

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 73850**

Petitioner:

**RICHARD AND NAOMI DEKKER,**

v.

Respondent:

**ADAMS COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on October 18, 2018, Debra A. Baumbach and Amy J. Williams presiding. Petitioners, Richard and Naomi Dekker, appeared pro se. Respondent was represented by Meredith Van Horn, Esq. Petitioners are protesting the 2017 actual value of the subject property.

The Board admitted Respondent's Exhibit A. Petitioner did not submit exhibits timely and, therefore, none were admitted into evidence.

Subject property is described as follows:

**6851 Huron Street, Denver, Colorado  
Adams County Schedule No. R0098928**

The subject is a bi-level, single-family residence built in 1970. The home has approximately 1,684 square feet of above-grade, finished living area, along with a 748-square foot basement, of which 550 square feet are finished. There is also a built-in, 896-square foot garage. The residence is situated on a 0.33-acre lot at the corner of West 68<sup>th</sup> Way and Huron Street.

Petitioners are requesting an actual value of \$171,000 for the subject property for tax year 2017. Respondent assigned a value of \$294,695 for the subject property for tax year 2017. However, Respondent's site-specific appraisal report supports a value of \$250,000.

To support the requested value, Ms. Dekker offered testimony regarding the economic distress of the surrounding neighborhood, the inaccuracies of the comparables selected and utilized

within Respondent's appraisal and the overall poor condition of the subject property. Mr. Dekker also testified to the hail damage and condition of the home.

Respondent's witness, Eric Norberg, Licensed Appraiser with the Adams County Assessor's Office, presented an appraisal report to support a value of \$250,000 based on the Sales Comparison Approach.

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. The Board finds that Respondent appropriately completed a site-specific market analysis of the subject property, comparing sales of similar properties, and adjusting for differences in property characteristics.

It is also incumbent upon Petitioner to prove that the Adams County valuation is incorrect. *See e.g. Bd. Of Assessment Appeals v. Sampson*, 105 P.3d 198, 202, 208 (Colo.2005) (a protesting taxpayer must prove that the assessor's valuation is incorrect by a preponderance of the evidence in a *de novo* BAA proceeding).

Petitioners did not provide comparable sales to support their requested value. Additionally, the Board found Petitioners' testimony, while descriptive of the subject neighborhood, surrounding economic conditions and failings of Adams County government, to be of little support relative to a specific valuation of the subject property.

Summarily, Petitioners presented insufficient probative evidence and testimony to prove that the subject property should be valued below Respondent's recommended value for tax year 2017. However, the Board does agree that the value should be reduced to \$250,000 as indicated by Respondent's site-specific appraisal report.

### **ORDER:**

Respondent is ordered to reduce the 2017 actual value of the subject property to \$250,000.

The Adams County Assessor is directed to change his/her 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 November, 2018.

**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*Amy J. Williams*

Amy J. Williams

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

*Milla Lishchuk*

Milla Lishchuk

