

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DOROTHY M. LARSCHIEDT,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	▲
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Dorothy M. Larscheidt Address: 1497 South Zephyr Court Lakewood, Colorado 80226 Phone Number: (303) E-mail: Attorney Registration No.:</p>	Docket Number: 36926
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 26, 2001, Harry J. Fuller, Debra A. Baumbach and J. Russell Shaw presiding. Petitioner, Ms. Dorothy M. Larscheidt, appeared pro se. Respondent was represented by Lily W. Oeffler, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**LOT 0013 GREENWOOD PARK SUB
(Jefferson County Schedule No. 059677)**

Petitioner is protesting the 1999 actual value of the subject property, a single-family residence located at 1497 S. Zephyr Ct. in Lakewood, Colorado. The residence is a 896 square foot masonry home with a partially finished basement, but no garage.

ISSUES:

Petitioner:

Petitioner contends that data used by the Respondent is not reflective of the market value for the subject residence. Adjustments made to each comparable sale presented by the Respondent were not reflective of the market conditions relative to the subject residence.

Respondent:

Respondent contends that it attempted to develop a value utilizing comparable sales in the immediate vicinity of the subject that had no garages.

FINDINGS OF FACT:

1. Petitioner presented the appeal on her own behalf.
2. Petitioner presented no comparable sales from the applicable base year period.
3. Petitioner's testimony failed to provide any direction with respect to her concerns regarding the assigned value of the subject property
4. Petitioner would not testify to an indicated value for the subject property based on her analysis.
5. Respondent's witness, Ms. Renee M. Bridges, a Certified Residential Appraiser employed by the Jefferson County Assessors Office, presented an indicated value of \$118,000.00 for the subject property based on the market approach.
6. Respondent's witness presented four comparable sales ranging in sales price from \$115,000.00 to \$172,000.00 and in size from 1,026 to 1,276 square feet. After adjustments were made, the sales ranged from \$117,100.00 to \$119,100.00.
7. Ms. Bridges testified that she considered Comparable #2 to be the most similar to the subject with respect to location and other attributes. The adjusted value for this comparable was shown to be \$118,000.00.
8. She further testified that all comparables utilized in the appraisal were similar to the subject in that they had no garages. All comparables were in the same legal filing as the subject property.
9. Under cross-examination by the Petitioner, the Respondent's witness testified that she had no knowledge of any transactions involving the comparables that fell outside the accepted definition of arms length, such as insurance settlements or Quit Claim deeds.

10. The Respondent's witness spent an extraordinary amount of time during the cross-examination period attempting to explain and clarify the appraisal process for the benefit of the Petitioner.

11. Respondent assigned an actual value of \$115,200.00 to the subject property for tax year 1999.

CONCLUSIONS:

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 1999.

2. Petitioner provided no direction nor offered an opinion of value for this Board to consider.

ORDER:

The petition is denied.

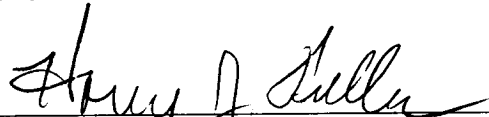
APPEAL:

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

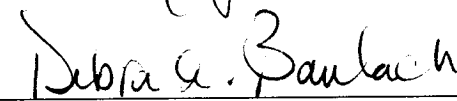
If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 17th day of April, 2001.

BOARD OF ASSESSMENT APPEALS



Harry J. Fuller



Debra A. Baumbach

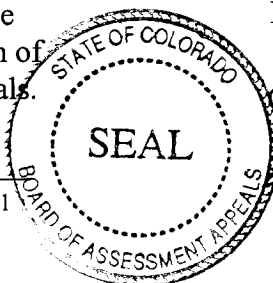
This decision was put on the record

APR 17 2001

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



Diane Von Dollen 36926.01





Russell Shaw