

<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>KENNETH P. &amp; CAROL M. MAIER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DOUGLAS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 53299</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on January 28, 2011, Diane M. DeVries and Sondra W. Mercier presiding. Mr. Kenneth P. Maier, Petitioner, 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:

**9252 Rockport Lane, Highlands Ranch, Colorado  
Douglas County Account No. R0358257**

The subject property consists of a two-story, single family home that was completed in 1992. It has 3,039 square feet above grade as measured on inspection by Respondent.

Petitioners are requesting an actual value of \$600,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$609,967.00 for the subject property for tax year 2009.

Petitioners presented three comparable sales that had been presented at the County Board of Equalization hearing that ranged in sale price from \$512,800.00 to \$681,500.00 and in size from 3,092 to 3,261 square feet. After adjustments were made, the sales ranged from \$500,510.00 to \$695,310.00. Mr. Maier indicated that Comparable Sale 2, with an adjusted sales price of \$627,210.00, was the same “Tiffany” model as the subject.

Petitioners contend that Respondent did not give adequate consideration to the subject’s location near University Boulevard and South Colorado Boulevard, two high traffic arterial streets.

Mr. Maier testified that there was noise and odors from nearby commercial properties, fast food restaurants and a medical center that should be reflected in the value of the subject. Mr. Maier also noted that the square footage used by Respondent had increased from 3,016 to 3,039.

Petitioners contend that the value placed on the property for 2009 should be the same value that had been assigned during the last reappraisal year for 2007. Petitioner is requesting a 2009 actual value of \$600,000.00 for the subject property.

Respondent presented a value of \$629,000.00 for the subject property based on the market approach.

Respondent's witness, Rebecca S. Dockery, of the Douglas County Assessor's Office, presented four comparable sales ranging in sale price from \$512,800.00 to \$681,500.00 and in size from 3,092 to 3,261 square feet. After adjustments were made, the sales ranged from \$504,170.00 to \$698,970.00.

Respondent contends that all of the comparables are equally affected by locations near the same high traffic arterials, commercial properties and the medical center. Ms. Dockery testified that the subject square footage of 3,039 came from her measurements at the time of inspection. Respondent contends that Comparable Sale 4, with a sales price below \$600,000.00 is atypical for the market, was on the market for an extended marketing time, and should not be given further consideration. Respondent's Comparable Sales 1 and 2 are of the same home that sold twice during the base period. Additionally, it is the same model and has a location proximate to the subject. Respondent placed the greatest weight on Sales 1 and 2, which indicated an adjusted range in value for the subject of \$625,570.00 to \$630,870.00

Respondent assigned an actual value of \$609,967.00 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. Respondent presented sales data to support the value assigned for 2009, relying on sales of the same "Tiffany" model design as the subject, with a similar location. Petitioners presented insufficient evidence to support a reduction in value to the level set in 2007.

**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).

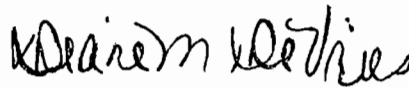
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

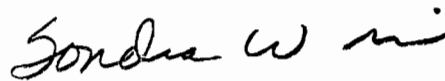
Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 22 day of February 2011.

**BOARD OF ASSESSMENT APPEALS**

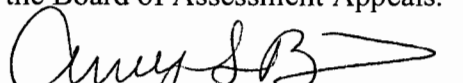


Diane M. DeVries



Sondra W. Mercier

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

  
Amy Bruins