

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ROGER D. AND RENEE M. KIRLIN,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 53776</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 24, 2011, James R. Meurer and MaryKay Kelley presiding. Roger D. Kirlin appeared pro se on behalf of Petitioners. Respondent was represented by Writer Mott, Esq. Petitioners are protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**22324 Anasazi Way, Golden, Colorado
Jefferson County Schedule No. 408857**

The subject property is a 3,609 square foot two-story residence with basement and garage. Built in 1996, it sits on a 0.520 acre site in the Village Estates section of the Riva Chase subdivision.

Petitioners are requesting an actual value of \$595,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$775,000.00 but is recommending a reduction to \$720,000.00.

Petitioners presented four comparable sales ranging in sale price from \$507,500.00 to \$720,000.00. No adjustments were made. Mr. Kirlin concluded to a value of \$595,000.00 based on the following: his analysis of the four sales; current listings, some of which have been on the market for one to three years; traffic noise from Interstate 70, which has a greater impact on the subject because of its exposure; and the subject's deteriorating roof, which is involved in an ongoing class action suit.

Two of Petitioners' sales were ranch elevations, and the remaining two, also presented by Respondent, had two stories. All were located in the Village Estates section of Riva Chase, which features half-acre lots and smaller, less expensive homes than those on estate lots in Riva Chase proper. Mr. Kirlin did not consider the two areas comparable.

Respondent presented a value of \$720,000.00 for the subject property based on the market approach. Respondent's witness, Mr. Stephen C. DeBell, Certified Residential Appraiser, presented three comparable sales ranging in sale price from \$590,000.00 to \$720,000.00. After adjustments were made, the sales ranged from \$663,825.00 to \$785,265.00.

Mr. DeBell testified that the subject's site and construction quality were more similar to homes in Riva Chase proper than those in the Village. For these reasons, he presented one sales from both areas, all two-story elevations.

Petitioners presented sufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2009.

The Board does not consider Petitioners' ranch sales comparable to two-story elevations; ranches are considerably smaller than two-story homes, floor plans are very different, and ranches market to a different buyer. Also, the Board does not consider Respondent's Sale 1 to best represent the subject property due to its location within Riva Chase proper: estate lots are considerably larger, ranging to well over one acre; overall sale prices are markedly higher; and Riva Chase proper has a very different appeal and markets to a different buyer.

The Board finds that 22102 Chippewa Lane and 22234 Anasazi Way, used by both parties, to be most similar to the subject. Without adjustments by Petitioners, the Board relied on Respondent's market approach. The Board notes that Respondent's sale prices fell within a \$130,000.00 range and that adjusted sale prices fell within a \$121,440.00 range. Without explanations for the wide ranges, the Board considers the lower end of the adjusted range more defensible. The subject's roof, convincingly defective, was given some consideration in value conclusion. The Board is persuaded that all homes in the subdivision are equally impacted by interstate noise.

The Board concluded that the 2009 actual value of the subject property should be reduced to \$710,000.00.

ORDER:

Respondent is ordered to reduce the 2009 actual value of the subject property to \$710,000.00

The Jefferson 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.

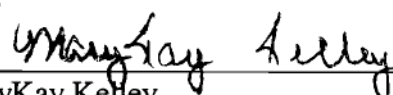
Section 39-8-108(2), C.R.S.

DATED and MAILED this 1 day of April 2011.

BOARD OF ASSESSMENT APPEALS

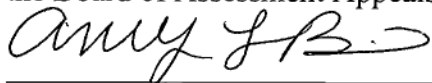


James R. Meurer



MaryKay Kelley

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



Amy Bruins

