

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ROBERT E. BRONSON III,</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: Robert E. Bronson III Address: 6191 Crestbrook Drive Morrison, Colorado 80465 Phone Number: (303) 697-8614</p>	<p>Docket Number: 42887</p>
<p style="text-align: center;">ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 3, 2004, Diane M. Devries and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Martin E. McKinney, Esq.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**6191 Crestbrook Drive, Morrison, Colorado
(Jefferson County Schedule No. 013573)**

Petitioner is protesting the 2003 actual value of the subject property, a 2,335 square foot split-level home built in 1968 in Willowbrook, a custom home subdivision of various-aged houses on hilly terrain west of C-470 and the Dakota hogback and south of Belleview Avenue.

ISSUES:

Petitioner:

Petitioner contends that the subject property was overvalued for tax year 2003, that deferred maintenance was not considered and that Respondent's sales are superior in condition.

Respondent:

Respondent contends that the 2003 actual value of the subject property is correct based on the market approach.

FINDINGS OF FACT:

1. Robert E. Bronson III, Petitioner, presented the appeal on his own behalf.
2. Mr. Bronson testified to the following areas of concern affecting marketability and value of the subject property: the non-conforming septic leach field, the 36-year-old leaking roof, the hazardous rock outcropping and miscellaneous other repair items.
3. Mr. Bronson testified that his septic system failed over 10 years ago, that relocation of the septic system is impossible due to a geologic formation on the site, and that compliance with the Jefferson County's Environmental Compliance Division was met with a written agreement limiting occupancy to a maximum of two persons and disclosing that a non-conforming elevated system is required.
4. Mr. Bronson testified that the wood shake and tar/gravel roof leaks and should be replaced per a 1996 inspection by Stewart Engineering, Inc. He testified that the property, in his opinion, would not sell without roof replacement.
5. Mr. Bronson testified that unstable rocks threaten the subject property and that cables currently secure one large rock that he could not afford to remove.
6. Mr. Bronson presented Petitioner's Exhibit D, which includes the following: a 1996 repair estimate from Stewart Engineering, Inc. totaling \$92,155.00 that includes septic system replacement of \$19,000.00, roof replacement of \$13,025.00, rock removal of \$30,000.00 to \$40,000.00, and other miscellaneous repairs; and a 1999 letter from Stewart Engineering, Inc., updating the estimate to \$109,348.00 based on a five percent per year increase through 1998 and a 2.5% increase for 10 months in 1999. Petitioner's Exhibit E details the application of a 30-month point-to-point inflation figure of 6.9% to the \$109,348.00 estimate to arrive at a current repair estimate of \$116,884. Petitioner considered new estimates expensive and unnecessary as no significant repairs had been made in the interim.

7. Mr. Bronson testified that the Respondent has been aware of the repair issues since 1998 and that he met with J. Kevin McCasky, Jefferson County Assessor, in 2000 and 2001 following appeals to the Jefferson County Board of Equalization and Board of Assessment Appeals regarding the 1999 actual value of \$345,600.00. He introduced Petitioner's Exhibit F, a letter from Mr. McCasky stating "market value with all deferred maintenance cured" to be \$306,000.00 for that same period. Mr. Bronson further testified that the subsequent valuation for tax year 2001 disregarded Mr. McCasky's administrative valuation and was again valued at \$345,600.00. The current valuation of \$457,890.00 continues to disregard the subject property's physical problems.

8. Mr. Bronson testified that the Respondent's comparable sales are not reflective of the subject property; they are in superior condition and require too many adjustments. Petitioner believes that Respondent should have searched outside the Willowbrook subdivision for comparable properties with deferred maintenance. Mr. Bronson did not provide any comparable sales for consideration.

9. Petitioner is requesting a 2003 actual value of \$350,000.00 for the subject property.

10. Respondent's witness, David Lorne Rombough, a Registered Residential Appraiser with the Jefferson County Assessor's Office, presented an indicated value of \$537,500.00 for the subject property, based on the market approach.

11. Respondent's witness presented four comparable sales ranging in sales price from \$535,000.00 to \$650,000.00 and in size from 2,059 to 3,901 square feet. After adjustments were made, the sales ranged from \$506,110.00 to \$578,660.00.

12. Mr. Rombough testified that the comparable sales are located within the subject subdivision and are similar in age. One of the comparable sales has a flat roof and two of the comparable sales have partial flat roofs like the subject. Three of the comparable sales are located on the subject street. Adjustments were made for age, size, garage, basements, heat type, type of construction, and miscellaneous features, and were time trended to the date of valuation. Under cross-examination, Mr. Rombough testified that abundant sales within the subject subdivision provided ample comparisons without requiring a search elsewhere.

13. Mr. Rombough testified that adjustments for deferred maintenance are used when appropriate and require current professional estimates, which have not been provided by the Petitioner. He testified that 1996 repair estimates with cost increase and inflation factors are not substitutes for current professional estimates.

14. Mr. Rombough testified that the large rock in question has been secured by cable since the late 1980's and was at that location when the Petitioner purchased his property. The sloping terrain presents slide potential for most homeowners in the subdivision; however, he has no current information that the rock in question is an actual threat or detrimental to the subject improvements.

15. Mr. Rombough testified that Mike Davis of the Environmental Compliance Division of Jefferson County reported that a 1998 agreement with the homeowner determined that the septic

system would remain in compliance if no visible leakage occurred and was unaware of a two-person maximum usage requirement. Mr. Rombough has not been provided information from a qualified inspector regarding the current status of the septic system or cost to cure. He saw no visible signs of septic problems during his 2004 inspection.

16. Mr. Rombough testified that he saw no visible evidence of roof leaks during his 2004 inspection nor has he been provided any current estimates of repair or replacement costs.

17. Mr. Rombough testified that no reliance was placed on previous years' valuations for the current valuation period.

18. Respondent assigned an actual value of \$457,890.00 to the subject property for tax year 2003.

CONCLUSIONS:

1. Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2003.

2. The Board is convinced that the 36-year-old roof carries little remaining life and that replacement would be required if the subject property were to be marketed. However, the Board also recognizes the roof's overall integrity despite Petitioner-reported leaks. The Board is convinced that the septic system needs to be replaced and that disclosure of its condition would affect marketability and sale but also recognizes that it is functioning. The Board is convinced that the fact that the rock is cabled implies a safety risk and that removal is the only cure. The Board is convinced that numerous other items of deferred maintenance remain unresolved and would affect marketability and sale.

3. All parties would have benefited from current repair/replacement estimates but recognize the expense to the Petitioner and his reluctance to pay for such. The Board is convinced that deferred maintenance should be addressed and was provided with no data other than Petitioner's 1996 estimates with cost increase and inflation figures.

4. The Board, in addressing Petitioner's criticisms about selection of comparable sales, is not convinced that sales outside the subdivision would have been superior. The Board understands the parameters within which the Assessor must work, which include basic information about comparable sales without the benefit of additional research.

5. The Board determined that the Respondent should have given additional consideration to the known deficiencies of the subject property. Comparing the subject property to comparable sales that do not have similar deficiencies is improper without adjustment.

6. After careful consideration of all of the evidence and testimony presented, the Board concluded that the 2003 actual value of the subject property should be reduced to \$400,000.00.

6. After careful consideration of all of the evidence and testimony presented, the Board concluded that the 2003 actual value of the subject property should be reduced to \$400,000.00.

ORDER:

Respondent is ordered to reduce the 2003 actual value of the subject property to \$400,000.00.

The Jefferson County Assessor is directed to change his records accordingly.

APPEAL:

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

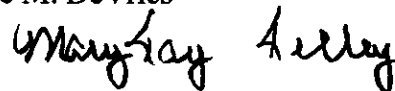
If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 22 day of March, 2003.

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries

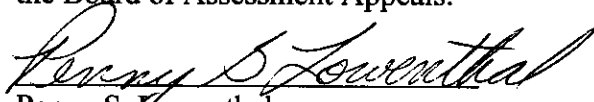


MaryKay Kelley

This decision was put on the record

MAR 22 2004

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


Penny S. Lowenthal

