

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>RON FOX,</p> <p>v.</p> <p>Respondent:</p> <p>EL PASO COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 51629</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on December 16, 2009, Debra A. Baumbach and Diane M. DeVries presiding. Petitioner appeared pro se. Respondent was represented by Andrew Gorgey, Esq. via telephone conference call. Petitioner is protesting the 2009 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**1808 Sheldon Avenue, Colorado Springs, Colorado
(El Paso County Schedule No. 74114-34-015)**

The subject property consists of a single-family ranch style residence with 660 square feet, 1 bedroom, and 1 bath built in 1909 on a 7,801 square foot lot.

Petitioner described the physical characteristics of the subject: the floors are bowed throughout the house, the hot water heater is located in the kitchen, no upgrades have been made to the kitchen and bathroom, the porch is coming away from the foundation, and there are cracks in the sidewalks and pavement. Petitioner removed about 50 square feet of the enclosed porch from the back of the house. Petitioner believes that the land is worth more without the improvements in good economic times.

Petitioner provided no comparable sales within the base period of January 1, 2007 through June 30, 2008.

Petitioner is requesting a 2009 actual value of \$40,000.00 for the subject property based on what the bank believes the property would be worth.

Respondent presented an indicated value of \$65,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$68,366.00 to \$97,000.00 and in size from 740 to 878 square feet. After adjustments were made, the sales ranged from \$65,660.00 to \$96,300.00.

Respondent only inspected the exterior of the subject property and the comparable sales with a drive by appraisal.

Respondent assigned an actual value of \$65,000.00 to the subject property for tax year 2009.

Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2009.

The Board believes that Respondent did not adequately consider the condition of the subject property. The comparable sales used by Respondent's witness all appear to have significant upgrades, for example new vinyl siding and windows. The subject property has not had any upgrades for many years. Therefore, the Board believes an additional adjustment should be allowed.

The Board concludes that the 2009 actual value of the subject property should be reduced to \$60,000.00.

ORDER:

Respondent is ordered to reduce the 2009 actual value of the subject property to \$60,000.00.

The El Paso 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 21st day of January 2010.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

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

