

<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>BARBARA BARROWS,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53458</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on February 22, 2011, Louesa Maricle and MaryKay Kelley 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:

**4095 Nordland Trail, Castle Rock, Colorado  
Douglas County Schedule No. R0450591**

The subject property is an end-unit town house with 1,584 square feet and a two-car garage in the Morgans Run community.

Petitioner is requesting an actual value of \$211,450.00 for the subject property for tax year 2009. Respondent assigned a value of \$225,294.00.

Ms. Barrows presented four comparable sales ranging in sale price from \$205,900.00 to \$217,600.00. No adjustments were made to the sales. Averaging the four, she presented an indicated value of \$211,450.00.

Based on conversations with homeowners, Ms. Barrows argued that some of Respondent's comparable sales had superior features not addressed in the appraisal: Sale 1 had updated carpeting, custom paint, stainless steel appliances, and a fireplace; Sale 2 had a second master suite (conversion of bedrooms 2 and 3) with a five-piece bath and jetted tub, fireplace, upgraded cabinets, and

hardwood and tiled flooring; and Sale 4 had skylights, granite counters, fireplace, bathroom tile, and upgraded carpet.

Respondent presented a value of \$230,000.00 for the subject property based on the market approach. Respondent's witness, Duane J. Meyer, Certified Residential Appraiser, presented six comparable sales ranging in sale price from \$217,600.00 to \$247,300.00. All had the same floor plan as the subject and all were end units. After adjustments for personal property and/or sales concessions, age, and fireplaces were made, the sales ranged from \$208,400.00 to \$239,200.00.

Mr. Meyer described the subject unit as having superior views in comparison to his comparable sales, which faced mailboxes, hills, and retaining walls. Unable to delineate value from the marketplace, he made no related adjustments.

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

While Petitioner offered interior units as comparable to the subject, the Board is convinced that end units carry greater marketability and value because they have only one common wall, additional windows, more interior light, and a wraparound porch. Respondent's end-unit sales are considered more comparable.

Petitioner convinced the Board that Respondent's Sales 1 and 2 had fireplaces and should have carried adjustments. The Board is not convinced that Sale 2's conversion to a second master suite carries additional value in the marketplace, despite its original builder premium, because it loses marketability as a three-bedroom unit on resale. The Board is convinced that Sale 4 had additional upgrades (skylights, granite, and tile) that carry value. However, re-calculation of Respondent's sales, including the subject's superior view, supports Respondent's indicated value of \$230,000.00.

**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.

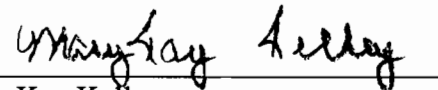
Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 4 day of March 2011.

**BOARD OF ASSESSMENT APPEALS**




Louesa Maricle



MaryKay Kelley

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

  
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Amy Bruins

