

<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>EDWARD F. MOCK,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53523</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on June 1, 2011, Debra A. Baumbach and Lyle D. Hansen presiding. Mr. Edward Mock appeared pro se. Mrs. Cherie Mock also appeared on behalf of Petitioner. Respondent was represented by Robert Clark, Esq. Petitioner is protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**7556 Nuthatch Circle, Parker, Colorado  
Douglas County Schedule No. R0400565**

The subject property consists of a stucco and stone one story single-family residence built in 1999. The residence contains a total of 2,479 square feet of gross living area; a 2,512-square foot basement of which 1,960 square feet are finished. The residence has one bedroom on the main level, two baths, a walkout basement, two fireplaces, central air-conditioning, a covered patio with a balcony overhead and a three-car garage. The residence is situated on a 16,548-square foot lot.

Petitioner is requesting an actual value of \$571,254.00 for the subject property for tax year 2009. Respondent assigned a value of \$665,350.00 for the subject property for tax year 2009.

Petitioner presented three comparable sales ranging in sale price from \$663,000.00 to \$834,000.00 and in size from 2,187 to 3,018 square feet. After adjustments were made, the sales ranged from \$571,254.00 to \$619,684.00.

Mrs. Mock testified that Respondent's Comparable Sale 3 was one of the show homes included in the Parade of Homes and it contained additional amenities including a large stone hearth, a TV area on the main floor, a butler's pantry and bar in the residence. Mrs. Mock testified that Respondent's Comparable Sale 3 has a substantial number of mature trees around the residence as opposed to the smaller number of trees on the subject property. Petitioner disagreed with Respondent's adjustments for building square feet, for lot size, for land value and for basement finish. Mrs. Mock testified that Respondent's appraiser accomplished no adjustment for differences in the number of bathrooms. Mrs. Mock testified that Respondent's comparable sales are up to 3.6 miles away from the subject with different locational amenities.

Petitioner is requesting a 2009 actual value of \$571,254.00 for the subject property.

Respondent presented a value of \$710,000.00 for the subject property based on the market approach.

Respondent's appraiser, Mr. Duane Meyer, presented five comparable sales ranging in sale price from \$663,000.00 to \$834,000.00 and in size from 2,187 to 3,018 square feet. After adjustments were made, the sales ranged from \$623,743.00 to \$795,328.00.

Mr. Meyer testified that the Douglas County Assessor's Office has no support for an adjustment in the difference in the amount of trees between Comparable Sale 3 and the subject. He testified that he adjusted for differences in bathrooms by concluding a value in the lower portion of the adjusted sale price range. Mr. Meyer testified that Comparable Sale 1 was the best comparable sale because of its location one block from the subject. He testified that Respondent's Comparable Sale 3, which was a part of the Parade of Homes, has typical 1997 residential building amenities and that the extras in the subject are comparable to the comparable sales.

Respondent assigned an actual value of \$665,350.00 to the subject property for tax year 2009.

Sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2009.

The five comparable sales presented by Respondent were located in the same residential subdivision as the subject. Mr. Meyer's best comparable sale was located one block from the subject. Mr. Meyer concluded the final value estimate in the lower portion of Respondent's adjusted sale price range to reflect the lack of adjustment for bathrooms. The Board agreed with Respondent's appraiser's adjustment analysis to the five comparable sales. However, the Board disagreed with Respondent because no adjustment was accomplished for the larger number of older trees on Comparable Sale 3. The Board agreed with Petitioner, in that there is value in a larger number of older trees, and concluded that an additional downward adjustment should have been accomplished. The Board concluded that the value should be concluded at the lower value of the adjusted sale price range to recognize the differences in older trees between the subject and Comparable Sale 3.

The Board concluded that the 2009 actual value of the subject property should be reduced to \$623,743.00.

**ORDER:**

Respondent is ordered to reduce the 2009 actual value of the subject property to \$623,743.00.

The Douglas County Assessor is directed to change his/her records accordingly.

**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 10 day of June 2011.

**BOARD OF ASSESSMENT APPEALS**

Debra A. Baumbach

Debra A. Baumbach

Lyle D. Hansen

Lyle D. Hansen

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

Amy Bruins

Amy Bruins

