

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>TOM L. RUTT & LINDA L. HOPPER,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION</p>	<p>Docket No.: 63489</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on July 16, 2014, Louesa Maricle and James R. Meurer presiding. Petitioner was represented by Tom Rutt, *pro se*. Respondent was represented by Writer Mott, Esq. Petitioner is protesting the 2013 actual value of the subject property.

Subject property is described as follows:

**16 Morningside Drive Wheat Ridge, Colorado
Jefferson County Schedule No. 048384**

The subject is a ranch style, single-family frame and brick house located in the Paramount Heights submarket in the City of Wheat Ridge, Jefferson County. The house was constructed in 1960, and includes 2,015 square feet of above-grade living area. There is no basement (crawl space), and a two car garage. Room count consists of three bedrooms and two baths. There are two covered porches and a utility shed. Lot size is estimated at approximately 0.56 acres, and the overall condition of the property is reported to be average. Respondent was able to complete an interior inspection of the subject.

Petitioner is requesting an actual value of \$310,000 for the subject property for tax year 2013. Respondent provided an appraisal reflecting a value of \$359,000; however is deferring to the Board of Equalization's (BOE) assigned value of \$348,780 for tax year 2013.

Petitioner's witness, Mr. Tom Rutt, presented four comparable sales to support the opinion of market value. All of the sales were residential properties located in the same or

similar subdivisions as the subject. Sale prices ranged from \$261,000 to \$330,000 and dates of sale ranged from September of 2011 to June of 2012. Petitioner made no adjustments (besides those already made by Respondent) to the sales and concluded to a value of \$310,000 based on a qualitative reconciliation of the comparable sales prices. None of these sales referenced by Mr. Rutt were used in the appraisal provided by the County.

Mr. Rutt testified that the adjustments to the comparables used in the County's appraisal were incorrect and inflated the value of the property. In addition, Mr. Rutt testified that, relative to equalization and after review of the applicable county web pages, his property was valued higher than others found within the neighborhood, and specifically referenced Respondent's Comparable No. 1 located at 11715 W. 29th Pl. as an example.

Respondent's witness, Ms. Dorin Tissaw of the Jefferson County Assessor's Office, developed a market (sales comparison) approach and presented three comparable sales to support her opinion of value. All of the sales were located in the same or similar subdivisions as the subject, and sale prices ranged from \$350,000 to \$355,000 prior to adjustments, and \$346,300 to \$366,900 subsequent to adjustments. All of the sales occurred in the statutory or extended base periods. The significant adjustments to the sales consisted of date of sale (time), lot size, living area square footage, basement including walk-out, and porches. Comparable No. 2 received the most weight in the conclusion of final value of \$359,000 via the market approach.

Ms. Tissaw testified that Mr. Rutt did not consider time adjustments, or adjustments for the differences between the physical characteristics of the subject and the comparables in his analysis. Ms. Tissaw also noted that two of Petitioner's sales were bi-level style houses, rather than the ranch style of the subject, and several comparables were located in inferior locations.

Petitioner presented insufficient probative evidence and testimony to prove that the tax year 2013 valuation of the subject property was incorrect.

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 sales used by Respondent were all ranch style homes, were located in the same or similar subdivisions as the subject, and were representative of the market during the required statutory base or extended base periods. The net adjustments to these comparables ranged from -6.28% to a +7.33%, which was supported by testimony and narrative within the appraisal. RE PAGE 18.

In addition, the Board can only consider an equalization argument (i.e. the actual values of neighboring properties) as support for the value of the subject property, once the subject property's value has been established using a credible market approach. *Arapahoe County Bd. of Equalization v. Podoll*, 935 P.2d 14 (Colo. 1997).

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-nine 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 for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision 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-nine 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 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 for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

Section 39-10-114.5(2), C.R.S.

DATE RECORDED AND MAILED this 22nd day of July, 2014.



BOARD OF ASSESSMENT APPEALS

Louesa Maricle

James R. Meurer

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

Milla Lishchuk