

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

Docket No.: 68707

Petitioner:

MARY VIRGINIA KUSACK,

v.

Respondent:

MESA COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on July 19, 2016, Diane M. DeVries and Sondra W. Mercier presiding. Petitioner's spouse, Mr. Robert Maloney appeared on behalf of Petitioner. Respondent was represented by Mr. John Rhoads, Esq. Petitioner is protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**861 Ute Avenue, Grand Junction, Colorado 81501
Mesa County Parcel No. 2945-144-33-009**

The subject property is a 797-square-foot, ranch style, single family residence that was built in or about 1900. The residence has two bedrooms and one bath, and is situated on a 4,050 square foot site. The subject was valued as average in quality of construction, in average condition, with an effective age of 60 years.

Petitioner is requesting an actual value of \$42,169.27 for the subject property for tax year 2015. Respondent assigned a value of \$74,910.00 for the subject property for tax year 2015.

Mr. Maloney testified that the home was purchased by Petitioner in February 2012 for \$60,000, at what he believed to be the height of the market for values. He reported that the property is proximate to a park that is inhabited by homeless people and that there were no sales of the properties in the immediate area. Mr. Maloney contends that the sales used by Respondent have more desirable locations, that they are newer in age, and are superior overall to the subject. He noted that the requested value was based on the prior appraisal period, and that in his opinion there had

been no increase in value in the subject's neighborhood. Petitioner is requesting a value of \$42,169.27 reportedly based on a prior appraisal year.

Respondent's witness, Mr. Michael Peterson, Certified Residential Appraiser with Mesa County Assessor's Office, presented four comparable sales ranging in sale price from \$100,000 to \$117,500 and in size from 759 to 825 square feet. Mr. Peterson testified that he agreed with Mr. Maloney, that the subject's location was inferior compared to the comparable sales, and that he had applied a 10% downward adjustment to account for this factor. The sales were also adjusted for market conditions (date of sale), site size, improvement square footage, heating/cooling, garage or carport, and porch space. After adjustments were made, the sales ranged from \$83,790 to \$89,920. Mr. Peterson gave the greatest weight (50%) to Sale 1 as most comparable, secondary weight (30%) to Sale 2, with only minimal weight (10%) given to Sales 3 and 4. Mr. Peterson concluded to a value of \$87,126 based on the market approach.

Respondent assigned an actual value of \$74,910 to the subject property for tax year 2015.

Both the Colorado Constitution and applicable statutes require assessors to use the market approach to value residential property in Colorado. After considering the evidence presented by the parties, the Board has determined that Petitioner failed to present alternative sales to those provided by Respondent and did not provide sufficient probative evidence to convince the Board that Respondent's data was flawed.

Respondent's witness correctly completed a site-specific market analysis of the subject property, comparing four sales of the most similar properties available. Respondent's witness concurred with Petitioner as to the inferiority of the subject, particularly for location, and made appropriate adjustments. All four sales received significant downward adjustment ranging from 16% to 26%.

The Board finds Respondent's market approach to be persuasive and sufficient to overcome Petitioner's assertions of error. Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015.

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).

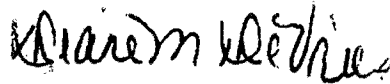
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

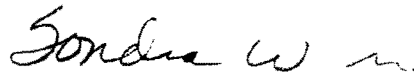
Section 39-8-108(2), C.R.S.

DATED and MAILED this 4th day of August, 2016.

BOARD OF ASSESSMENT APPEALS

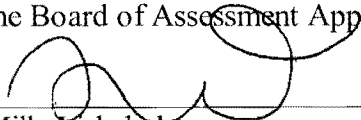


Diane M. DeVries



Sondra W. Mercier

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


Milla Lishchuk