

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>RAY AND SHARON CATULLI,</p> <p>v.</p> <p>Respondent:</p> <p>PUEBLO COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 63992</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on July 24, 2014, Diane M. DeVries and MaryKay Kelley presiding. Ray Catulli appeared pro se on behalf of Petitioners. Respondent was represented by Cynthia Mitchell, Esq. Petitioners are protesting the 2013 actual value of the subject property.

Dockets 63991, 63992 and 63993 were consolidated for purposes of the hearing.

Subject property is described as follows:

**989 South Los Charros Drive, Pueblo, Colorado
Pueblo County Schedule No. 617013013**

The subject is a 1,522 square foot ranch with basement and garage. It was built in 2001 on a 1.19 acre site in the Pueblo West Subdivision.

Respondent assigned an actual value of \$193,236 for tax year 2013. Petitioners are requesting a value between \$160,000 and \$165,000.

Mr. Catulli denied access to the property on his attorney's advice. He also questioned Respondent's statement of "extraordinary assumption" in the appraisal. The Board notes that this terminology falls within acceptable appraisal practice when access to the subject property is denied and when an assumption of interior features and physical condition is necessary.

Petitioners purchased the subject property in 2007 for \$165,000, and Mr. Catulli stated that its value has decreased since then. Tenant occupied, neither the yard (damaged by dogs) nor the interior was maintained. The interior needed new carpet and paint and the exterior stucco was cracked. In addition, the home was roofed with discontinued t-lock shingles, for which Mr. Catulli reported high insurance deductibles and VA/FHA loan refusal; cost to replace was estimated at \$8,000.

Mr. Catulli, a Realtor, presented 96 MLS-reported sales of ranch elevations. The majority of sale prices ranged from \$220,000 to \$250,000. He considered 386 Fruita Drive to be most representative of the subject, but it sold pre-base period and was given little consideration. He did not present a market grid. He also reported actual values for some of the sales and compared them to the actual value for the subject property. He based his requested value range on these sales and his knowledge of the market.

Mr. Catulli discussed Respondent's sales. He considered Sales Three (adjusted sale price of \$189,700) and Five (adjusted sale price of \$188,800) to be most comparable to the subject.

Respondent presented a value of \$195,000 for the subject property based on the market approach. Respondent's witness, Steve Wantland, Licensed Appraiser and Supervisor of the Residential Department of the Assessor's Office, presented five comparable sales on the subject street ranging in sale price from \$179,000 to \$220,000 and in size from 1,490 to 1,658 square feet. After adjustments were made, the sales ranged from \$188,000 to \$205,900.

Mr. Wantland declined to change his estimate of value based on Petitioners' testimony about the subject's condition and on his I-Pad photos. He suggested that an interior inspection, which might result in a different condition rating.

Mr. Wantland agreed with Mr. Catulli's description of t-lock shingles and their discontinued status. However, he was told that VA and FHA would make loans on homes with any type of shingle and had no reason to believe coverage would be denied by insurance companies. In his opinion, market value was not impacted by this roof issue.

Petitioners failed to present sufficient probative evidence to dispute Respondent's assigned value.

The Board acknowledges Mr. Catulli's experience in the real estate market. However, both state constitution and statutes require use of the market approach to value residential property. Petitioners failed to present a site-specific appraisal of the subject property, comparing sales of similar properties and adjusting for time and a variety of characteristics. The Board gives little weight to Petitioners' sales, none of which were compared to the subject in the statutory-required manner.

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

characteristics. Value was determined by comparison of sales of similar properties during the base period, which also reflects economic and market changes.

Petitioners presented an equalization argument, which can only be considered if evidence or testimony is presented showing the assigned values were derived by application of the market approach and that each comparable was correctly valued. *Arapahoe County Board of Equalization v. Podoll*, 935 P.2d 14 (Colo. 1997).

Mr. Catulli does not trust the assessor's office and lodged several complaints about some of the personnel: they hand-picked comparable sales and looked for ways to increase value; they acted in malice; they lied; they were vindictive and arrogant. Board Members, Ms. Mitchell, Mr. Wantland and other assessor personnel were subjected to negative remarks throughout the hearing. The Board of Assessment Appeals is not the proper venue for complaints about the assessor's office, and these offensive and inappropriate comments interrupted a process with the only goal being determination of market value.

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 6th day of August, 2014.

BOARD OF ASSESSMENT APPEALS

Diane M DeVries

Diane M. DeVries

MaryKay Kelley

MaryKay Kelley

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

Milla Lishchuk

Milla Lishchuk

