

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 68258

Petitioner:

LARRY DECICCO,

v.

Respondent:

**JEFFERSON COUNTY BOARD OF
EQUALIZATION.**

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on May 27, 2016, Gregg Near and Amy J. Williams presiding. Petitioner appeared pro se. Respondent was represented by Casie Stokes, Esq. Petitioner is protesting the 2015 actual value of the subject property.

The parties stipulated to the admission of Petitioner's Exhibit 1 and Respondent's Exhibit A.

The subject property is described as follows:

**28195 Cragmont Drive
Evergreen, Colorado 80439
Jefferson County Account No. 057735**

The subject property is a 2,533 square foot, one and a half story, A-frame residence containing four bedrooms, three baths and a 523 square foot basement. The residence was constructed in 1978 and is of average quality construction and in average condition. The home is located on a 2.81-acre lot in unincorporated Jefferson County.

Petitioner is requesting an actual value of \$321,659 for the subject property for tax year 2015. Respondent assigned a value of \$434,000 for the subject property for tax year 2015.

Mr. DeCicco testified that his residence is a 1 ½ story, raised A-frame style home which takes a full flight of stairs to get to the main living area. The lot his home is located on lacks useable area,

most of the surface area being quite sloped or covered by a fire pond and/or swamp. Mr. DeCicco provided three comparables in support of his requested value:

Sale 1:	Schedule No. 00993	- Sold 03/31/14 for \$390,000
Sale 2:	Schedule No. 31217	- Sold 05/15/14 for \$405,000
Sale 3:	Schedule No. 89561	- Sold 05/23/14 for \$422,000

During cross examination by Ms. Stokes, Respondent's attorney, Petitioner stated that the pond was not used for recreation purposes as the dock had fallen into disrepair. He affirmed that he had spoken with a party to each of the three sales. From those conversations he learned that, prior to each sale, remodeling had occurred. Specifically, Sale 1 had installed a new kitchen, Sale 2 had replaced all of the flooring and refinished walls and Sale 3 had been completely remodeled. Mr. DeCicco further testified that his residence has had only minor updates in 28 years.

In response to the Board's questions, Mr. DeCicco testified the pond was over ½ acre in size and that his lot was not located in a flood hazard area.

Respondent presented Laura Burtschi, Licensed Residential Appraiser employed by the Jefferson County Assessor Office, as an expert witness. Ms. Burtschi testified that she prepared an appraisal for the subject which used the Sales Comparison Approach to value the subject. The comparables selected were all 1 ½ story to 2 ½ story homes also located in larger acreage subdivisions in unincorporated Jefferson County. The sales utilized were adjusted for land size, view, square footage, basement square footage and basement area finish, garage spaces, heating type and the existence of decks and porches. No adjustment for pond or stairs was considered appropriate or applied. She stated that the subject topography was typical for the area.

Ms. Burtschi used three sales within her appraisal report. Sale No. 1 sold for \$426,500, was a 1,505 square foot, 1 ½ story home with a 996 square foot basement. After adjustment, this sale supported a value of \$441,800 for the subject. Sale No. 2 sold for \$399,800, was a 2,930 square foot, 1 ½ story home with a 1,275 square foot basement. After adjustment, this sale indicated a value of \$423,600 for the subject. Sale No. 3 sold for \$409,000, was a 2,684 square foot, 2 ½ story home with no basement. This sale indicated a value for the subject of \$436,700 after adjustment.

During cross examination, Ms. Burtschi affirmed that Sale 1 was of A-frame style construction and the first floor was basement area. She did not know why it was not classified as an A-frame within the Jefferson County Assessor's property database.

Respondent assigned an actual value of \$434,000 to the subject property for tax year 2015.

Petitioner presented insufficient probative evidence and testimony to prove that the tax year 2015 valuation of the subject property was incorrect.

Colorado case law requires that "[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence. . ." *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005). Petitioner provided three sales, none of which were 1 ½ to 2 ½ story

construction. Further, Petitioner did not specify adjustments for variations in characteristics and date of sale for these sales relative to the subject. The Board finds that Respondent utilized three single-family home sales of A-frame construction style similar to that of the subject. Additionally, the three sales were appropriately adjusted, indicating values for the subject of \$441,800, \$423,600 and \$436,700. The assigned value of \$434,000 is a well-supported indication of value for the subject property. Overall, the Board finds the data and analysis provided by Respondent to be the most persuasive valuation evidence.

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).

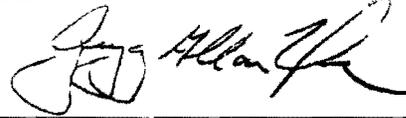
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 20th day of June 2016.

BOARD OF ASSESSMENT APPEALS

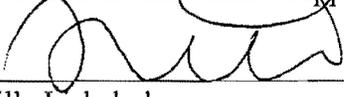


Gregg Near



Amy J. Williams

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



Milla Lishchuk

