

<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>DARLENE DELOIS RECTOR,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DENVER COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 55304</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on September 28, 2011, Sondra W. Mercier and Gregg Near presiding. Petitioner was represented by David Earl Rector appearing pro se on behalf of Petitioner. Respondent was represented by Michelle Bush, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2008.

Subject property is described as follows:

**1616 Uinta Street  
Denver, Colorado 80220  
Denver County Schedule No. 01334-19-007-000**

The subject property consists of a 675 square foot residential home built in 1947 on a 6,250 square foot site. The home is block construction and does not have a basement or a garage.

Petitioner had previously protested the valuation for 2007 and was granted a reduction to \$91,200.00, the current value. Petitioner is requesting an actual value of \$25,000.00 for the subject property for tax year 2008.

Mr. Rector presented no comparable sales. Mr. Rector objected to Respondent's use of comparable sales with corner locations and garages. Mr. Rector indicated subject property was not as good as the comparable sales because the comparables have trees and walkways. Mr. Rector also testified there have been no changes in the subject's physical condition since the previous valuation.

Respondent's witness, Mr. Timothy Beach, supervisor at the Denver Assessor's Office, testified in the absence of the original appraiser, who has retired. Mr. Beach indicated he supervised and agreed with the appraisal and the adjustments. Mr. Beach indicated this was the same appraisal presented in the previous, 2007, hearing. He also stated the previous appraiser had inspected the property to the interior. Mr. Beach also indicated his office was directed to reduce the 2007 value to \$91,200.00 and presented documents requiring the change and illustrating the new valuation in the Assessor's records.

Respondent presented a value of \$91,200.00 for the subject property based on the market approach. Respondent presented five comparable sales ranging in sale price from \$122,500.00 to \$135,000.00 and in size from 639 to 789 square feet. After adjustments were made, the sales ranged from \$87,700.00 to \$105,300.00.

Petitioner contends Respondent has used comparable properties that have features superior to the subject property. Respondent contends the value is adequately supported and the items noted by the Petitioner were adequately considered in the appraisal report.

Respondent presented sufficient probative evidence and testimony to show that the subject property was correctly valued for tax year 2008. The Board agrees with Respondent's indicated value of \$91,200.00 for the subject property for tax year 2008. The Board finds that Respondent adequately addressed physical deficiencies within the subject property and made appropriate adjustments to the comparable sales.

### **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 for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision 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).

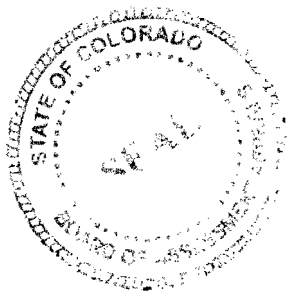
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent

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 for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

Section 39-10-114.5(2), C.R.S.

**DATED and MAILED** this 18th day of October, 2011.



**BOARD OF ASSESSMENT APPEALS:**

Sondra W. Mercier

Gregg Near

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

Milla Crichton