

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ANDRZEJ S. & BOZENA KRZYWDZINSKI,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53513</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 28, 2011, Diane DeVries and Debra A. Baumbach. Mr. Andrzej S. Krzywdzinski 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:

**8860 Miners Street, Highlands Ranch, Colorado
(Lot 79 Highlands Ranch 100-K .13 AM/L)
Douglas County Schedule No. R0375208**

The subject property is a two-story wood frame single family residence consisting of 1,786 square feet of finished living area and a 507-square foot unfinished basement area built in 1994. There is a 622 square feet built in garage. The condition and quality are considered average to good.

Petitioners are requesting an actual value of \$220,000.00 for the subject property for tax year 2009, and Respondent has assigned an actual value of \$260,246.00 for tax year 2009.

Mr. Krzywdzinski presented an indicated value of \$220,000.00 based on the market approach. He presented two comparable sales ranging in sale price from \$255,000.00 to \$271,580.00 and in size from 2,060 to 2,118 square feet. No adjustments were made; rather, an indicated value of \$220,000.00 was derived by dividing the square footage into the sale price of the sales for an indicated value.

Mr. Krzywdzinski testified the subject property is used as a rental property, and no improvements have been made. The market area has been declining, and his comparable sales support a lower value range.

Petitioners are requesting a 2009 actual value of \$220,000.00 for the subject property.

Respondent presented an indicated value of \$275,000.00 for the subject property based on the market approach.

Witness for Respondent, Ms. Rebecca Dockery, Registered Residential Appraiser, presented four comparable sales ranging in sale price from \$278,500.00 to \$286,500.00 and in size from 1,739 to 1,791 square feet. After adjustments for physical differences, the sales ranged from \$271,500.00 to \$285,330.00.

Ms. Dockery discussed the criteria for selecting the three comparables used to value the subject property. There were 33 average quality sales of two-story homes. There were 11 sales ranging in size from 1,675 to 1,880 square feet. There were five interior lots sales that ranged in square footage from 1,675 to 1,880 square feet and four interior lot sales with no basements.

Respondent's comparable sales are all located within the same neighborhood as the subject property, with Comparable Sales 1 & 2 being of the same model. Sales 3 & 4 are a different model than the subject property, which required a minimal degree of required adjustments. Sales 3 & 4 were further adjustment for being interior lots.

The indicated value supports the assigned value and takes into consideration any other factors affecting the value. Most weight was placed on Sale 1, as no adjustments were required and this sale is located two doors away from the subject.

Respondent assigned an actual value of \$260,246.00 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 gave most weight to Respondent's appraisal analysis. The comparable sales used are located in the subject's neighborhood and required minimal adjustments. The assigned value takes into consideration any factors affecting the subject property. The Board gave minimal weight to Petitioners' value analysis of dividing the sales prices into the square footage to derive a value.

ORDER:

The Petitioner is denied.

APPEAL:

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 6 day of May 2011.

BOARD OF ASSESSMENT APPEALS

Diane M DeVries

Diane M. DeVries

Debra A Baumbach

Debra A. Baumbach

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

Amy Bruins

Amy Bruins

