

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

Docket No.: 67743

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:

**414 South Nelson Street, Lakewood, Colorado
Jefferson County Schedule No. 068258**

The subject is a 1,213 square foot ranch with basement and carport. It was built in 1964 on a 10,522 square foot site in the Green Mountain Park Subdivision.

Respondent assigned an actual value of \$250,000 for the subject property for 2015 tax year but is recommending a reduction to \$240,000. Petitioner is requesting a value of \$205,000.

Mr. Goldy described settlement on the south side of the house, which has resulted in damaged wood, sloping floors, and broken window frames. Front porch and carport concrete has settled and cracked. Also, workmanship for a 2009 roof repair was poor and has resulted in leaks and interior water damage. Mr. Goldy offered no structural reports, roofing reports, or proof of repair costs. According to Mr. Goldy, repair estimates were offered at a prior hearing at the BAA and Respondent's witness has seen them. He testified that \$40,000 would be sufficient to cure all of the subject's deficiencies.

Respondent presented a Market Approach concluding to a value of \$240,000. Respondent's witness, Patty Jo White, Certified Residential Appraiser for the Jefferson County Assessor's Office, presented three comparable sales ranging in sale price from \$230,500 to \$295,000. After adjustments for time and seller concessions, size, basement size and finish, carport and garage, miscellaneous features, updating and condition, Ms. White concluded to an adjusted range from \$240,100 to \$247,600.

Petitioner requested judicial notice of his 2014 tax year hearing at the BAA (Docket Number 65436). This decision reports Petitioner's \$40,000 verbal estimate for structural, roof, and miscellaneous repairs. This estimate was not supported by written reports or repair estimates.

The Board has received no credible evidence in support of Petitioner's repair estimate of \$40,000. Respondent's \$20,000 estimate for structural and roof damage, based on experience in the practice of appraisal, was not challenged and is considered reasonable. The Board suggests that future appeals include reports by structural and roofing engineers as well as contractor estimates for repair.

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. The Board is persuaded that Respondent's recommendation of \$240,000 accurately represents the subject's value for the 2015 tax year.

ORDER:

The Petition is granted. Respondent is ordered to reduce the subject's value to \$240,000 for tax year 2015.

Jefferson County Assessor is ordered to adjust his/her records accordingly.

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).

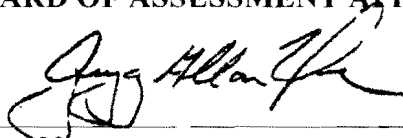
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

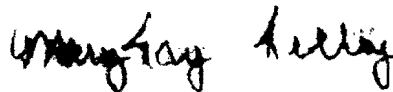
Section 39-8-108(2), C.R.S.

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

BOARD OF ASSESSMENT APPEALS

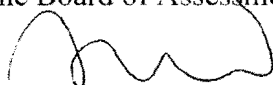


Gregg Near



MaryKay Kelley

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



Milla Lishchuk

