

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 51357

Petitioner:

GEORGE WESLEY AND VALARIE A. DISCHER,

v.

Respondent:

**JEFFERSON COUNTY BOARD OF
EQUALIZATION.**

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on May 22, 2009, Sondra W. Mercier and MaryKay Kelley presiding. Mr. George Wesley Discher appeared pro se for Petitioners. Respondent was represented by James Burgess, Esq. Petitioners are protesting the 2008 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**27152 Ridge Trail, Conifer, Colorado
(Jefferson County Schedule No. 086274)**

The subject property is a 2,319-square-foot raised ranch with a finished 1,960-square-foot walkout basement and three-car garage. It was built in 1976 on a 3.514-acre lot.

Respondent assigned an actual value of \$470,000.00 for tax year 2008. Petitioners are requesting a value of \$442,490.00.

Based on the market approach, Petitioners presented an indicated value of \$446,490.00 for the subject property. Mr. Discher presented five comparable sales ranging in sales price from \$238,000.00 to \$435,000.00 and in size from 1,824 to 2,100 square feet. After adjustments were made, the sales ranged from \$379,150.00 to \$480,400.00. Three of the sales were also used in Respondent's market approach with similar adjustments and adjusted values.

Mr. Discher testified that his Sale 2 was excluded by Respondent because it was in inferior condition and not an arm's-length transaction: buyer and seller, acquaintances and Realtors, negotiated privately without exposure to the market place. Following the sale, purchasers reportedly invested \$20,000.00 in renovations, and Mr. Discher applied a similar adjustment in the market approach. The Board gives no weight to Petitioners' Sale 2: whether or not the sale was an arm's-length transaction is questionable; its physical condition is inferior to all other properties; and the percentage of total adjustments to the sales price was 56% in comparison to 23%, 17%, and 7% for the three shared sales.

The Board gives no weight to Petitioners' Sale 5, which was not used by Respondent. Both lot and improvement sizes are considerably smaller than the subject, and this sale had numerous adjustments with a high (49%) total adjustment percentage.

Mr. Discher considered his house to be in inferior physical condition and estimated a repair cost of \$4,000.00, which he applied to the indicated market value of \$446,490.00 for a requested actual value of \$442,490.00. Deficiencies include warped exterior siding, poor basement and stairwell drywall finish, damaged and poorly fitting doors, window moisture stains, and unfinished drywall around the attic access. Respondent's witness, who did not request an interior inspection, considered these items to be deferred maintenance typical to all homes and made no adjustment for them. The Board is convinced that the physical condition of the subject property impacts its market value and should be addressed.

Respondent presented three comparable sales ranging in sales price from \$365,000.00 to \$435,000.00 and in size from 1,958 to 2,100 square feet. After adjustments were made, the sales ranged from \$459,500.00 to \$482,600.00.

Respondent's witness, Mr. Stephen DeBell, discussed site adjustments, which ranged from \$22,400.00 to \$55,900.00, testifying they addressed only size. Photographs revealed a steeper slope for the subject site and less usable terrain than the comparable sales. The Board considers numerous factors important in lot adjustments, among them size, building footprint, terrain, tree cover, view, solar exposure, and distance to access roads.

Petitioners presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2008. The parties made similar adjustments for the three shared comparable sales and concluded to similar adjusted sales prices. The Board, in recalculating all three sales to address the subject's condition and steeper site with less utility, concludes to a value of \$450,000.00.

ORDER:

Respondent is ordered to reduce the 2008 actual value of the subject property to \$450,000.00.

The Jefferson 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 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.

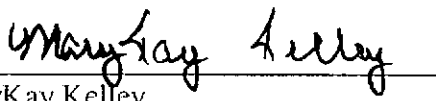
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

CRS § 39-8-108(2) (2008).

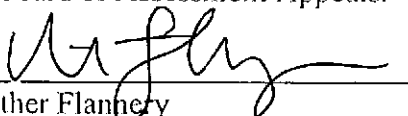
DATED and MAILED this 18th day of June 2009.

BOARD OF ASSESSMENT APPEALS


Sondra W. Mercier


MaryKay Kelley

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


Heather Flannery

