

<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>RICHARD B. AND JOANN M. QUIGLEY,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>BOULDER COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket No.: 57664</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on February 27, 2012, Louesa Maricle and MaryKay Kelley presiding. Richard B. Quigley appeared pro se on behalf of Petitioners. Respondent was represented by Michael A. Koertje, Esq. Petitioners are requesting an abatement/refund of taxes on the subject property for tax year 2010.

Subject property is described as follows:

**2005 Sundance Drive, Longmont, Colorado  
Boulder County Schedule No. R0500746**

The subject property is a 3,235 square foot two-story house with a partially finished basement and two-car garage. It was built in 2002 on a 10,454 square foot lot in the Sundance Subdivision within the greater Spring Valley development. Sundance Subdivision is bordered on the west by Spring Valley Golf Course and on the east by Boulder County open space. A recreation center and outdoor swimming pool are located across the street from the subject property. The subject sides to Homeowners' Association (HOA) open space.

Petitioners are requesting an actual value of \$485,000.00 for the subject. Respondent assigned a value of \$590,000.00.

Mr. Quigley discussed the HOA open space adjacent to his site, stating that it attracted children and noise and was not comparable to lots with expansive Boulder County open space views.

Respondent should have made a negative adjustment to Sale 2 for its Boulder County open space location and a positive adjustment to Sale 3 for its interior location.

Mr. Quigley discussed negative influences on the subject property: Sundance Drive as a collector street with associated traffic and speeding; power lines within the subdivision; and the recreation center and swimming pool across the street with increased traffic, noise, and lights at night. He presented no market data reflecting negative impact on values.

Mr. Quigley discussed time trending and his research over a 24-month period concluding to a 1.1% per month decline. His analysis showed a decline of 25.9% over the two-year period from 2006 to 2008, a decline of 1.1% per month in Sundance and a similar subdivision during the same period, and an average of time-adjusted matched-pair sales concluding to a value of \$485,000.00. Mr. Quigley's requested value was based on this analysis.

Respondent presented a value of \$600,000.00 for the subject property based on the market approach. Respondent's witness, Stewart A. Leach, Certified General Appraiser, presented three comparable sales ranging in sale price from \$579,000.00 to \$700,000.00. After adjustments were made, the sales ranged from \$599,000.00 to \$607,000.00.

Mr. Leach discussed his time trending adjustments, describing a multiple regression analysis of Economic area 502 resulting in month-by-month adjustments.

Mr. Leach made no adjustments in his appraisal for open space premiums. Sale 1 abutted HOA open space, as did the subject. Sale 2 abutted Boulder County open space, which, although large, was used agriculturally (machinery, noise, odors). Sale 3, an interior lot, carried no adjustment. Mr. Leach was unable to delineate additional value for any open space locations from the marketplace.

Mr. Leach could not define any negative impact from Sundance Drive traffic, from subdivision power lines, or from proximity to the recreation center and outdoor pool.

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

The Board is not convinced that the subject's Sundance Drive location impacts value due to higher traffic volume. No market data was presented by Petitioners supporting this argument.

The Board is not convinced that either power lines or proximity to the recreation center and pool negatively impacts value. It was given no market data supporting these contentions.

The Board is not convinced that the subject's open space location carries value. If an adjustment were warranted, however, it would have been applied to Respondent's Sale 3 but would not have affected value conclusion.

The Board finds that Petitioners' time adjustment analysis has some merit, especially his paired sales' analysis, and offers support for Respondent's statistical analysis. However, application of negative 1.1% time adjustments does not significantly affect adjusted values and does not correlate to a value lower than that assigned. The parties' analyses of time adjustments concluded to similar results.

**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 for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision 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 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 for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

Section 39-10-114.5(2), C.R.S.

**DATED and MAILED** this 7th day of March, 2012.

**BOARD OF ASSESSMENT APPEALS**

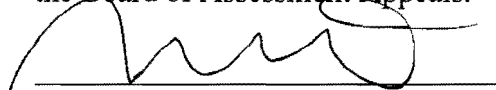
  
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I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



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Milla Crichton

