

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

**Docket No.: 71396,  
71397, 71398, 71399,  
71400, 71401, 71402,  
71403, 71404, 71405,  
71406, 71407, 71408,  
71409, 71410, 71411,  
71412, 71413 and 71414**

Petitioner:

**ALPERT SIGNATURE HOMES INC.,**

v.

Respondent:

**ARAPAHOE COUNTY BOARD OF  
EQUALIZATION.**

## **ORDER**

The Board of Assessment Appeals held a hearing in this matter on August 21, 2018, Diane M. DeVries and Amy J. Williams presiding. Petitioner, Alpert Signature Homes, Inc., was represented by Brian Alpert, Vice President. Respondent was represented by Benjamin Swartzendruber, Esq. Petitioner is protesting the 2017 actual value of the subject property.

On September 18, 2018, the Board issued an Order remanding this matter back to Respondent for a new assessment of the subject property based on agricultural classification. Respondent was ordered to provide the new assessment to Petitioner and the Board of Assessment Appeals by no later than October 31, 2018. Petitioner was directed to file a notice with the Board of Assessment Appeals by no later than November 9, 2018 if Petitioner disagrees with the value determined in the new assessment.

On October 31, 2018, the Board received the new assessment from Respondent valuing the subject based on agricultural classification. Petitioner did not file any objection to Respondent's new valuation by the November 9, 2018 deadline.

Based on the information provided by Respondent on October 31, 2018, the Board orders the 2017 valuation of the subject property as follows:

<b>Docket No.</b>	<b>CBOE Value (\$)</b>	<b>Re-Calculated Value (\$)</b>	<b>Comments</b>	<b>Classification</b>
71411	555,800	555,800	The valuation shall not be adjusted to a value higher than the valuation set by CBOE, Section 39-8-108(5)(a), C.R.S.	Non Integral Ag Land
71410	43,709	1,181.73		Ag Land
71398	42,772	937.88		Ag Land
71409	42,772	937.88		Ag Land
71414	42,772	937.88		Ag Land
71413	42,772	937.88		Ag Land
71408	42,772	937.88		Ag Land
71407	42,772	771.50		Ag Land
71404	27,220	433.30		Ag Land
71400	24,442	415.67		Ag Land
71401	24,442	415.48		Ag Land
71399	24,442	415.11		Ag Land
71412	24,442	414.92		Ag Land
71397	24,442	414.54		Ag Land
71396	24,442	414.17		Ag Land
71406	24,442	413.98		Ag Land
71405	24,442	413.61		Ag Land
71402	27,078	5,331.35		Ag Land
71403	24,442	427.49		Ag Land
<b>Total:</b>	<b>1,130,417</b>	<b>571,952.25</b>		

**ORDER:**

The Petition is granted. Respondent is ordered to change the subject's classification to agricultural and reduce the value of the subject property to \$571,952.25 for tax year 2017.

Arapahoe County Assessor is ordered to change his/her 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.

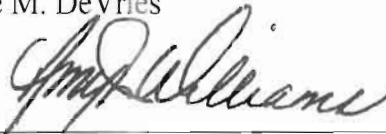
Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 3<sup>rd</sup> day of December, 2018.

**BOARD OF ASSESSMENT APPEALS**



Diane M. DeVries



Amy J. Williams

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



Milla Lishchuk