

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

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 62628

Petitioner:

KEITH AND KRISTIN SCHWEITZER,

v.

Respondent:

**ARAPAHOE COUNTY BOARD OF
EQUALIZATION.**

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on January 6, 2014, Debra A. Baumbach and MaryKay Kelley presiding. Keith Schweitzer appeared pro se on behalf of Petitioners. Respondent was represented by George Rosenberg, Esq. Petitioners are protesting the 2013 actual value of the subject property.

Subject property is described as follows:

**7 Arabian Place, Littleton, Colorado
Arapahoe County Schedule No. 2077-30-1-16-016**

The subject is a 3,690 square foot residence with basement and garage. It was built in 1997 in the custom-home subdivision of Polo Reserve.

Respondent assigned a value of \$1,115,000 for tax year 2013. Petitioners are requesting a value of \$900,000.

Mr. Schweitzer testified that the assigned value for his home increased by 20% from the prior tax year while four others in Polo Reserve decreased. Having purchased his home for \$1,125,000 in April of 2011, he concluded that he grossly overpaid, that his neighbors' homes were unfairly assessed, or that the assessor's methodology is flawed.

Mr. Schweitzer presented 4 Arabian Place as most similar to the subject. Its assigned value decreased from \$925,600 the prior year to \$859,600 for tax year 2013 while his home's assigned

value increased. Based on the assigned value for 4 Arabian Place, he requested a value of no more than \$900,000.

Mr. Schweitzer questioned “building adjustments” for three properties, 8 Arabian Place, 6 Arabian Place, and 4 Arabian Place. Respondent explained the difference between mass appraisal, to which the building adjustments refer, and the site specific appraisal performed for the subject. Based on Respondent’s explanation, Mr. Schweitzer understood that mass appraisal was the initial computer-based valuation for all properties that included an adjustment total (building adjustment). For the appeal process, Respondent completed a site-specific appraisal that included line-item adjustments.

Mr. Schweitzer presented one page of an appraisal performed for refinance application in March of 2012 with a value conclusion of \$1,075,000. It is given little weight because it is not a full report and because its author was not available for questioning.

Respondent presented a value of \$1,115,000 for the subject property based on the market approach. Respondent’s witness, Michelle X. Doll, presented four comparable sales ranging in sale price from \$924,000 to \$1,488,700 and in size from 3,446 to 4,826 square feet. After adjustments were made, the sales ranged from \$995,000 to \$1,208,300. The home’s remodeling was addressed in the valuation process.

Ms. Doll discussed the subject property’s quality rating, higher than the quality rating for her four comparable sales. The quality rating for the subject property was based on the following; information provided at time of construction, data secured from MLS at time of listing, and the assessor’s interior inspection. None of the homes in the subdivision have sold and, therefore, no subsequent data for comparable sales has been available. Ms. Doll noted that assessor records will be changed to show that remodeling occurred in 2007 and to lower the quality rating.

Petitioners presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2013.

Ms. Doll, per state constitution and statute, presented a market approach for residential property that included comparable sales and adjustments for size and features. Petitioners did not provide a market approach.

In accordance with Colorado case law, an equalization argument is valid if evidence or testimony had shown the assigned value of the properties had been derived by application of the approaches to value and correctly valued. *Arapahoe County Board of Equalization v. Podoll*, 935 P.2d 14 (Colo. 1997). Also, “direct sales comparisons with sales adjustments determined from market analysis will be made.” *Assessor’s Reference Library* Volume 3, Page 1.15. Since that evidence and testimony was not presented, the Board gives limited weight to the equalization argument presented by Petitioners.

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-nine 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-nine 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 22nd day of January, 2014.



BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

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 Lishchuk

Milla Lishchuk