

<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>LORI BAYS,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 55400</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on December 13, 2011, Diane M. DeVries and Debra A. Baumbach presiding. Petitioner, Ms. Lori Bays, appeared pro se. Respondent was represented by Robert D. Clark, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax years 2007 and 2008.

Subject property is described as follows:

**7846 S. County Highway 67, Sedalia Colorado  
Douglas County Schedule No. R0150869**

The subject property consists of a ranch style residence built in 1942 with 600 square feet of living area, two bedrooms and one bathroom. The site area consists of 1.0 acre and is located in a mountainous area of Sedalia.

Petitioner is requesting an actual value of \$65,000.00 for the subject property for tax years 2007 and 2008; and Respondent has assigned an actual value of \$110,000.00 for tax years 2007 and 2008.

Petitioner presented an indicated value of \$65,000.00 based on assessed value ranges for other properties in the area for prior years. Petitioner contends that there were no suitable comparable sales to value the subject because of the adverse factors affecting the subject's value. Petitioner did not present any comparable sales and instead addressed the sales used by Respondent.

Petitioner contends that Respondent has not adequately considered the adverse conditions affecting the subject property. According to Petitioner, the subject's legal description is in metes and bounds causing an ongoing dispute over the property lines. An adjacent neighbor has been slowly encroaching by storing abandoned vehicles and tires over the subject's property line. The subject's views have been affected by the encroachment and the site has been contaminated by hazardous materials.

Petitioner is requesting an actual value of \$65,000.00 for the subject property for tax years 2007 and 2008.

Respondent's witness, Mr. Thomas Brown, a Certified Residential Appraiser with the Douglas County Assessor's Office, testified that he contacted Tri-County Health Department regarding any knowledge they might have on record regarding any hazardous material contamination on Petitioner's property. The Health Department did not have a record of any contamination and informed Respondent that the storage of tires was not considered hazardous. Mr. Brown testified that he could find no conclusive evidence of contamination and that Petitioner did not provide any evidence to the contrary to refute the data obtained from the Health Department.

Respondent presented a value of \$130,000.00 based on the market approach. Respondent presented three comparable sales ranging in sale price from \$134,000.00 to \$153,000.00 and in size from 720 to 797 square feet. After adjustments were made, the sales ranged from \$122,380.00 to \$139,676.00.

Mr. Brown testified that he chose the comparable sales based on size, style, quality, location and market appeal. The adjustments were based on market extraction through paired sales and regression analysis. Adjustments were made for all differences and the assigned value is well below the indicated value, taking into consideration any additional factors affecting the subject's overall value.

Respondent assigned an actual value of \$110,000.00 for tax years 2007 and 2008.

Respondent presented sufficient probative evidence and testimony to show that the subject property was correctly valued for tax years 2007 and 2008.

The Board concluded that Respondent's market approach was the most persuasive evidence presented at the hearing. The State Constitution and statutes require that residential property be valued using the market approach. Respondent presented a thorough valuation based on the market approach and made the appropriate adjustments for differences affecting the subject's value. Petitioner did not present a market approach, but instead addressed Respondent's sales and adjustments. Petitioner provided no alternative sales data or evidence to show that Respondent's adjustments were inadequate.

The Board was not provided with any substantive evidence from any governing agencies in support of possible ground contamination of the subject. The Board was persuaded by Petitioner's argument that a dispute about property boundaries may possibly affect the subject's overall

marketability. However, the Board was convinced that the subject's assigned value presented by Respondent is well below the indicated value and takes into consideration any adverse issues related to the property.

**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 12th day of January, 2012.

**BOARD OF ASSESSMENT APPEALS**

*Diane M DeVries*

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Diane M. DeVries

*Debra A. Baumbach*

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Debra A. Baumbach

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

*Milla Crichton*

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Milla Crichton

