

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>TOD W. ANDERSON,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 56799</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 8, 2011, James R. Meurer and Diane M. DeVries presiding. Petitioner, Mr. Tod W. Anderson, appeared pro se. Respondent was represented by David Wunderlich, Esq. Petitioner is protesting the 2010 actual value for the subject property.

Subject property is described as follows:

**25441 Westridge Road, Golden, CO
Jefferson Center Highlands
Jefferson County Schedule No. 425748**

The subject property consists of a single-family ranch style home containing 2,074 square feet of above grade living area, a 2,056 square foot unfinished walkout basement, and an 872 square foot attached garage, wood deck, and covered porch. The subject was built in 2000 and is of above average quality workmanship. The subject has a frame exterior with stone accents and an asphalt composition roof.

The house is located within the Jefferson Center Highlands, adjacent to the Blue Mountain Estates Subdivision. These subdivisions are located west of Highway 93 and south of Highway 72 and consist of approximately 148 parcels and 118 residential homes. The area is described as a box canyon bordered by two ridges that surround the valley. The east ridge has an elevation of about 7,120 feet, and the west ridge has an elevation of about 7,520 feet. The U-shaped valley has only one entrance via Highway 72.

Petitioner is requesting a 2010 actual value of \$325,000.00. Respondent assigned a 2010 actual value to the subject property of \$559,900.00 and presented an appraisal reflecting a market value of \$600,000.00.

Petitioner testified that the subject property is immediately adjacent to the Cotter Corporation Schwartzwalder Uranium Mine. According to Petitioner, the property is accessed by a road at a 15% grade with several switchbacks that are exposed to drop-offs measuring several hundred feet. Petitioner contended that the subject property does not have amenities such as natural gas and underground utilities that all of the comparable properties have.

Respondent's witness, Mr. Stephen DeBell, a Certified Residential Appraiser with the Jefferson County Assessor's Office, presented an appraisal report referencing four comparable sales to support his opinion of market value. The sales ranged in price from \$459,900.00 to \$760,000.00 prior to any adjustments, and from \$584,360.00 to \$846,325.00 subsequent to adjustments. All of the sales were located in the Blue Mountain Subdivision adjacent to the subject. The major adjustments to the sales included lot size, construction quality, year of construction, living area square footage, basement and basement finish. Mr. DeBell's final estimate of value for the subject was \$600,000.00 with equal emphasis on the lower end of the range.

Respondent assigned an actual value of \$559,900.00 to the subject property for tax year 2010.

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

The Board determined that Respondent's adjustments and correlation to value adequately account for Petitioner's concerns.

Colorado case law requires that "[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence. . ." *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005). After careful consideration of the testimony and exhibits presented during the hearing, the Board concludes that Respondent's comparable sales and adjustments to the sales accurately reflect the market value of the subject property.

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.

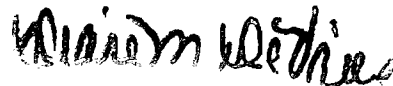
DATED and MAILED this 1st day of December, 2011.



BOARD OF ASSESSMENT APPEALS

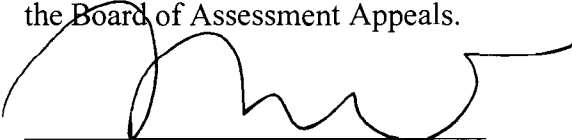


James R. Meurer



Diane M. DeVries

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



Milla Crichton