

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>THOMAS KUSPIEL,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DENVER COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53143</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on February 1, 2011, Debra A. Baumbach and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Charles T. Solomon, Esq. Petitioners are protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**413 Galapago Street, Denver, Colorado  
Denver County Schedule No. 05102-09-038-000**

The subject property consists of an attached two-story single-family residence containing a total of 1,364 square feet of gross living area, three bedrooms, one and one-half bathrooms, and an 80 square foot unfinished basement. The subject is an attached unit. There are two other units in the complex referred to as Galapago Terrace.

Petitioner is requesting an actual value of \$134,500.00 for the subject property for tax year 2009. Respondent assigned a value of \$168,400.00 for the subject property for tax year 2009.

Petitioner presented comparable sales of the two adjoining units to the subject property. The sale dates occurred after the base period.

Petitioner testified that one of the two adjoining units to his property had been vacant for six months and the other unit was vacant for over a year. He testified that these two properties were in poor physical condition and were in foreclosure. He testified that there is gang activity in the

immediate area of his property and that continuing graffiti problems exist. He testified that other attached units in the area have been for sale and haven't sold but have become rental properties, and the gang activity and graffiti have a negative impact upon property values in the neighborhood. Petitioner testified that Respondent's comparable sales are well-maintained properties and have a superior location in the neighborhood where properties are in superior condition.

Petitioner is requesting a 2009 actual value of \$134,500.00 for the subject property.

Respondent presented a value of \$205,000.00 for the subject property based on the market approach.

Respondent's appraiser, Mr. Richard Mahoney, presented three comparable sales ranging in sale price from \$223,000.00 to \$236,500.00 and in size from 1,080 to 1,234 square feet. After adjustments were made, the sales ranged from \$203,810.00 to \$207,100.00.

Respondent assigned an actual value of \$168,400.00 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.

The Board concurred with Respondent's value conclusion derived by Mr. Mahoney. The Board placed greater reliability upon Respondent's value conclusion because of the sales' comparability in location, construction quality, gross living area, and additional features. Mr. Mahoney adjusted each comparable sale downward by ten percent of the sale price after financing concessions to reflect the superior condition of the sales. Respondent's assigned value of \$168,400.00 is \$36,600.00 below the market value concluded by Mr. Mahoney.

**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 4 day of February 2011.

**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*Lyle D. Hansen*

Lyle D. Hansen

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

*Amy Bruins*  
Amy Bruins

