

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 55953**

Petitioner:

**JAMES N. AND CHRISTINA J. HANSEN,**

v.

Respondent:

**DOUGLAS COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on March 1, 2012, Debra A. Baumbach and Lyle D. Hansen presiding. Mr. James Hansen appeared pro se on behalf of Petitioners. Respondent was represented by Robert D. Clark, Esq. Petitioners are protesting the 2010 actual value of the subject property.

Subject property is described as follows:

**657 Tremolite Drive, Castle Rock, Colorado  
Douglas County Schedule No. R0454583**

The subject property consists of a stucco and masonry single-family residence of ranch design with a walkout basement level. The residence was constructed in 2007 and contains a total of 2,421 square feet of gross living area above grade; a 2,517 square foot walk-out basement of which 2,313 square feet are finished. The residence has one bedroom on the main level with three bedrooms on the lower level; a total of two bathrooms; two fireplaces, central air/conditioning, and five garage/carport spaces. The residence is situated on a 0.996-acre site.

Petitioners requested an actual value of \$726,236.00 on the Petition but requested an actual value at the hearing of \$750,000.00 for the subject property for tax year 2010. Respondent assigned a value of \$908,762.00 for the subject property for tax year 2010.

Petitioner, Mr. James Hansen, presented two comparable sales ranging in sale price from \$821,900.00 to \$1,200,000.00 and in size from 2,770 to 3,294 square feet. Petitioner accomplished no adjustments and concluded to a value of \$750,000.00.

Mr. Hansen testified that he had a conversation with the Douglas County Assessor who had stated the he had a hard time finding comparable sales for the subject property. He testified that the Assessor indicated there are only two comparable sales to the subject property; 1393 Diamond Ridge Circle that sold for \$821,900.00 and the property next door at 6607 Tremolite Drive that sold for \$1,200,000.00. Mr. Hansen testified that his home is not a one million dollar property and stated that the property located at 1393 Diamond Ridge Circle is a better comparable for his property. He testified that he wanted his real estate property taxes based upon this residence and not the \$908,762.00 assigned value by the Douglas County Assessor. He testified that the property description information on his property presented in Respondent's Exhibit A was correct.

Petitioners are requesting a 2010 actual value of \$750,000.00 for the subject property.

Respondent presented a value of \$950,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sale price from \$919,800.00 to \$1,200,000.00 and in size from 2,421 to 4,112 square feet. After adjustments were made, the sales ranged from \$908,762.00 to \$1,021,499.00.

Respondent's appraiser, Mr. Thomas Brown, a Colorado Certified Residential Appraiser with the Douglas County Assessor's Office, testified that Petitioners' residence is a custom quality residence. He testified that his adjustments were based upon matched pairs of comparable sales. Mr. Brown testified that Petitioners' comparable sale at 1393 Diamond Ridge Circle was not a good comparable because of its location in a different subdivision and the larger site area of approximately 1.53 acres as compared to the subject site area of 0.996 acres.

Respondent assigned an actual value of \$908,762.00 to the subject property for tax year 2010.

Respondent presented sufficient probative evidence and testimony to show that the subject property was correctly valued for tax year 2010.

The Board placed greater reliability upon Respondent's value estimate. Mr. Brown accomplished adjustments on his three comparable sales for differences from the subject for gross living area, bedrooms, bathrooms, basement area and finish, garden level vs. walkout basement, and, garage spaces. He testified that he accomplished adjustments for personal property and seller concessions, and derived a time-adjusted sale price on all three comparable sales. The Board agreed with the Appraiser's adjustment analysis to the three comparable sales. The Board agreed with the Appraiser's final valuation placed at approximate mid-range of the adjusted sale price range.

**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 of the respondent county, 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).

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 within thirty days of such decision 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 of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 7th day of March, 2012.



**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*Lyle D. Hansen*

Lyle D. Hansen

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

*Milla Crichton*

Milla Crichton