

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DEAN STANSBURY,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 71745</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 13, 2018, Louesa Maricle and Cherice Kjosness presiding. Petitioner appeared pro se on the phone. Respondent was represented by Casie Stokes, Esq. Petitioner is protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**25048 Red Cloud Drive, Conifer, CO
Jefferson County Schedule No. 300099530**

The subject property consists of a 1989 contemporary style, frame construction, one-and-one-half-story home on a site of 5 acres in the Conifer Meadows subdivision. The home contains 2,434 square feet of living area above grade and a partially finished walk-out basement of 976 square feet. There are 2 bedrooms, 2.5 baths, and more than 1,300 square feet of deck accessing good views. The construction and condition are considered average for age, with the exception of the walk-out basement which has sustained damage from a water leak in the heating system. In addition there is a detached storage shed of 250 square feet.

Petitioner is requesting an actual value of \$0 for the subject property for tax year 2017 and a granting of \$63,000 in damages caused by Jefferson County employees. Respondent's appraised value is \$497,500 for the subject property for tax year 2017, but asked the Board to sustain the assigned value of \$489,200.

Petitioner presented no comparable sales. He did present Exhibit 4 which was a tabulation of the mill levy, county assigned value, and taxes for the subject property for tax years 1980 to 2017. Petitioner's case for a zero actual value is based on his contention that the interior of the home is not habitable due to extensive damage from the water leak, a contaminated well, and damaged leach field. Mr. Stansbury testified that Jefferson County caused the damage to the pipe from the house to the leach field while working on an access road. The damage allowed raw sewage to contaminate the well. He presented Exhibit 10 which is a lab report on the well from May of 2012 showing safe levels of all minerals etc. Exhibit 11 is a similar report from October of 2017, subsequent to the damage, showing unsafe levels of Coliforms and Escherichia bacteria. Exhibit 12 is one photograph showing water damage in an area of the basement of the home. Mr. Stansbury testified that the deck must also be replaced as it is not safe to walk on. Exhibit 13 is a summary of costs to cure the damages and copies of estimates from 3rd parties to support the figures in the summary. The other exhibits are a timeline of the appeal process for this property for 2016 and 2017; documents pertaining to this appeal, maps, copies of permits and letters regarding his disputes with the county. The timeline states that the damages were submitted to the insurance company three times and all three were denied.

Petitioner is requesting a 2017 actual value of \$0 for the subject property.

Respondent presented a value of \$497,500 for the subject property based on the market approach.

Respondent presented 4 comparable sales ranging in sale price from \$335,000 to \$545,000 and in size from 2000 to 2569 square feet. After adjustments were made, the sales ranged from \$441,400 to \$615,600. All four sales occurred within the 18-month base period.

Mr. Todd Enyeart, a licensed real estate appraiser with the Jefferson County Assessor's Office, presented his appraisal to the Board. He explained that he did not inspect the interior of the home for this hearing. The pictures were from his June 2017 inspection for the County Board of Equalization hearing. He testified that he and his colleague walked through the residence and all around the exterior at that time, and that Mr. Stansbury accompanied them. He did not observe any significant damage to the upper two floors or to the deck. He did note damage to the basement where much of the drywall had been removed as well as the carpeting. There were outside pictures of the subject and pictures of the basement where the drywall was being repaired. He testified that he did not take pictures of the undamaged areas of the home, as it was county policy not to unnecessarily intrude on the taxpayers' privacy. He disputes Mr. Stansbury's contention that the home is not habitable. Regarding the estimates for the new well and repair of the septic system, he had spoken with the contractors that provided the estimates. The well contractor stated that he provided an estimate for a new well at Mr. Stansbury's request, but had told him the existing well was fine, that it just needed to be "shocked" with a chemical to kill the bacteria, a procedure that would cost only a few hundred dollars. Then after it was thoroughly flushed, it should be safe to use. The contractor for the septic system also said he provided the estimate on request, but that the damage to the pipe could be repaired and the leach field would be fully operational. Mr. Enyeart testified that he made a downward adjustment of \$50,000 to each comparable as a "good faith effort" to account for any damage that was present on the assessment date.

In cross examination, Mr. Stansbury said he did not recognize the interior pictures as being from his home, and suspected Mr. Enyeart had inserted them into this report in error.

Respondent assigned an actual value of \$489,200 to the subject property for tax year 2017.

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

When asked by Chairman Maricle if the interior was “guttled,” Mr. Stansbury stated that was a close description, but he did not present any pictures of damage to the upper floors of the home. Without pictures, the Board cannot accept Mr. Stansbury’s contention that the home is not habitable. There is insufficient evidence that the well and septic must be replaced. The presentation of estimates does not prove that the work is required. The assigned value is \$8,300 below the appraised value, and the appraised value includes the \$50,000 adjustments to all comparables. Given the only documented damages, the Board agrees that these adjustments are sufficient to cover the actual costs to cure.

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.

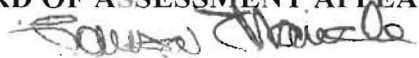
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such

decision.

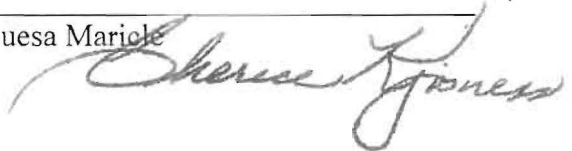
Section 39-8-108(2), C.R.S.

DATED and MAILED this 30th day of April, 2018.

BOARD OF ASSESSMENT APPEALS

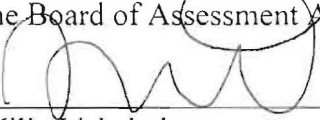


Louesa Maricle



Cherice Kjosness

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



Milla Lishchuk

