

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 59242**

Petitioner:

**JOHN PIERSIAK,**

v.

Respondent:

**JEFFERSON COUNTY BOARD OF  
EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on June 21, 2012, Gregg Near and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by David Wunderlich, Esq. Petitioner is protesting the 2011 actual value of the subject property.

Subject property is described as follows:

**7929 West Caley Drive, Littleton, Colorado  
Jefferson County Schedule No. 103290**

The subject property is a 1,645 square foot split-level residence with an unfinished basement and garage. It was built in 1974 on a 0.244 acre site in the Woodmar Square Subdivision and backs to Clement Park.

Respondent assigned a value of \$240,000 for tax year 2011. Petitioner is requesting a value of \$210,000.

Mr. Piersiak testified that exterior siding and garage door were replaced in the fall of 2010. An estimate of \$30,000 for the work was deducted from the 2010 actual value of \$240,000, arriving at a requested value of \$210,000.

Mr. Piersiak described the neighbor's solar panels, which he considered a negative impact on value. They are visible above the rear fence, are an eyesore, and should have carried a 10% adjustment in Respondent's appraisal.

Respondent presented an indicated value of \$247,000 for the subject property based on the market approach. Respondent's witness, Vic Galluzzo, Certified Residential Appraiser, presented four comparable sales ranging in sale price from \$235,000 to \$269,900 and in size from 1,645 to 2,060 square feet. After adjustments were made, the sales ranged from \$204,600 to \$257,300.

Mr. Galluzzo discussed the difference between the assessment date of January 1, 2011 and the appraisal date of June 30, 2008. The property is valued as it existed on the assessment date and included the siding and garage door upgrades.

Mr. Galluzzo disagreed that value was impacted by the presence of the neighbor's solar panels at the rear of the site. He based his opinion on experience and the inability to delineate a negative reaction from the marketplace.

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

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). The Board concludes that Respondent's comparable sales and adjustments accurately reflect the market value for the subject property.

The Board notes that Petitioner's methodology for arriving at a requested value does not adhere to the statutory requirement for a market analysis. Application of a repair estimate to the 2010 actual value does not comply with accepted appraisal methodology.

The Board is not convinced by testimony or photographs that the neighbor's solar panels, while visible, negatively impact value. Market data was not presented to justify an additional adjustment to Respondent's market grid.

The Board reviewed Respondent's appraisal, noting mass-appraisal adjustments rather than site-specific market research. After review, a conclusion below what was assigned is not warranted.

**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 28th day of June, 2012.



**BOARD OF ASSESSMENT APPEALS**

A handwritten signature in black ink, appearing to read "Gregg Near".

Gregg Near

A handwritten signature in black ink, appearing to read "MaryKay Kelley".

MaryKay Kelley

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

A handwritten signature in black ink, appearing to read "Milla Crichton".

Milla Crichton