

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>RAY E. STRINGER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DENVER COUNTY BOARD OF EQUALIZATION.</b></p>	▲
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Ray E. Stringer Address: 1153 South Lipan Street Denver, CO 80223 Phone Number: (303) 778-1232 E-mail: Attorney Reg. No.:</p>	<p><b>Docket Number: 39548</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on February 5, 2002, Debra A. Baumbach and Mark R. Linné presiding. Petitioner appeared pro se. Respondent was represented by Laurie Heydman, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**B4 L35-37 MANCHESTER HEIGHTS  
(Denver County Schedule No. 05211-05-016-000)**

Petitioner is protesting the 2001 actual value of the subject property, a single-family residence containing a total of 766 square feet. The subject was constructed in 1902, and is situated on an industrially zoned parcel comprising a total of 9,375 square feet.

## **ISSUES:**

### **Petitioner:**

Petitioner contends that the Respondent has failed to consider the deficiencies in his property and, further, has failed to consider the impact of the Mississippi Gulch. This public works' project has a demonstrable impact on the subject property, and in order to comply with the public works renovation requirements, he would have to spend \$33,000.00. Proper consideration of these factors would result in a lower property valuation.

### **Respondent:**

Respondent contends that appropriate sales have been considered in the valuation of the subject, and that all factors impacting value have been applied. The appraiser has inspected the exterior of the subject, and prepared an appraisal that fairly considers the characteristics of the subject.

## **FINDINGS OF FACT:**

1. Mr. Ray E. Stringer, Petitioner, presented the appeal on his own behalf.
2. Based on the market approach, Petitioner presented an indicated value of \$27,300.00 for the subject property.
3. The witness testified that the Assessor had previously considered the deficiencies of the subject in determining the valuation of the subject property.
4. The witness testified that the presence of Mississippi Gulch has a negative impact on the subject property.
5. The witness testified he would have to spend \$33,000.00 in order to meet Denver Wastewater renovation requirements for the Mississippi Gulch project.
6. The witness testified that the presence of Mississippi Gulch is an impairment to the property.
7. Mr. Stringer testified that his property has value as vacant land only.
8. In discussing the appraisal submitted by the Respondent, the witness testified that he disagreed with the time adjustment applied in the appraisal.
9. The witness testified that there is a seasonal cesspool behind his house because of the presence of the Mississippi Gulch.

10. In response to cross-examination, Mr. Stringer testified that he is not a certified real estate appraiser.

11. The witness testified that he based his estimate of value on offers from his neighbors, the only potential purchasers in his opinion. He does not have any of these offers in writing.

12. Petitioner's Witness, Mr. Maynard J. Rome, testified that it would require \$30,000.00 to \$50,000.00 to correct the deficiencies in the subject property.

13. The witness testified that the subject does not have a four-car garage as asserted by the Respondent.

14. The witness testified that the property is in such poor condition that it would be difficult to obtain financing.

15. The witness testified that he does not disagree with the aggregate square footage of the garage, only its characterization as a four-car garage.

16. If someone were to purchase the property, they would likely have to demolish the garage in order to obtain financing.

17. Mr. Rome testified that he is not a real estate appraiser.

18. Petitioner is requesting a 2001 actual value of \$27,300.00 for the subject property.

19. Edwin R. Moore, Colorado Certified Residential Appraiser with the Assessor's Office of the City and County of Denver, testified that he selected comparable sales that had similar zoning in valuing the subject property.

20. He was unable to perform an interior inspection of the subject, given that the Petitioner would not permit him entry.

21. The witness presented three sales that ranged from \$92,000.00 to \$137,500.00. After the application of appropriate adjustments, the sales ranged from \$79,000.00 to \$80,300.00.

22. The witness testified that he valued the property as a residential property, though he noted a commercial dumpster on the site. The property also contains a large garage, though due to its condition and configuration, the witness valued the property partially as a garage and partially as a shed.

23. Mr. Moore testified that the subject is not in a flood plain.

24. The witness testified that he adjusted the subject property for the drainage difficulty under the functional utility category.

25. Under cross-examination, the witness testified that the adjustments for age and condition are separately considered and applied.

26. The witness testified that the deficiencies in the subject have been addressed. The adjustments that he applied were those that he felt were appropriate in comparing the subject to the comparable sales.

27. In response to questions from the Board, the witness testified that he had made a functional adjustment to accommodate the presence of the Mississippi Gulch.

28. Cheryl Bailey, Colorado Certified General Appraiser, Residential Appraisal Supervisor of the City and County of Denver, testified that she has never instructed an employee to tighten up values or to increase values.

29. Respondent assigned an actual value of \$64,100.00 to the subject property for tax year 2001.

### **CONCLUSIONS:**

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2001.

2. The Board notes that the Respondent has attempted to properly quantify the deficiency issues that the Petitioner has noted. While the Board sympathizes with the after-effects of the Mississippi Gulch renovation project, the Board also notes that the current assigned value is considerably lower than the valuation conclusions of the Respondent's appraisal.

3. The Board additionally notes the difficulty presented to the Respondent through the Petitioner's reluctance to permit an interior inspection of the subject.

4. The sales presented by the Respondent appear to appropriately support the current valuation assigned to the subject property.

### **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 3~~4~~ day of February, 2002.

**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

*Mark R. Linné*

Mark R. Linné

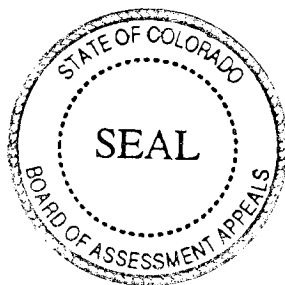
This decision was put on the record

FEB 12 2002

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

*Diane Von Dollen*

Diane Von Dollen



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