

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MICHAEL AND KATHERINE BESS,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 56079</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on December 21, 2011, Louesa Maricle and James R. Meurer presiding. Petitioner, Ms. Katherine Bess, 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:

**8866 Selly Road, Parker, CO
Douglas County Schedule No. R0328132**

The property consists of a single-family two story style home containing 8,086 square feet of above grade living area and a 2,744 partially finished walk-out basement. The house was constructed in 1992 and site size is approximately 2.296 acres. The property has a 1,523 square foot five car built-in garage. Included in the above grade living area is a ±2,232 square foot wing that houses an 18' by 38' swimming pool. Petitioners and Respondent agree that there was deferred maintenance as of the valuation date.

Petitioners are requesting an actual value of \$900,000.00 for the subject property for tax year 2010. Respondent assigned a value of \$1,561,146.00 for the subject property for tax year 2010.

Ms. Bess testified that the pool wing of the house should not have been included in Respondent's above grade living area calculation, but rather should have been calculated as a separate unit with reduced value. Ms. Bess further testified that the property exhibited more deferred maintenance than what was concluded by Respondent.

Respondent's witness, Mr. Jerry D. McLeland, a Certified Residential Appraiser with the Douglas County Assessor's Office, presented an appraisal referencing three comparable sales to support his opinion of market value. The sales ranged in price from \$1,166,400.00 to \$2,400,000.00 prior to any adjustments and from \$1,066,882.00 to \$2,286,644.00 subsequent to adjustments. One of the comparable sales was located in Centennial Ranch, one was located in Oak Hills, and the third was located in Pradara. The major adjustments to the sales included age, above grade square footage, bedrooms, baths, basement and basement finish, fireplaces, and deferred maintenance. Mr. McLeland testified that given the physical characteristics of the pool wing (e. g. location and finish), it was appropriate to include it in the above grade living area of the house. Mr. McLeland also stated that the cost to cure the deferred maintenance as of the valuation date was included in his estimate of value.

Respondent is recommending a reduction of the assigned value of \$1,561,146.00 to the appraised value of \$1,500,000.00.

After careful consideration of the testimony and exhibits presented at the hearing, the Board concludes that Respondent's comparable sales and adjustments to the sales do reflect a supportable value for the subject property. The Board concludes that it was appropriate to include the pool wing in the above grade living area and that Respondent's appraised value did account for the deferred maintenance as of the valuation date.

ORDER:

Respondent is ordered to reduce the 2010 actual value of the subject property to \$1,500,000.00.

The Douglas County Assessor is directed to change their records accordingly.

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 28th day of December, 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 "James R. Meurer".

James R. Meurer

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

A large, stylized handwritten signature in black ink.

Milla Crichton