

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 56895**

Petitioner:

**STUART JONES,**

v.

Respondent:

**JEFFERSON COUNTY BOARD OF  
EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on November 4, 2011, Diane M. DeVries and James R. Meurer presiding. Petitioner, Mr. Stuart Jones, appeared pro se. Respondent was represented by David Wunderlich, Esq. Petitioner is protesting the 2010 value of the subject property.

Subject property is described as follows:

**9055 Blue Mountain Drive, Golden, CO  
Jefferson County Schedule No. 201195**

The property consists of single-family two-story style home containing 4,612 square feet of above grade living area. The house was constructed in 2000 and site size is approximately 1.953 acres. The property has a three car attached garage and a one car detached garage. The detached garage was under construction as of the valuation date and was given no value by the Assessor's Office for tax year 2010.

The house is located within the Blue Mountain Estates Subdivision. The Blue Mountain Estates Subdivision is located west of Highway 93 and south of Highway 72 and consists of approximately 148 parcels and 118 residential homes. The area is described as a box canyon bordered by two ridges that surround the valley. The east ridge has an elevation of about 7,120 feet, and the west ridge has an elevation of about 7,520 feet. The U-shaped valley has only one entrance via Highway 72. There is grazing on the east and north ends of the valley along the railroad tracks and on the west ridge.

Petitioner is requesting a value of \$550,000.00 for the subject property based on the acreage and the physical characteristics of the structure.

Petitioner had multiple questions for Respondent concerning the appraisal process. Petitioner testified that he did not understand the land value and stated that the property had a septic system. Petitioner presented three lot sales, one of which occurred during the valuation period; however, no improved sales were submitted by Petitioner.

Respondent's witness, Ms. Tammy J. Crowley, a Certified General Appraiser with the Jefferson County Assessor's Office, presented an appraisal referencing four comparable sales to support her opinion of market value. The sales ranged in price from \$580,000.00 to \$760,000.00 prior to any adjustments, and from \$639,700.00 to \$959,825.00 subsequent to adjustments. All of the sales were located in the same subdivision as the subject. The major adjustments to the sales included lot size, construction quality, year of construction, living area square footage, basement and basement finish. Ms. Crowley's final estimate of value for the subject was \$700,000.00 with equal emphasis on all of the sales.

Respondent assigned an actual value of \$651,440.00 to the subject property for tax year 2010.

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

Colorado case law requires that "[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence. . ." *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005). After careful consideration of the testimony and exhibits presented during the hearing, the Board concludes that Respondent's comparable sales and adjustments to the sales accurately reflect the market value for 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 1st day of December, 2011.



**BOARD OF ASSESSMENT APPEALS**

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Diane M. DeVries

A handwritten signature in black ink, appearing to read "James R. Meurer".  
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James R. Meurer

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

A handwritten signature in black ink, appearing to read "Milla Orichton".  
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Milla Orichton