

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 67742**

Petitioner:

**DONALD GOLDY,**

v.

Respondent:

**JEFFERSON COUNTY BOARD OF  
EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on April 25, 2016, Gregg Near and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Rachel Bender, Esq. Petitioner is protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**10620 West 106<sup>th</sup> Place, Westminster, Colorado  
Jefferson County Schedule No. 133718**

The subject is 1,034 square foot two-story residence with basement and garage. It was built in 1975 on a 5,220 square foot site in the Countryside Subdivision.

Respondent assigned an actual value of \$193,300 for the subject property, which is supported by an appraised value of \$199,000. Petitioner is requesting a value of either \$147,200 (as reflected on the Petition) or \$153,000 (2012 value assigned to the subject).

Mr. Goldy described the subject as an income producing property. In 2013, he rented it to tenants who made payments through November 2013 but not thereafter. In May of 2014, an eviction notice was executed.

Mr. Goldy described \$20,000 to \$30,000 in damages to the property and provided a summary of expenses including extermination, totaling \$10,340.40 Physical damage was done to flooring,

cabinetry and countertops, drywall, fixtures and appliances, some doors, overhead garage door, windows and screens, basement finish, front concrete stoop, and landscaping.

In January of 2015, following repair, the house was leased to new tenants. Mr. Goldy argued that the 2015 actual value should have reflected the damage to the property caused by the evicted tenants.

Mr. Goldy described the subject's location across the street from school grounds and the impact from noise and congestion, especially the ballfields. He argued that Respondent's appraiser should have addressed this negative impact in her appraisal.

Mr. Goldy presented three comparable sales; 10744 Moore Circle (\$161,500), 10780 Moore Circle (\$148,000), and 10365 West 107<sup>th</sup> Court (\$162,000). He inspected the exterior of each comparable but had no information about their interiors and made no adjustments. Mr. Goldy based his requested value of \$147,200 on these sale prices. He also considered the actual value for tax year 2012 (\$153,000) as a reliable indicator of value.

Respondent presented a Market Approach concluding to a value of \$199,000. Respondent's witness, Renee Nelson, Ad Valorem Appraiser for the Jefferson County Assessor's Office, presented three comparable sales ranging in sale price from \$179,900 to \$193,226. After adjustments for time and seller concessions, open space, age and updating/remodeling, room count, basement finish and other features, she concluded to an adjusted range from \$194,000 to \$202,500.

Ms. Nelson discussed Petitioner's comparable sales, which she declined to use. 10744 Moore Circle was a short sale that likely involved duress. 10780 Moore Circle was dismissed due to its location in a high traffic area (major arterial). 10365 West 107<sup>th</sup> Court sold twice within the base period, the second sale involving cash and suggesting duress. Ms. Nelson noted that of the 28 sales occurring within the subject neighborhood during the base period, hers were selected for similarity in size and proximity but that Mr. Goldy selected sales at the low end of the sale price range.

Ms. Nelson disagreed with Petitioner's argument about noise and congestion from the school and ballfields across the street. She noted that proximity to the school is a positive marketing factor to some purchasers.

It is the burden of the protesting taxpayer to prove that the assessor's valuation is incorrect by a preponderance of the evidence. *Bd. of Assessment Appeals v. Sampson*, 105 P3d 198, 204 (Colo. 2005). Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015.

Colorado statute provides that the date of assessment is to be January 1 of each year. *See* Section 39-1-105, C.R.S. The "assessment date" refers to the date upon which the property's physical characteristics are established for that assessment year. *Assessor's Reference Library* ("ARL"), Vol. 3, Page 2.2.

June 30th of the year prior to the year of general reassessment is referred to as an "appraisal

date.” ARL, Vol. 3, Page 4.28. The appraisal date refers to the date upon which the valuation of the property is based or otherwise adjusted or trended. Section 39-1-104, C.R.S.; ARL, Vol. 3, Page 2.2.

During the hearing, Petitioner testified that as of January 1, 2015 assessment date, the subject was already repaired and in good condition. According to Petitioner’s testimony, the subject was also rented out to new tenants as of January, 2015.

The Board finds that 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. Petitioner’s comparable sales, while located in the subject’s subdivision, were not described in any detail and were not adjusted for differences affecting the value. The Board found persuasive Ms. Nelson’s testimony disputing the reliability of Petitioner’s comparable sales.

### **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.

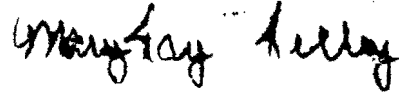
Section 39-8-108(2), C.R.S.

DATED and MAILED this 19th day of May, 2016.

**BOARD OF ASSESSMENT APPEALS**

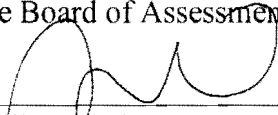


Gregg Near



MaryKay Kelley

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



Milla Lishchuk

