

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 53036

Petitioner:

JUDITH H. AND LARRY H. JOHNSON,

v.

Respondent:

**JEFFERSON COUNTY BOARD OF
EQUALIZATION.**

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on February 9, 2010, Karen E. Hart and Sondra W. Mercier presiding. Petitioner, Judith H. Johnson, appeared pro se. Respondent was represented by David Wunderlich, Esq. Petitioners are protesting the 2009 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**6220 Kilimanjaro Drive, Evergreen, Colorado
(Jefferson County Schedule No. 047797)**

The subject is a split-level single family residence and small barn built on a 5-acre parcel. The subject was built in 1979 and has not been renovated since construction.

Petitioners presented four comparable sales ranging in sales price from \$406,000.00 to \$450,000.00 and in size from 1,472 to 3,101 square feet. After adjustments were made, the sales ranged from \$447,000.00 to \$560,900.00.

Ms. Johnson testified that the subject had not been renovated since constructed and had original dated interior finishes. Petitioners contend that Respondent included sales that had not been adequately adjusted for renovated interiors.

Petitioners are requesting a 2009 actual value of \$475,000.00 for the subject property.

Respondent presented an indicated value of \$523,370.00 for the subject property based on the market approach.

Respondent presented four comparable sales ranging in sales price from \$420,000.00 to \$553,000.00 and in size from 1,812 to 3,212 square feet. After adjustments were made, the sales ranged from \$482,800.00 to \$551,500.00.

Respondent contends that the subject property is well maintained and that the lack of renovation is not significant to value in the marketplace.

Respondent assigned an actual value of \$523,370.00 to the subject property for tax year 2009.

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

Petitioners presented adequate sales data and testimony as to the condition of the subject compared to Respondent's comparable sales to prove that a value at the lower end of the range was appropriate for the subject. The Board was convinced by Petitioners' data that Respondent's Sales 1 and 3 were substantially renovated prior to the date of sale, producing a value above what was reasonable for the subject in its condition on the assessment date. Based on Respondent's Sales 2 and 4 with support from Petitioners' sales and testimony, the Board concluded to a value of \$499,800.00 for the subject.

The Board concluded that the 2009 actual value of the subject property should be reduced to \$499,800.00.

ORDER:

Respondent is ordered to reduce the 2009 actual value of the subject property to \$499,800.00.

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 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 12th day of April 2010.

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

Sondra W Mercier

Sondra W. Mercier

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

HA Flattery

Heather Flattery

