

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 53625**

Petitioner:

**FREDERICK J. AND SYDNNIA E. WULFF,**

v.

Respondent:

**DENVER COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on November 1, 2011, Debra A. Baumbach and MaryKay Kelley presiding. Sydnna E. Wulff appeared pro se for Petitioners. Respondent was represented by Michelle Bush, Esq. Petitioners are protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**2959 South Detroit Way, Denver, Colorado  
Denver County Schedule No. 05362-22-004-000**

The subject is a 2,305 square foot ranch with partially finished basement and garage. It was built in 1959 on an 11,772 square foot lot in the Southern Hills Subdivision.

Petitioners are requesting an actual value of \$570,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$600,300.00.

Mrs. Wulff discussed physical deficiencies in the property: water in the basement, master bathroom, and under the kitchen sink; a crack in the tiled master bath floor; a two-layered roof with uneven shingles; and an improperly-installed air conditioner causing a leak in the master bedroom ceiling.

Mrs. Wulff argued that values have declined and presented a Wall Street Journal article discussing a declining market. She acknowledged that the article was dated January 14, 2010, post-

base period, and, although not appropriate for tax year 2009, it could be included in an appeal for tax year 2011.

Mrs. Wulff based her requested value on Respondent's Sale 3 at 3092 South Fillmore Way with a sale price of \$570,000.00. It is located within the subject subdivision nearest to the subject.

Mrs. Wulff presented one comparable sale across the street from the subject at 2950 South Detroit Way, which sold on October 16, 2009 for \$431,000.00. Respondent noted that it sold post-base period and was reportedly an estate sale and, thus, disqualified for not being an arm's length transaction.

Mrs. Wulff disagreed with Respondent's Sales 1 and 2 due to their locations south of Dartmouth Avenue in a superior neighborhood with newer homes, better views, and less traffic.

Respondent presented a value of \$623,000.00 for the subject property based on the market approach. Respondent's witness, Diana L. Chilcutt, Certified Residential Appraiser, presented three comparable sales ranging in sale price from \$570,000.00 to \$657,000.00. After adjustments were made, the sales ranged from \$589,400.00 to \$628,400.00.

Ms. Chilcutt made an interior inspection of the subject, noting it to be in very good condition with minor physical issues; although the shingles appeared to be in good condition, the gutters need some repair; and without evidence of a master bedroom leak. She also noted the quality of the 1999 remodeling; custom cherry cabinetry, granite counters, hardwood flooring, double pane windows, and built-in cabinetry.

Ms. Chilcutt disagreed that the area south of Dartmouth Avenue was superior. She selected two comparable sales from this area for their similarity in age and size.

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

Both state constitution and statutes require use of the market approach to value for residential property. Petitioners did not present a market approach. While they contended that the sales and adjustments used by Respondent were incorrect, they provided no alternative sales data or quantifiable support for alternative adjustments. The Board was given no substantive evidence that sales south of Dartmouth Avenue were superior to the subject subdivision and has no basis for additional adjustments.

The Board is convinced that the subject property is in very good condition. While minor deferred maintenance is present, the Board is not persuaded that market value would be impacted.

**ORDER:**

The petition is denied.

**APPEAL:**

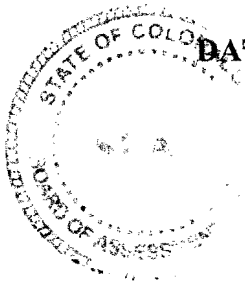
If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five 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 10th day of November, 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.

*Milla Crichton*  
Milla Crichton