

<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>LINDA J. MORK,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 55808</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on November 28, 2011, Debra A. Baumbach and Louesa Maricle presiding. Petitioner 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 year 2008.

Subject property is described as follows:

**2387 Cutters Circle, Unit 102, Castle Rock, Colorado  
Douglas County Account No. R0474363**

The subject property is a two-story, two-bedroom/two-bathroom townhome design condominium with 1,276 square feet above grade, 825 square feet of unfinished basement space, and a 200 square foot, one-car detached garage. Construction of the subject property was completed in 2007. The subject is an interior unit and is described as being average quality and in good condition.

Petitioner is requesting an actual value of \$165,000.00 for the subject property for tax year 2008. Respondent assigned a value of \$185,000.00 for the subject property for tax year 2008 but the Douglas County Board of Commissioners reduced the value to \$181,523.00 and that is the value Respondent is requesting.

Petitioner contends that the subject property was overvalued because Respondent used 1,452 above grade square feet and three bedrooms in valuing the property when the property actually has only 1,273 square feet and two bedrooms. Petitioner testified that she purchased the property after it

was completed in 2007 for \$165,000.00 and that should be the market value assigned to the property. Petitioner did not present other market evidence and did not present evidence or testimony to refute Respondent's market analysis of the property.

Respondent presented a value of \$185,000.00 for the subject property based on the market approach. Respondent's witness, Mr. Duane J. Meyer, a Certified Residential Appraiser, testified that the size of the subject improvements and number of bedrooms had been incorrectly increased by an Assessor's office employee, but that the error was corrected after inquiries were made by Petitioner. The witness testified that the correct, smaller size of 1,276 square feet and two bedrooms were used in the appraisal of the subject property for tax year 2008. Mr. Meyer presented five comparable sales ranging in time adjusted sale price from \$185,307.00 to \$196,900.00 and in size from 1,173 to 1,562 square feet above grade. The sales all occurred during the statutory 18-month base period of January 1, 2005 through June 30, 2006. The sales are all located within the same development as the subject and, like the subject, are interior units. The witness made quantitative adjustments to the sales for a variety of differences in physical characteristics compared to the subject property. After adjustments were made, the indicated sale prices ranged from \$174,396.00 to \$196,046.00. The witness concluded to an actual value for the property of \$185,000.00. The witness testified that the Douglas County Board of Commissioners value conclusion of \$181,523.00 is toward the low end of the adjusted comparable sales.

Respondent assigned a value of \$185,000.00 for the subject property for tax year 2008 but the Douglas County Board of Commissioners reduced the value to \$181,523.00 and that is the value Respondent is requesting.

Respondent presented sufficient probative evidence and testimony to demonstrate that the correct, smaller square footage of the subject property was used in the valuation for tax year 2008 and that the value assigned by the Douglas County Board of Commissioners was supported by the market approach to value. The Board concludes that the three square feet difference in above grade square footage reported by Petitioner and Respondent is minimal and does not affect the value conclusion. The Board further concludes that the 2007 sale of the subject property to Petitioner took place after the statutory base period ended June 30, 2006, so it cannot be considered for the tax year 2008 assessment.

**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 5th day of December, 2011.

**BOARD OF ASSESSMENT APPEALS**



*Debra A. Baumbach*

Debra A. Baumbach

*Louesa Maricle*

Louesa Maricle

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

*Milla Crompton*  
Milla Crompton