

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 53271**

Petitioner:

**RONNIE F. AND PATRICIA D. HUBER,**

v.

Respondent:

**DOUGLAS COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on November 23, 2010, Louesa Maricle and MaryKay Kelley presiding. Ronnie F. Huber appeared pro se on behalf of Petitioners. Respondent was represented by Robert D. Clark, Esq. Petitioners are protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**7581 Rattlesnake Drive, Lone Tree, Colorado  
Douglas County Schedule No. R0330006**

The subject property is a two-story residence with an unfinished basement and three-car garage. Petitioners report 2,314 square feet of prime living space while Respondent reports 2,362. The 0.156 acre site backs to a church parking lot within the Centennial Ridge subdivision of Lone Tree.

Petitioners are requesting an actual value of \$275,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$290,000.00 but is recommending a reduction to \$285,000.00.

Mr. Huber presented five comparable sales ranging in sales price from \$284,900.00 to \$310,000.00 and in size from 1,913 to 2,526 square feet. After adjustments were made, the sales ranged from \$253,370.00 to \$285,767.00. He averaged the five comparable sales, concluding to an indicated value of \$276,140.00. He assigned most weight to Comparable Sales 1, 3, and 4, averaging them for an indicated value of \$273,894.00. The two values were then reconciled to \$275,000.00.

Mr. Huber described the following deficiencies in the subject property: proximity of the church parking lot with overflow into neighborhood streets; the weed, snake, and rodent-infested bike path behind the subject property; six unsightly electrical boxes; and split exterior cedar siding with loose nails.

Mr. Huber also testified to errors in Respondent's report: incorrect square footage for the subject, omission of air conditioning for the subject, and additional bedrooms and bathrooms being listed in Respondent's comparable sales.

Respondent presented a value of \$285,000.00 for the subject property based on the market approach. Respondent's witness, Thomas L. Brown, Certified Residential Appraiser, presented four comparable sales ranging in sale price from \$294,100.00 to \$358,000.00 and in size from 1,946 to 2,395 square feet. After adjustments, the sales ranged from \$278,207.00 to \$325,859.00.

Mr. Brown, having been denied an interior inspection, made an exterior visual inspection of the subject property and testified that the condition of the subject's cedar siding was typical for its age, that he observed nothing adverse relating to the bike path or electrical boxes, and that the church parking lot's negative influence was noted and addressed. He presented supporting photographs as evidence.

Mr. Brown, addressing Petitioners' five sales, stated that two were included in his report, that another two had 2006 pre-base period sale dates and were not considered, and that the fifth was a short sale and not considered to be an arm's length transaction.

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

Both state constitution and statutes require use of the market approach to value for residential property. The Board gave little weight to Petitioners' methodology of averaging sales prices. Averaging is not considered an appropriate appraisal practice.

Respondent relied on the market approach to value the subject property, presenting a supported and convincing analysis. The Board is not persuaded that the home's exterior warrants a condition adjustment. Neither the bike path nor electrical boxes are considered to negatively impact value. Although the Board acknowledges that the subject has air conditioning and that Respondent's Sale 4 does not, an adjustment to Sale 4 would not affect the value range or indicated value. Although Petitioners reported Respondent's Sale 1 as having an additional bathroom and Sale 4 as having two additional bedrooms, the Board is not convinced that these additional rooms were located on the main level (if located in finished basements, adjustments have been made). The difference in reported square footage for the subject is minimal and not considered to affect value; an interior/exterior inspection is suggested.

**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).

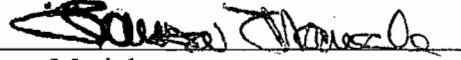
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

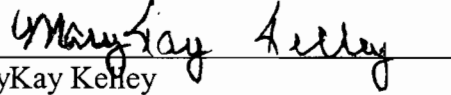
Section 39-8-108(2), C.R.S.

DATED and MAILED this 3 day of December 2010.

**BOARD OF ASSESSMENT APPEALS**




Louesa Maricle



MaryKay Keley

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

  
Amy Brujns