

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DENNIS DAVID SOHOCKI,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53052</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on July 20, 2010, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Charles T. Solomon, Esq. Petitioner is protesting the 2009 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**947 South Williams Street, Denver, Colorado
(Denver County Schedule No. 05144-21-006-000)**

The subject property is a 1,197 square foot brick bungalow with a 398 square foot cellar and a one-car garage. It was built in 1910 on a 6,540 square foot lot in the Washington Park neighborhood.

Respondent assigned an actual value of \$453,800.00 for tax year 2009. Petitioner is requesting a value of \$396,000.00.

Petitioner described his frustration with the appeal process: he cannot afford an appraisal, the general public is unfamiliar with either the mass or site-specific appraisal processes, and the assessor’s model is confusing and flawed. Respondent acknowledged his concerns and applauded his perseverance and willingness to challenge the process.

Mr. Sohocki, having been provided a list of Washington Park sales by the assessor's office, presented six comparable sales ranging in sales price from \$370,000.00 to \$435,000.00. No adjustments were made to the sales.

Mr. Sohocki discussed inconsistencies in Respondent's case. While the actual value of the subject increased from the prior tax year by 15%, the price per square foot adjustment in Respondent's appraisal decreased by 12% from that used in the tax year 2007 appeal to the Board. Basement adjustments showed an 87% increase and finished basements a 37% increase from Respondent's 2007 tax year appraisal. Petitioner considered Respondent's math inconsistent and suggested that Respondent worked backward to achieve a desired figure. The Board ordered a decrease in actual value for tax year 2007, and Mr. Sohocki contended the assessor's office "revived" the previously discredited actual value. Dollar adjustments should not have changed in a stable real estate market.

Mr. Sohocki based his requested value on the Board-reduced actual value for tax year 2007 of \$396,000.00.

Respondent presented an indicated value of \$457,000.00 for the subject property based on the market approach. The witness presented three comparable sales ranging in sales price from \$425,000.00 to \$485,000.00 and in size from 980 to 1,220 square feet. After adjustments were made for sales concessions, lot size, age, condition, bathrooms, size of improvements, basement size and finish, garage, and fireplaces, the sales ranged from \$445,500.00 to \$483,600.00. The witness reconciled to the median value, rounded.

Respondent's witness discussed Petitioner's six sales. Sale 1 was rejected because the transaction involved related parties, eliminating it from consideration per the *Assessor's Reference Library*, Volume 3. Sale 2 was an estate sale involving a quit claim transaction without exposure to the market place, then demolition and new construction. Sale 3, an arm's-length transaction, was not used because its gross and net adjustments exceeded those of sales used in Respondent's appraisal. Sales 4 and 5 involved two lots, multiple transfers of title, demolition and new construction, all being reasons for rejection. Sale 6 was rejected for its sale to a neighbor and subsequent second floor addition.

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

The Board is persuaded that sub-markets exist in Washington Park: continued residential use, demolition for new construction, and assemblage. Intended future use can impact purchase price, making comparable sale selection critical. Five of Petitioner's six sales were not purchased for continued "as is" residential use. Respondent's sales were more persuasive.

The Board, in reviewing Petitioner's Sale 3, applied Respondent's adjustments for age, square footage, bathroom, and basement size and finish, correlating to a value of \$366,496.00. This adjusted sales price falls far below the range of Respondent's adjusted values, suggesting other factors and pleading additional information.

The Board questions the wide \$38,100.00 range in Respondent's adjusted values, which suggests other factors such as interior updating or remodeling. Neither the Board nor Respondent has knowledge of the subject's interior status. Additional adjustments or a different reconciliation might be warranted were the Board convinced that the subject was inferior to the comparable sales. However, Petitioner did not provide sufficient information for the Board to determine the actual condition nor was Respondent permitted access to the subject property.

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 16th day of August 2010.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

MaryKay Kelley

MaryKay Kelley

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

Heather Flannery

Heather Flannery

