

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>IRA F. AND SUE E. HADDOCK,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 55414</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on September 23, 2011, Louesa Maricle and Diane M. DeVries presiding. Mr. Ira Haddock appeared pro se on behalf of Petitioners. Respondent was represented by David Cooke, Esq. Petitioners are requesting an abatement/refund of taxes on the subject property for tax year 2009.

Subject property is described as follows:

**2030 South Gilpin Street, Denver, Colorado
Denver County Schedule No. 05262-14-004-000**

The subject property is a 1½-story single family residence of average condition with three bedrooms and two bathrooms built in 2002 with 2,855 square feet.

Petitioners are requesting an actual value of \$620,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$722,000.00 for the subject property for tax year 2009.

Petitioners contend that the subject property is a 1½-story rather than a 2-story residence. The property is located in close proximity to Denver University student population and is within one half block of a bar that is frequented by students.

Mr. Ira Haddock, based on his real estate experience, presented four comparable sales ranging in sales prices from \$690,000.00 to \$759,000.00. Adjustments for student population of \$50,000.00, 2-story vs. 1½-story of \$70,000.00 and proximity to the bar of \$20,000.00 resulted in an adjusted sale price range from \$580,520.00 to \$617,793.00 with an average of \$599,157.00.

Mr. Haddock testified that his experience is how he derived the adjustments to his comparable sales.

Respondent presented a value of \$730,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sale price from \$740,000.00 to \$755,000.00 and in size from 2,555 to 2,872 square feet. After adjustments were made, the sales ranged from \$711,230.00 to \$734,750.00.

Ms. Diana Chilcutt, Certified Residential Appraiser, and employee of the Denver Assessor's Office, made a physical inspection of the subject property on July 21, 2011. She made adjustments for age, bathroom count, square footage, basement finish, rooms below grade, functional utility and garage.

Ms. Chilcutt made a functional obsolescence notation that the master bath in the half story has three sinks (one partially separated), and one water closet. The tub and shower are adjacent to the enclosed water closet. This is the only water closet for the three bedrooms on this floor. There is an additional sink outside the master bath with no water closet.

Ms. Chilcutt made a square footage adjustment based on the ANSI standard of less than 5 foot ceiling height. Respondent's Exhibit A, page 7 shows the upper floor of the area with ceiling heights of less than 5 foot and the adjustments made to Respondent's comparable sales.

Respondent assigned an actual value of \$722,000.00 to the subject property for tax year 2009.

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

Both parties used comparable sales within the Denver University sales area which have the same influences as does the subject property. All of the comparable sales used by Respondent are similarly influenced by the student population as well as the bar in the neighborhood. Respondent's witness made adjustments for the 1½-story versus the 2-story design based on ceiling height and the ANSI standard on square footage and then allowed a significant adjustment for functional utility. The Board determined that Respondent adequately adjusted for the deficiencies noted by Petitioners. Petitioners provided the Board with no basis for the large adjustments allocated.

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:

A handwritten signature in black ink, appearing to read "Louesa Maricle".

Louesa Maricle

A handwritten signature in black ink, appearing to read "Diane M. DeVries".

Diane M. DeVries

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

A handwritten signature in black ink, appearing to read "Milla Crichton".

Milla Crichton