

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 58113**

Petitioner:

**PEDROM FARHANGI,**

v.

Respondent:

**BOULDER COUNTY BOARD OF  
COMMISSIONERS.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on February 23, 2012, Diane M. DeVries and Lyle D. Hansen presiding. Petitioner was represented by Nahid Cummins, Agent and mother of Mr. Farhangi. Respondent was represented by Michael Koertje, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2010.

A Motion to Dismiss was presented by Respondent. The Board denied the Motion.

Subject property is described as follows:

**2030 10<sup>th</sup> Street, Boulder, Colorado  
Boulder County Schedule No. R0000856**

The subject property consists of a two-story brick masonry single-family residence that was constructed Circa 1900 and remodeled in 2006. The residence contains a total of 2,148 square feet of gross living area above grade and a 660 square foot unfinished basement. The residence has a total of three bedrooms, two  $\frac{3}{4}$  bathrooms and one  $\frac{1}{2}$  bathrooms. The property has no off-street parking. The remodeling included new kitchen cabinetry, granite counter tops, copper backsplashes and built-in appliances. The original woodwork was stripped of paint and refinished, including floorings, built-in cabinetry and staircases. The half bath and the two- $\frac{3}{4}$  baths have been updated with new plumbing fixtures. New plumbing, mechanical and electrical systems have been replaced. The residence is situated on a 2,293 square foot irregularly shaped lot.

Petitioner requested an actual value on the Petition of \$600,000.00 but changed the actual value at the hearing to \$650,000.00 for the subject property for tax year 2010. Respondent assigned a value of \$955,000.00 for the subject property for tax year 2010.

Petitioner's Agent, Ms. Nahid Cummins, presented four comparable sales ranging in sale price from \$645,000.00 to \$797,000.00 and in size from 1,558 to 2,281 square feet. Ms. Cummins accomplished no adjustments to the sale prices but testified she had discussed the differences between the subject and her comparable sales. Ms. Cummins presented no appraisal to support Petitioner's value conclusion.

Ms. Cummins testified that the subject has no side or back yard and there is no on-site parking. She testified that the improvements had been remodeled but no permit was pulled for that activity. Ms. Cummins testified that the remodeling was not completed referring to the lack of a bathtub and unfinished plumbing with exposed pipes in one of the bathrooms. She testified that the subject has no landscaping; that the adjacent parking to the rear of the residence has an adverse impact upon the property's marketability; and, that the close location to the Pearl Street results in noise and heavy delivery truck traffic adjacent to the property.

Respondent presented a value of \$1,000,000.00 for the subject property based on the market approach.

Respondent's appraiser, Mr. Stewart Leach, a Colorado Certified General Appraiser, presented three comparable sales ranging in sale price from \$1,108,250.00 to \$1,425,000.00 and in size from 2,353 to 2,454 square feet. After adjustments were made, the sales ranged from \$997,000.00 to \$1,276,000.00.

Mr. Leach testified that he inspected the property on November 11, 2011 and found the property to be in excellent condition; that there was an upgraded heating system, new plumbing and electrical systems, and, reinforced basement walls. He testified that the property had been converted from three units back to single-family residential in 2006. Mr. Leach testified that there is a half bath on the first floor and two three-quarter bathrooms on the second floor. He testified that the interior features from the original 1900-year of construction, such as the staircase, were in excellent condition. Mr. Leach testified that noise from nearby Pearl Street was not an issue and that the subject has a desirable location close to the Pearl Street Mall, public bus transportation and to the University of Colorado campus.

Respondent assigned an actual value of \$955,000.00 to the subject property for tax year 2010.

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

The Board placed greater reliability upon Respondent's value estimate. The three comparable sales were adjusted for differences in land size, gross building area, basement area and finish, baths, garage, and, off-street parking. The Board agreed with the appraiser's adjustment

analysis to the three comparable sales. The Board agreed with the appraiser's final valuation placed near the lower end of the adjusted sale price range.

**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.

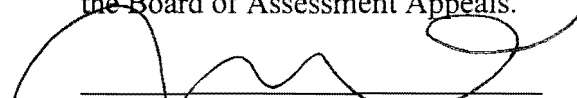
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

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


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




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

**BOARD OF ASSESSMENT APPEALS**

  
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Diane M. DeVries

  
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Lyle D. Hansen