

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 57891**

Petitioner:

**DAVID J. AND TERESA L. HAYUTIN,**

v.

Respondent:

**ARAPAHOE COUNTY BOARD OF  
EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on July 25, 2012, Diane M. DeVries and MaryKay Kelley presiding. Teresa L. Hayutin appeared pro se on behalf of Petitioners. Respondent was represented by George Rosenberg, Esq. Petitioners are protesting the 2011 actual value of the subject property.

Subject property is described as follows:

**7173 South Chapparral Circle East, Centennial, Colorado  
Arapahoe County Schedule No. 2073-27-4-06-001**

The subject is a 5,858 square foot two-story residence with basement and garage. It was built in 1993 on a 1.020 acre lot in the Chapparral Subdivision.

Respondent assigned a value of \$1,198,500 for the subject property but is recommending a reduction to \$1,171,600. Petitioners are requesting a value of \$965,000.

Petitioners reviewed sales within the subject subdivision, averaging prices per square foot for a conclusion of \$965,000.

Respondent presented a value of \$1,171,600 for the subject property based on the market approach. Respondent's witness, Merry Fix, Certified Residential Appraiser, presented five comparable sales ranging in sale price from \$624,900 to \$1,875,000 and in size from 3,765 to 5,970 square feet. Sales One through Three were located in the subject subdivision, while Sales Four and

Five were considered more similar in size and quality despite their alternate locations. After adjustments were made, the sales ranged from \$1,127,525 to \$1,217,866. Ms. Fix concluded to a price per square foot of \$200, which fell midway in the range.

Petitioner presented insufficient probative evidence and testimony to show that the subject property was incorrectly valued for tax year 2011.

The Board gives little weight to Petitioners' methodology of averaging the prices per square foot to arrive at a value; it is not considered to be an appropriate appraisal practice.

While acknowledging Petitioners' considerable family crises and past difficulties in scheduling, the Board suggests an interior inspection be permitted by the Assessor's Office so that an accurate property accounting can be rendered.

**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 27th day of July, 2012.

BOARD OF ASSESSMENT APPEALS

*Diane M DeVries*

Diane M. DeVries

*MaryKay Kelley*

MaryKay Kelley

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

*Milla Crichton*  
Milla Crichton

