

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MAURICE LUCILLE CARSON,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53306</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 23, 2010, Louesa Maricle and MaryKay Kelley presiding. Mr. Leland B. Carson appeared on behalf of Petitioner. Respondent was represented by Robert D. Clark, Esq. Petitioner is protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**8859 South Chestnut Hill Way, Highlands Ranch, Colorado
Douglas County Schedule No. R0362825**

The subject property is a 2,844 square foot two-story residence with a partially finished basement and two-plus-one-car tandem garage. It is located on a 0.187 acre cul de sac site backing to Quebec Street in the Highlands Ranch subdivision.

Petitioner is requesting an actual value of \$286,900.00 for the subject property for tax year 2009. Respondent assigned a value of \$335,000.00.

Mr. Carson presented a list of the property’s deficiencies, including: proximity to Quebec Street, damaged metal lavatories, squeaking hardwood floors, original carpet, old interior and exterior paint, original roof, original water heater, deficient concrete wall caulking, grass-filled cracks in the street, decaying cedar trim on the front door window frame, cracked and weathering batten boards with protruding nails, damaged windows, broken window frames (involved in an Oldach Window class action suite), and snowstorm-related tree damage. Mr. Carson provided

photographs and a \$48,100.00 repair estimate, concluding to a requested value of \$286,900.00 (assigned value minus repairs).

Mr. Carson described the subject residence, built by Village Homes, as inferior to three of Respondent's comparable sales built by Oakwood Homes and Richmond Homes.

Respondent presented a value of \$400,000.00 for the subject property based on the market approach. Respondent's witness, Rebecca S. Dockery, Registered Residential Appraiser, presented four comparable sales ranging in sale price from \$379,000.00 to \$489,900.00 and in size from 2,416 to 3,075 square feet. After adjustments were made, the sales ranged from \$383,459.00 to \$440,249.00.

Ms. Dockery agreed that numerous items needed repair or replacement, including metal lavatories, hardwood floor refinishing, window replacement, water heater replacement, and basement caulking. She noted no squeaking floors, considered carpeting to be in good condition, observed newer exterior paint and considered interior paint to be in good condition, saw no landscaping issues, and noted an adequate roof. She assigned a \$15,000.00 adjustment, based on Petitioner's costs, for deferred maintenance.

Ms. Dockery disagreed that construction quality differed between builders in the subdivision. Sale 4 was built by Village Homes and all comparable sales had similar interiors.

Ms. Dockery agreed that the subject's site was adversely affected by Quebec Street's traffic. Three of her four sales also backed to Quebec Street.

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

The Board agrees with Respondent's list of necessary repairs and is not convinced that paint, carpet or roof replacement is necessary. It is convinced, however, that Respondent's estimates are low. Doubling Respondent's \$15,000.00 estimate, however, results in an adjusted value range from \$363,459.00 to \$420,249.00, bracketing the indicated value of \$400,000.00. The assigned value of \$335,000.00 remains lower than Respondent's conclusion.

Petitioner did not convince the Board that Village Homes' interiors are substandard to other builders.

In response to Petitioner's concerns about Quebec Street traffic, the Board notes that Respondent selected three comparable sales with the same influence. However, although Sale 4 is an interior lot without an adjustment, it falls mid-point in the range, and an adjustment even at \$10,000.00 would not affect the assigned value.

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.

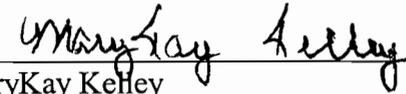
Section 39-8-108(2), C.R.S.

DATED and MAILED this 3 day of December 2010.

BOARD OF ASSESSMENT APPEALS

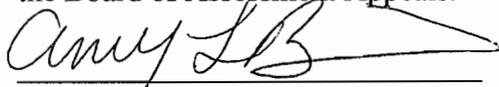


Louesa Maricle



MaryKay Kehey

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



Amy Bryns

