

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>HOWARD D. ROSE JR.,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 56909</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on November 4, 2011, Diane M. DeVries and James R. Meurer presiding. Petitioner, Howard D. Rose, Jr. 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:

**8921 Eastridge Road, Golden, CO  
Jefferson County Schedule No. 044704**

The property consists of single-family two-story mountain contemporary style home containing 3,125 square feet of above grade living area and a 558 square foot unfinished basement. The house was constructed in 1991 and site size is approximately 2.49 acres. The property has a four car built-in garage.

The house is located within the Blue Mountain Estates Subdivision. The Blue Mountain 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 something less than \$500,000.00 for the subject property considering the deferred maintenance that existed as of the valuation date.

Petitioner argued that the neighborhood description provided by the County was inaccurate. Petitioner indicated that the houses in the neighborhood suffered from radon, as well as contamination from the former Rocky Flats facility. Petitioner stated that there was no interior inspection done by the County; that the lot has a significant slope; that the view adjustments were inaccurate; and that the value of the house suffered from deferred maintenance. Petitioner also indicated that the house had not been updated since it was originally constructed.

Respondent's witness, Ms. Tammy J. Crowley, a Certified General Appraiser with the Jefferson County Assessor's Office, presented an appraisal referencing three 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 \$688,875.00 to \$799,000.00 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 \$750,000.00 with equal emphasis on all of the sales.

Respondent assigned an actual value of \$656,530.00 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 of the subject property. The Board further concludes that the issues raised by Petitioner have been recognized in the assigned value.

## **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).

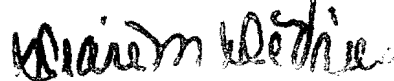
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

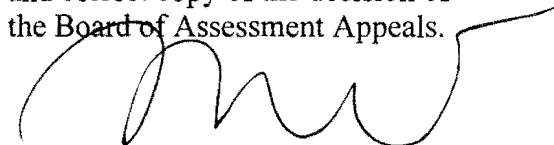
**BOARD OF ASSESSMENT APPEALS**



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Diane M. DeVries

  
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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.



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Milla Crichton