

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>LARRY R. AND ANNA C. SHUGHART,</p> <p>v.</p> <p>Respondent:</p> <p>ARAPAHOE COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 58203</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 14, 2012, Louesa Maricle and Lyle D. Hansen presiding. Mr. Larry Shughart appeared pro se on behalf of Petitioners. Respondent was represented by George Rosenberg, Esq. Petitioners are requesting an abatement/refund of taxes on the subject property for tax year 2010.

As a preliminary matter, Petitioner, Mr. Larry Shughart, protested holding the hearing because he submitted subpoenas that were not responded to and because he was denied access to witnesses he wanted for testimony.

Subject property is described as follows:

**5888 South Sherman Way, Centennial, Colorado 80121
Arapahoe County Schedule No. 2077-15-4-10-002**

The subject property consists of a one-story brick single-family residence built in 1960 that contains 1,400 square feet of gross living area on the main level and a 1,400 square foot basement of which 420 square feet are finished. The residence has a total of three bedrooms and three bathrooms, a two-car attached garage and a covered patio. The residence is situated on a typically sized lot for the neighborhood.

Petitioners are requesting an actual value of \$175,000 for the subject property for tax year 2010. Respondent assigned a value of \$225,000 for the subject property for tax year 2010.

Mr. Shughart presented no comparable sales to support Petitioners' value conclusion. Mr. Shughart testified that a neighboring property at 5811 South Sherman Way received a 15% reduction in the value assigned by the Arapahoe County Assessor's Office for functional obsolescence. He stated that his property is the same in age and physical description but did not receive a similar reduction. Mr. Shughart testified that a group home that is located across the street from his property creates adverse noise and traffic from ambulances and fire trucks attending to activity at that home. He stated that the Arapahoe County Assessor gave no consideration for a reduction in value to his property for external obsolescence from this adverse influence. Mr. Shughart identified the existence of four group homes located in or adjacent to his neighborhood.

Respondent presented a value of \$252,000 for the subject property based on the market approach.

Respondent's witness, Mr. Rob Roy, Appraisal Supervisor – Residential for the Arapahoe County Assessor's Office, and a Colorado Certified General Appraiser, presented four comparable sales ranging in sale price from \$262,500 to \$285,000 and in size from 1,400 to 1,954 square feet. After adjustments were made, the sales ranged from \$211,600 to \$252,000.

Mr. Roy testified that the 15% reduction in assigned value for the property at 5811 South Sherman Way was accomplished several years ago by an appraiser no longer employed by the Arapahoe County. He testified that the assigned 15% reduction appeared to be in error and no longer exists on that property. He stated that Arapahoe County Assessor's assigned value of \$225,000 was derived from a stipulation of value in 2009 between Petitioner and Respondent. The Stipulation Order was included in Petitioner's Exhibit A. In that Stipulation, the original value of \$249,200 was reduced to a new value of \$225,000. That Stipulation in part stated, "...A brief narrative as to why the reduction was made: Analyzed market information and applied economic (or external) obsolescence due to the group home located directly across the street at 5889 South Sherman Way."

Respondent assigned an actual value of \$225,000 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. Mr. Roy, in collaboration with Merry Fix, Senior Appraiser Appeals for the Arapahoe County Assessor's Office and a Colorado Certified Residential Appraiser, accomplished adjustments for differences in gross living area, bathroom count, basement area and finish, covered patio area, fireplaces and walk-out basement. The Board agreed with the appraisers' adjustment analysis to the four comparable sales.

The Board acknowledged the cited Stipulation that had resulted in a reduction in the Arapahoe County Assessor's assigned value to \$225,000 to recognize the external obsolescence that existed with the subject. The Board concluded that no specific evidence or testimony occurred to support a specific dollar amount for the adjustment. The Board concluded that the assigned value of \$225,000 correctly reflects market value for the subject.

The Board concluded that the Arapahoe County Assessor's assigned value of \$225,000 was appropriate for the subject and that value recognized a diminution in value for the external obsolescence.

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 20th day of November, 2012.

BOARD OF ASSESSMENT APPEALS

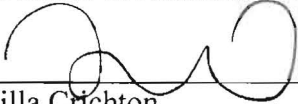


Louesa Maricle

Lyle D. Hansen

Lyle D. Hansen

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



Milla Crichton

