BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket No.: 49175
Petitioner:	
NEIL M. BARTEL,	
v.	
Respondent:	
JEFFERSON COUNTY BOARD OF EQUALIZATION.	
ORDER	

**THIS MATTER** was heard by the Board of Assessment Appeals on September 10, 2008, Karen E. Hart and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Eric Butler, Esq. Petitioner is protesting the 2007 actual value of the subject property.

## **PROPERTY DESCRIPTION:**

Subject property is described as follows:

16588 West 69th Circle, Arvada, Colorado (Jefferson County Schedule No. 412186)

The subject is a two-story, single-family residence built in 2002 of stucco and stone construction. The residence has a total of 3,058 square feet of living area above grade, and a total of 1,682 square feet in a walkout basement area of which there are a total of 216 square feet of finished living area containing a bedroom and a bathroom. In the main living area the residence has four bedrooms, three and one-half bathrooms, and two fireplaces. There is an attached two-car garage. The residence is situated on a site containing a total of 0.265 acres, and backs to an open space/wildlife habitat area that is also bordered by the West Woods Golf Course.

Petitioner compared his residence to a single-family residence located eight residences away at 16748 West 69<sup>th</sup> Circle and on the same street as the subject. This sale is also located adjacent to open space. The property sold in June of 2005 for \$635,000.00. Petitioner testified that he spoke to the owner about differences between the subject property and the comparable sale. Petitioner stated that the comparable sale has a cedar roof cover where his property has a composition shingle roof

cover. Additional differences from the subject include a study, oak floors, granite counters in the kitchen, and no traffic noise from Quaker Street.

Based on the market approach, Petitioner presented an indicated value of \$685,000.00 for the subject property.

Petitioner's appraiser presented three comparable sales ranging in sales price from \$525,000.00 to \$750,000.00 and in size from 3,094 to 3,565 square feet. After adjustments were made, the sales ranged from \$545,500.00 to \$727,450.00.

Petitioner's appraiser testified that there is no adverse influence involving traffic noise from Quaker Street.

Petitioner is requesting a 2007 actual value of \$685,000.00 for the subject property.

Respondent presented an indicated value of \$713,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$635,000.00 to \$750,000.00 and in size from 3,046 to 3,457 square feet. After adjustments were made, the sales ranged from \$676,800.00 to \$741,600.00.

Respondent's Comparable Sale 1 was the same comparable sale that Petitioner used in his testimony. Respondent's Comparable Sale 2 was the same sale as Comparable Sale 1 used by Petitioner's appraiser. Respondent's Comparable Sale 3 was the same sale as Comparable Sale 2 used by Petitioner's appraiser. Respondent's appraiser did not recognize any adverse influence from traffic noise from Quaker Street.

Respondent assigned an actual value of \$700,000.00 to the subject property for tax year 2007.

Sufficient probative evidence and testimony was presented to prove that the subject property was correctly valued for tax year 2007.

The Board agreed with both Petitioner's appraiser and Respondent's appraiser that no adverse influence exists in the form of traffic noise from Quaker Street. The Board agreed that the value conclusions from both Petitioner and Respondent were reasonable and supportable.

The difference in value between Petitioner's opinion of value of \$685,000.00 and Respondent's assigned value of \$700,000.00 is \$15,000.00 or a difference of 2.19%, a small difference in value for a residential property of this quality. The assigned value falls solidly within the indicated value range of \$545,500.00 to \$741,600.00 and requires no further value reduction.

## **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 25<sup>th</sup> day of September 2008.

#### **BOARD OF ASSESSMENT APPEALS**

Karen E. Hart

Karen E. Hart

Le D. Hamour

Lyle D. Hansen

This decision was put on the record

SEP 2 5 2008

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

Heather Flannery

