

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>SCOTT F. AND ANN V. APPEL,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 54574</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on May 12, 2011, Sondra W. Mercier and MaryKay Kelley presiding. Scott F. Appel appeared pro se on behalf of Petitioners. Respondent was represented by James Burgess, Esq. Petitioners are protesting the 2009 actual value of the subject property.

Subject property is described as follows:

**14141 Broadview Circle, Littleton, Colorado
Jefferson County Schedule No. 124206**

The subject is a 3,676-square foot residence with walkout basement and garage built in 1992. Located in mountainous terrain southeast of Conifer, its 10.010-acre site is treed with elevated views. The gravel driveway is accessed by a county-maintained road, unpaved roads being typical for the area.

Petitioners are requesting an actual value of \$515,000.00 for tax year 2009. Respondent assigned a value of \$632,500.00.

Mr. Appel disagreed with Respondent's assignment of a Level 4 view rating, which is described in Exhibit 3 as minimally 180 degrees, unobstructed, and including city, mountains or lake views. A registered land surveyor, Joseph K. Ficklin, unavailable for questioning, considered the view to be 90 degrees and partially obstructed by trees. Mr. Appel considered the rating per Exhibit

3 to be a Level 3, which is described as 90 degrees or greater, a “nice” view of lake, city or mountains and with limited obstruction.

Mr. Appel expressed confusion with access adjustments in Respondent’s appraisal. He described Broadview Circle as county-maintained gravel.

Mr. Appel considered his unpaved driveway inferior to Respondent’s Sales 2 and 3, which are paved, and he estimated the cost to pave to be from \$20,000.00 to \$35,000.00. He argued that adjustments should have been applied in Respondent’s analysis.

Mr. Appel argued that the various levels of appeal and differences between mass and site-specific appraising are confusing. Respondent’s “contributory adjustments” are poorly defined and inaccessible to the taxpayer. The appeal process requires a considerable investment of time.

Mr. Appel’s requested value of \$515,000.00 is based on a subjective analysis of his property and affecting factors such as view.

Respondent presented a value of \$638,000.00 for the subject property based on the market approach. Respondent’s witness, Cary Lindeman, Certified Residential Appraiser, presented three comparable sales ranging in sale price from \$582,000.00 to \$634,600.00, in size from 2,803 to 3,502 square feet, and in lot size from 9.364 to 19.800 acres. After adjustments were made, the sales ranged from \$575,500.00 to \$692,600.00.

Ms. Lindeman acknowledged the complexities of the mass appraisal and rating system for contributory factors. She explained that Petitioner’s Exhibits 2 through 6 were derived from paired sales and regression analyses and utilized for mass appraisal while adjustments found in Exhibit 7 apply to site specific appraisals. The mass appraisal system is necessary for re-evaluations of large numbers of properties while site specific appraisals provide more thorough analyses.

Ms. Lindeman discussed the subject’s view, considering it panoramic and including the Rampart Range with a partial view of Pike’s Peak. She acknowledged that analysis of the subject’s view was subjective and did not object to application of a Level 3 rating in her appraisal. Re-calculation would not change her indicated value.

Ms. Lindeman considered marketability and value to be unaffected by paved driveways. Both paved and unpaved, in her opinion, are subject to owner’s preference, and data has not shown quantitative differences.

Ms. Lindeman, discussing access adjustments in her appraisal, described the subject and Sale 3 as being accessed by county-maintained roads (Level 2 per Exhibit 7) in comparison to Sales 2 and 3’s private roads (Level 1) requiring additional maintenance expense. Level ratings in Exhibit 2 applied only to mass appraisal.

The Board is persuaded by Respondent’s access adjustments, which were based on county or private road maintenance. The Board acknowledges the parties’ disagreement regarding value

attributed to paved driveways but was not presented any probative evidence that the market attributes a premium for paving.

The Board was persuaded by Petitioner's exhibits and testimony that the subject's view would more accurately be defined as a "Good view" and assigned a Level 3 rating. Based on Ms. Lindeman's agreement to apply a Level 3 rating, Sale 1's value is adjusted to \$547,000.00, Sale 2's value is adjusted to \$674,000.00, and Sale 3's value would be adjusted to \$615,000.00, rounded.

Re-calculation of Respondent's appraisal concludes to an adjusted value range from \$547,000.00 to \$674,000.00, with a mean of \$612,000.00 and a median of \$615,000.00. Sale 3 is located most proximate to the subject, with a Board adjusted value of \$615,000.00. A reduction in assigned value is supported by probative evidence.

The Board recognizes Petitioner's frustration with the multiple stages in the assessment process and the complexity of adjustments. It supports an ongoing effort by the Assessor's Office to explain the adjustment process and a continued working relationship with both parties.

Petitioners presented sufficient probative evidence and testimony to show that the subject property was incorrectly valued for tax year 2009. The Board concluded that the 2009 actual value of the subject property should be reduced to \$615,000.00.

ORDER:

Respondent is ordered to reduce the 2009 actual value of the subject property to \$615,000.00.

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 20 day of May 2011.

BOARD OF ASSESSMENT APPEALS

Sondra W. Mercier

Sondra W. Mercier

MaryKay Kelley

MaryKay Kelley

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

Amy Bruins

Amy Bruins

