

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DANIEL M. AND JILLIAN L. SABOL,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53773</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on May 10, 2011, Gregg Near and Diane M. DeVries presiding. Petitioner, Daniel M. Sabol, appeared pro se on behalf on Petitioners. Respondent was represented by Robert Clark, Esq. Petitioners are protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**9743 Bay Hill Drive, Lone Tree, Colorado
Douglas County Schedule No. R0386393**

The subject property is a two-story residence built in 1998, consisting of 3,127 square feet above grade, a 2,283-square foot walkout basement, and a 734-square foot built-in garage. There are four bedrooms, four baths, and one fireplace. The property is very good quality and in good condition.

Petitioners are requesting an actual value of \$609,200.00 for the subject property for tax year 2009. Respondent assigned a value of \$787,646.00 for the subject property for tax year 2009.

Petitioners did not present any comparable sales. Petitioners believe that the subject property was overvalued and inferior since the property has not been updated and is an inferior golf course lot. Petitioners indicated that the property is located at the bottom of a hill. However, Petitioners did not present any information that these were cost to cure issues.

Petitioners are requesting a 2009 actual value of \$609,200.00 for the subject property.

Respondent presented a value of \$800,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sale price from \$710,000.00 to \$890,000.00 and in size from 3,188 to 3,593 square feet. After adjustments were made, the sales ranged from \$751,750.00 to \$850,130.00.

Respondent's witness, Duane J. Meyer, Certified Residential Appraiser, presented an appraisal using three comparable sales within the subject neighborhood that were two stories, had walkout basements, and were built between 1996 and 1998. Two of the three comparable sales were golf course lots.

Respondent assigned an actual value of \$787,646.00 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.

Petitioners did not present any information to indicate a reduction in value using the market approach. "[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence. . . ." *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005).

Further, the Board determined that the Respondent properly valued the subject property using the market approach to value and applying the Colorado Revised Statutes and Division of Property Taxation guidelines. Respondent properly placed the subject property's value at the lower end of the range of comparable sales to account for Petitioners' lack of updating.

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).

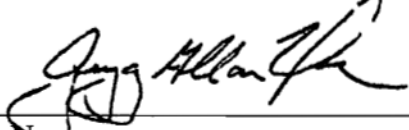
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

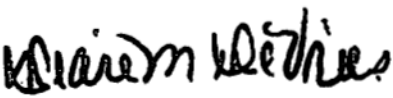
Section 39-8-108(2), C.R.S.

DATED and MAILED this 10 day of June 2011.

BOARD OF ASSESSMENT APPEALS

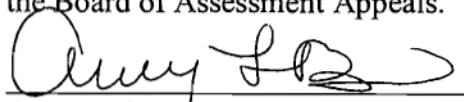


Gregg Near



Diane M. DeVries

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



Amy Bruins

