

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DARLENE DELOIS RECTOR,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53279</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 1, 2011, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner was represented by David Earl Rector, agent. Respondent was represented by Max Taylor, Esq. Petitioner is protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**1616 Uinta Street, Denver, Colorado
Denver County Schedule No. 01334-19-007-000**

The subject property is a 675 square foot, concrete block bungalow built in 1947 on a 6,250 square foot lot. It has neither a basement nor a garage. Physical condition is poor: the roof requires replacement; storm doors and storm windows are absent; exterior trim needs repair and paint; an exterior hole, resulting in a ceiling leak addressed by plastic sheeting, needs repair; and interior is dated and in poor condition.

Petitioners are requesting an actual value of \$25,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$86,200.00 for the subject property but is recommending a reduction to \$51,000.00.

Mr. Rector presented three comparable sales ranging in sale price from \$25,000.00 to \$176,000.00 and in size from 513 to 1016 square feet. No adjustments were made to the sales. Petitioner's requested value is based on a comparison of the comparable sales with the subject.

Respondent presented a value of \$51,000.00 for the subject property based on the market approach. Respondent's witness, James R. Zelensky, Certified General Appraiser, presented three comparable sales ranging in sale price from \$51,500.00 to \$65,000.00 and in size from 582 to 980 square feet. The sales were selected for proximity to the subject, similarity in size and condition, and because, as bank sales, they represent the real estate market in the area. After adjustments were made for size, garages, and porches, the sales ranged from \$49,500.00 to \$54,400.00.

Mr. Zelensky declined to use Petitioner's sales: one was a considerably larger multi-level house on a 12,500 square foot lot; one was a remodeled split level; and the third was one unit in a four-plex.

Respondent presented sufficient probative evidence and testimony to show that the subject property was correctly valued for tax year 2009. The Board is convinced that Respondent's comparable sales are most representative of the subject's location and physical condition.

The Board agrees with Respondent's recommended value and concludes that the 2009 actual value of the subject property should be reduced to \$51,000.00.

ORDER:

Respondent is ordered to reduce the 2009 actual value of the subject property to \$51,000.00

The Boulder 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 j Q day of March 2011.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

MaryKay Kelley

MaryKay Kelley

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

Amy Bruins

Amy Bruins

