

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ADELINE M. NEWTH,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 51356</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on January 6, 2010, Debra A. Baumbach and Karen E. Hart presiding. Petitioner appeared pro se. Respondent was represented by Martin McKinney, Esq. Petitioner is protesting the 2008 actual value of the subject property.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**6357 West Clifton Place, Littleton, Colorado
(Jefferson County Schedule No. 093296)**

The subject property consists of a 1,148 square foot, ranch design residence of frame construction built in 1971 with a full basement and attached garage. The subject site is 12,000 square feet in size.

Petitioner believes that the subject property value has been impacted by the construction of what she considers to be an “industrial building” on a nearby lot. Petitioner testified that the view of the mountains from her front porch is now obscured due to the 25 foot height of the building, and that the sun gleams off the building as a blinding light which makes it difficult for her to safely exit her driveway. Petitioner considers herself to be living in an industrial area, even though the offending building’s property owner was issued a building permit and Respondent has classified the building as residential. Petitioner believes an adjustment of \$20,000.00 at a minimum should be made to her property value due to these issues.

Based on the market approach, Petitioner presented an indicated value of \$140,000.00 for the subject property.

Petitioner presented four comparable sales ranging in sales price from \$180,000.00 to \$230,000.00 and in size from 1,080 to 1,150 square feet. Petitioner made no adjustments to the sales. After Respondent made adjustments, the sales ranged from \$187,050.00 to \$214,511.00. Petitioner testified that Sales 1, 2, and 3 were updated prior to the sale.

Petitioner testified that her house needs updating. It has green colored, rusted and chipped sinks, bad carpet, old wiring, et cetera. Petitioner obtained bids from Home Depot for the replacement of larger items including cabinets and carpeting for a cost to cure range of \$15,000.00 to \$20,000.00. No copies of the bids were included in her exhibit. She believes it would cost approximately \$55,000.00 to update her property, based on the sale and resale of a property at 6270 West Chestnut Avenue.

Regarding Respondent's sales, Petitioner testified that Comparable Sale 4, 8140 South Lamar Street, sits next to her house, had been a rental, and was gutted and remodeled prior to the sale.

Petitioner is requesting a 2008 actual value of \$140,000.00 for the subject property.

Respondent's witness, Mr. Vic Galluzzo, a licensed appraiser with the Jefferson County Assessor's office presented an indicated value of \$218,000.00 for the subject property based on the market approach.

Respondent presented four comparable sales ranging in sales price from \$201,000.00 to \$235,000.00 and in size from 1,006 to 1,408 square feet. After adjustments were made, the sales ranged from \$195,950.00 to \$221,900.00.

Comparable Sale 1 is located 3.5 blocks from the subject property. Sale 2 is located 2 houses from the subject. Sale 3 is located within 4 blocks of the subject. Sale 4 is next door to the subject. Sale 4 is larger than the subject but Sales 1, 2, and 3 are similar to the subject's size. According to the Jefferson County Assessor's records, which are verified with the MLS listings, none of the sales had updating and no building permits had been issued.

Regarding the large metal building referred to by Petitioner, the building permit was issued on September 11, 2007. Mr. Galluzzo inspected the building in March 2008 to place it on the taxroll. The use of the building is as a residential garage.

Respondent assigned an actual value of \$195,000.00 to the subject property for tax year 2008.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2008.

The adjusted sales range for Respondent's sales is \$195,950.00 to \$221,900.00. Respondent's assigned value is \$195,000.00 for the subject property, at the low end of the range. The Board is not convinced that further adjustment is required for condition, as Respondent's witness testified that the sales were in similar condition to the subject property at the time of sale.

The Board is not convinced that the location of the neighbor's large metal garage building has a negative impact on the value of the subject property. Through the comparable sales that were presented by both parties there is no indication that the sales prices reflect any external influences that would warrant an 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 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 5th day of March 2010.

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

Debra A. Baumbach

Debra A. Baumbach

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

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