

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>ROBERTA THOMAS,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 49177</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on September 9, 2008, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Martin McKinney, Esq. Petitioner is protesting the 2007 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**4295 Balsam Street, Wheat Ridge, Colorado  
(Jefferson County Schedule No. 024038)**

The property is a 1,414 square foot brick ranch with finished basement and two-car garage built in 1953 on a 0.244 acre site.

Respondent assigned a value of \$266,000.00 for tax year 2007. Petitioner is requesting a value of \$236,500.00

Petitioner did not present any comparable sales. Her requested value of \$236,500.00 was based on the following: only one of three nearby listed properties sold during the base period, and the value of her property has decreased by \$10,000.00 since her \$246,500.00 purchase in 2002.

Respondent's witness presented an indicated value of \$284,000.00 for the subject property based on the market approach. Four comparable sales ranged in sales price from \$229,000.00 to

\$290,000.00 and in size from 1,344 to 1,467 square feet. After adjustments were made, the sales ranged from \$274,500.00 to \$308,400.00. Sales 1, 2, and 4 were weighed.

The parties agree that the home is original, the only updating being roof and furnace replacement and refinished hardwood flooring. The parties agreed that the solar system is inoperable and carries no value. Petitioner argued that the evaporative cooler is inefficient, that both fireplaces require new venting to be functional, and that the basement is a walk-up rather than walk-out and not a premium. The Board agrees with Respondent's minimal value assigned to the evaporative cooler, which functions despite its age. The Board agrees with Respondent that fireplaces carry some value in the marketplace despite cleaning and repair requirements. The Board agrees with Petitioner's contention that the basement is not a walk-out and carries no value.

The Board is convinced that Respondent's research supports adjustments for updating (Sales 2, 3, and 4) but is not convinced that age and related functional differences exist for Sales 1 and 3. The Board does not agree that porches and patios, typical to most homes of this vintage, can be valued by size. Respondent's bathroom descriptions are confusing, but the Board agrees that second and third baths carry some value. The Board is not convinced that time adjustments exist in the subject neighborhood during this time frame. Recalculation does not support Respondent's indicated value of \$284,000.00 but does support the assigned value of \$266,000.00.

Petitioner did not present sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2007.

### **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 22<sup>nd</sup> day of September 2008.

**BOARD OF ASSESSMENT APPEALS**

Debra A. Baumbach  
Debra A. Baumbach

MaryKay Kelley  
MaryKay Kelley

This decision was put on the record

**SEP 22 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

