

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>STEVEN & JANET TARABORELLI,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 49429</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on February 5, 2009, Debra A. Baumbach and Diane M. DeVries presiding. Steven H. Taraborelli appeared pro se for Petitioners. Respondent was represented by Robert D. Clark, Esq. Petitioners are protesting the 2007 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**9931 South Clyde Place, Highlands Ranch, Colorado
(Douglas County Schedule No. R0387813)**

The subject property is a single family two-story frame house built in 1998 with 3,039 square feet, three baths, four bedrooms, and a walkout basement of which 1,224 square feet are finished. The subject property is a cul-de-sac site, backs to open space park, and has a westerly open view of foothills and back range mountains.

Petitioners want fair and equitable treatment of the subject property. Petitioners disagree with the Respondent’s adjustment of the comparable sales used. Petitioners did not present any comparable sales of their own.

Petitioners disagree with Respondent’s adjustments for walkout basement of \$15,000.00, location of \$20,000.00, and finished basement of approximately \$25,000.00.

Based on Respondent's comparable sales using Petitioners' adjustments, Petitioners are requesting a 2007 actual value of \$486,637.00.

Respondent presented an indicated value of \$510,000.00 for the subject property based on the market approach.

Respondent presented five comparable sales ranging in sales price from \$438,500.00 to \$545,000.00 and in size from 2,805 to 3,151 square feet. After adjustments were made, the sales ranged from \$494,222.00 to \$538,683.00.

Respondent used comparable sales in close proximity to the subject. Adjustments were made for time, view, age, condition, above grade square footage, bathrooms, finished and unfinished basement square footage, garden level versus walkout basement, garage spaces, fireplaces, and porch/deck/patio square footage. Additional adjustments were made to the comparables due to structural repairs made to the subject in 2002.

Respondent assigned an actual value of \$502,203.00 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 reviewed all of the evidence and testimony presented by all parties. The Board determined that Respondent adequately adjusted the comparable sales to reflect the condition of the subject property as of January 1, 2007 for a June 30, 2006 level of value.

Respondent used all of the applicable Colorado Revised Statutes and Division of Property Taxation manuals and guidelines in valuing the subject property for tax year 2007.

Petitioners did not provide the Board with sufficient evidence and testimony that would warrant any further adjustment.

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 8th day of April 2009.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Diane M. DeVries

Diane M. DeVries

This decision was put on the record

APR 08 2009

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

Heather Flannery
Heather Flannery

