

<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>JOHN J. PIERSIAK,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 51362</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on January 19, 2010, MaryKay Kelley and Diane M. DeVries presiding. Petitioner appeared pro se. Respondent was represented by David Wunderlich, Esq. Petitioner is protesting the 2008 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**7929 West Caley Drive, Littleton, Colorado  
(Jefferson County Schedule No. 103290)**

The subject property is a single family split level residence built in 1974 in the Woodmar Square subdivision. It has 1,645 square feet of main living area with 3 bedrooms, 2 ½ baths, fireplace, rear covered patio, 621 square feet of unfinished basement, and an attached garage. The subject is of average quality and backs to open space.

Petitioner testified there are deficiencies in the subject property. There is settling of the concrete on driveway and front steps. Petitioner estimated the cost of repairs at about \$800.00. There are no updates to the subject from its original build.

Petitioner estimated that to upgrade the subject property with new siding, windows, garage door, and concrete repairs would cost approximately \$35,000.00.

Petitioner presented evidence (Exhibits C and D) of Respondent's Comparable Sale 1's open space premium and protection from construction by the adjacent commercial owner. Petitioner also presented evidence of this sale's many upgrades: upgraded kitchen appliances; newer roof, windows, water heater, and furnace; leaded glass front door; large deck with hot tub; covered patio; family room wet bar; and surround sound wiring.

Petitioner is requesting a 2008 actual value of \$220,000.00 for the subject property, which reflects the assigned value minus the \$35,000.00 cost to upgrade.

Respondent presented an indicated value of \$260,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$253,000.00 to \$265,200.00 and in size from 1,682 to 1,812 square feet. Respondent made adjustments for time, open space, size, basement finish, air conditioning, covered porch, wood balcony, windows, and other upgrades. After adjustments, the sales ranged from \$248,000.00 to \$263,200.00.

Respondent assigned an actual value of \$255,550.00 to the subject property for tax year 2008.

Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2008.

The Board does not believe that Respondent adequately adjusted for the open space influence as well as the many upgrades on Respondent's Comparable 1. Therefore, the Board believes that the 2008 valuation of the subject property should be on the lower end of the range.

The Board concludes that the 2008 actual value of the subject property should be reduced to \$248,000.00.

### **ORDER:**

Respondent is ordered to reduce the 2008 actual value of the subject property to \$248,000.00.

The Jefferson County Assessor is directed to change his 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).

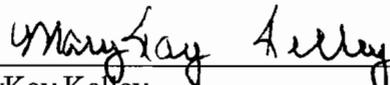
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

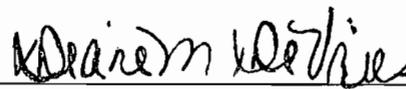
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

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

**DATED and MAILED** this 16<sup>th</sup> day of March 2010.

**BOARD OF ASSESSMENT APPEALS**

  
\_\_\_\_\_  
MaryKay Kelley

  
\_\_\_\_\_  
Diane M. DeVries

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

  
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Heather Flannery

