

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 58126**

Petitioner:

**BRENDA M. W. HATCH**

v.

Respondent:

**JEFFERSON COUNTY BOARD OF  
COMMISSIONERS.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on December 8, 2011, Debra A. Baumbach and James R. Meurer presiding. Petitioner, Ms. Brenda Hatch, appeared pro se. Respondent was represented by Writer Mott, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2009.

Subject property is described as follows:

**30828 Isenberg Lane, Evergreen, CO  
Jefferson County Schedule No. 454382**

The property consists of a vacant single-family residential lot located in the Evergreen Park Subdivision of Evergreen, Colorado. Evergreen is a mountain community located west of Denver Metropolitan Area. The lot contains 1.502 acres and is zoned MR 1 (Mountain Residential 1) by Jefferson County. The lot is irregular in shape and topography is a gentle upslope from a gravel county maintained road. According to Petitioner, the well permit on the lot was expired. The lot was acquired in two phases. The first portion of the lot which contained ±0.73 acres was acquired via quitclaim deed. The grantor of this deed purchased the lot in a tax sale. The balance of the lot was acquired in 2008 via purchase from an adjacent owner.

Petitioner is requesting an actual value of \$45,000.00 for the subject property for tax year 2009. Respondent assigned a value of \$127,280.00 for the subject property for tax year 2009.

Ms. Hatch argued that the necessity and cost of a quit claim title action resulting from the tax sale, as well as restrictions by the homeowner's association, significantly impacted the

marketability and value of the lot. Ms. Hatch further argued that the lot was not buildable due to the risk associated with acquiring clear title and that the comparable sales used by Respondent did not account for this risk.

Respondent's witness, Mr. David D. Niles, a Certified General Appraiser with the Jefferson County Assessor's Office, presented an appraisal referencing four comparable sales to support his opinion of market value. The sales ranged in price from \$118,000.00 to \$158,000.00 prior to any adjustments, and from \$112,100.00 to \$146,150.00 subsequent to adjustments. All of the sales were located in the same general area as the subject. The major adjustments to the sales included access and lot shape. Mr. Niles's final estimate of value for the subject was \$135,000.00 with equal emphasis on all of the sales.

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 do reflect a supportable value for the lot as if unencumbered; however, Respondent's sales and adjustments do not adequately address the risk, impact on marketability, and stigma resulting from the lack of clear title. The Board concludes that an additional adjustment is necessary to reflect these unusual conditions. Using the unencumbered value of \$135,000.00 provided by Respondent, the Board applies an additional negative 30% adjustment resulting in a value of \$94,500.00 for the subject property for tax year 2009. This negative 30% adjustment is based on the testimony by the parties during direct examination, cross examination, and questions from the Board pertaining to the cost to cure the title deficiency.

### **ORDER:**

Respondent is ordered to reduce the 2009 actual value of the subject property to \$94,500.00.

The Jefferson County Assessor is directed to change their records accordingly.

### **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).

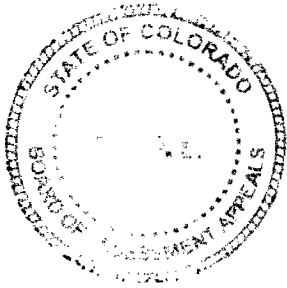
If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according 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 5th day of January, 2012.



**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

Debra A. Baumbach

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*  
Milla Crichton