

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JANNEE JOY,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 73560</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 23, 2018, Cherice Kjosness and Sondra W. Mercier presiding. Petitioner, Jannee Joy, appeared pro se. Respondent was represented by Rachel Dehlinger, Esq. Petitioner is protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**26869 Columbine Lane, Evergreen, Colorado
Jefferson County Schedule No. 300039039**

The subject is a ranch-style single-family residence built in 1929, and later expanded. The home has approximately 1,383 square feet of gross living area and a detached garage.

Petitioner is requesting an actual value of \$211,622 for the subject property for tax year 2017. Respondent assigned a value of \$219,372 for the subject property for tax year 2017.

To support the requested value, Ms. Joy presented four comparable sales in an adjustment grid to support a value of \$211,622 based on the average.

Respondent's witness, Todd P. Enyeart, Certified Residential Appraiser with the Jefferson County Assessor's Office, presented an appraisal report to support a value of \$247,800.

Colorado Constitution Article X Section 20 and CRS 39-1-103 specify that the actual value of residential real property shall be determined **solely** by consideration of the market approach to appraisal. Both parties considered three common sales, identified as Sales 1, 2 and 3 in their respective adjustment grids.

Petitioner testified to significant deferred maintenance related to the age of the subject, which was supported by bids from contractors. In contrast to Respondent's analysis, Petitioner applied an additional downward adjustment to reflect the slope of the subject compared to the comparable properties. Further adjustment was made to sale 3 for larger site size. The three sales indicated a range of \$190,600 to \$224,500. Petitioner's fourth sale was disqualified at hearing for lack of timeliness in the production of rebuttal documentation.

The Board found Respondent's fourth sale to be an outlier, as it represented the extreme upper end of the range after significant adjustment. The Board found the remaining three common sales as the most comparable, indicating a range of \$198,100 to \$232,000. Mr. Enyeart was not able to inspect and verify the subject's maintenance issues due to what appeared to be a scheduling conflict with Petitioner.

In a *de novo* BAA proceeding, a taxpayer has the burden of proof to establish, by a preponderance of the evidence, that the challenged valuation is incorrect. See *Bd. Of Assessment Appeals v. Sampson*, 105 P3d 198, 202, 208 (Colo. 2005) After careful consideration of all of the evidence, including testimony, presented at the hearing, the Board finds that Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2017. The evidence presented by both parties was supportive of the actual value of \$219,372 as assigned by the Board of Equalization for 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).

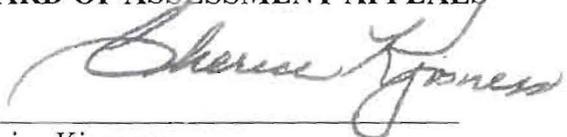
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 1st day of May, 2018.

BOARD OF ASSESSMENT APPEALS



Cherice Kjosness



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

