

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MICHAEL W. AND ALLISON G. WRIGHT,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 50304</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on September 17, 2009, Sondra W. Mercier and MaryKay Kelley presiding. Allison G. Wright appeared pro se for Petitioners. Respondent was represented by Robert D. Clark, Esq. Petitioners are requesting an abatement/refund of taxes on the subject property for tax year 2007.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**7483 Pintail Place, Littleton, Colorado
(Douglas County Schedule No. R0423218)**

The subject property consists of a two-story residence with unfinished basement and garage built in 2001 on a 0.325-acre lot in Roxborough Village. Petitioners consider prime living area of the house to be 2,402 square feet, whereas Respondent measured 2,434 square feet.

Respondent assigned an actual value for the subject property of \$364,949.00. Petitioners are requesting a value of \$350,070.00.

Based on the market approach, Petitioners presented six comparable sales, all the same basic floor plan with options by the subject builder, ranging in sales price from \$347,500.00 to \$375,000.00 and in size from 2,402 to 2,594 square feet. After adjustments were made to the sales price (age, lot size, prime living and basement size, garden level basement, basement finish, and

fireplaces but not time trending), the sales ranged from \$322,756.00 to \$371,350.00. Sales 1, 5, and 6 were considered the most similar to the subject. An estimated value was not reconciled.

Based on the rounded average of assessed valuations for comparable properties, Petitioners requested a value for the subject property of \$350,070.00.

Respondent presented a value of \$365,000.00 for the subject property based on the market approach. The witness presented six comparable sales ranging in sales price from \$347,500.00 to \$375,000.00 and in size from 2,090 to 2,594 square feet. After adjustments were made (time trending, prime living and basement size, basement finish, central air, fireplaces), the sales ranged from \$350,250.00 to \$381,148.00.

The Board recalculated the sales comparison grids presented by both parties. The Board relied on Respondent's square footage of 2,434, which was based on physical measurements. Petitioners did not convince the Board that Respondent's time adjustments were unreasonable, and they are included in recalculations. Recalculations also included the following adjustments: \$12,000.00 for 7433 Chipmunk Place's larger back yard and \$4,200.00 for the master retreat fireplace; inclusion of 7459 Pintail Place (the Board was not convinced this was a quick sale that should be omitted from consideration); no size adjustment for 7417 Elk Trail Place (same floor plan as the subject) and no adjustment for partial basement finish; no air conditioning adjustment for 9753 Hummingbird Place.

The recalculated time-trended adjusted sales prices ranged from the mid \$340,000 to the mid \$370,000. The Board was not convinced that a value at the lower end of the range was supported.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly 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 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 for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision 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 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 for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

Section 39-10-114.5(2), C.R.S.

DATED and MAILED this 15th day of October 2009.

BOARD OF ASSESSMENT APPEALS

Sondra W. Mercier

Sondra W. Mercier

MaryKay Kelley

MaryKay Kelley

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

Heather Flannery

Heather Flannery

