

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>CHARLEE LOVEJOY</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53307</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on January 25, 2011, Diane M. DeVries and Gregg Near presiding. Petitioner appeared pro se. 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:

**5107 N Mesa Drive, Castle Rock, Colorado
Douglas County Schedule No. R0055950**

The subject property consists of a 3,138 above grade-square foot, single family, one-and-one-half story residence built in 1978, with a 820-square foot finished basement and 832-square foot attached garage. The subject is located in the Happy Canyon subdivision.

Petitioner is requesting an actual value between \$380,000.00-\$390,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$435,585.00 for the subject property for tax year 2009.

Petitioner did not present any comparable sales. Petitioner testified that a neighbor had ruined the view from the property. The home was purchased in 1987. The sales brochure at the time stated the property has “a million dollar view.” Petitioner indicated the view extends from the south toward Pikes Peak and includes the foothills and front-range to the west. The westerly view was visible through the home’s dining room and kitchen windows.

In the summer of 2008, a neighbor constructed a dirt berm and wood fencing along their ownership west of the subject. The construction of the fence effectively blocked the ground level western views from the home.

Petitioner stated the neighbor had done “terrible things” and had taken Petitioner to court on five different occasions. The charges included barking dogs and harassment of one of the home’s residents for mowing the public right of way.

Petitioner’s witness, Marilee Berzins, provided additional testimony regarding the construction date of the berm and fencing, as well as other actions of the neighbor.

Petitioner is requesting a 2009 actual value of \$380,000.00-\$390,000.00 for the subject property.

Respondent presented a value of \$435,585.00 for the subject property based on the market approach.

Respondent’s witness, Duane J. Meyer with the Douglas County Assessor’s Office, testified regarding the comparable sales used, the items considered in his report, and specific comparisons between the sales and the subject property. Mr. Meyer presented four comparable sales ranging in sale price from \$435,000.00 to \$630,000.00 and in size from 2,656 to 3,604 above grade-square feet. After adjustments were made, the sales ranged from \$440,240.00 to \$587,056.00. The witness concluded to a market value of \$500,000.00.

Respondent assigned an actual value of \$500,000.00 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.

While the Board empathizes with the difficulties faced by Petitioner, the Board’s task is strictly limited to questions of property valuations. In these proceedings, Petitioners have the burden of proof to show that the county incorrectly valued the subject property. *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198 (Colo. 2005). The Board finds that Petitioner did not present sufficient evidence to indicate that Respondent’s assigned value was incorrect. Further, the Board finds that the comparable sales used in Respondent’s market approach and the explanation and adjustments to those sales are reasonable and therefore, most accurately reflect the market value for the subject.

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).

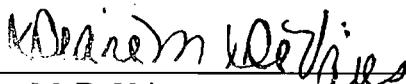
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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

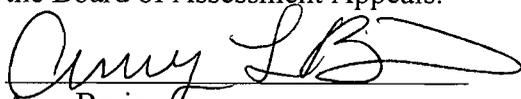


Diane M. DeVries



Gregg Neak

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



Amy Bruins

