

<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>ALBERT C. YATES &amp; ANN E. YATES,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DENVER COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 55348</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on September 28, 2011, Gregg Near and Sondra W. Mercier presiding. Petitioner, Ann Yates, appeared pro se on behalf of Petitioners. Respondent was represented by Michelle Bush, Esq. Petitioners are requesting an abatement/refund of taxes on the subject property for tax year 2009.

Subject property is described as follows:

**1730 Ivy Street, Denver, Colorado  
Denver County Schedule No. 01323-11-008**

The subject property consists of a single family residence built in 2004. The residence has a gross living area of 4,499 square feet built on a 9,150 square foot lot. Petitioners purchased the subject during the base period, in February 2008, for \$1,380,000.00.

Petitioners are requesting an actual value of \$1,232,350.00 for the subject property for tax year 2009. Respondent assigned a value of \$1,380,500.00 for the subject property for tax year 2009 but is recommending a reduction to \$1,380,000.00.

Petitioners contend that lot size is a factor in their competitive market and that a downward adjustment to the subject is required. Petitioners' witness, Ms. Yates, presented a copy of the Real Property Notice of Valuation ("Notice of Valuation") prepared by the City and County of Denver's Assessment Division in 2009. The Notice of Valuation contained three comparable sales used by the Assessor's Office in calculating the value of the subject property.

Ms. Yates contended that comparable two was 2,725 square feet larger than the subject property and its land value was \$132,000.00 higher than the subject property. Similarly, according to Ms. Yates, comparable three was 3,850 square feet larger than the subject property and its land value was \$164,300.00 higher than the subject property. Ms. Yates argued that the lot sizes of comparables two and three were, on average, 3,287.7 square feet larger than the subject property and their respective land values averaged \$148,150.00 higher than the subject property. Based on that comparison, Ms. Yates proposed a reduction of \$148,150.00 to the value assigned by the Assessor's Office and requested a total value of \$1,232,350.00 for the subject property.

Respondent's witness, Adriana M. Gonzalez, Certified Residential Appraiser, presented three comparable sales ranging in sale price from \$1,325,000.00 to \$1,700,000.00 and in gross living area from 3,660 to 4,499 square feet. After adjustments were made, the sales ranged from \$1,380,000.00 to \$1,458,200.00. Ms. Gonzalez included the base period sale of the subject in her analysis. The subject sold in February 2008 for \$1,380,000.00 with no adjustments made within Respondent's analysis. Respondent assigned a value of \$1,380,500.00 for the subject property for tax year 2009 but is recommending a reduction to \$1,380,000.00.

Sufficient probative evidence and testimony was presented to prove that the subject property should be reduced to Respondent's recommended value. The Board was convinced that the base year sale of the subject was a reliable indicator of value. That value was further supported by additional comparable sales. Petitioner provided insufficient probative evidence to support an adjustment for lot size.

The Board concluded that the 2009 actual value of the subject property should be reduced to \$1,380,000.00.

**ORDER:**

Respondent is ordered to cause an abatement/refund to Petitioner based on a 2009 actual value for the subject property of \$1,380,000.00.

The Denver 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 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).

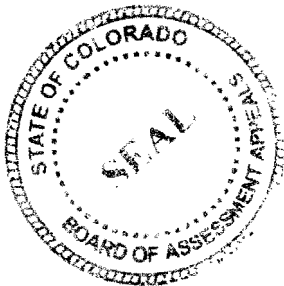
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent alleges procedural errors or errors of law by the Board.


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.

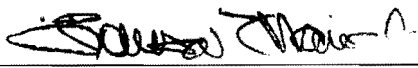
Section 39-10-114.5(2), C.R.S.

**DATED and MAILED** this 6th day of October, 2011.

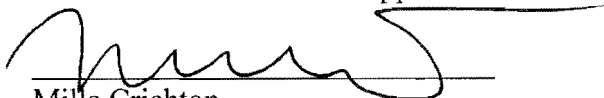
**BOARD OF ASSESSMENT APPEALS:**



  
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Gregg Neat

  
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Sondra W. Mercier

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

  
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Milla Crichton