

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p>ROSS B. AND CYNTHIA M. STRAND,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioners:</p> <p>Name: Paul G. Euler Address: TaxDetective LLC P.O. Box 65351 Tucson, Arizona 85728 Phone Number: (520) 529-3154 E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 39319</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on October 3, 2002, Debra A. Baumbach and Steffen A. Brown presiding. Petitioners were represented by TaxDetective, LLC, Paul G. Euler, agent. Respondent was represented by Kelly Dunnaway, Esq., Assistant Douglas County Attorney.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**8972 Village Pines Circle, Franktown, Colorado
(Douglas County Schedule No. R0398711)**

Petitioners are protesting the 2001 actual value of the subject property, a two-story residence of frame construction with 2,752 square feet of living area and four bedrooms and built in 1994. Additional amenities include an in ground swimming pool, covered porch and a separate 915 square foot equipment building.

ISSUES:

Petitioners:

Petitioners' agent contends that the subject property is overvalued.

Respondent:

Respondent contends that the subject property is correctly valued using the market approach.

FINDINGS OF FACT:

1. Mr. Paul G. Euler, agent, appeared as a witness via telephone and presented the appeal on behalf of Petitioners.

2. Mr. Euler testified he stands by a value given him by the owner of \$475,000.00 for the subject property.

3. Mr. Euler gave no testimony with respect to value of the subject property. Mr. Euler admonished the Board and the Respondent on the record for not allowing him to testify to a third party appraisal. The appraiser was not present and therefore could not be cross-examined by the Respondent. Mr. Euler additionally testified that the late filing of his Rule 11 documentation was a bureaucratic issue, calling it a joke and telling the Board to call him back if they had anything else to discuss. Mr. Euler then ended the call.

4. Counsel for the Respondent, Mr. Kelly Dunnaway, made a Motion to Dismiss.

CONCLUSIONS:

1. Counsel for Respondent moved to dismiss the appeal on the grounds that Petitioners' agent did not file his Rule 11 documentation in a timely manner; that the Respondent's case was prejudiced because the Respondent was unable to cross-examine the parties who established value; and the Petitioners' agent terminated the telephone conference call prior to the hearing's conclusion.

2. The Board granted the Respondent's motion.

ORDER:

The petition is dismissed.

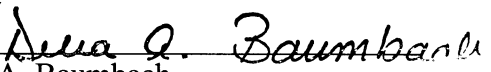
APPEAL:

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

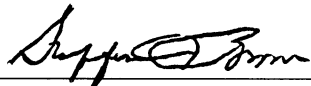
If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 11th day of October, 2002.

BOARD OF ASSESSMENT APPEALS



Debra A. Baumbach




Steffen A. Brown

This decision was put on the record

OCT 03 2002

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



Penny S. Bunnell