

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>SONJA L. & EDWARD W. NUTINI,</p> <p>v.</p> <p>Respondent:</p> <p>ADAMS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 52048</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on December 14, 2010, Debra A. Baumbach and Karen E. Hart presiding. Sonja L. Nutini appeared pro se on behalf of Petitioners. Respondent was represented by Jennifer M. Wascak, Esq. Petitioners are protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**10772 Zuni Drive, Westminster, Colorado
Adams County Schedule No. R0034833**

The subject property consists of a 1,564 square foot single family residence built in 1999 with a two-car attached garage. The subject property is located in the Legacy Ridge subdivision.

Petitioners are requesting an actual value of \$310,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$340,358.00 for the subject property for tax year 2009.

Petitioners presented no comparable sales, choosing to present an equalization argument in support of their requested value, with additional reference to an appraisal with a concluded value that supported their request. Neither the appraisal report nor the appraiser was presented by Petitioners.

Petitioner, Mrs. Sonja L. Nutini, testified that the subject subdivision consists of “cookie cutter” homes that include identical patio home floor plans. Mrs. Nutini referenced two properties that have assessor valuations of \$299,000.00 and two properties that have assessor valuations of

\$312,097.00. Mrs. Nutini testified that these four properties as well as the subject property are identical with the exception that two of the properties have decks. The five properties consist of the same model patio homes on the same cul-de-sac. Mrs. Nutini has been inside all of the properties on many occasions, and she believes they should all be valued the same. Mrs. Nutini testified that the assessor records are inaccurate for 10776 and 10796 Zuni Drive, as these properties have finished basements that are not listed on the assessor's records.

Regarding Respondent's comparable sales, Ms. Nutini testified that Comparable Sales 1 and 2 are superior to her property, as one has a premium view and one sold as upgraded and included furniture in the sale price.

Petitioners are requesting a 2009 actual value of \$310,000.00 for the subject property, based on its previous year value and their fee appraisal value conclusion.

Respondent's witness, Mr. W. Troy Mousel, a Certified Residential Appraiser with the Adams County Assessor's Office, presented a value of \$340,358.00 for the subject property based on the market approach.

Mr. Mousel presented three comparable sales ranging in sale price from \$330,000.00 to \$358,000.00 and in size from 1,495 to 1,564 square feet. After adjustments were made, the sales ranged from \$341,405.00 to \$357,000.00. Comparable Sales 1 and 2 are identical to the subject property; they are the same model and same builder as the subject property and are located on the same cul-de-sac. Comparable Sale 3 is not as similar to the subject property but was included as only two sales had occurred in the immediate area.

Regarding the assessed values of the four neighboring properties, Mr. Mousel testified that the assessor's office had been unaware that two of the properties had finished basements. Mr. Mousel was not able to address Petitioners' other two sales as to specific property characteristics, as Petitioners had not exchanged the data with Respondent prior to the hearing.

Respondent assigned an actual value of \$340,358.00 to the subject property for tax year 2009.

Respondent presented sufficient probative evidence and testimony to show that the subject property was correctly valued for tax year 2009. Respondent's witness presented a well-documented appraisal report with sales that supported the assigned value.

Petitioners did not present any sales to indicate that the actual value of the subject property was incorrect, choosing to focus on an equalization argument. The Board considers equalization arguments as support of the subject property's valuation once the value of the subject property and the equalization comparables has been established. Without sales data to support a value for all of the five properties, the Board can give little weight to the equalization argument.

The Board cannot order, but recommends, that Respondent review the records of the four same-model properties referred to by Petitioners to insure that all property characteristics have been recorded accurately.

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 17 day of December 2010.

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.

Amy L. Bruhs

Amy Bruhs

