

<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>CLIFFORD R. YOUNG,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53063</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on March 17, 2010, Diane M. DeVries and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by James Burgess, Esq. Petitioner is protesting the 2009 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**1114 Thomas Drive, Conifer, Colorado  
(Jefferson County Schedule No. 418419)**

The subject property is a two-story frame single-family residence built in 1989. The residence has a kitchen, dining area, and a full bathroom on the main level. The second level is a loft/bedroom which is used as a bedroom and family/living room. The residence has a total of 1,366 square feet of gross living area on the main and second floor. There is a 516 square foot basement that is partially finished. The residence has double-pane wood casement windows, an oversized built-in two-car garage and a 787 square foot detached garage. The residence is situated on a 7.07 acre site. There is a separate concrete foundation improvement that is not included in the value estimate.

Petitioner contends that the building has substantial functional obsolescence resulting from the floor plan. Petitioner testified that the subject property has a garage apartment with no main

house; that there are no bedrooms, no closets, no dining room, no living room, and no family room. The dining area can accommodate only four people.

Petitioner presented a builder cost estimate that would involve a renovation of the existing first and second levels and an addition to the existing structure that would resolve the existing functional obsolescence. This cost estimate totaled \$162,000.00.

Petitioner presented an indicated value of \$278,000.00 for the subject property.

Petitioner presented no comparable sales. Petitioner presented no appraisal to support his indicated value.

Petitioner presented an equalization argument, providing the Board with actual values and percentage change of Respondent's comparable sales. The Board gave little weight to these values; by state statute residential property must be valued according to the market approach to appraisal which considers sales of comparable properties.

Petitioner is requesting a 2009 actual value of \$278,000.00 for the subject property.

Respondent presented an indicated value of \$359,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$339,000.00 to \$411,000.00 and in size from 1,338 to 1,771 square feet. After adjustments were made, the sales ranged from \$336,010.00 to \$360,210.00.

Respondent assigned an actual value of \$340,930.00 to the subject property for tax year 2009.

Petitioner presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2009.

The Board was not convinced that sufficient adjustment was accomplished to recognize the functional obsolescence of the improvements. The comparable sales utilized by Respondent are typical homes in the neighborhood. The Board concluded that the subject improvement is not a typical single-family detached residence, but is more like a mountain cabin where the floor plan has a more casual and open design.

The subject's floor plan has a small dining area between the front door and the kitchen. The one full bath is located on the main level. The second level is partially located over the garage and partially over the main level. This level is utilized as a bedroom/family room. There are no closets on this level. Access to the second level from the front door is through the dining area and the kitchen. Respondent's appraiser indicates in his appraisal that the residence has no bedroom. There is no bathroom on the second level.

Respondent's appraiser accomplished a downward adjustment of 6% for functional obsolescence. The appraiser offered no support for the 6% other than to testify that it was based upon market data from the Jefferson County Assessor's Office. The Board concluded an additional downward adjustment of 20% to Respondent's comparable sales is warranted to recognize the functional obsolescence in the subject property.

The Board concluded that the 2009 actual value of the subject property should be reduced to \$278,750.00.

**ORDER:**

Respondent is ordered to reduce the 2009 actual value of the subject property to \$278,750.00.

The Jefferson County Assessor is directed to change his/her 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 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 12<sup>th</sup> day of May 2010.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*  
Diane M. DeVries

*Lyle D. Hansen*  
Lyle D. Hansen

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

*H. Flannery*  
Heather Flannery

