented by Max Taylor, Esq. Petitioner is protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**3070 South Birch Street, Denver, Colorado
(Denver County Schedule No. 06312-11-013-000)**

The subject is an 858 square foot ranch elevation with a garage built in 1949 on an 8,620 square foot lot in the University Hills neighborhood.

Respondent assigned an actual value of \$201,200.00 for tax year 2007. Petitioner is requesting a value of \$175,000.00.

Ms. Slater described foundation and ceiling cracks in the house, which was built on concrete slab above heat vents, and collapsed vents which can be felt beneath the carpet. A structural inspection has not been secured nor a cost to cure determined.

Petitioner presented an indicated value of \$175,000.00 for the subject property. Ms. Slater presented two comparable sales within the base period: Sale 1 (682 square feet) sold for

\$180,000.00 and Sale 2 (1,016 square feet) sold for \$168,000.00. No adjustments were made to the sales. A third sale was not considered by the Board because it occurred after the base period.

Respondent presented an indicated value of \$210,000.00 for the subject property based on the market approach. The witness presented three comparable sales ranging in sales price from \$185,000.00 to \$212,900.00 and in size from 825 to 858 square feet. After adjustments were made, the sales ranged from \$189,956.00 to \$214,831.00. Sale 1 with an adjusted sales price of \$214,831.00 was given most weight because of its sale date near the end of the base period (April 2006).

Respondent's witness, having inspected the interior of the subject property in 2007, completed the current appraisal with an exterior inspection only and assumed its condition to be average. He testified that damaged heat vents would not have been noted during an interior inspection, as they are located on the perimeter. Without information from a structural inspection, no change in the value conclusion was warranted.

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

The Board gives little weight to Petitioner's two comparable sales despite their proximity to the subject and transaction dates within the base period. Petitioner provided insufficient data for the Board to make an adequate comparison: no information about basements or garages, sales concessions, etc.

The Board is unable to reconcile the wide range of Respondent's sales prices (\$27,900.00) and adjusted sales prices (\$24,975.00) and assumes they reflect condition, updating, or remodeling. As the subject is estimated to be in average condition without any updating or remodeling reported, value is concluded at the low end of the range to reflect superior features within the comparable sales.

The Board concludes that the 2007 actual value of the subject property should be reduced to \$190,000.00.

ORDER:

Respondent is ordered to reduce the 2007 actual value of the subject property to \$190,000.00.

The Denver County Assessor is directed to change his/her 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 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).

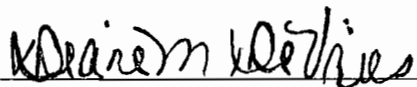
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

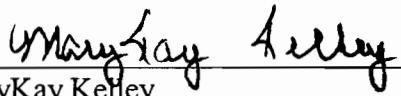
Section 39-8-108(2), C.R.S.

DATED and MAILED this 22nd day of April 2010.

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries



MaryKay Kelley

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



Heather Flannery

