

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ROBERT G. AND LINDA I. BENTLEY,</p> <p>v.</p> <p>Respondent:</p> <p>TELLER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 58179</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 12, 2012, Diane M. DeVries and James R. Meurer presiding. Mr. Robert Bentley appeared pro se by phone on behalf of Petitioners. Respondent was represented by Matthew Niznik, Esq. Petitioners are protesting the 2011 actual value of the subject property.

The property is described as follows:

**144 Dani Place Divide, Colorado 80814
Teller County Schedule No. R0014383**

The property consists of a ranch style home containing 1,820 square feet of above grade living area and no basement. The property was purchased in February of 2009 for \$269,900.00. The home was constructed in 2001, is frame construction with stucco exterior and a metal roof. There are three bedrooms, and two baths. There is a two-car garage, lot size is 4.44 acres, and utilities consist of electric service and a private well and septic. In July of 2010, a 1,800 square foot outbuilding was completed on the property. The improvements are considered to be in overall average condition.

Petitioners are requesting an actual value of \$210,000.00 for the subject property for tax year 2011. Respondent assigned a value of \$268,000.00 for the subject property for tax year 2011.

Mr. Bentley presented six comparable sales to support his opinion of value. All of the sales were residential properties located in Teller County. Sale prices ranged from \$126,000.00 to \$210,000.00 prior to any adjustments and the sales occurred in 2009 and 2010. Mr. Bentley

testified that these sales should be considered given that their sale dates were more current compared to Respondent's sales. Mr. Bentley also questioned the validity of including the 1,800 outbuilding in the valuation given its date of completion.

Respondent's witness, Ms. Violet R. Watt, a Licensed Residential Appraiser with the Teller County Assessor's Office, developed a market (sales comparison) approach to support her opinion of value of \$290,000.00. All of the sales were located in Teller County and ranged from \$266,900.00 to \$353,000.00 prior to adjustment and from \$262,454.00 to \$347,905.00 subsequent to adjustment. Significant adjustments to the sales consisted of sales concessions, living area square footage, basement and basement finish, garage, decks, and outbuildings. All of the sales were given equal weight in the conclusion of final value.

Although the appraised value is \$290,000.00, Respondent is supporting the CBOE assigned value of \$268,000.00.

Respondent presented sufficient probative evidence and testimony to prove that the tax year 2011 valuation of the subject property was correct.

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 at the hearing, the Board concludes that Respondent's comparable sales and adjustments to the sales accurately reflect the market value for the subject property. The Board further concludes that the inclusion of the outbuilding in the valuation was appropriate given that the value reflected the condition of the property as of January 1, 2011.

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).

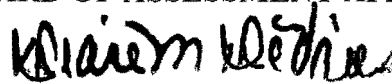
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 23rd day of March, 2012.

BOARD OF ASSESSMENT APPEALS

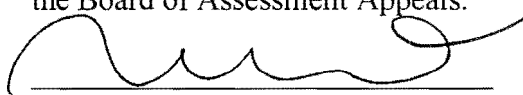


Diane M. DeVries



James R. Meurer

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



Milla Crichton