

<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>SYLVIA GARCIA,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DENVER COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53612</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on June 14, 2011, Diane M. DeVries and Louesa Maricle presiding. Petitioner appeared pro se and was represented by Mr. Don Damian. Respondent was represented by Charles T. Solomon, Esq. Petitioner is protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**3541 Quitman Street, Denver, Colorado  
Denver County Schedule No. 02301-11-022-000**

The subject property is an 810-square foot, one-story single family residence built in 1953. The house is brick construction with a flat roof, and the improvements include a carport. The house is situated on a 5,000 square foot lot in the West Highlands neighborhood in northwest Denver.

Petitioner is requesting an actual value of \$209,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$249,600.00 for the subject property for tax year 2009 but is recommending a reduction to \$235,000.00.

Petitioner contends that Respondent ignored low priced sales and did not follow standard appraisal practice by not selecting both high and low sales that would bracket the value of the subject property. Petitioner also contends that Respondent did not adequately adjust the sales used to reflect the subject's flat roof design and the dated condition of the improvements, or that Respondent's sales are all located within one-half block of a park. Mr. Damian presented five comparable sales ranging in price from \$165,000.00 to \$245,000.00 and in size from 875 to 1,827

square feet. The witness did not make market adjustments to the sales. The witness testified that Sale 3, with a sale price of \$200,000.00, is the most comparable to the subject. Petitioner concluded to a 2009 actual value for the subject property of \$209,000.00.

Respondent presented a value of \$235,000.00 for the subject property based on the market approach. Respondent's witness, Mr. Kenneth Drybread, a Certified Residential Appraiser, presented three comparable sales ranging in time adjusted sale price from \$242,500.00 to \$319,900.00 and in size from 863 to 1,090 square feet. The sales are all located within approximately eight blocks of the subject property. The witness made quantitative adjustments to the sales for a variety of differences in physical characteristics compared to the subject property. The witness also adjusted one sale for a seller concession given to the buyer. The witness presented evidence that he sent a letter to Petitioner requesting an interior inspection of the property for the purpose of his appraisal, but testified that he did not receive a response. His opinion of the condition of the improvements was based on an exterior inspection of the subject property. After adjustments were made, the indicated sale prices ranged from \$226,600.00 to \$252,050.00, and the witness concluded to an actual value for the property of \$235,000.00.

Respondent assigned a value of \$249,600.00 for the subject property for tax year 2009 but is recommending a reduction to \$235,000.00.

Petitioner failed to present sufficient probative evidence and testimony to support that the subject property was incorrectly valued for tax year 2009.

The Board finds that Petitioner's sales are all located farther from the subject property than those used by Respondent. Four of the sales presented by Petitioner are located within two blocks of Interstate 70 and are influenced by that location. Petitioner did not make any market adjustments to the sales presented. Though Respondent's sales are located close to a neighborhood park, the subject property is within approximately three blocks of the Highlands Gardens Park (formerly the Elitch Gardens property). The Board concludes that Respondent did follow standard appraisal practice in selecting sales near the subject property that are similar in age and overall design. Respondent did consider appropriate adjustments for physical characteristics, including the flat roof design of the subject. The Board concludes that Petitioner failed to present sufficient evidence that Petitioner's sales were more comparable to the subject property than those presented by Respondent. The Board further concludes that Respondent's conclusion of value is adequately supported.

### **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).

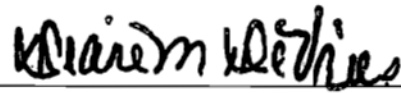
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 24 day of June 2011.

**BOARD OF ASSESSMENT APPEALS**

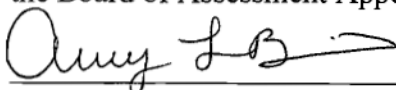


Diane M. DeVries



Louesa Maricle

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



Amy Bruins

