

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>LYNN SEGAL</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 50227</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on August 19, 2009, Karen E. Hart and Debra A. Baumbach presiding. Petitioner appeared pro se. Respondent was represented by Michael A. Koertje, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2006.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**538 Dewey Avenue, Boulder, Colorado
(Boulder County Schedule No. R0005309)**

The subject property is a single family dwelling originally constructed in 1949. In 1996 a second story was added to the rear of the residence and a portion of the attached one-car garage was converted into living area. In 2001 there was a two-story detached garage added with unfinished studio space above the garage area. The total living area contains approximately 1,820 square feet, with three bedrooms, one full bathroom, one three-quarter bathroom and one half bathroom. The residence is situated on a lot area of 6,900 square feet.

Petitioner presented an indicated value of \$425,000.00 for the subject property based on the market approach.

Petitioner presented a total of fourteen comparable sales ranging in sales price from \$378,000.00 to \$650,000 and in size from 932 to 2,698 square feet. No adjustments were made to any of the comparable sales.

Petitioner testified she did not make any adjustments to the sales she used. However, she considered Sale 1 to be the most comparable.

Petitioner testified there is a significant degree of physical deterioration and functional obsolescence associated with the property. Petitioner identified numerous deficiencies including but not limited to: stress cracks in the living room, insufficient electric baseboard heat, water damage to the ceiling in the living room, no drain spout in one of the upstairs bathrooms, chipped and peeling paint and poor utility of the home due to the room additions.

Petitioner testified that Respondent, in the valuation of her property, did not take into consideration all the deficiencies and feels further reduction is warranted. Petitioner contacted several contractors for estimates on costs related to scraping the subject and building a new structure. The estimated cost of demolition and building was prohibitive. The repair costs from faulty repair and remodeling work were also costly.

Petitioner is requesting an actual value of \$425,000.00 for tax year 2006.

Respondent presented an indicated value \$500,000.00 for the subject property.

Respondent presented four comparable sales ranging in sales price from \$395,000.00 to \$485,000.00 and in size from 1,263 to 2,116 square feet. After adjustments were made, the sales ranged from \$478,000.00 to \$538,000.00.

Respondent's witness, Mr. Stewart A. Leach, Certified General Appraiser with Boulder County Assessor's office, testified the comparable sales used are all located within the subject's market area. Comparable Sale 1 is the sale of the subject property that sold during the base period. Adjustments were made to all the sales for all differences in physical characteristics.

Mr. Leach testified that an inspection of the subject property was preformed and issues regarding the condition and any impact on utility as a result of the room additions were addressed. It is considered common with room additions that there is some compromise in the utility of the existing rooms based on how the addition was laid out.

Mr. Leach testified that he considered Petitioner's sales to be inferior to the subject property. Petitioner did not make any adjustments for differences and several of the sales were purchased for land only intending to scrape off the existing structure.

Respondent assigned an actual value of \$490,000.00 to the subject property for tax year 2006.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2006.

The Board placed most weight on the comparable sales used by Respondent. Adjustments were made for all differences in physical characteristics and factors affecting the subject property were addressed.

The Board gave consideration to Petitioner's sales. After addressing the differences in physical characteristics, Petitioner's sales indicate a value range similar to Respondent's. Although Petitioner testified regarding demolition and construction costs, no actual estimates were submitted to the Board for consideration.

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 17th day of September 2009.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

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

