

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 53782**

Petitioner:

**PETER W. COLLINS & PATRICIA R. SOMMER-  
COLLINS,**

v.

Respondent:

**DOUGLAS COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on October 18, 2010, Louesa Maricle and Sondra W. Mercier presiding. Mr. Peter W. Collins and Mrs. Patricia R. Sommer-Collins, Petitioners, appeared pro se. 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:

**2022 Quartz Mountain Drive, Larkspur, Colorado  
Douglas County Schedule No. R0390013**

The subject property consists of a single family residence and workshop on a 5.0 acre site.

Petitioners are requesting an actual value of \$872,500.00 for the subject property for tax year 2009. Respondent assigned a value of \$1,038,883.00 for the subject property for tax year 2009.

Petitioners' witness, Mr. Ben Wolfe of Wolfe Realty Group, Inc, presented four comparable sales ranging in sale price from \$750,000.00 to \$1,100,000.00 and in size from 2,785 to 3,333 square feet. After adjustments were made, the sales ranged from \$730,000.00 to \$980,000.00. Mr. Wolfe applied a value of \$202.00 to the 3,142 square foot above grade area then added the value of the 2,974 square foot basement area at \$80.00 per square foot, to conclude to a value of \$872,500.00 for the subject. Mr. Wolfe provided further support for a lower value by taking the purchase price of the subject of \$755,000.000 paid by Petitioners in February 2006 and applying a time adjustment of 12% to support a value of \$845,000.00.

Petitioners are requesting an actual value of \$872,500.00 for the subject property for tax year 2009.

Respondent presented a value of \$1,100,000.00 for the subject property based on the market approach.

Respondent presented four comparable sales, which after being adjusted for personal property, ranged in sale price from \$950,000.00 to \$1,098,600.00 and in size from 2,499 to 3,514 square feet above grade. After further adjustments were made, the sales ranged from \$941,780.00 to \$1,228,520.00.

Respondent assigned an actual value of \$1,038,883.00 to the subject property for tax year 2009.

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

Petitioners and Respondent presented two sales in common: 8242 Sugarloaf Road and 1381 W. Perry Park Avenue. The Board was convinced that these two sales provided the best evidence of the value of the subject. These two sales indicated a range in value of \$905,000.00 to \$980,000.00 after Petitioners' adjustments and \$941,780.00 to \$1,104,400.00 after Respondent's adjustments. The Board was convinced that Respondent under-adjusted the sale of 1381 W. Perry Park Avenue for garage size. The Board concludes to a value of \$942,000.00 for the subject. This value is at the lower end of the adjusted range presented by Respondent and within the range indicated by the two common sales after being adjusted by Petitioners.

The Board concluded that the 2009 actual value of the subject property should be reduced to \$942,000.00.

**ORDER:**

Respondent is ordered to reduce the 2009 actual value of the subject property to \$942,000.00

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 29 day of October 2010.

**BOARD OF ASSESSMENT APPEALS**



\_\_\_\_\_  
Louesa Maricle



\_\_\_\_\_  
Sondra W. Mercier

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

  
\_\_\_\_\_  
Amy Bruins