

<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>JULIAN AND CORI BATEMAN,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>WELD COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 55539</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on October 25, 2010, Louesa Maricle and James R. Meurer presiding. Petitioners Julian and Cori Bateman appeared pro se. Respondent was represented by Cyndy Giauque, Esq. Petitioners are requesting an abatement/refund of taxes on the subject property for tax year 2009.

Subject property is described as follows:

**2022 81<sup>st</sup> Avenue Court Greeley, Colorado  
Weld County Schedule No. R4570006**

The subject is a two story single-family detached house located in the Owl Ridge Subdivision in the City of Greeley. The house was constructed in 2007, contains 2,259 square feet above grade, and has a 1,483 square foot unfinished basement. Site size is 6,352 square feet and the property is served by public utilities. There is a 482 square foot attached garage. The exterior is stucco and stone veneer and construction quality and condition of the improvements are considered to be above average. The Owl Ridge Subdivision consists of approximately 34 acres and includes 137 buildable lots. As of the date of value, there were 44 single-family homes existing in the subdivision and the remaining lots were vacant

Petitioners are requesting an actual value of \$291,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$391,943.00 for the subject property for tax year 2009.

Petitioners presented eight comparable sales to assist in supporting their opinion of market value. The sales ranged in price from \$234,900.00 to \$280,000.00 and dates of sale ranged from

March of 2007 to June of 2008. Two of the sales were two story structures similar to the subject and the remaining six sales were ranch style homes. None of the comparables sales submitted by Petitioners were in the subject subdivision, and Petitioners made no adjustments to the sales for differences in economic and physical characteristics relative to the subject. In addition to the sales, Petitioners submitted a letter from a Realtor describing issues related to the Owl Ridge Subdivision. Petitioners' value was based on the sales presented, as well as their opinion of the condition of the house as of January 1, 2009.

Respondent presented a value of \$392,000.00 for the subject property based on the market approach.

Respondent's witness, Mr. Duane M. Robson, presented three comparable sales to support the opinion of market value. All three sales were the same style homes as the subject and located within the same subdivision. All three sales, including the sale of the subject, sold for \$450,000.00 and date of sale ranged from June 29, 2007 to July 27, 2007. Limited adjustments were made to the sales and consisted of time, living area square footage, and basement (size, finish, and walk-out). After adjustments, the sales ranged from \$386,808.00 to \$398,172.00 with a reconciled value of \$392,000.00.

Respondent assigned an actual value of \$391,943.00 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.

After careful consideration of the testimony and exhibits presented in the hearing, the Board concludes that Respondent's comparable sales and adjustments accurately reflect the market value for the subject. Respondent's sales are all located in the Owl Ridge Subdivision, all are similar style houses requiring minimal adjustments, and all sold within the statutory base period. The Board concurs with Respondent's assigned value of \$391,943.00 for the subject for tax year 2009.

**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 5 day of November 2010.

**BOARD OF ASSESSMENT APPEALS**




Louesa Maricle



James R. Meurer

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



Amy Bruins

