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| <p><b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br/>1313 Sherman Street, Room 315<br/>Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>CLIFFORD R. YOUNG,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF<br/>EQUALIZATION.</b></p> | <p><b>Docket No.: 48994</b></p> |
| <p><b>ORDER</b></p>  |                                 |

**THIS MATTER** was heard by the Board of Assessment Appeals on August 4, 2008, Lyle D. Hansen and Diane M. DeVries presiding. Petitioner appeared pro se. Respondent was represented by James Burgess, Esq. Petitioner is protesting the 2007 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**11114 Thomas Drive, Conifer, Colorado  
(Jefferson County Schedule No. 418419)**

The subject property consists of a 1,366-square-foot, barn-like structure; 516 square feet of living area on the main floor, 850 square feet on the upper level, a 516-square-foot basement, and an attached two car garage. There is also a detached garage built of locking T construction which is attached to the foundation area for a large addition to be added at a later date. The subject property sits on 7.07 acres. The topography is rolling hills, aspens, and log pole pine trees. There is electrical, well water, and a leach field on the site.

Petitioner contends that the subject site has levels of radon ten times the normal limit. However, Petitioner did not present any substantive evidence to prove that the subject property is more affected than the comparable sales used.

Petitioner presented an equalization argument, providing the Board with actual values and percentage change of Respondent's comparable sales. The Board gives little weight to these values.

Petitioner is requesting a 2007 actual value of \$250,000.00 for the subject property.

Respondent presented an indicated value of \$331,400.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$230,000.00 to \$290,000.00 and in size from 1,008 to 1,478 square feet. After adjustments were made, the sales ranged from \$315,750.00 to \$356,700.00.

Adjustments were made for time, land size, living area square footage, bath count, basement square footage and finish, quality, and depreciation. Comparable 1 was adjusted at \$12,900.00 per acre, Comparable 2 at \$11,660.00 per acre, and Comparable 3 at \$12,485.00 per acre.

Respondent assigned an actual value of \$324,830.00 to the subject property for tax year 2007.

Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2007.

The Board was not convinced that sufficient adjustments were made for functional obsolescence of the subject property. The Board is concerned that the subject property was valued by Respondent as if the subject property was built out with the dream home that Petitioner will someday build. As of the date of assessment, Petitioner lived above his garage, with a foundation for a future home, and a detached garage. The comparable sales used by Respondent are typical houses in the area. The subject is not a typical house; however, it is on a large acreage. Land values and adjustments made by Respondent were not consistent. The Board believes that in light of the inconsistencies listed above an additional 20% adjustment to Respondent's comparable sales is warranted.

Petitioner alleged radon on the subject property. Respondent made no adjustment. The Board was not presented with sufficient information to make an adjustment.

The Board concluded that the 2007 actual value of the subject property should be reduced to \$278,750.00.

**ORDER:**

Respondent is ordered to reduce the 2007 actual value of the subject property to \$278,750.00.

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

**APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Colorado Revised Statutes ("CRS") section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the Respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of CRS section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

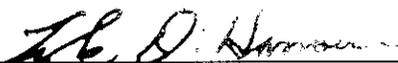
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Colo. Rev. Stat. § 39-8-108(2) (2008).

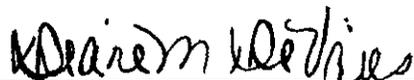
**DATED and MAILED** this 11<sup>th</sup> day of September 2008.

**BOARD OF ASSESSMENT APPEALS**

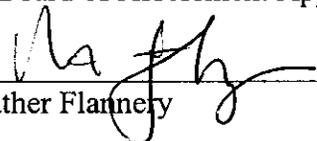
  
\_\_\_\_\_  
Lyle D. Hansen

This decision was put on the record

**SEP 11 2008**

  
\_\_\_\_\_  
Diane M. DeVries

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

  
\_\_\_\_\_  
Heather Flannery

