

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>EDWIN R. AND KAREN L. PRYOR,</p> <p>v.</p> <p>Respondent:</p> <p>ARAPAHOE COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 50221</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 4, 2009, James R. Meurer and MaryKay Kelley presiding. Karen L. Pryor appeared pro se for Petitioners. Respondent was represented by George Rosenberg, Esq. Petitioners are requesting an abatement/refund of taxes on the subject property for tax years 2005 and 2006.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**9650 East Progress Place, Englewood, Colorado
(Arapahoe County Schedule No. 2075-15-2-01-019)**

The subject property is a 6,068 square foot two-story residence located in the city of Greenwood Village.

Respondent assigned a value of \$1,215,100.000 for tax years 2005 and 2006. Petitioners are requesting a value of \$1,113,109.00 for each of the tax years.

Petitioners argued that the original assigned value for the subject property (\$1,231,700.00) should be reduced by \$18,591.00 to reflect an inaccurate inventory in the assessor's office: a non-existent hot tub valued at \$1,125.00, a non-existent Jacuzzi valued at \$866.00, and a non-existent fourth fireplace valued at \$16,600.00. Estimates of value were provided to Petitioners by the assessor's office.

Petitioners argued that Dayton Street parallels the eastern lot line of the subject site and carries 10,000 vehicles per day, creating considerable noise. Petitioners estimated a \$100,000.00 impact on value by comparing pre and post-base period sales within the neighborhood, one with Dayton Street influence and two without.

Petitioners are requesting 2005 and 2006 actual values of \$1,113,109.00 for the subject property based on the original assigned value of \$1,231,700.00 minus \$118,591.00.

Respondent presented a value of \$1,310,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$1,000,000.00 to \$1,683,500.00 and in size from 4,141 to 7,022 square feet. After adjustments were made, the sales ranged from \$1,210,017.00 to \$1,453,217.00.

Neither hot tub, Jacuzzi, nor a fourth fireplace was included in Respondent's Sales Comparison Analysis for the subject property.

Respondent's witness described a row of tall trees and 30 feet between the subject fence and Dayton Street providing traffic noise buffers. The witness could not delineate any impact on value from traffic noise and made no adjustments in the market approach.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax years 2005 and 2006.

Petitioners presented convincing evidence that traffic noise would likely affect marketability and value and that an adjustment for traffic noise should be applied. However, application of Petitioners' \$100,000.00 to Respondent's market approach resulted in a range of values from \$1,110,017.00 to \$1,353,217.00 and did not support lowering Respondent's assigned value of \$1,215,100.00.

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 Section 24-4-106(11), C.R.S. (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 Section 24-4-106(11), C.R.S. (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.

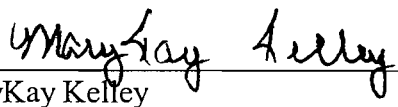
Section 39-8-108(2), C.R.S.

DATED and MAILED this 25th day of November 2009.

BOARD OF ASSESSMENT APPEALS




James R. Meurer



MaryKay Kelley

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



Heather Flannery

