

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>PATRICIA S. E. KENNEY,</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53499</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on October 21, 2010, James R. Meurer and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Michael A. Koertje, Esq. Petitioner is protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**2065 Glenwood Drive, Boulder, Colorado
Boulder County Schedule No. R0009012**

The subject property is a 1,810 square foot house without basement or garage, the original attached garage having been converted to living space (family room). It was built in 1958 on a 7,840 square foot site in the High Meadows subdivision.

Petitioners are requesting an actual value of \$507,500.00 for the subject property for tax year 2009. Respondent assigned a value of \$595,000.00.

Based on the market approach, Petitioner presented an indicated value for the subject property of \$507,500.00. Ms. Kenney presented three comparable sales ranging in sale price from \$423,800.00 to \$513,000.00 and in size from 1,107 to 1,654 square feet. After adjustments were made, adjusted sales prices ranged from \$492,851.00 to \$582,099.00.

Based on the market approach, Respondent presented an indicated value for the subject property of \$625,000.00. Respondent's witness, Mr. Stewart Leach, Certified General appraiser,

presented three comparable sales ranging in sale price from \$545,300.00 to \$605,000.00 and in size from 1,175 to 1,508 square feet. After adjustments were made, the sales ranged from \$611,615.00 to \$627,680.00.

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

The Board places greater reliance on Respondent's sales due to its witness's experience in appraisal methodology and sales selection.

The Board acknowledges Petitioner's research and analysis. All three comparables sold considerably lower than Respondent's sales and were not disputed. However, Petitioner did not convince the Board that her sales were superior. The range of values is wide and does not include information such as construction quality, updating and remodeling, physical condition, features, and seller concessions. The Board gives only some weight to Petitioner's analysis.

The Board concludes, based on Petitioner's sales, that Respondent's indicated value of \$625,000.00 is too high, but the Board was not presented sufficient probative evidence to reconcile lower than the assigned value of \$595,000.00.

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.

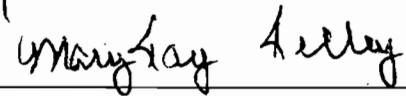
Section 39-8-108(2), C.R.S.

DATED and MAILED this 29 day of October 2010.

BOARD OF ASSESSMENT APPEALS



James R. Meurer



MaryKay Kelley

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



Amy Bruins