

<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>XIAOLIN LU,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 54703</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on June 29, 2011, Diane M. DeVries and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Robert D. Clark, Esq. Petitioner is protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**8804 S. Blue Mountain Place, Highlands Ranch, Colorado  
Douglas County Schedule No. R0347446**

The subject property consists of a brick and frame two-story single-family residence constructed in 1988 and containing a total of 3,450 square feet of gross living area above grade, a 1,697-square foot walkout basement, which is unfinished. The residence has a total of four bedrooms, three bathrooms, two fireplaces, a three-car attached garage and central air conditioning. The residence is situated on a 0.249 acre lot.

Petitioners are requesting an actual value of \$480,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$520,000.00 for the subject property for tax year 2009.

Petitioner presented four comparable sales ranging in sale price from \$376,700.00 to \$479,000.00 and in size from 3,117 to 3,462 square feet. After adjustments were made, the sales ranged from \$372,000.00 to \$431,000.00.

Petitioner, Mr. Xiaolin Lu, testified that Respondent's comparable sales were located in an adjacent neighborhood with higher land values, where the residences were semi-custom quality with

extensive upgrades and superior park and mountain views. He testified that his residence has had no upgrades to the improvements and is in its original condition. Mr. Lu testified that his four comparable sales were located in the same neighborhood as the subject property and were comparable in quality of construction and land value. He testified that his residence was located close to South University Boulevard. Mr. Lu testified that none of his comparable sales occurred under distressed sale conditions.

Petitioner is requesting a 2009 actual value of \$480,000.00 for the subject property.

Respondent presented a value of \$563,000.00 for the subject property based on the market approach.

Respondent presented four comparable sales ranging in sale price from \$532,500.00 to \$660,000.00 and in size from 2,947 to 3,707 square feet. After adjustments were made, the sales ranged from \$536,136.00 to \$608,388.00.

Respondent's appraiser, Ms. Rebecca Dockery, testified that Petitioner's comparable sale located at 8988 Green Meadows Lane was a distressed sale resulting from foreclosure and that the Douglas County Assessor has a policy not to use sales that occurred in a distressed condition. Ms. Dockery testified that the subject property is an interior lot with an open space parcel to the rear of the property. She testified that the subject lot is located approximately one-half block away from South University Boulevard. She testified that Petitioner's comparable sales located at 8965 Green Meadows Circle and 8975 Green Meadows Court occurred outside the 18-month data-gathering period. Ms. Dockery testified that none of her four comparable sales had occurred under distressed conditions. She testified that the primary value issue involved the comparable sales that have open space views at the rear of each property that are comparable to the subject's open space view.

Respondent assigned an actual value of \$520,000.00 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 the same residential subdivision as, and in close proximity to, the subject. The Board agreed with the appraiser's adjustment analysis to the four comparable sales. The Board agreed with Ms. Dockery's valuation analysis relating to the comparability of the comparable sales' open space views as compared to the subject's open space views.

## **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 8 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



