

<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>ZANE &amp; JEAN BLACKMER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>BOULDER COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 51384</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on September 22, 2009, MaryKay Kelly and Diane M. DeVries presiding. Mr. Zane Blackmer appeared pro se for Petitioners. Respondent was represented by Michael Kjoerte, Esq. Petitioners are protesting the 2008 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**450 13<sup>th</sup> Street, Boulder, Colorado  
(Boulder County Schedule No. R0008531)**

The subject property is a two-story, single family residence with 3,401 square feet above grade, a 990 square foot basement, and a 658 square foot basement garage. The subject property has five bedrooms, two full baths, one three-quarter bath, and one half bath and was built in 1954. The subject is a corner lot located on the southeast corner of 13<sup>th</sup> Street and Mariposa Avenue encompassing 11,760 square feet. The subject has an accessory dwelling unit (ADU) and is rented. The subject is located in the neighborhood of Chautauqua Park.

Based on the market approach, Petitioners presented an indicated adjusted range in value of \$992,190.00 to \$1,009,205.00 for the subject property.

Petitioners presented three comparable sales ranging in sales price from \$755,000.00 to \$1,109,000.00 and in size from 3,432 to 4,837 square feet. Land size ranges from 9,228 to 18,492

square feet. No adjustments were made for time, location, or amenities. After adjustments for improvement size and lot size the sales ranged from \$992,190.00 to \$1,009,205.00. Price per square foot ranged from \$220.00 to \$230.47 with an average of \$225.96.

The subject was remodeled in 2006. Petitioners kept the same footprint but added a porch and second story. Petitioners salvaged the original wood floors and repaired the damaged sections on the main floor. Petitioners put wood floor on the stairs, carpet in bedrooms, and tile in the bathrooms. Mr. Blackmer testified that finish on the remodel was modest. Petitioners remodeled the existing kitchen and kept the same floor plan on the first floor. All trim throughout the house is painted white and made of MDF (fiberboard). The doors are six-panels with MDF inserts. The exterior finish on the second floor is shingles. Petitioners installed granite countertops in the kitchen and baths.

Mr. Blackmer testified that the subject property has a view of Flagstaff Mountain. He also testified that Respondent's sales have views of the Flatirons. Petitioners believe that an adjustment should be made when the property has a view of the Flatirons.

Petitioners believe that it is debatable whether the ADU adds value to the subject property.

Petitioners are requesting a 2008 actual value of \$985,332.00 for the subject property.

Respondent presented an indicated value of \$1,225,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$1,140,000.00 to \$1,200,000.00 and in size from 2,685 to 3,931 square feet. After adjustments were made, the sales ranged from \$1,204,270.00 to \$1,285,320.00.

Respondent's witness adjusted the comparable sales for time, land size, year built (all comparable sales had been remodeled), square footage, bath count, garage, and ADU. All of the comparable sales were within three blocks of the subject. Respondent's witness does not believe that the market in the subject area warrants a view adjustment.

Petitioners did not allow Respondent's witness to conduct a physical inspection of the subject property. The appraisal was done based on county records and references on the internet.

Respondent assigned an actual value of \$1,200,000.00 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 Board believes that the comparable sales used by Respondent more accurately reflect the 2008 actual value of the subject property. All sales used by Respondent were within three blocks of the subject property to adequately reflect the impact of Chautauqua Park. Proper adjustments were made to the comparables sales for the differences in characteristics from the subject. The Board was

not convinced by Petitioners that an adjustment for difference in view between Flagstaff Mountain and the Flatirons is necessary.

The Board does not agree with Petitioners that sales outside of the immediate area are the best comparable sales to use in valuing the subject property. The Board encourages taxpayers to allow the Assessor's office to do a physical inspection so that inventory of the subject property's characteristic are accurately reflected in the county records.

**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 25<sup>th</sup> day of November 2009.

BOARD OF ASSESSMENT APPEALS

MaryKay Kelley  
MaryKay Kelley

Diane M DeVries  
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  
Heather Flannery

