

<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>RALPH FLETCHER JR. AND MARY ANN FLETCHER</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53465</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on March 8, 2011, Lyle D. Hansen and James R. Meurer presiding. Petitioner, Ralph Fletcher Jr., 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:

**12141 S. Windy Trail Lane Parker, Colorado  
Douglas County Schedule No. R0461374**

The subject is a two story single-family attached house located in the Reata North Subdivision in Parker, Colorado. The house was constructed in 2007, contains 3,063 square feet above grade including four bedrooms and three baths, and has a 1,516 square foot open basement. Site size is 0.17 acres, and the property is served by public utilities. There is a two car built-in garage, and the property is considered to be in overall good condition.

Petitioners are requesting an actual value of \$421,160.00 for the subject property for tax year 2009. Respondent assigned a value of \$474,248.00 for the subject property for tax year 2009.

Mr. Fletcher argued that Respondent did not use the most appropriate sales in the market approach to compare to the subject property.

Respondent presented a value of \$505,000.00 for the subject property based on the market approach.

Respondent's witness, Ms. Rebecca Dockery, presented four comparable sales to support the opinion of market value. All four sales were the same style homes as the subject, located within the same subdivision, and included the sale of the subject. The sales ranged in price from \$490,000.00 to \$599,500.00 and dates of sale ranged from October of 2007 to June of 2008. After adjustments for age, living area square footage, basement square footage and finish, and garage, Respondent concluded to a value of \$505,000.00 for the subject property

Respondent assigned an actual value of \$474,248.00 to the subject property for tax year 2009.

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

Colorado case law requires that "[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence. . ." *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005). After careful consideration of the testimony and exhibits presented in the hearing, the Board concludes that Respondent's comparable sales and adjustments to the sales accurately reflect the market value for the subject. Respondent's sales are all located in the Reata North Subdivision, all are similar style houses requiring minimal adjustment, and all were sold within the statutory base period.

The Board concurs with Respondent's assigned value of \$474,248.00 for the subject for tax year 2009.

Regarding the 18-month versus 24-month data gathering period, Respondent's standard policy of using a 24-month study period is contrary to statute. An expansion of the data-gathering period is permissible only when adequate data is not available. Section 39-1-104(10.2)(d), C.R.S. states in part:

Beginning with the property tax year commencing January 1, 1999, if comparable valuation data is not available from such one-and-one-half-year period to adequately determine such actual value for a class of property, "level of value" means the actual value of taxable real property as ascertained by said applicable factors for such one-and-one-half-year period, the six-month period immediately preceding such one-and-one-half-year period, and as many preceding six-month periods within the five-year period immediately prior to July 1 immediately preceding the assessment date as are necessary to obtain adequate comparable valuation data. Said level of value shall be adjusted to the final day of the data-gathering period.

The Board found Respondent's statements regarding the 24-month data-gathering period referenced in Exhibit A to be misleading.

**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 1 day of April 2011.

BOARD OF ASSESSMENT APPEALS

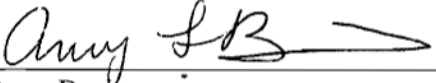


Lyle D. Hansen



James R. Meurer

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



Amy Bruns

