

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 71894

Petitioner:

CINDY DEVILLIER,

v.

Respondent:

ADAMS COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on June 22, 2018, Gregg Near and Sondra W. Mercier presiding. Petitioner, Cindy Devillier, appeared pro se. Respondent was represented by Meredith Van Horn, Esq. Petitioner is protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**2149 E. 101st Way, Thornton, Colorado
Adams County Schedule No. 0171914122013**

The subject is a ranch style single family residence built in 2001. The home has 2,499 square feet of above grade finished area, with 5 bedrooms and 2.5 baths.

Petitioner is requesting an actual value of \$330,000 to \$340,000 for the subject property for tax year 2017. Respondent assigned a value of \$420,907 for the subject property for tax year 2017.

To support the requested value, Ms. Devillier presented five sales reflecting a value range of \$339,000 to \$410,000 without adjustment. Petitioner also presented the Assessor's values assigned to the comparable sales and argued that the value of the subject was not fair relative to the values assigned to similar properties.

Respondent's witness, Katherine Parson Cordova, Certified Residential Appraiser with the Adams County Assessor's Office, presented an appraisal report to support the assigned value.

Colorado Constitution Article X Section 20 and Section 39-1-103, C.R.S. specify that the actual value of residential real property shall be determined **solely** by consideration of the market approach to appraisal. Respondent's witness correctly completed a site-specific market approach to value the subject property, comparing five sales to the subject. The appraisal was performed in compliance with Section 39-1-104(10.2)(d), C.R.S. which states, "...said level of value shall be adjusted to the final day of the data-gathering period". The sales were adjusted for improving market conditions as well as differences in property characteristics. The Board found Respondent's testimony and evidence to be the most credible and market based in the valuation of the subject residence.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2017. Petitioner relied on five comparable sales; however, no adjustments were made for changing market conditions or differences in property characteristics (such as size, quality, or special features like the subject's walk-out basement) when compared to the subject. Petitioner testified that two of the sales (Respondent's Sales 1 and 2), which were used by both parties provided a reliable indication of the value of the subject. However, after adjustment as required by statute, the two sales indicated values that supported Respondent's assigned value of \$420,907.

Regarding equalization, the Board can only consider an equalization argument **as support for the value determined using the market approach**. *Arapahoe County Bd. Of Equalization v. Podoll*, 935 P.2d 14, 16(Colo. 1997) (emphasis added). For an equalization argument to be effective, Petitioner must also present evidence or testimony that the assigned value of the comparable used was also correctly valued using the market approach. As that evidence and testimony was not presented, the Board gave limited consideration to the equalization argument presented by Petitioner.

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 6th day of August, 2018.

BOARD OF ASSESSMENT APPEALS

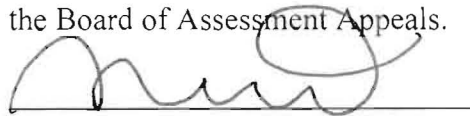


Gregg Near



Sondra W. Mercier

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



Milla Lishchuk

