

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>CHRISTINA IANNI,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF EQUALIZATION.</p>	<p>▲</p>
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Christina Ianni Address: 5011 West 32nd Avenue Denver, CO 80212 Phone Number: (303) 477-6271 E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 39672</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on February 6, 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:

**LOTS 35 & 36 BLK 17 COTTAGE HILL
(Denver County Schedule No. 02302-39-010-000)**

Petitioner is protesting the 2001 actual value of the subject property, a single family residence comprising a total of 661 square feet, constructed in 1921, and situated on a lot comprising a total of 6,350 square feet.

ISSUES:

Petitioner:

Petitioner contends that the subject property has significant deficiencies that have not been addressed by the Respondent. There are functional problems with the property, including lack of a bedroom, dining room, and functional kitchen.

Respondent:

Respondent contends that they have assigned a reasonable and fair valuation to the subject property, supported by comparable data. The Respondent disputes the valuation asserted by Petitioner.

FINDINGS OF FACT:

1. Ms. Christina Ianni, Petitioner, presented the appeal on her own behalf.
2. Based on functional issues inherent in her property, Petitioner presented an indicated value of \$71,000.00 for the subject property.
3. The Petitioner testified that she has a zero bedroom house. She disputes valuation by Respondent. None of the comparables provided in the Respondent's appraisal include dwellings without bedrooms.
4. The Petitioner testified that the subject property was originally a summer cottage, and it has the characteristics typical for a property of this type.
5. Ms. Ianni testified with respect to the fact that she has no closet in the sleeping area. In addition, there is a temporary wall in this area.
6. Ms. Ianni testified that she has a cistern tank in her yard, which none of the comparables utilized by the Respondent have.
7. The house has functional obsolescence due to the fact that the kitchen is not functional, having only two feet of counter space. Additionally, the bathroom is situated off of the kitchen. She has no dining room in the house.
8. Under cross-examination, the witness testified that she had two construction estimates that had been used in a prior appeal, but did not have a more recent cost estimate.
9. In response to questions from the Board, the Petitioner indicated that the undated cost estimates had previously been presented to the Board.
10. Petitioner is requesting a 2001 actual value of \$71,000.00 for the subject property.

11. Respondent's witness, Mr. Rick Armstrong, a Colorado Certified Residential Appraiser with the Assessment Division of the City and County of Denver, presented an indicated value of \$110,000.00 for the subject property based on the market approach.

12. Respondent's witness presented four comparable sales ranging in sales price from \$105,000.00 to \$167,400.00 and in size from 570 to 1,031 square feet. After adjustments were made, the sales ranged from \$102,111.00 to \$125,738.00.

13. The witness testified that the subject has a difficult floor plan, with a total of only three rooms. He has considered the functional and conditional aspects impacting the subject property, and has made significant adjustments to the comparable sales in order to accommodate the subject's physical condition. The witness noted that the adjustments he has made for the presence of the cistern exceeds the actual cost estimates provided by the Petitioner.

14. The witness attempted to find comparable sales from the same general neighborhood of comparable size and utility. The adjustments he made fairly consider the differences between the subject and the comparable sales he utilized.

15. The witness noted that he typically considered that a property must have a closet and separate door in order to function as a bedroom. The subject has neither of these, but is being used as a sleeping room. He has made appropriate adjustments to accommodate the physical layout of the bedroom.

16. The witness testified that the kitchen has deficiencies, but it is still a functional kitchen that is being used as such.

17. Mr. Armstrong testified that the cost estimates included such items as replacing the entirety of the driveway. He did not feel that it was necessary to tear out and the replace the driveway.

18. The witness testified that the functional deficiencies of the subject are largely subjective in nature, and he has made his best effort to address the issues raised by the Petitioner. He has made adjustments for the physical and conditional issues associated with the subject, and has made adjustments that exceed the Petitioner's estimates.

19. Under cross-examination, the witness testified that he included sales from throughout the permitted 18-month study period. He admitted that none of the sales he considered had a cistern tank.

20. Respondent assigned an actual value of \$97,600.00 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 Respondent presented relevant comparable sales data that after the application of appropriate adjustments appears to provide support for the assigned value. Both parties agreed that the functional and conditional aspects of the property in its current condition impacted market value, but the Board believes that the subject's specific issues have been appropriately addressed in the final value assignment. While both parties note that the subject is somewhat unique, and that comparables are difficult to find with similar size and functional issues, it appears that the Respondent has made a good faith attempt to address the issues presented.

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 13th 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

