

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 68694

Petitioner:

MICHAEL AND JEANICE SAINZ,

v.

Respondent:

**JEFFERSON COUNTY BOARD OF
EQUALIZATION**

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on July 25, 2016, Gregg Near and James R. Meurer presiding. Petitioners, Michael and Jeanice Sainz, appeared *pro se*. Respondent was represented by Rachel Bender, Esq. Petitioners are protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**8444 Quartz Trail, Morrison, Colorado
Jefferson County Schedule No. 161603**

The subject is a raised ranch style, single-family frame house located in the Homestead 2nd Addition Subdivision in Jefferson County. The house was constructed in 1988, and includes 3,688 square feet of above-grade living area and a 1,974 square foot unfinished walk-out basement. There are three bedrooms and two and one-half baths. According to the exhibits there is a multiple car garage. The roof is metal; water, gas and electric are publically provided, and the property is serviced by a septic system. The lot is irregular in shape, contains 2.04 acres, and zoning is residential. The overall construction quality and condition of the property is reported to be average. No interior inspection of the property was completed by Respondent.

Respondent assigned an actual value of \$592,000 for tax year 2015, which is supported by an appraised value of \$631,200. Petitioners are requesting a value of \$552,000.

Petitioners did not develop a market (sales comparison) approach for the subject property; however, did enter into evidence and questioned sales used by Respondent at the County Board of Equalization hearing. Petitioners argued that Respondent did not consider the age, condition, and location of the subject in developing Respondent's opinion of value, and questioned the time adjustment used for the comparables in the analysis. In addition, Petitioners provided photographs of two of Respondent's comparables, arguing that they were much superior to the subject.

Relative to the valuation provided by the county, Respondent's witness, Ms. Laura Burtschi, an Ad Valorem Appraiser with the Jefferson County Assessor's Office, developed a market approach and presented four comparable sales to support her opinion of value. All of the sales were located in the same or similar locations. Sale prices adjusted for time and sale conditions ranged from \$551,800 to \$720,300, and from \$531,000 to \$729,000 subsequent to all the remaining adjustments. The significant adjustments to the sales consisted of date of sale (time), sale conditions, age, living area square footage, basement and basement finish, fireplace, garage, and functional deficiencies. Ms. Burtschi then calculated the average value of the four comparables subsequent to adjustment to conclude to her market value of \$631,820. It should be noted that two of the comparables employed by Respondent were also referenced in Petitioners' CBOE exhibits.

In addition to presenting her appraisal report, Ms. Burtschi testified that she was not able to gain access to the interior of the subject. Ms. Burtschi also testified that she did consider the age and condition in her analysis, and provided time adjustments to each of the four comparables in accordance with the statutes, the Assessor's Reference Library, and Jefferson County's Inflationary Trend Data. The witness also explained to Petitioner why only two of the comparable sales used in the CBOE analysis were now used at this hearing.

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

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). After careful consideration of the testimony and exhibits presented at the hearing, the Board concludes that Respondent's comparable sales and adjustments to the sales provide reasonable support for a conclusion of market value for the subject property. The sales used by Respondent were all located in similar locations, and were representative of the market during the required statutory period. The Board also concludes that given Petitioners' lack of documentation relative to the condition of the property, as well as the lack of any comparable sales, no impeachment of Respondent's conclusion of value could be reasonably accomplished.

The Board understands where Petitioners might be confused by Respondent's appraisal report, as well as Respondent's concluded value, and the support for that value. The Board also recognizes several deficiencies found within Respondent's appraisal report including a lack of support for the individual adjustments, as well as ultimately concluding to a value that is simply the arithmetic mean value of the four adjusted sales. However, even taking into the consideration the inadequacies in Respondent's appraisal, the Board found that Respondent's evidence was

more persuasive than that presented by Petitioners. Petitioners did not meet their burden of proof.

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 22nd day of August, 2016.



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

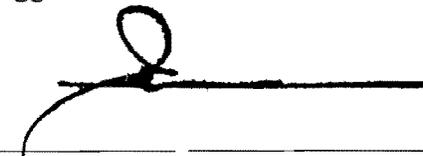


Milla Lishchuk

BOARD OF ASSESSMENT APPEALS



Gregg Near



James R. Meurer