

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 69740**

Petitioner:

**HELENE LEVY,**

v.

Respondent:

**DENVER COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on July 14, 2017, Diane M. DeVries and MaryKay Kelley presiding. Petitioner's son, Jeremy Levy, and husband, Gene Levy, appeared on behalf of Petitioner. Respondent was represented by Noah Cecil, Esq. Petitioner is protesting the 2016 actual value of the subject property.

Subject property is described as follows:

**955 & 957 Inca Street, Denver, Colorado  
Denver County Schedule No. 05036-05-025-000**

The subject is a 1,940 square-foot side-by-side duplex with a cellar (dirt floor) and garage. The exterior is a combination of exposed brick (original), stucco over brick, and a flat roof. It was built in 1890 on a 5,250 square-foot lot in the Lincoln Park neighborhood.

Respondent assigned a value of \$208,500 for the subject property which is supported by an appraised value of \$211,500. Petitioner is requesting a value of \$80,000.

Gene Levy testified that the home was constructed of a soft-sand brick typical of its era; it is now mottled and cracked. The brick and stucco exterior has deteriorated, and significant cracking is evident. Jeremy Levy attempted to hire contractors to replace the brick and presented verbal bids to the Board as well as testified that some contractors advised him to demolish and rebuild.

Jeremy Levy discussed the physical condition of the two units as well as photographs. Unit 955 was tenant-occupied on the assessment date and described as "functional." Unit 957 was vacant

with boarded windows and had been the object of squatters and vandalism. The chimney was crumbling. The electric box needed re-attaching. The roof, damaged by hail, was repaired and no longer leaks. The garage was too narrow for today's cars and is used for storage.

Jeremy Levy described the subject neighborhood as a mix of residential and commercial uses including a used car dealership, a kennel and veterinarian clinic, a warehouse, and an automobile repair shop, among others. The neighborhood suffers from noise and pollution as well as graffiti, registered sex offenders, environmental hazards, and drugs.

The witness did not present comparable sales. Instead, he commented on Respondent's sales, which he called "cherry picked." He commented on Respondent's failure to adequately address the subject's construction quality, physical condition, and problems on the block and in the neighborhood.

Jeremy Levy reported that demolition was suggested by various contractors and demolitions have been occurring throughout the neighborhood. Therefore, Petitioner concluded to a land-only value of \$80,000, which is the assessor's land value estimate.

Respondent's witness, Kimberly Lust, Ad Valorem Appraiser for the Denver County Assessor's Office, concluded to an appraised value of \$211,500. She presented three side-by-side duplex sales ranging in sale price from \$236,350 to \$312,000. All were built between 1900 and 1912 and ranged in size from 1,417 to 1,791 square feet. Ms. Lust made five unsuccessful attempts to contact Petitioner and based her valuation on an exterior inspection. She assigned a construction quality grade of "D" and applied 10% adjustments to the comparable sales, all of which were assigned "C" grades. Based on a "poor" physical condition rating, she applied an additional 10% adjustment to all comparable sales.

Ms. Lust concluded that the structure retained functional utility and did not qualify as a vacant site. She acknowledged that a full inspection might have impacted her adjustments and valuation.

Ms. Lust addressed the subject's location and external influences, finding that all of her comparable sales were located in the same neighborhood and, therefore, were similarly influenced. She disagreed that parking was a problem warranting adjustment.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2016.

The Board finds that the age of the structure, construction quality, and physical condition warrants a thorough inspection of the subject property for an accurate determination of value. The Board recommends that Petitioner makes future inspections possible. Petitioner failed to present any comparable sales to refute Respondent's analysis. The Board found Respondent's evidence to be convincing. Petitioner presented insufficient probative evidence to support Petitioner's allegations of error within Respondent's valuation.

**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 26th day of July, 2017.

**BOARD OF ASSESSMENT APPEALS**

*Diane M DeVries*

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Diane M. DeVries

*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