

<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>ANN V. AND SCOTT F. APPEL,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 49439</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on March 3, 2009, Diane M. DeVries and MaryKay Kelley presiding. Petitioners appeared pro se. Respondent was represented by Writer Mott Esq. Petitioners are protesting the 2007 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**14141 Broadview Circle, Littleton, Colorado  
(Jefferson County Schedule No. 124206)**

The subject property is a 3,676-square-foot two-story residence with unfinished basement and garage built in 1992 on an elevated 10.010-acre site near the mountain town of Conifer. The site is treed, terrain ranges from gentle to steep slopes, and views are panoramic.

Respondent assigned an actual value of \$754,500.00 for the subject property for tax year 2007 but is recommending a reduction to \$644,500.00. Petitioners are requesting a value of \$515,000.00.

Petitioners did not present a market approach to value, rather commenting on Respondent's comparable sales.

Mr. Appel disagreed with ratings assigned to properties' views, and his witness, a Realtor who acted as selling agent for both the subject and Sale 3, testified that the two had comparable views.

Mr. Appel argued that Respondent's Sale 3 should have carried adjustments for more and larger decking, a Jacuzzi, and a barn. Further, the subject property needs repairs: structural issues (settling, doors and windows that won't open or close), broken window seals, and exterior overhangs improperly constructed for adequate roof support. He estimated repair costs to be between \$150,000.00 and \$170,000.00 to attain marketable condition.

Petitioners' requested value of \$515,000.00 included the following: \$89.00 per square foot times 3,676 square feet for improvements, \$230,000.00 for land (average of Petitioners' ten-acre sales neither presented nor admitted), and adjustments of 15% for view and 40% for repairs.

Respondent presented an indicated value of \$688,833.00 for the subject property based on the market approach. Three comparable sales were presented ranging in sales price from \$565,000.00 to \$660,000.00 and in size from 2,195 to 3,145 square feet. Acreages ranged from 10.05 to 10.98. After adjustments were made, the sales ranged from \$667,100.00 to \$717,800.00.

The parties agreed that Sale 3 was most representative due to its proximity to the subject. Based on Mr. Appel's testimony and that of his witness, Respondent deleted Sale 3's view adjustment and applied \$3,400.00 for Sale 3's superior decking, Jacuzzi, and barn to arrive at an adjusted value for Sale 3 of \$644,500.00.

Petitioners presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2007.

The Board acknowledges that structural issues and deferred maintenance may exist and agrees that impact on market value should be addressed but was not provided any evidence to support related adjustments.

The Board agrees with Petitioners that Respondent's land adjustments and different rating systems for mass appraisal and site-specific appraisals were not adequately explained.

The parties agree that Respondent's Comparable Sale 3 is most representative of the subject property, that the view adjustment should be eliminated and that Sale 3 has superior decking, Jacuzzi, and barn. The Board recalculates the adjusted value for this sale at \$644,300.00.

The Board concludes that the 2007 actual value of the subject property should be reduced to \$644,300.00.

**ORDER:**

Respondent is ordered to reduce the 2007 actual value of the subject property to \$644,300.00.

The Jefferson 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.

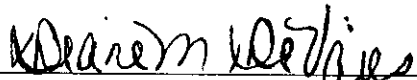
CRS § 39-8-108(2) (2008).

**DATED and MAILED** this 18<sup>th</sup> day of March 2009.

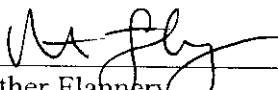
**BOARD OF ASSESSMENT APPEALS**

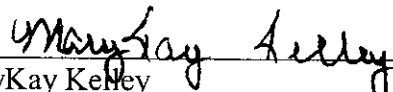
This decision was put on the record

**MAR 18 2009**

  
Diane M. DeVries

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

  
Heather Flannery

  
MaryKay Kenney

