

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>M. S. UBEROI</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION</p>	<p>Docket No.: 46104</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on August 10, 2006, Sondra W. Mercier and Lyle D. Hansen presiding. Petitioner was not represented at the hearing. Respondent was represented by Michael Koertje, Esq. Petitioner is protesting the 2005 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**819 Sixth Street, Boulder, Colorado
Boulder County Schedule No.: R0008370**

The subject property is a one story single-family detached residence built in 1957 with 1,449 square feet of gross living area and a 707 square foot basement. There are two bedrooms and one and one-half baths. The residence is situated on a 20,800 square foot lot.

FINDINGS OF FACT:

1. Petitioner did not attend the hearing or make a telephone appearance.
2. Petitioner is requesting a 2005 actual value of \$420,000.00 for the subject property.
3. Respondent presented an appraisal report prepared by Samuel M. Forsyth, Certified General Appraiser, showing an indicated value of \$875,000.00 for the subject property based on the market approach.
4. Respondent presented five comparable sales ranging in sales price from \$700,000.00

to \$963,000.00 and in size from 1,610 to 2,459 square feet. After adjustments were made, the sales ranged from \$736,890.00 to \$967,004.00.

5. Respondent assigned an actual value of \$862,600.00 to the subject property for tax year 2005.

6. The Board concluded that the Respondent's appraisal indicating a market value of \$875,000 adequately supports the Assessor's actual value of \$862,600.

CONCLUSIONS OF LAW:

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2005.

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 25th day of August 2006.

BOARD OF ASSESSMENT APPEALS

Sondra W. Mercier

Sondra W. Mercier

Lyle D. Hansen

Lyle D. Hansen

This decision was put on the record

AUG 24 2006

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

46104

