

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 53095

Petitioner:

HANSPETER SPUHLER,

v.

Respondent:

DOUGLAS COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on March 18, 2010, Sondra W. Mercier and James R. Meurer presiding. Petitioner, Mr. Hanspeter Spuhler appeared pro se. Respondent was represented by Robert D. Clark, Esq. Petitioner is protesting the 2009 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**1175 Ridge Oaks Drive Castle Rock, Colorado
(Douglas County Schedule No. R0477425)**

The subject is a 6,241 (per Petitioner's architect) square foot custom single-family detached house on 22.093 acres. It is located approximately two to three miles southeast of the Town of Castle Rock in unincorporated Douglas County and is accessed from the subdivision to the east via a 550 foot gated driveway. The structure is a contemporary two-story design and was constructed in 2001. Based on county data, there are four bedrooms and six baths on the main and upper levels of the house. Overall, construction quality, views, and condition of the improvements are considered to be excellent. The structure has two fireplaces, hot water heat, and multiple AC units. In addition to the above grade living area, there is a three car attached garage and a walkout basement with indoor pool. There is also a detached three car garage and a tennis court.

The 22.093 acre parcel was one of the remaining tracts after splitting the property from Petitioner's original parcel. The split was a result of condemnation to accommodate the newly

constructed Plum Creek Parkway/Miller Boulevard extension that travels from Ridge Road on the east to the Town of Castle Rock on the west. Plum Creek Parkway borders the subject parcel to the northwest.

Petitioner presented an indicated value of \$1,223,300.00 for the subject property.

Mr. Spuhler testified that because of the improvements to Plum Creek Parkway, the subject now suffers from significant noise and traffic influence. Mr. Spuhler further argued that the 550 linear foot access drive to the house is difficult and requires major snow removal equipment during the winter months. In addition, Petitioner argued that the square footage of the main levels of the house used by Respondent is incorrect and that the correct square footage was provided to Petitioner and Douglas County by Petitioner's architect.

Petitioner estimated value by applying a 15% discount to Respondent's value for the access issues. In addition, Petitioner applied an additional discount based on prorating the compensation received under the condemnation proceedings to reflect a decrease in value from the noise and traffic influence. No sale comparables were provided to support the estimated value.

Petitioner is requesting a 2009 actual value of \$1,223,300.00 for the subject property.

Based on the market approach, Respondent presented an indicated value of \$1,731,400.00 for the subject property.

Respondent's witness, Mr. Thomas L. Brown, presented three comparable improved sales and six land sales to support his opinion of market value. The land sales ranged in price from \$300,000.00 to \$630,000.00 and in size from 28.51 acres to 36.31 acres. Respondent's witness estimated a land value for the subject at \$15,000.00 per acre based on a review of these sales. The improved sales including land ranged in sales price from \$1,450,000.00 to \$2,185,000.00 or from \$1,259,550.00 to \$1,600,554.00 after netting out land and miscellaneous support buildings. After adjustments, the three sales ranged from \$1,248,812.00 to \$1,488,282.00 with a reconciled value of \$1,400,000.00 exclusive of land. Respondent's witness then added back the estimated value of the land at \$15,000.00 per acre or \$331,400.00 to arrive at an estimated market value for the land and improvements of \$1,731,400.00. It appears that Mr. Brown placed equal weight on all three of the comparable sales, since no discussion of the weight of each sale was provided in the narrative.

Respondent assigned an actual value of \$1,704,572.00 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.

After careful consideration of the testimony and exhibits presented in the hearing, the Board cannot quantify any reduction in value for any additional noise and traffic resulting from the road improvements. The Board also concludes that the subject's access is generally typical

of properties of this type in similar locations, and therefore a reduction in value due to maintenance and topography of the gated drive cannot be supported. In addition, Petitioner did not present any sale comparables to support the opinion of value.

Relative to the square footage of the structure, the Board places most weight on the measurements provided by Petitioner's architect. This results in a conclusion for an above grade living area of 6,241 square feet for the subject as opposed to the 6,599 square feet used by Respondent. Using Respondent's per square foot adjustment of \$84.00 for the above grade area, the indicated value considering Petitioner's square footage is \$1,701,328.00. (358 sf @ \$84.00psf = \$30,072.00, \$1,731,400.00-\$30,072.00=\$1,701,328.00).

ORDER:

Respondent is ordered to reduce the 2009 actual value of the subject property to \$1,701,328.00.

The Douglas 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 May, 2010.

BOARD OF ASSESSMENT APPEALS

Sondra W. Mercier
Sondra W. Mercier

James R. Meurer
James R. Meurer

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

Heather Flannery
Heather Flannery

