

<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>ROBERT G. PROKOP,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Robert G. Prokop Address: 6355 Carr Street Arvada, Colorado 80004 Phone Number: (303) 421-4033</p>	<p><b>Docket Number: 41109</b></p>
<p style="text-align: center;"><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on September 9, 2003, Karen E. Hart and Judee Nuechter presiding. Petitioner appeared pro se. Respondent was represented by Martin McKinney, Esq.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**6355 Carr Street, Arvada, Colorado  
(Jefferson County Schedule No. 429013)**

Petitioner is protesting the 2002 actual value of the subject property; a single-family dwelling located at 6355 Carr Street, Arvada, Colorado. The dwelling is a ranch style manufactured home of frame construction with 1,616 square feet of living area and a two-car garage.

## **ISSUES:**

### **Petitioner:**

Petitioner contends that the property has been overvalued.

### **Respondent:**

Respondent contends that the property has been properly valued, and that the assigned value is less than the indicated value shown in their appraisal report.

## **FINDINGS OF FACT:**

1. Mr. Robert G. Prokop, Petitioner, presented the appeal on his own behalf.
2. The Board is incorporating the opening and closing statements and appropriate testimony from Docket No. 41108 into this hearing, including the methodology and descriptions as they pertain to this Docket No. 41109. Petitioner presented the same comparable properties for both Dockets, but applied different adjustments for Docket No. 41109 due to the difference in the subject property's gross living area.
3. Based on the market approach, Petitioner presented an indicated value of \$123,550.00 for the subject property.
4. Petitioner presented three comparable sales ranging in sales price from \$136,000.00 to \$140,000.00, and in size from 1,165 to 1,710 square feet. After adjustments were made, the sales ranged from \$105,890.00 to \$152,080.00.
5. Petitioner is requesting a 2002 actual value of \$123,550.00 for the subject property.
6. Respondent's witness, Mr. Jack Blackstock, a Certified General Appraiser with the Jefferson County Assessor's Office, presented an indicated value of \$169,000.00 for the subject property, based on the market approach.
7. Respondent's witness presented four comparable sales ranging in sales price from \$110,000.00 to \$187,000.00 and in size from 909 to 2,052 square feet. After adjustments were made, the sales ranged from \$155,300.00 to \$189,200.00.
8. The Respondent's witness testified that the adjustments to the comparable sales are the same as those made in Docket No. 41108 with the exception of the difference in gross living area and the overhead power line which is present on the subject property.

9. Respondent assigned an actual value of \$160,000.00 to the subject property for tax year 2002.

### **CONCLUSIONS:**

1. Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2002.

2. The Board reviewed the Petitioner's sales and the Respondent's sales, and determined that the adjustments applied in the Respondent's report are more consistent with proper appraisal practices. The Board was not convinced that the adjustments used by the Petitioner were supported by his testimony.

3. The adjustments utilized by the Respondent to the subject property's land value for the overhead electrical power line, access and traffic characteristics appear to be appropriate. The Board agrees with the Respondent's adjustments for these characteristics.

4. After careful consideration of the testimony and evidence presented, the Board was most persuaded by the Respondent, and affirms the assigned value of \$160,000.00.

### **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 29<sup>th</sup> day of October, 2003.

BOARD OF ASSESSMENT APPEALS

Judee Nuechter  
Judee Nuechter

Karen E Hart  
Karen E. Hart

This decision was put on the record

OCT 29 2003

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

Penny S Lowenthal  
Penny S Lowenthal

