

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>H NU CASA LLC, v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 71846</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, Dean Stansbury, was supposed to appear pro se on the phone. However, he abruptly declared he was medically unable to complete the hearing and hung up. Respondent was represented by Casie Stokes, Esq. Respondent agreed to not present any testimony and allow the Board to make a decision based solely on the exhibits. Respondent's appraisal was prepared by Todd P. Enyeart, a licensed real estate appraiser with the Jefferson County Assessor. Petitioner is protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**23141 Black Bear Trail, Conifer, CO
Jefferson County Schedule No. 300092213**

The subject property consists of a 1984 single story style, frame construction home on a site of 10 acres in the Conifer Meadows subdivision. The home contains 2,514 square feet of living area above grade and no basement. There are 3 bedrooms, 2.5 baths, and an attached 3-car garage. The construction and condition are considered average for the home's age and the site is on a slight slope.

Petitioner is requesting an actual value of \$360,000 for the subject property for tax year 2017. Respondent's appraised value is \$558,300 for the subject property for tax year 2017 which supports the assigned value of \$531,851.

Petitioner presented no comparable sales. He did present Exhibit 14 which contained a copy of a Quit Claim Deed between H Nu Casa LLC, as grantor, and himself, L. Dean Stansbury, as grantee. It was executed and recorded with the Jefferson County Clerk and Recorder on January 26,

2018. The consideration is listed as: ONE US DOLLAR and other good and valuable consideration. The acknowledged signatures are James Stansbury, as Secretary of H NU Casa, and, L Dean Stansbury as President of H NU Casa LLC. Petitioner's case for a value of \$360,000 is based on his contention this is the actual sale price that is associated with this real property transfer. Also, that the condition of the home is below average, hence the low selling price. The other exhibits are a copy of the assessor's record with average conditions for attached garage and first floor crossed out and "below average" written in. In addition, the rating of "Typical Location" is crossed out and "Below Average Location" written in. The ownership of H NU CASA LLC has been corrected to Dean Stansbury. Other documents include a copy of the 2017 Real Property Notice of Valuation for the subject property, the Appeal Form submitted on 5/27/2017, and three photos showing some deferred maintenance of an outer wall, a window well, and what appears to be an exterior support beam.

Petitioner is requesting a 2017 actual value of \$360,000 for the subject property.

Respondent presented a value of \$558,300 for the subject property based on the market approach.

Respondent's appraisal contains four comparable sales ranging in sale price from \$420,000 to \$640,000 and in size from 2,370 to 2,827 square feet. After adjustments were made, the sales ranged from \$495,800 to \$647,900. Three of the four sales occurred within the 18-month base period. Comparable 4 sold in the 24-month period on 8/7/2014. This sale is from a neighboring market area in Evergreen, and was included due to its similar condition to the subject with no updating along with no basement. Comparable 1 also had no basement and is in the same marketing area. However, it had the kitchen and baths updated in 2015 and sold for the highest price of all the comparables. Even with significant adjustment, the indicated value of Comparable 1 is \$570,700. The lowest indicated value from the Conifer market area was Comparable 2 at \$518,900. It had very minimal updates (roof and windows) and appears to have a very similar street appeal to the subject's. However, it has a full, walk-out, partially finished basement. The assigned value falls below the mid-range of these two sales which are considered the best available by the Board. Comparable 3 is superior in curb appeal/architectural design and had a fully finished basement.

After careful consideration of all of the evidence presented by the parties, the Board concludes that Petitioner presented insufficient probative evidence to prove that the subject property was incorrectly valued for tax year 2017.

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 25th day of May, 2018.

BOARD OF ASSESSMENT APPEALS

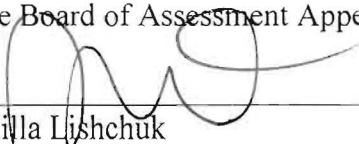


Louesa Maricle



Cherice Kjosness

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



Milla Lishchuk

