

<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>ALLA UVAROV,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 57747</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on February 23, 2012, Gregg Near and James R. Meurer presiding. Petitioner, Ms. Alla Uvarov, appeared pro se by phone. Respondent was represented by George Rosenberg, Esq. Petitioner is protesting the 2011 actual value of the subject property.

Subject property is described as follows:

**13953 E. Princeton Place, Unit A  
Aurora, CO  
Arapahoe County Schedule No. 2073-06-3-96-028**

The property consists of a stucco and frame 1,537 square foot condominium unit located in the Oliveglenn Villas Condominium Project in Aurora, Colorado. The unit is three story and was constructed in 2002. There is a two car garage and the unit was purchased in November of 2008 for \$175,000.00.

Petitioner is requesting an actual value of \$153,900.00 for the subject property for tax year 2011. Respondent assigned a value of \$179,100.00 for the subject property for tax year 2011.

Ms. Uvarov presented an equalization argument and testified that she owned two identical units in the subject project and each were assessed at different values with a \$28,000.00 difference. Ms. Uvarov questioned why the significant discrepancy existed, and indicated that the methodology used by Arapahoe County in their valuation process was suspect.

Respondent's witness, Ms. Merry Fix, a Certified Residential Appraiser with the Arapahoe County Assessor's Office, presented three comparable sales including the sale of the subject to support her opinion of value. All of the sales were in the same project and sale prices ranged from \$175,000.00 to \$225,000.00 prior to adjustments and \$198,392.00 to \$211,284.00 subsequent to adjustments. Sale Nos. 1 and 2 occurred in 2008 and Sale No. 3 occurred in 2009. The only significant adjustment to the sales consisted of a condition adjustment for comparable No. 3. All of the comparables were given equal weight in concluding a final appraised value of \$204,000.00.

The Board can only consider an equalization argument as support for the value of the subject property once the subject property's value has been established using a market approach. *Arapahoe County Bd. of Equalization v. Podoll*, 935 P.2d 14, 16 (Colo. 1997). Accordingly, the Board gives no weight to Petitioner's equalization argument. After careful consideration of the testimony and exhibits presented at the hearing, the Board concludes that Respondent's comparable sales and adjustments to the sales accurately reflect the market value for the subject property. Petitioner did not present the Board with any comparable sales or other data to refute Respondent's opinion of value. The Board sustains the current assigned value of \$179,100.00 for the subject property for tax year 2011.

**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.

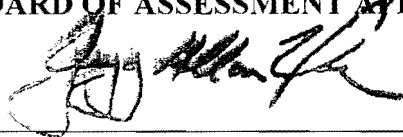
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty

days of such decision.

Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 2<sup>nd</sup> day of March, 2012.

**BOARD OF ASSESSMENT APPEALS**

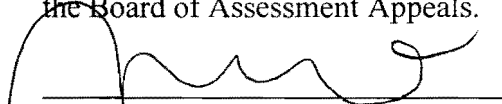


Gregg Near



James R. Meurer

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

  
Milla Crichton