

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ANDRZEJ S. & BOZENA KRZYWDZINSKI,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53512</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 28, 2011, Diane DeVries and Debra A. Baumbach. Mr. Andrzej S. Krzywdzinski appeared pro se on behalf of Petitioners. Respondent was represented by Robert D. Clark, Esq. Petitioners are protesting the 2009 actual value of the subject property

Subject property is described as follows:

**10983 Valleybrook Circle, Highlands Ranch, Colorado
(Lot 241 Highlands Ranch 122-Y 0.247 AM/L)
Douglas County Schedule No. R0447492**

The subject property is a two-story wood frame single family residence consisting of 2,809 square feet of finished living area and a 1,529-square foot unfinished basement area built in 2006. There is a 653 square feet built in garage. The condition and quality are considered average to good.

Petitioners are requesting an actual value of \$385,000.00 for the subject property for tax year 2009, and Respondent has assigned an actual value of \$411,020.00 for tax year 2009.

Mr. Krzywdzinski purchased the subject property in 2006 for \$450,000.00. He reviewed sale prices and graphs in the market area, and he determined the market was in decline.

Mr. Krzywdzinski testified the Petitioners' annual property value increased by \$28,000.00. There were no improvements made since the purchase, and he does not believe that the subject property's values should have increased at such a significant rate.

Petitioners are requesting a 2009 actual value of \$385,000.00 for the subject property.

Respondent presented an indicated value of \$462,000.00 for the subject property based on the market approach.

Witness for Respondent, Mr. Wesley Wade, Certified Residential Appraiser, presented three comparable sales ranging in sale price from \$447,000.00 to \$490,000.00 and in size from 2,819 to 2,873 square feet. After adjustments for physical differences the sales ranged from \$444,000.00 to \$490,860.00.

Mr. Wade discussed the criteria for selecting the three comparables used to value the subject property. There were 21 average quality sales of two-story homes. There were seven sales ranging in size from 2,709 to 2,909 square feet and seven sales constructed between 2004 and 2008.

Respondent assigned an actual value of \$411,020.00 for tax year 2009.

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

The Board gave most weight to Respondent's appraisal analysis. The comparable sales are located within the same neighborhood and are of the same model. There was a minimal degree of required adjustments. The indicated value supports the assigned value and takes into consideration any other factors affecting the value.

The assigned value takes into consideration any factors affecting the subject property. Petitioner did not present the Board with any comparable sales to refute Respondent's sales or value.

ORDER:

The Petitioner 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 6 day of May 2011.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

Debra A. Baumbach

Debra A. Baumbach

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

Amy Bruins
Amy Bruins

