

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket No.: 68222</b>
Petitioner:  <b>LEE B. WOODBURY,</b>  v.  Respondent:  <b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b>	
<b>ORDER</b>	

**THIS MATTER** was heard by the Board of Assessment Appeals on May 27, 2016, Sondra Mercier and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Rebecca Klymkowsky, Esq. Petitioner is protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**5535 West Indore Drive, Littleton, Colorado  
Jefferson County Schedule No. 100499**

The subject is a 1,757 square foot split-level home with partially-finished basement and two-car garage. It was built in 1972 on a 0.267 acre site in the Columbine Knolls Subdivision.

Respondent assigned an actual value of \$316,410 for tax year 2015 but is recommending a reduction to \$295,000. Petitioner is requesting a value of \$250,000.

Petitioner described the subject property as well maintained. The roof was replaced in 1988; all else is original. Mr. Woodbury did not present any comparable sales, rather deferring to Respondent's selection. However, he considered Respondent's adjustments for updating and remodeling to be low. He presented written estimates for replacement of interior items (flooring, windows, kitchen cabinets/countertops, air conditioning, and roof) and verbal estimates for bathroom remodeling and interior paint. The estimates totaled \$63,700. While Petitioner agreed with Respondent's \$15,000 adjustment for a new roof, he testified that the remainder (\$48,700) was significantly more than Respondent's remodeling adjustments ranging between \$18,900 and \$24,500

and that Respondent's adjustments were inadequate. Petitioner's requested value of \$250,000 addressed the additional updating/remodeling adjustments to Respondent's comparable sales.

Mr. Woodbury acknowledged Sale Four's traffic adjustment for frontage on the heavily traveled Ken Caryl Avenue, but argued that the subject, one block away, was also impacted by traffic noise, and that an adjustment to account for traffic should have been made.

Respondent presented an indicated value of \$295,000 for the subject property. Respondent's witness, Vic Galluzzo, Certified Residential Appraiser for the Jefferson County's Assessor Office, presented four comparable sales ranging in sale price from \$313,500 to \$345,000. After adjustments were made, sale prices ranged from \$270,300 to \$334,900. Mr. Galluzzo placed greatest weight on Sales One and Four with adjusted values of \$270,300 and \$303,100, respectively

Mr. Galluzzo made 10% adjustments to Sales One, Three, and Four for updating and remodeling. In his experience, kitchens and bathrooms are most commonly replaced, and this percentage has proven the most reliable adjustment. Mr. Galluzzo was unable to describe the extent of the updating and/or remodeling done to the comparable properties.

Mr. Galluzzo did not make an adjustment to the subject for traffic noise. He heard no noise at time of his exterior inspection and disagreed with Petitioner that there was any impact.

Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015.

The Board is not persuaded by Respondent's updating/remodeling adjustments. The witness could not verify the extent of the work for any of the sales and applied an arbitrary 10% adjustment to three of the four comparable sales. Petitioner's MLS research for Sale Three (fully remodeled kitchen, new flooring, and double pane windows) suggests that Respondent's witness insufficiently adjusted his sales. While unable to apply supported adjustments, the Board finds that conclusion nearer the low end of Respondent's adjusted range is warranted.

Petitioner reported traffic noise, while Respondent's witness did not. While the Board recognizes that Ken Caryl Avenue carries heavy traffic, it is not convinced that the subject is negatively influenced.

Mr. Galluzzo was denied an interior inspection. The Board notes that his refusal to allow an interior inspection is a significant obstacle for Respondent's appraiser, requiring him to make extraordinary assumptions about interior features and physical condition.

The Board concluded that the 2015 actual value of the subject property should be reduced to \$270,000.

**ORDER:**

Respondent is ordered to reduce the 2015 actual value of the subject property to \$270,000.

The Jefferson County Assessor is directed to change their 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).

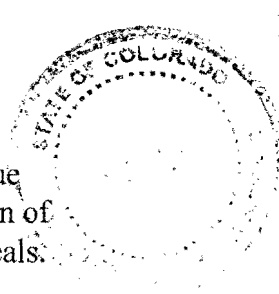
If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according 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 7th day of June, 2016.



**BOARD OF ASSESSMENT APPEALS**

*Sondra W Mercier*

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Sondra Mercier

*MaryKay Kelley*

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MaryKay Kelley

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

*Milla Lishchuk*

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Milla Lishchuk