

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 44612**

Petitioner:

**JAMES L. EIBERGER,**

v.

Respondent:

**DENVER COUNTY BOARD OF COMMISSIONERS.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on June 21, 2006, Karen E. Hart and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Charles Sullivan, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax years 2003 and 2004.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**1276 South Pennsylvania Street, Denver, CO  
Denver County Schedule No. 05221-14-020-000**

The subject property consists of a one and one-half story single-family residence built in 1893 of masonry construction. The residence contains two bedrooms and one bath and is situated on a 3,125 square foot site.

**FINDINGS OF FACT:**

1. Petitioner did not present an appraisal of the subject property or any comparable sales.
2. Petitioner contends that the subject property is in poor condition with deteriorating exterior stucco walls, no downspouts, an older roof surface, a furnace that is over 25 years old, old lighting, no concrete foundation, old bathroom and kitchen, older windows, and inadequate insulation.

3. According to Petitioner, the residence has functional obsolescence due to a narrow and steep staircase to the second level.

4. Petitioner claims that external obsolescence exists due to the adverse influence from two bars in the area; impending construction of a new light-rail station in the area, which will result in a high volume of street parking; a convenience store located behind the subject property with delivery trucks that block the subject's driveway and adjacent alley, cause pollution and are noisy.

5. Petitioner believes that Respondent's comparable sales have been upgraded, whereas the subject property had not been upgraded.

6. Petitioner is requesting a 2003 and 2004 actual value of \$137,350.00 for the subject property.

7. Respondent presented an indicated value of \$211,000.00 for the subject property based on the market approach.

8. Respondent presented three comparable sales ranging in sales price from \$197,000.00 to \$240,355.00 and in size from 1,188 to 1,259 square feet. After adjustments for time, location, bathroom and bedroom count, cellar area, number of garage stalls and upgrades, the sales ranged from \$210,794.00 to \$219,438.00.

9. Respondent requested permission to inspect the interior of the subject property but Petitioner did not respond to the requests.

10. Respondent considered the subject property to be in average condition based upon an exterior inspection.

11. Respondents Comparable Sales 1 and 2 are in very close proximity to the subject and experience the same external area influences.

12. Respondent assigned an actual value of \$183,100.00 to the subject property for tax years 2003 and 2004.

13. In arriving at its conclusion of value for the subject property, the Board utilized Respondent's comparable sales, placing most weight on the indicated values of Comparable Sales 1 and 2. No adjustment was made for external obsolescence, as Comparable Sales 1 and 2 have the same external influences as the subject property. No adjustment for age was applied, as the year of construction for Comparable Sales 1 and 2 is identical to the subject's year of construction. The Board applied a negative adjustment for the superior condition of Comparable Sales 1 and 2 as compared to the condition of the subject property, and a larger negative adjustment for the new/updated kitchens of Comparable Sales 1 and 2. Comparable Sale 1 was adjusted negatively to reflect the fact that it has three bedrooms as compared to the subject's two bedrooms. The resulting values ranged from \$186,900.00 to \$189,400.00, which is greater than the value assigned to the subject property for tax years 2003 and 2004.

**CONCLUSIONS OF LAW:**

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax years 2003 and 2004.

**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.

In addition, if the decision of the Board is against the Respondent, the Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when the Respondent alleges procedural errors or errors of law by the Board of Assessment Appeals.

If the Board recommends that this decision is a matter of statewide concern, or if it results in a significant decrease in the total valuation of the county, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, the Respondent may petition the Court of Appeals for judicial review of such questions with 45 days from the date of this decision.

**DATED and MAILED** this 12<sup>th</sup> day of July 2006.

**BOARD OF ASSESSMENT APPEALS**

*Karen E Hart*

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Karen E. Hart

*Lyle D. Hansen*

\_\_\_\_\_  
Lyle D. Hansen

This decision was put on the record

**JUL 11 2006**

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

*Penny S Lowenthal*  
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Penny S. Lowenthal

