

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>RONNIE F. AND PATRICIA D. HUBER,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 59150</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on May 21, 2012, Diane M. DeVries and MaryKay Kelley presiding. Ronnie F. Huber appeared pro se on behalf of Petitioners. Respondent was represented by Robert D. Clark, Esq. Petitioners are protesting the 2011 actual value of the subject property.

Subject property is described as follows:

**7581 Rattlesnake Drive, Littleton, Colorado
Douglas County Schedule No. R0330006**

The subject property is a 2,362 square foot two-story home with an unfinished basement and three-car garage. It was built in 1986 on a 0.156 acre site in the Centennial Ridge Subdivision. It backs to both a narrow greenbelt with recreation path and a church parking lot, and it experiences traffic noise from Lone Tree Parkway and Lincoln Avenue.

Respondent assigned a value of \$296,000 for tax year 2011. Petitioners are requesting an actual value between \$265,000 and \$285,000.

Mr. Huber described the subject as one of seven Tennyson models in the subdivision, all identical except for minor variations. His requested value is based on comparison with their assigned values, which range from \$265,539 to \$311,054. Some of these homes had basement finish, whereas his was unfinished.

Mr. Huber requested that assessor records correct his home's size to read 2,314 square feet with a 1,199 square foot basement.

Respondent presented a value of 297,000 for the subject property based on the market approach. Respondent's witness, Dixie A. Kozinski, Residential Appraiser, presented three comparable sales ranging in sale price from \$314,000 to \$339,500 and in size from 1,913 to 2,374 square feet. After adjustments were made, the sales ranged from \$296,424 to \$337,682. She assigned most weight to Sale One, which shared the subject's traffic noise and proximity to the church parking lot.

With regard to square footage questions, Ms. Kozinski, noting that Petitioners refused a property inspection, offered to re-measure all seven of the Tennyson models, including the subject, if permitted by homeowners.

Respondent presented sufficient probative evidence and testimony to show that the subject property was correctly valued for tax year 2011.

The Board gives limited weight to the equalization argument presented by Petitioner. In accordance with Colorado case law, an equalization argument is valid if evidence or testimony had shown the assigned value of the subject property had been derived by application of the market approach and correctly valued. *Arapahoe County Board of Equalization v. Podoll*, 935 P.2d 14 (Colo. 1997). That evidence and testimony was not presented.

Respondent's witness correctly completed a site-specific appraisal of the subject property, comparing sales of similar properties and adjusting for time and a variety of characteristics.

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).

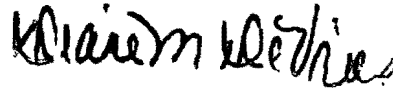
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

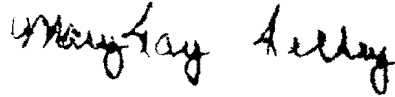
Section 39-8-108(2), C.R.S.

DATED and MAILED this 25th day of June, 2012.

BOARD OF ASSESSMENT APPEALS

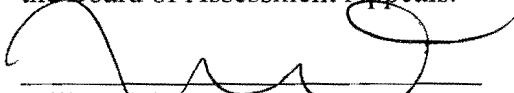


Diane M. DeVries



MaryKay Kelley

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



Milla Crichton