

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>LELIA CARROLL,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 49008</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on October 10, 2008 Sondra W. Mercier and Debra A. Baumbach presiding. Petitioner appeared pro se. Respondent was represented by Michelle Bush, Esq. Petitioner is protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**1247 South Vine Street, Denver, Colorado
(Denver County Schedule No. 05231-11-014-000)**

The subject is a brick bungalow, single-family residence built in 1913. The subject is in overall average condition and was remodeled in 1987. There are 1,595 square feet above grade living area, with two bedrooms and two bathrooms. There is a 1,074-square-foot basement that has 537 square feet of finish. There is a detached two-car garage.

Based on the market approach, Petitioner presented an indicated value of \$472,000.00 for the subject property.

Petitioner presented two comparable sales ranging in sales price from \$425,000.00 to \$428,400.00 and in size from 1,510 to 1,536 square feet. Petitioner did not make any adjustments to the sales. Petitioner presented the MLS printouts for the two sales detailing the property descriptions.

Petitioner contends Respondent used sales that are superior to the subject in valuation. The subject property has been a rental property and has very little updating. The floor plan was rearranged in 1987 but still included the same counters, cabinets, appliances, and flooring. The interior has vinyl flooring and some wood flooring. There is original plaster and some newer drywall. Petitioner contends Respondent has valued the subject at the upper end of the value range and has increased the property value by 15% since tax year 2006.

Petitioner is requesting a 2007 actual value of \$472,000.00 for the subject property.

Respondent presented an indicated value of \$540,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$465,000.00 to \$519,000.00 and in size from 1,451 to 1,751 square feet. After adjustments the sales ranged from \$534,809.00 to \$541,512.00.

Respondent performed an exterior and interior inspection of the subject property. The subject was considered to be in average condition. The comparable sales used are similar in size, style, quality, condition, and appeal. All the sales were adjusted for physical characteristics. Most weight was placed on Sales 1 and 3 with the least amount of weight on Sale 2. This sale was purchased for a scrape off and considered to be in fair condition.

Respondent reviewed the sales presented by Petitioner and did not consider them to be suitable for comparison. Petitioner included the basement area in the reported square footage. The sales ranged from 951 to 975 square feet. Both of these sales would require a larger degree of adjustments.

Respondent assigned an actual value of \$520,900.00 to the subject property for tax year 2007.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2007. The Board was convinced that Respondent's sales were more similar to the subject property. Respondent made adjustments for all differences in physical characteristics. The Board applied Respondent's adjustment calculations to Petitioner's sales and the indicated value is within the assigned value set by Respondent. Additionally, Respondent's assigned value is below the indicated value and does take into consideration other factors affecting the subject property.

ORDER:

The petition is denied.

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 CRS § 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 § 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.

CRS § 39-8-108(2) (2008).

DATED and MAILED this 31st day of October 2008.

BOARD OF ASSESSMENT APPEALS

Sondra W. Mercier
Sondra W. Mercier

This decision was put on the record

OCT 31 2008

Debra A. Baumbach
Debra A. Baumbach

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

Heather Flannery
Heather Flannery

