

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>RICHARD AULETTA,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>BOULDER COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 63559</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on April 28, 2014, Brooke B. Leer and Diane M. DeVries presiding. Petitioner appeared *pro se*. Respondent was represented by Michael A. Koertje, Esq. Petitioner is protesting the 2013 actual value of the subject property.

Subject property is described as follows:

**5981 Wellington Road, Boulder, Colorado  
Boulder County Schedule No. R0110612**

The subject property is a two story, three bedroom, two full bath, one ¾ bath and one ½ bath, single family residence with 2,177 square feet above grade, 871 square foot basement, and a 710 square foot attached garage. The residence was built in 1991.

Petitioner did not present a value for the subject property for tax year 2013. Respondent assigned a value of \$467,200 for the subject property for tax year 2013.

Petitioner presented testimony as to the disclosure of any proposed or existing transportation project that may affect the property as set forth in Section 38-35.7-105, C.R.S. Petitioner purchased the subject property on July 16, 2012; the subject was under contract as of June 21, 2012 for \$460,000.

Petitioner believes that the subject property suffers from external obsolescence since the subject property is situated within the noise abatement zone of the Boulder Municipal Airport.

Petitioner is aware of the effect of the existing transportation project has on the subject property and believes that the noise significantly reduces the market value of the property.

The prior owner did not disclose to Petitioner the presence of multiple transportation projects including the City of Boulder Municipal Airport.

Petitioner did not present comparable sales.

Respondent presented a value of \$470,000 for the subject property based on the market approach.

Respondent presented four comparable sales ranging in sale price from \$460,000 to \$585,000 and in size from 2,244 to 3,250 square feet. After adjustments were made, the sales ranged from \$458,000 to \$477,000.

Stewart Leach, Certified General Appraiser with the Boulder County Assessor's Office, testified that he chose his four comparable sales based on age, location, and size. All comparable sales have the same external influence of the Boulder Municipal Airport. Adjustments were made for time, land size, open space, year built, size, finished and unfinished basement, garage size, bath count, and guest suite.

Respondent assigned an actual value of \$467,200 to the subject property for tax year 2013.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2013.

Respondent's witness, Mr. Leach, acknowledges that the subject property has external influence from the noise of the Boulder Municipal Airport. He chose comparable sales in extremely close proximity to the subject property that have the same influence from the airport as the subject property. Petitioner failed to provide the Board a reasoned estimate of value that would account for the noise influence. The Board was also influenced by the fact that Petitioner purchased the subject property at the end of the base period for \$460,000.

All residential property in Colorado is required to be valued using the sales comparison approach. The best comparable sales to value to subject property are sales that occurred within the same subdivision and have the same external influence as the subject property. The Board finds that Respondent's sales comparison approach accurately represents the 2013 value of the subject property.

The Board finds that Respondent's value of \$467,200 is a fair and accurate value for the subject property for tax year 2013.

**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).

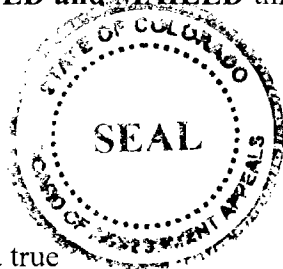
If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according 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-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 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 15th day of May, 2014.



**BOARD OF ASSESSMENT APPEALS**

*Brooke B. Leer*

Brooke Leer

*Diane M. DeVries*

Diane M. DeVries

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

*Milla Lishchuk*

Milla Lishchuk