

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>DAVID E. RING,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>LARIMER COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 71418</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** came before the Board of Assessment Appeals on March 30, 2018, Diane DeVries, Cherice Kjosness, and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by David P. Ayraud, Esq. Petitioner is protesting the 2017 actual value of the subject property.

Dockets 71417 and 71418 were consolidated for purposes of the hearing.

Petitioner, while appearing at the onset of the hearing, fell ill, left the premises, did not return, and could not be reached by phone. In the interests of fairness and justice and with the agreement from Respondent’s counsel, the Board decided to issue a ruling in this matter based on Petitioner’s and Respondent’s written testimony and exhibits.

Subject property is described as follows:

**3106 Washington Avenue, Fort Collins, Colorado  
Larimer County Schedule No. R0652369**

The subject is a 1,543 square-foot split-level residence with an attached garage. It was built in 1978 on a 9,904 square-foot site in the Woodwest Subdivision.

Respondent assigned an actual value of \$309,200 for tax year 2017, which is supported by an appraised value of \$321,700. Petitioner is requesting a value of \$273,875.

Mr. Ring, in his written statement, argued that the assigned value of the subject property increased by 139% from the 2015 valuation. Further, he compares this increase to Larimer County's average increase in assessed property's value from 2015 of 117% and a state-wide average increase of 104.7%. He wrote that an increase of 123% for the subject property would result in a value for the subject property of \$273,875.

Mr. Ring, in his written statement, noted deficiencies in the property: cracking and settling foundation walls; rot, decay, and insects; deficient plumbing; an outdated electrical system; insufficient insulation; and defective windows and doors.

Mr. Ring's written statement also noted deficiencies in the neighborhood, using the terms "neglected, unmaintained, dilapidated, and of poor quality and in disrepair": several have become rentals (rundown, deteriorating, overgrown, littered, unkempt, vacant, and in various stages of physical decay); crime has increased dramatically; streets, curbs, gutters, storm drains, and sidewalks are failing; crosswalks are dangerous; lack of winter maintenance; abandoned vehicles, most in disrepair; increasing traffic; limited street lighting; no public bus route or stop. Also, the cost of living index has resulted in general costs over 124% of the national/state averages.

Mr. Ring presented a list of nine properties prepared by Brett Pavel, real estate broker. They displayed both sale prices and assigned values, which ranged from \$265,900 to \$311,800. He compared this range to his assigned value of \$309,200 to show the disparity. Mr. Pavel also presented MLS listing sheets for four sold properties ranging in sold price from \$265,500 to \$280,000. Neither comparisons nor adjustments were made for the sales.

Mr. Ring's written statement addresses several issues, first his medical diagnosis of craniocerebral cognitive impairment, which impacts his ability to effectively give testimony or defend himself orally. Throughout the appeal process, he has secured assistance from Brett Pavel, real estate broker, Charlotte Franklin, real estate agent, and Dionne McCarthy, appraiser. Mr. Ring wrote of "multiple instances of intent towards malice and overall ill feelings" from the Assessor's staff and Board of Equalization members. He feels all means have been taken to "be done" with the situation. He wrote of a perception of "outright hatred" towards himself, which he feels "precludes any fair, accurate, or just determinations that could already have been made."

The Board also reviewed and considered the appraisal report prepared by Respondent's witness, Sheri Rock, Licensed Appraiser for the Larimer County Assessor's Office. Ms. Rock appraisal consists of four comparable sales ranging in sale price from \$275,750 to \$310,000, in size from 1,544 to 1,580 square feet, and in year built from 1973 to 1976. After adjustments for market change, size, and garage size, adjusted values ranged from \$295,627 to \$337,235. Ms. Rock concluded to the median or \$321,700.

Petitioner presented insufficient probative evidence to prove that the subject property was incorrectly valued for tax year 2017.

Section 39-1-103(8)(a)(I), C.R.S. indicates: "Use of the market approach shall require a representative body of sales, including sales of a lender or government, sufficient to set a pattern, and

appraisals shall reflect due consideration of the degree of comparability of sales, including the extent of similarities and dissimilarities among properties that are compared for assessment purposes.” Petitioner’s MLS sheets list of four sold properties did not address comparability and did not include adjustments or a value conclusion.

Petitioner presented an equalization argument with the assigned values of nine properties. The Board can consider an equalization argument if evidence or testimony is presented showing that the assigned value of the equalization sales was derived by application of the Market Approach. Since that evidence or testimony was not presented, the Board gives limited weight to the equalization argument. *Arapahoe County Board of Equalization v. Podoll*, 935P.2d 14 (Colo.1997).

Respondent’s witness correctly completed a site-specific appraisal of the subject property, comparing sales of similar properties and adjusting for time and a variety of characteristics.

The Board acknowledges Petitioner’s concerns about an unsatisfactory relationship with the staff of the Assessor’s office and the Board of Equalization. While the Board has no jurisdiction to address those issues in its Decision, it hopes the parties will strive for resolution of any future appeals in an amicable manner.

**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.

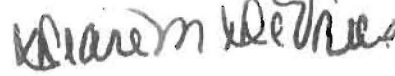
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may

petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

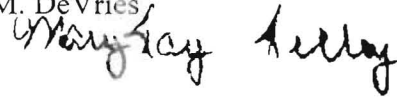
Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 18th day of April, 2018.

**BOARD OF ASSESSMENT APPEALS**

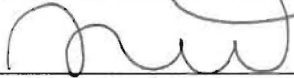


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Diane M. DeVries



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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.



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Milla Lishchuk

