

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JOHN J. HANLEY,</p> <p>v.</p> <p>Respondent:</p> <p>DELTA COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 58029</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on October 24, 2011, Diane M. DeVries and Sondra W. Mercier presiding. Petitioner appeared pro se. Respondent was represented by Christine L. Knight, Esq. Petitioner is protesting the 2011 actual value of the subject property.

Subject property is described as follows:

**924 Hastings Street, Delta, Colorado
Delta County Schedule No. 345519240007**

The subject property consists of a single story ranch style home that was originally built in 1920. An addition was built off of the back of the home in 1946. The home has a total of 1,110-square feet of heated living area and is situated on three lots.

Petitioner is requesting an actual value of \$80,000.00 for the subject property for tax year 2011. Respondent assigned a value of \$111,129.00 for the subject property for tax year 2011.

Mr. Hanley, Petitioner, contends that there are significant structural issues, including 13 major breaks in the exterior foundation. Mr. Hanley testified that he had been told by Delta Sand and Gravel that bentonite in the soil was to blame for many of the foundation cracks and issues with the home's concrete. Petitioner reported that he had used jacks to lift the center of the home; but the foundation had not been otherwise leveled.

Petitioner is requesting a 2011 actual value of \$80,000.00 for the subject property.

Respondent presented a 2011 value of \$119,930.00 for the subject property based on the market approach.

Respondent's witness, Jolene George, Certified Residential Appraiser with the Delta County Assessor's Office, presented four comparable sales ranging in sale price from \$102,000.00 to \$135,000.00 and in size from 864 to 1,133 square feet. After adjustments were made, the sales ranged from \$102,150.00 to \$146,272.00. Ms. George placed the greatest reliance on Comparable Sales One and Three, indicating an adjusted range of \$119,020.00 to \$124,140.00.

Respondent assigned an actual value of \$111,129.00 to the subject property for tax year 2011.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2011. Ms. George made two inspections of the property, on May 17, 2011 and again on September 30, 2011. The Board was convinced that Ms. George attempted to address all of Petitioner's concerns regarding the property, providing 45 photos to the Board documenting the condition and deficiencies of the subject. Ms. George correctly applied the market approach, relying on sales of homes that were similar in age, condition, and location, and then made appropriate adjustments as required.

While Petitioner provided evidence showing the subject's deficiencies, insufficient evidence was provided to show the effect of these issues on the subject's value. Mr. Hanley provided insufficient probative evidence in the form of comparable sales or costs to cure to convince the Board that the subject's value should be reduced.

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 9th day of November, 2011.



BOARD OF ASSESSMENT APPEALS

A handwritten signature in black ink, appearing to read "Diane M. DeVries".

Diane M. DeVries

A handwritten signature in black ink, appearing to read "Sondra W. Mercier".

Sondra W. Mercier

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, appearing to read "Milla Crichton".

Milla Crichton