

<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>JACK D. AND LORY A. ENGLAND,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53618</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on July 6, 2011, Diane M. DeVries and Lyle D. Hansen presiding. Mr. John England, Esq., appeared 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:

**No Known Address, Douglas County, Colorado  
Douglas County Schedule No. R0158094**

The subject property consists of an unimproved single-family residential lot containing a total of approximately two and a half acres. The lot is situated adjacent County Road 105, which is paved, has two lanes and is also referred to as Perry Park Road. Electrical power is available to the lot. The lot topography is gently sloping upward from the road. The lot is covered with native trees, bushes and grass and has good rural and Front Range views. The lot is located approximately seven miles southwest of the Town of Castle Rock.

Petitioners are requesting an actual value of \$33,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$130,000.00 for the subject property for tax year 2009.

Petitioners asserted that the Douglas County Assessor increased the value on his property from \$30,000.00 to \$130,000.00, which was a 433% increase.

Petitioner, Dr. Jack D. England, presented 15 comparable sales ranging in sale price from \$1,500.00 to \$75,000.00 and in size from 0.486 to 6.066 acres. No adjustments were accomplished. He testified that the subject parcel's value should be decreased because it is located adjacent to a highway that has a speed limit of at least 55 miles per hour and that his lot is narrow. Dr. England testified that the lot frontage, at 170 feet, results in a non-buildable lot. He testified that there should be no value change to his property in a down economy. Dr. England testified that his comparable sales are located in the same area as his property and have comparable road access, topography, and lack utilities; whereas, Respondent's comparable sales are located in a gated community.

Petitioners are requesting a 2009 actual value of \$33,000.00 for the subject property.

Respondent presented a value of \$150,000.00 for the subject property based on the market approach.

Respondent presented four comparable sales ranging in sale price from \$125,000.00 to \$162,500.00 and in size from 2.0 to 3.9 acres. After adjustments were made, the sales range was unchanged.

Respondent's appraiser, Ms. Virginia K. Wood, testified that when she measured the front footage of the subject parcel, it was 270 feet. She testified that her four comparable sales are located approximately four miles from the subject and that Mr. England's comparable sales, in the Woodmoor Mountain subdivision, are located ten to twelve miles from the subject. Ms. Wood testified that the highway adjacent to the subject has a posted speed limit of 50 miles per hour. She testified that the two lots adjacent to the subject are improved with single-family residences and that the subject has good views of the Front Range. Ms. Wood testified that the parcel has a slope upward from the highway and has some trees on site. She testified that the trend in residential values in Douglas County had remained relatively unchanged during the data-gathering period, which encompasses the down economy. Ms. Wood testified that Respondent's Comparable Sale 1, with an adjusted sale price of \$150,000.00, was considered to be Respondent's best comparable sale in terms of site topography, paved road access, mountain views and location.

Respondent assigned an actual value of \$130,000.00 to the subject property for tax year 2009.

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

The Board placed greater reliability upon Respondent's value estimate. The four comparable sales were located in comparable residential subdivisions and were located three to five miles from the subject. The Board agreed with the appraiser's adjustment analysis to the four comparable sales and found that Ms. Wood appropriately analogized the subject property's final value estimate to the adjusted sale price of Respondent's Comparable Sale 1.

**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 15 day of July 2011.

BOARD OF ASSESSMENT APPEALS

*Diane M. DeVries*

Diane M. DeVries

*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

