

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 75679

Petitioner:

ALAN SIMON

v.

Respondent:

LARIMER COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on December 9, 2019, Diane M. DeVries and Gregg Near presiding. Petitioner appeared pro se. Respondent was represented by Frank Haug, Esq. Petitioner is protesting the 2019 actual value of the subject property.

The Board admitted Petitioner's Exhibit 1 and Respondent's Exhibit A.

Subject property is described as follows:

**4737 Westbury Dr., Ft. Collins, CO
Larimer County Schedule No.: R1484966**

The subject property is a 2,430 square foot two-story home, built in 1997, and has a finished basement of 1,070 square feet. The home is of average plus quality, with a wood frame structure and a gable style roof. It has five bedrooms, three and half bathrooms, and central air heating. The subject has three-car garage consisting of 772 square feet.

PETITIONER'S PRESENTATION

Petitioner described his home and testified to the deferred maintenance items that need to be addressed: cracked tiles in the bathroom, old basement finishes that are all original and need replacement. Although Petitioner provided photos of the interior, the photos were from 2013. According to Petitioner, there have been no changes in the condition of the house since 2013, except that a new roof was installed in 2014 or 2015.

Petitioner presented four comparables that he referred to as “Appraiser picks” and another three comparables and one listing that he referred to as “My picks.” The comparables were not accompanied with details surrounding the sale. The information that Petitioner provided along with the comparables was limited to: location on a cul-de-sac; view of pond or fountain; location next to open space; and proximity to high-end homes.

According to Petitioner, the subject property was foreclosed in 2012 and later sold to Petitioner in 2013 for \$365,000. The view from the subject consists of Front Range Community College and Shield Street, which Petitioner described as being very busy street. The subject backs up to a home with a small back yard.

Petitioner also expressed his concerns about the competency of Respondent’s appraiser considering her lack of experience. Petitioner is requesting a value of \$440,000 for the subject property for tax year 2019.

RESPONDENT’S PRESENTATION

Respondent presented testimony of Ms. Hannah Armfield, Appraiser Trainee with the Larimer County Assessor’s Office. Ms. Armfield provided description of the subject property and testified to the appraisal report that she prepared in valuing the subject for tax year 2019. Ms. Armfield developed a sales comparison approach consisting of three comparable sales. The sales ranged from \$432,500 to \$564,000 in sale prices. Ms. Armfield made adjustments for square footage, garage, upgrades, traffic, cul-de-sac and view. After adjustments, the comparables ranged in value from \$462,567 to \$509,174. Based on the sales comparison approach, the witness concluded to a value range of \$494,000 to \$500,000 for the subject for tax year 2019.

Respondent’s assigned value for the subject is \$520,000 for tax year 2019.

BURDEN OF PROOF

In a proceeding before the Board, the taxpayer has the burden of proof to establish, by a preponderance of evidence, that the assessor’s valuation is incorrect. *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198 (Colo. 2005). Preponderance of the evidence refers to the evidence that is most convincing and satisfying in the controversy between the parties. *Batterberry v. Douglas Cty. Bd. of Equalization*, 16CA1490 (Colo. App. 2017). The evaluation of the credibility of the witnesses and of the weight, probative value, and sufficiency of the evidence is solely within the fact-finding province of the BAA. *Bradford v. Chaffee Cty. Bd. of Equalization*, 12CA0927 (Colo. App. 2013).

THE BOARD’S FINDINGS AND CONCLUSIONS

The Board did not find Petitioner’s information to be persuasive. Comparable sales were obtained from the County and the local Multiple Listing Service. The sales ranged from \$435,000 to \$675,000 with sale dates from 2015 to 2018. Three of Petitioner’s sales transferred outside of the base period and were rejected for insufficient explanation why the dated transactions were necessary. None of the sales were adjusted for market conditions (time) or for specific property features.

Respondent's witness, Ms. Armfield, presented sufficient probative evidence to convince the Board her value opinion to be credible. Ms. Armfield did not adjust for the property's inferior condition as the Petitioner did not allow an inspection. After analysis of the comparables and the necessary adjustments, Ms. Armfield determined a value range of \$462,567 to \$509,174. Giving greatest weight to Sale #1, due to fewer adjustments, Ms. Armfield reconciled to a supportable value range at the upper end. The Board finds a value indication of \$500,000 to be appropriate.

ORDER

The Board concluded that the 2019 actual value of the subject property should be reduced to Respondent's recommended value of \$500,000.

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 23rd day of December, 2019.

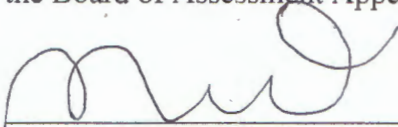
BOARD OF ASSESSMENT APPEALS:

Drafting Board Member:



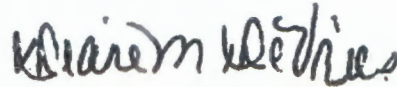
Gregg Near

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



Milla Lishchuk

Concurring Board Member:



Diane M. DeVries,
*concurring without modification pursuant to
Section 39-2-127(2), C.R.S.*

