

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DARBY A.P. MCNEAL,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 69969</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on September 29, 2017, Diane M. DeVries and MaryKay Kelley presiding. Petitioner appeared *pro se*. Respondent was represented by Noah Cecil, Esq. Petitioner is protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**1223 Milwaukee Street, Denver, Colorado
Denver County Schedule No. 05012-23-017-000**

The subject is a 1,437 square foot two-story brick residence with an unfinished basement. It was built in 1910 on a 4,763 square foot lot in the St. James Heights neighborhood of North Congress Park.

Respondent assigned an actual value of \$275,100, which is supported by an appraised value of \$292,400. Petitioner is requesting a value of \$247,300.

Ms. McNeal described the home’s plumbing, heating, and electrical systems as original. She testified that the roof was repaired in 2014 and the foundation is structurally sound. She described the kitchen as “vintage” yet operable (old appliances, 1970s-1980s sink) and the bathroom as remodeled in the 1950s.

Ms. McNeal discussed her home’s poor condition and presented 59 photographs that addressed the following: doors, windows, siding, exterior and interior stairs, and fence in need of

scraping, repair, and painting; original galvanized plumbing in need of repair/replacement; crumbling basement walls; cracked and settling front porch foundation and floor; cracked and crumbling interior plaster; damaged linoleum kitchen floor and backsplash; heaving ceiling; kitchen wall cracks; cracked master bath flooring; and brickwork in need of tuck-pointing.

Ms. McNeal presented an estimate from Dowd Restoration, LLC for \$23,800 that addresses plaster repair; basement water line replacement; front door and screen repair; front porch repair; rear porch stairs replacement; replacement of plumbing panel; kitchen linoleum replacement; chimney rebuilt; replacement of second-floor porch floor; interior paint and gutter/downspout replacement.

Ms. McNeal testified that the valuation of her home increased by \$66,000. As a senior citizen, she feels she is "getting priced out of her home." Her requested value of \$247,300 took into account Dowd Restoration's bid.

Respondent presented a value of \$292,400 for the subject property based on the Market Approach. Respondent's witness, Timothy K. Muniz, Certified General Appraiser for the Denver County Assessor's Office, considered the subject to be in poor physical condition and presented six comparable sales reflecting poor, fair, and average condition for which he made adjustments. He selected sales of similar ages and neighborhoods, all but one in fair or poor condition. Mr. Muniz considered Dowd Restoration's bid of \$23,800 to be low and made \$35,000 adjustments to account for differences in value between fair and poor condition. His adjusted values ranged from \$257,157 to \$327,438. He concluded to an estimated value of \$292,400 for the subject.

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

The burden of proof is on Petitioner to show that Respondent's valuation is incorrect. *Board of Assessment Appeals v Sampson*, 105 P.3d 916,920 (Colo. App. 2002). After careful consideration of the testimony and exhibits presented at the hearing, the Board is convinced that Respondent's assigned value of \$275,100 is supported and accurately reflects the subject's 2015 value. The Board concludes that Respondent's comparable sales and adjustments were reasonable and supported. The sales used in Respondent's analysis are located within the subject's market area and were sold during the statutory base period. Petitioner failed to provide sufficient probative evidence to convince the Board that Respondent's valuation is incorrect.

The Board is in agreement with both parties that the subject property was in poor condition on the assessment date. Respondent's witness not only addressed the subject's poor physical condition but also applied a greater adjustment than the repair estimate provided by Petitioner.

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 18th day of October, 2017.

BOARD OF ASSESSMENT APPEALS

Diane M DeVries

Diane M. DeVries

MaryKay Kelley

MaryKay Kelley

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

Milla Lishchuk

Milla Lishchuk

