

<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>STEPHEN AND CATHERINE GROOME,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PARK COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 50827</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on March 18, 2009, Diane M. DeVries and Sondra W. Mercier presiding. Petitioner, Catherine Groome, appeared pro se. Respondent was represented by George Rosenberg, Esq. appearing as special council. Petitioners are protesting the 2008 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**702 Wild Rye Road, Fairplay, Colorado  
(Park County Schedule No. R0038114)**

The subject is a two-story single family residence located on a 2½-acre site. The property was reportedly completed in late-2007.

Based on the market approach, Petitioners presented an indicated value of \$329,112.00 for the subject property. Petitioners contend that the improvement square footage used by Respondent is inaccurate. Petitioners based the analysis on main level area of 858 square feet plus second level living area of 512 square feet, for above grade living area of 1,370 square feet. The total basement size, at 858 square feet is not in dispute; however, Petitioners have indicated that 54 square feet remain unfinished.

Petitioners presented four comparable sales ranging in sales price from \$275,000.00 to \$315,000.00 and in size from 1,413 to 2,320 square feet. After adjustments were made, the sales ranged from \$295,525.00 to \$345,723.00.

Petitioners adjusted the sales for date of sale, quality of construction, gross living area, age, land size, and views. Petitioners calculated the building square footage adjustment based on a subject area of 2,228 square feet, which reflects above grade living area of 1,370 square feet plus basement area of 858 square feet. Comparable Sale D received additional adjustment for basement and lack of upgrades.

The Board was convinced that Petitioners' Comparable Sale D did not adequately reflect the quality and condition of the subject, despite attempts at adjustment. However, Petitioners' Comparables A, B, and C were reliable indicators that the appropriate value of the subject is within a range of \$322,349.00 to \$345,723.00.

Petitioners are requesting a 2008 actual value of \$329,112.00 for the subject property.

Respondent presented an indicated value of \$354,462.00 for the subject property based on the market approach. Respondent based the analysis of the subject on a living area of 1,464 square feet with a finished basement area of 858 square feet.

Respondent presented three comparable sales ranging in sales price from \$272,500.00 to \$399,000.00 and in size from 1,176 to 1,430 square feet. After adjustments were made, the sales ranged from \$356,439.00 to \$395,510.00.

Respondent's sales were adjusted for date of sale, land size, quality, living area, basement, basement finish, age, condition, and miscellaneous improvements. Comparable Sale 3 received an additional adjustment for garage.

Respondent applied the same adjustment process to Petitioners' sales to indicate a range in adjusted value of \$265,481.00 to \$368,064.00. Respondent's adjustments to Petitioners' sales included a specific adjustment for inclusion of a basement along with an additional adjustment for basement finish.

Respondent assigned an actual value of \$354,462.00 to the subject property for tax year 2008.

The Board was convinced that Respondent's Comparable Sale 1 was significantly superior in location, construction quality, and design compared to the subject. Comparable Sale 2 received significant adjustment for both quality and condition, which was not adequately supported to the Board. Comparable Sale 3 includes a large RV garage that was adjusted based at \$19.00 per square foot, believed to be inadequate by the Board. Consequently, the Board gave little weight to Respondent's comparable sales.

Petitioners presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2008. The Board placed the greatest reliance on Petitioners' Comparable Sale A because of its proximate location, age, quality, and condition, with an adjusted sales price of \$345,723.00.

The Board concluded that the 2008 actual value of the subject property should be reduced to \$345,000.00.

**ORDER:**

Respondent is ordered to reduce the 2008 actual value of the subject property to \$345,000.00.

The Park 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 3<sup>rd</sup> day of April 2009.

BOARD OF ASSESSMENT APPEALS

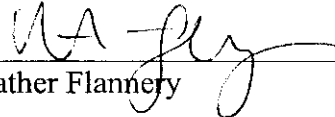
  
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Diane M. DeVries

  
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Sondra W. Mercier

This decision was put on the record

APR 03 2009

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

  
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Heather Flannery

