

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>BARBARA J. BUSHDIECKER FAMILY TRUST</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53481 & 56933</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on December 28, 2010, Diane M. DeVries and James R. Meurer presiding. Petitioner was represented by William A. Bushdiecker, Trustee for the Barbara J. Bushdiecker Family Trust. Respondent was represented by Martin E. McKinney, Esq. Petitioner is protesting the 2009 and 2010 actual value of the subject property.

Docket No. 53481 was consolidated with Docket No. 56933.

Subject property is described as follows:

**16081 Deer Ridge Dr. Unit B Morrison, Colorado
Jefferson County Schedule No. 192182**

The subject is a two story single-family attached house located in the Willow Springs Subdivision in unincorporated Jefferson County. The house was constructed in 1986, contains 1,872 square feet above grade including three bedrooms and three and one half baths, and has a 1,200 square foot partially finished basement. Site size is 1,917 square feet, and the property is served by public utilities. There is a two car attached garage, and the property backs to the Red Rocks Country Club Golf Course.

Petitioners are requesting an actual value of \$345,000.00 for the subject property for tax years 2009 and 2010. Respondent assigned a value of \$379,000.00 for the subject property for tax years 2009 and 2010.

Mr. Bushdiecker presented five comparable sales to assist in supporting Petitioner's opinion of market value. The sales ranged in price from \$325,000.00 to \$400,000.00 and dates of sale ranged from September of 2006 to June of 2008. All of the sales were two-story attached units located in the same subdivision as the subject. After adjustments for square footage and condition, Petitioner concluded to a value of \$345,000.00 for the subject property.

Mr. Bushdiecker argued that Respondent did not accurately reflect the main level and basement square footages of several of the comparable sales and did not consider differences in condition between the subject and the sales. Mr. Bushdiecker further argued that the assessed values of two of the sales were inconsistent relative to equalization with the valuation of Petitioner's property.

Respondent presented a value of \$400,000.00 for the subject property based on the market approach.

Respondent's witness, Mr. Lorin Havenner presented three comparable sales to support the opinion of market value. All three sales were the same style homes as the subject and located within the same subdivision. The sales ranged in price from \$375,000.00 to \$418,000.00 and dates of sale ranged from January of 2007 to December of 2007. After adjustments for living area square footage, basement square footage and finish, and golf course influence, Respondent concluded to a value of \$400,000.00 for the subject property

Respondent assigned an actual value of \$379,000.00 to the subject property for tax year 2009 and 2010.

Respondent presented sufficient probative evidence and testimony to prove that the subject property was correctly valued for tax year 2009 and 2010.

Colorado case law requires that "[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence. . ." *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005). After careful consideration of the testimony and exhibits presented in the hearing, the Board concludes that Respondent's comparable sales and adjustments to the sales accurately reflect the market value for the subject. Respondent's sales are all located in the Willow Springs Subdivision, all are similar style houses requiring minimal adjustment, and all sold within the statutory base period. In addition, the Board can only consider an equalization argument as support for the value of the subject property, once the subject property's value has been established using a market approach. *Arapahoe County Bd. of Equalization v. Podoll*, 935 P.2d 14 (Colo. 1997).

The Board concurs with Respondent's assigned value of \$379,000.00 for the subject for tax years 2009 and 2010.

ORDER:

The petitions are 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 for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision 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).

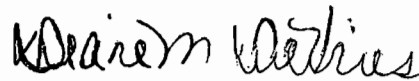
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent alleges procedural errors or errors of law by the Board.

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 for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

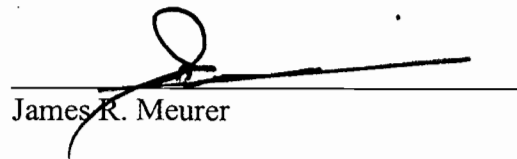
Section 39-10-114.5(2), C.R.S.

DATED and MAILED this 7 day of January 2011.

BOARD OF ASSESSMENT APPEALS

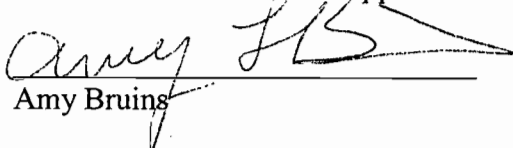


Diane M. DeVries



James R. Meurer

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



Amy Bruins

