

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ROBERT M. AND PATRICIA GAIL SPRENTALL,</p> <p>v.</p> <p>Respondent:</p> <p>OURAY COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 56151</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on May 23, 2011, Debra A. Baumbach and Diane M. DeVries presiding. Petitioners appeared pro se. Respondent was represented by Mary E. Deganhart, Esq. Petitioners are protesting the 2010 actual value of the subject property.

Subject property is described as follows:

**2850 Aspen Drive, Ridgeway, Colorado
Ouray County Schedule No. R001532**

The subject property was built in 2000 on a 0.6 acre lot consists of a log and stone, one and one-half story residence with a walkout basement. There are 1,082 square feet on the main level, 726 square feet upper level, 538 square feet finished, a 544-square foot attached garage on the lower level, and a 676-square foot detached garage built in 2009.

Petitioners are requesting an actual value of \$329,320.00 for the subject property for tax year 2010. Respondent assigned a value of \$372,320.00 for the subject property for tax year 2010.

Petitioners stated that Respondent's Comparable Sales 1 and 2 are similar, but older, than the subject property. Comparable Sale 1 has an equal or superior rock fireplace finish. Petitioners believe that the subject property is of average quality and is not good quality. In support of this assertion, Mrs. Sprentall testified about the immediate repairs needed on the property, totaling \$38,500.00, which included rock work, railing replacements, and log chinking.

In 2009, Petitioners constructed a 676-square foot detached garage with a second level built for storage. At that time, they enclosed the existing garage and put in a wall to eventually finish as a living area.

Petitioners are requesting a 2010 actual value of \$329,320.00 for the subject property.

Respondent presented a value of \$396,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in time adjusted sale price from \$210,000.00 to \$450,000.00 and in size from 864 to 2,305 square feet. After adjustments were made, the sales ranged from \$396,000.00 to \$424,900.00. Respondent's witness testified that he did not do an interior inspection of the subject property. The Petitioners applied for a building permit to erected detached garage on August 21, 2008. The garage was completed in 2009.

Respondent assigned an actual value of \$372,320.00 to the subject property for tax year 2010.

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

The Board determined that Respondent's witness properly applied a construction quality, which is set when the property is built, of good for the subject property for tax year 2010. Petitioners presented deficiencies to the subject property requiring rock work to the foundation and railing repair for a total of \$38,500.00. Respondent has allowed an adjustment for stone damage of \$20,000.00. The market approach derived a value of not less than \$396,000.00. Respondent assigned a 2010 actual value of \$372,320.00. The Board finds that the deferred maintenance and deficiencies to the subject are adequately accounted for in the assigned value of the subject property.

The Board encouraged Petitioners to allow an interior inspection of the subject property, which would allow Respondent, and if necessary the Board, to determine a change in condition. This allows the Ouray County Assessor's Office to have a complete and accurate inventory of the subject property. However, Respondent has not been allowed to do an interior inspection of the subject property.

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 16 day of June 2011.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Diane M. DeVries

Diane M. DeVries

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

Amy Bruins
Amy Bruins

