

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DOUGLAS B. MENDELSON,</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: Douglas B. Mendelson Address: 1201 North Ford Street Golden, Colorado 80403 Phone Number: (303) 809-8724 E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 39666</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on February 28, 2002, Karen E. Hart and Steffen A. Brown presiding. Petitioner appeared pro se. Respondent was represented by Jennifer Pielsticker, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**SEC 21 TWN 3 S, RNG 70 W
(Jefferson County Schedule No. 200598)**

Petitioner is protesting the 2001 actual value of the subject property, a 1,879 square foot, 4-bedroom, 2-bath home, built in 1965, with a tuck under 2-car garage.

ISSUES:

Petitioner:

Petitioner contends that his property has been overvalued by the Respondent.

Respondent:

Respondent contends that the subject property was correctly valued using sales of similar properties similarly situated that occurred during the appropriate base period.

FINDINGS OF FACT:

1. Petitioner, Mr. Douglas B. Mendleson, presented the appeal on his own behalf.
2. Based on the market approach, Petitioner presented an indicated value of \$175,000.00 for the subject property.
3. Petitioner presented 11 comparable sales, which were highlighted from a list of sales sent to the Petitioner from the Respondent. Sales prices ranged from \$155,000.00 to \$200,000.00, and in size from 905 to 1,800 square feet, excluding the basement areas.
4. Petitioner testified that the subject was compared to sales that were not good comparables.
5. Petitioner testified that the Respondent changed the style of his house from raised ranch to bi-level because of the interior stairs (landing).
6. Mr. Mendleson testified that the Respondent coded his house as a part of Mesa Meadows, which is a newer area with more expensive homes, because of a small piece of land adjoining his property which was quit claimed to him.
7. Mr. Mendleson testified that the Respondent utilized a time adjustment, which he thinks is too high.
8. Under cross-examination, Mr. Mendleson testified that he understands that the Board can only look at the total value. He admitted that none of Respondent's comparable sales were located in Mesa Meadows.
9. Under cross-examination by the Board, Mr. Mendleson testified that entry to the subject property was between the upper and lower floors, that the lower level was finished but was half the area of the upstairs because of a two-car garage, that his land has a metes and bounds description, and his land consists of two lots. Mr. Mendleson admitted that he did not know if the highlighted sales in Petitioner's Exhibit A were adjusted for time but believed they were not. He also did not know the Board could consider only the property as a whole.

10. Petitioner testified that he believes the land value should be \$50,000.00, the house value should be \$125,000.00, and his total value should be \$175,000.00.

11. Respondent's witness, Ms. Venessa Denbow, a Licensed Appraiser with the Jefferson County Assessor's Office, presented an indicated value of \$205,000.00 for the subject property based on the market approach.

12. Respondent's witness presented three comparable sales ranging in sales price from \$155,000.00 to \$197,500.00, and in size from 1,763 to 1,983 square feet. After adjustments were made, the sales ranged from \$192,800.00 to \$212,000.00.

13. Ms. Denbow testified that she has inspected the property and described it as a bi-level style home of average construction and located in the northwest section of the City of Golden proper in Mesa Meadows subdivision. All sales used are similar style bi-level homes, and all three properties were located within two blocks of the subject. A bi-level home typically brings a lower market value than a raised ranch. In her opinion, being located in Mesa Meadows does not raise the value of the subject.

14. Ms. Denbow testified that the subject has an extra site, which is vacant, and is used as a buffer from other homes in Mesa Meadows. The subject land value is the same as those in North Golden Edge, even though it is larger; the land value is the same as smaller sites.

15. Under cross-examination, Ms. Denbow testified that the design of the comparables is similar to the subject.

16. Upon questioning from the Board, Ms. Denbow testified that there was little difference in the market between an attached and built-in garage. As to the aesthetics of the subject compared to the comparable sales, Respondent's witness testified that maybe there was a small difference, but the total package (extra site) would make up for it. The time adjustment was determined using 353 residential sales in the Golden area.

17. Respondent assigned an actual value of \$205,000.00 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 Petitioner documented sales sent to him by the Respondent and highlighted the ones he thought were best representative of his property. The Board noted, however, that there were no adjustments for differences as compared to the subject. Pictures and a map showing these sales would have given the Board a better understanding of why they were chosen.

3. The Board reviewed the list of sales the Petitioner received from the Respondent and found without exception that all highlighted sales were in the same time frame as used by the Respondent. It was interesting to note that the more recent sales, those in 2000, with few exceptions, were higher than the assessor's valuation of the subject.

4. The Board agrees with the Respondent that the subject's style classification is bi-level due to the entry stair location being between the main and lower levels. This would be a classic example of a bi-level style, even though the rear of the house main level appears to be grade level. After an examination of the comparable pictures used by the Respondent, it is evident that style was basically similar and reasonable.

5. The Board examined all testimony and agrees with the Respondent that the extra site is superior to the comparable sales and would afford the owner a buffer and privacy.

6. The Board has reviewed sales used by Respondent and agrees that they are in close proximity to the subject. The Board agrees they are similar in style and notes that all are adjusted to the subject for differences.

7. The Board questions the time adjustment used by the Respondent since it is based on sales in a large area and not neighborhood, style or age specific. However, the Board finds a lack of documented support for modifying the Respondent's applied time adjustments.

8. The Board could give little weight to Petitioner's sales, since they were not properly documented for differences such as age, condition, size, location, site size difference and time. After careful consideration of the testimony and evidence presented, the Board finds the most persuasive evidence and testimony to be that of the Respondent and affirms the assigned value of \$205,000.00.

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 27th day of March, 2002.

BOARD OF ASSESSMENT APPEALS

Karen E. Hart
Karen E. Hart

Steffen A. Brown
Steffen A. Brown

This decision was put on the record

MAR 26 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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