

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>CURTIS RICK STEVENSON LIVING TRUST,</p> <p>v.</p> <p>Respondent:</p> <p>MESA COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 70501</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on June 27, 2018, Debra A. Baumbach and Diane M. DeVries presiding. Curtis Stevenson appeared pro se on behalf of Petitioner. Respondent was represented by John R. Rhoads, Esq. Petitioner is protesting the 2017 actual value of the subject property.

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

Subject property is described as follows:

**3015 Regal Glen Court, Grand Junction, Colorado
Mesa County Schedule No. R029207**

The subject property is a single family two story home with wood hardboard siding and brick accents on the front. It was built in 2005 and consists of 2,232 square feet and has four bedrooms and 2-1/2 baths. There is a finished oversized three car garage containing 828 square feet. The parcel is located in the Monarch Glen Subdivision on a 9,831 square foot site.

Petitioner is requesting an actual value of \$240,000 for the subject property for tax year 2017. Respondent assigned a value of \$293,470 for the subject property for tax year 2017 but is recommending a reduction to \$267,000.

Mr. Curtis Stevenson, appearing on behalf of Petitioner, presented four comparable sales ranging in sale price from \$187,000 to \$330,000. Petitioner made no adjustments for differences.

Curt Stevenson testified that the subject property is wood siding. The majority of the properties in the subdivision are stucco which is an additional \$30,000 in value. Further, the subject has a swamp cooler and does not have central air which is \$20,000 difference in value. He stated that he received these numbers from Home Depot.

Petitioner is requesting a 2017 actual value of \$240,000 for the subject property.

Respondent presented a value of \$267,000 for the subject property based on the market approach.

Respondent presented six comparable sales ranging in sale price from \$240,900 to \$293,500 and in size from 1,979 to 2,520 square feet. After adjustments were made, the sales ranged from \$252,500 to \$289,550.

B. Gene Hughes, Colorado Certified General Appraiser with the Mesa County Assessor's Office, testified that he selected his comparables from the subject's market area described as F Road to the South, 28 Road to the West, I-70 to the North, and I-70 Business Loop to the East. He adjusted for differences paying particularly close attention to stucco vs. wood vs. brick and air conditioning vs. swamp cooler. When he correlated his sales, he valued the subject property on the lower end of the range.

Respondent assigned an actual value of \$293,470 to the subject property for tax year 2017 but is recommending an actual value of \$267,000.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property should be valued below Respondent's recommended value.

The Board is convinced by the comparable sales used by Respondent. The witness valued the property on the lower end of the range adjusting for Petitioner's concerns regarding stucco vs. wood vs. brick and the value difference between air conditioning and swamp cooler.

The Board concluded that the 2017 actual value of the subject property should be reduced to \$267,000.

ORDER:

Respondent is ordered to reduce the 2017 actual value of the subject property to \$267,000.

The Mesa County Assessor is directed to change their records accordingly.

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 10th day of August, 2018.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Diane M. DeVries

Diane M. DeVries



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

Milla Lishchuk
Milla Lishchuk