

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>SANDRA R. HOGUE,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53276</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on January 27, 2011, Debra A. Baumbach and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by Robert D. Clark, Esq. Petitioner is protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**6765 Castlepoint Lane, Castle Rock, Colorado
Douglas County Schedule No. R0439496**

The subject property consists of a two-story single-family residence containing a total of 2,871 square feet of gross living area above grade and an unfinished basement with a total of 1,964 square feet. The residence has four bedrooms, four bathrooms, a three-car garage, central air-conditioning, one fireplace and a view of the golf course. The residence is situated on a 0.17-acre lot.

Petitioner is requesting an actual value of \$567,793.00 for the subject property for tax year 2009. Respondent assigned a value of \$667,997.00 for the subject property for tax year 2009.

Petitioner presented 13 comparable sales ranging in sale price from \$585,000.00 to \$865,000.00 and in size from 2,679 to 3,590 square feet. No adjustments were accomplished. Petitioner presented no appraisal to support her value estimate.

Petitioner presented an equalization argument to support her value opinion. Petitioner indicated that the assessed value on her property increased approximately 20% in one year while the assessed values of the 13 comparable sales that she acquired from the Douglas County Assessor's Office decreased in assessed value.

Petitioner is requesting a 2009 actual value of \$567,793.00 for the subject property.

Respondent presented a value of \$695,000.00 for the subject property based on the market approach.

Respondent presented five comparable sales ranging in sale price from \$710,000.00 to \$860,000.00 and in size from 2,679 to 3,590 square feet. After adjustments were made, the sales ranged from \$686,292.00 to \$771,864.00.

Respondent assigned an actual value of \$667,997.00 to the subject property for tax year 2009.

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

The Board can consider an equalization argument if evidence or testimony is presented that shows the Board that the assigned values of the equalization comparables were derived by application of the three approaches to value, as applicable, and that each comparable was correctly valued. *Arapahoe County Bd. of Equalization v. Podoll*, 935 P.2d 14 (Colo. 1997). Since that evidence and testimony was not presented, the Board gave little weight to the equalization argument presented by the Petitioner.

The sale price range for the 13 sales presented by Petitioner was \$585,000.00 to \$865,000.00. The actual value assigned to the subject by the Douglas County Board of Equalization (CBOE) was \$667,997.00. Of the 13 sales presented by Petitioner, two sales have a lower sale price than the CBOE assigned value and 11 sales have a higher sale price when compared to the CBOE assigned value, considering there are no further adjustments for view amenity, traffic or topography. The value conclusion by the Douglas County Assessor's appraisal is in the lower portion of the adjusted sale price range, and it is in the lower portion of the sale price range of Petitioner's 13 comparable sales. Petitioner's estimate of value at \$567,793.00 is below the sale prices of her 13 comparable sales.

The Board concurred with Respondent's value conclusion derived by Mr. Meyer. The Board placed greater reliability upon Respondent's value conclusion because of their comparability in location and view, construction quality, gross living area, and additional features.

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 4 day of February 2011.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

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.

Amy L. Bruins
Amy Bruins

