

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ROBERT L. HENRY,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 73660</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on June 19, 2018, Gregg Near and Diane M. DeVries presiding. Robert L. Henry appeared *pro se*. Respondent was represented by Rebecca Klymkowsky, Esq. Petitioner is protesting the 2017 actual value of the subject property.

The parties agreed to admission of Petitioner’s Exhibit 1 and 2 and Respondent’s Exhibit A.

Subject property is described as follows:

**1627 Shooting Star Drive, Golden, Colorado
Jefferson County Schedule No. 300131686**

The subject property is a single family ranch style home of brick exterior located in Genessee. The property was built in 1992 containing 3,605 square feet on the main level with 2,100 square feet in the basement of which 326 square feet are finished. There are three bedrooms, one full bath and two ¾ baths. The home is heated by forced air. The property is on .59 acre and is surrounded by open space owned by the Genessee Foundation. The Genessee community offers two club houses, multiple tennis courts, pools, playgrounds, trails and a fitness center.

Robert L. Henry testified that the property has not been updated or remodeled.

Petitioner is requesting an actual value of \$785,000 for the subject property for tax year 2017. Respondent assigned a value of \$900,000 for the subject property for tax year 2017.

Mr. Henry presented four comparable sales ranging in sale price from \$655,000 to \$875,000 and in size from 3,552 to 5,342 square feet. After adjustments were made, the sales ranged from \$603,032 to \$808,321. The average is \$731,385; but Petitioner believes that the subject's actual value should be \$785,000.

Mr. Henry stated that the condition of the property is dated. Some of the windows are clouded, wood floor is sun bleached, kitchen appliances are original, oven indicator light does not always work, the porcelain sink is worn and cracked and a new sink will not fit, cabinets are worn and out of date, the countertop is ceramic tile. He believes that a total kitchen remodel is required. Mr. Henry did not have a cost estimate for these deficiencies.

Mr. Henry stated that two of the comparable sales he used have a "very good" quality while the subject property has a quality rating of "good." Mr. Henry used the Jefferson County Assessor's website to make adjustment for the comparable sales he used.

Mr. Henry stated that his comparable Sale Two is the same as Respondent's comparable Sale One.

Petitioner is requesting a 2017 actual value of \$785,000 for the subject property.

Respondent presented a value of \$918,200 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sale price from \$768,000 to \$845,000 and in size from 3,236 to 3,664 square feet. After adjustments were made, the sales ranged from \$901,000 to \$943,100.

Laura L. Burtschi, Residential Appraiser with the Jefferson County Assessor's Office, testified that she was unable to make a physical interior inspection of the subject property. Ms. Burtschi explained that she made mass appraisal adjustments to the comparable sales she used. She adjusted for time, quality, square footage, remodels, bath count, basement finish, walkouts, patios, balcony and size of land.

Ms. Burtschi testifies that two of the comparable sales that she used had kitchen and bath remodels. Also, Sale One is the same comparable as Petitioner's Sale Two. She testified that the adjusted sales price of 1533 Copper Rose Drive on Respondent's grid (Exhibit A) was \$910,500. She testified that, even when using Petitioner's comparable sales grid, this same comparable adjusts to \$937,300. On questions from the Board, Ms. Burtschi stated that her adjustments were mass appraisal adjustments. She also stated that the adjustment for design, quality and construction was made as one adjustment.

Respondent assigned an actual value of \$900,000 to the subject property for tax year 2017.

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

Respondent provided the Board with an appraisal, Respondent's Exhibit A, containing mass appraisal adjustments that were very difficult to follow. The Board believes the adjustments should be clearly explained through paired sales analysis, as well as through the appraiser's expertise and knowledge of the market area rather than mass appraisal factors. The witness was unable to explain the adjustments other than that they were mass appraisal adjustments.

Petitioner did not allow an interior inspection of the subject property. The Board always encourages allowing access so that the Assessor's Office can ensure the inventory of the subject property is accurate. This allows for condition of the property to be reflected in the appraisal accurately. The Board believes the condition of the subject to be original 1992 vintage and there are problems that could only be cured with a kitchen/bath remodel as well as window replacement and a variety of other improvements.

Using all comparable sales presented by both parties, the Board believes that the subject's 2017 actual value should be set at \$850,000, which is the lower end of the value range.

ORDER:

Respondent is ordered to reduce the 2017 actual value of the subject property to \$850,000.

The Jefferson County Assessor is directed to change their records accordingly.

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).

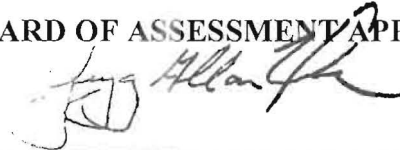
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

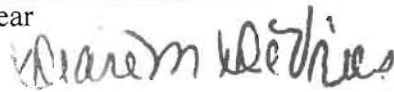
Section 39-8-108(2), C.R.S.

DATED and MAILED this 6th day of August, 2018.

BOARD OF ASSESSMENT APPEALS



Gregg Near



Diane M. DeVries

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



Milla Lishchuk

