

| | |
|---|---------------------------------|
| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DARLENE DELOIS RECTOR,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF EQUALIZATION.</p> | <p>Docket No.: 49136</p> |
| <p>ORDER</p> | |

THIS MATTER was heard by the Board of Assessment Appeals on October 31, 2008, Sondra W. Mercier and MaryKay Kelley presiding. Petitioner was represented by her brother, David E. Rector. Respondent was represented by Eugene J. Kottenstette, Esq. Petitioner is protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**1616 Uinta Street, Denver, Colorado
(Denver County Schedule No. 01334-19-007-000)**

The subject property is a 675-square-foot residence of block construction built in 1947 on a 6,250-square-foot lot. It has neither basement nor garage.

The site is located near the former Lowry Air Force Base and is above one of the contaminated plumes of groundwater caused by residual cleaning solvents. Remediation has been under way for several years and has an estimated 2012 completion date. Drinking water is not affected. Groundwater contaminants can evaporate and move upward as gases, potentially entering homes through openings in foundations and crawl spaces.

Respondent assigned a value of \$125,200.00 for tax year 2007 but is recommending a reduction of value to \$91,200.00. Petitioner is requesting a value of \$50,000.00

Petitioner described the subject property's deficiencies, arguing that Respondent did not adequately address them: deferred maintenance, including roof damage and interior leak; concrete block construction; no front porch cover or rear patio; no privacy fence; no security doors; original metal windows and no storm windows. Petitioner's requested value of \$50,000.00 is based on physical condition and estimated increase in value since the family's original purchase in 1977.

Respondent's witness presented an indicated value of \$91,200.00 for the subject property based on the market approach. Five comparable sales were presented, ranging in sales price from \$122,500.00 to \$135,000.00 and in size from 639 to 789 square feet. After adjustments were made, the sales ranged from \$87,700.00 to \$105,300.00.

Respondent's witness presented sold property data both within and outside the subject's plume and concluded that no impact on value existed for homes within the plume area. Petitioner presented no evidence to the contrary.

Sufficient probative evidence and testimony was presented to prove that the subject property was incorrectly valued for tax year 2007. The Board agrees with Respondent's indicated value of \$91,200.00 for the subject property for tax year 2007. The Board finds that Respondent adequately addressed physically deficiencies within the subject property and made appropriate adjustments to comparable sales.

ORDER:

Respondent is ordered to reduce the 2007 actual value of the subject property to \$91,200.00.

The Denver 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 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 7th day of November 2008.

BOARD OF ASSESSMENT APPEALS

Sondra W Mercier
Sondra W. Mercier

MaryKay Kelley
MaryKay Kelley

This decision was put on the record
NOV 06 2008



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