

<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>LEN A. WEGNER &amp; CATHY C. WEGNER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53125</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on November 22, 2010, Karen E. Hart and Diane M. DeVries presiding. Len A. Wegner appeared pro se on behalf of Petitioners. Respondent was represented by Robert D. Clark, Esq. Petitioners are protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**9185 East Star Hill Trail, Lone Tree, Colorado  
Douglas County Schedule No. R0394248**

The subject property is a semi-custom two-story house with four bedrooms, four bathrooms, 3,702 square feet above grade, a 1,589 square foot garden level basement, 1,141 square feet of finished basement, and a 949 square foot attached garage. The subject was built in 1998 with very good quality construction and is currently in good condition. The subject property is a Celebrity Model 202 and is located in Heritage Hills subdivision in Lone Tree, Colorado.

Petitioners are requesting an actual value of \$902,927.00 for the subject property for tax year 2009. Respondent assigned a value of \$1,005,151.00 for the subject property for tax year 2009.

Mr. Wegner testified about nine comparable sales in the subject's subdivision, ranging in raw sales price from \$861,000.00 to just under \$1,100,000.00. No adjustments were made. He believes that the subject property suffered from architectural deficiencies; particularly, it has 9 foot ceiling heights compared to comparable sales, which have 10 to 12 foot ceiling heights. He stated the subject basement height is eight feet.

Mr. Wegner believes that, since there are three sales on the subject street, they would be more comparable than sales that are in other areas of the subdivision. He relied on the three sales on the same street as the subject property, ranging in sale price \$900,000.00 to \$950,000.00 and in size from 3,761 to 4,056 square feet. These sales ranged in raw selling price from \$234.20 to \$239.30 per square foot. Averaging those figures, he derived an average per square foot selling price of \$237.30. He applied this per square foot value to the Petitioner's square footage of 3,805 to derive a 2009 actual value of \$902,927.00.

Petitioner is requesting a 2009 actual value of \$902,927.00 for the subject property.

Respondent presented a value of \$1,040,000.00 for the subject property based on the market approach.

Respondent presented five comparable sales ranging in sale price from \$912,000.00 to \$1,112,500.00 and in size from 3,602 to 4,023 square feet. After adjustments, the sales ranged from \$916,910.00 to \$1,074,340.00.

Duane J. Meyer, Certified Residential Appraiser and employee of the Douglas County Assessor's Office, requested an interior inspection of the subject property, which was denied. Based on historical information in the Assessor's Office, he made adjustments for time, age/year built, above grade square footage, basement size and finish, and fireplace.

All comparable sales used by Mr. Meyer were within Heritage Hills and three of the comparable sales were Celebrity Models, which have more angles and architecture while the Gregg Model is boxier and does not have as many angles.

Mr. Meyer stated the he did not have paired sales analysis or market data to indicate an adjustment for ceiling height, which was a concern of the Petitioner.

Respondent assigned an actual value of \$1,005,151.00 to the subject property for tax year 2009.

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

The Board determined that the most reliable information came from Respondent's witness, who used comparable sales within the subject subdivision and one sale on the same street as the subject. Applicable adjustments were made. There was no indication by the market that an adjustment was warranted for architectural differences in ceiling height or other architectural differences. The witness used the same builder and model, which may account for many of those differences.

Petitioner did not make any adjustments for differences of the subject to the comparable sales that he offered. Further, the Board encourages Petitioners to allow the Respondent witness to do an

interior inspection to be sure that the information used by the Douglas County Assessor's Office is accurate.

**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 29 day of December 2010.

**BOARD OF ASSESSMENT APPEALS**

*Karen E Hart*

Karen E. Hart

*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.

*Amy L Bruins*

Amy Bruins

