

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>EDWARD W. DLOUGHY,</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 63717</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 29, 2014, Brooke B. Leer and Debra A. Baumbach presiding. Petitioner, Mr. Edward W. Dlouhy, appeared *pro se*. Respondent was represented by Michael Koertje, Esq. Petitioner is protesting the 2013 actual value of the subject property.

Subject property is described as follows:

**1308 Judson Street, Longmont Colorado
Boulder County Schedule No. R0045772**

The subject property is a 1,277 square foot ranch style home with no basement and attached one-car carport. The residence was built in 1959 and consists of three bedrooms and one bathroom. The site area contains 7,700 square feet and is located in South Central Longmont.

Petitioner is requesting an actual value of \$131,000 for the subject property for tax year 2013. Respondent assigned a value of \$161,600 for the subject property for tax year 2013 but is recommending a reduction to \$160,000.

Mr. Dlouhy disagreed with Respondent’s increased valuation for the subject property for tax year 2013. Mr. Dlouhy argued that based on Case-Shiller Home Price Indices for 2011, property values in the Denver market area continued to support a downward trend.

Mr. Dlouhy presented a list of sales located in “Market Area 502” from the Boulder County Assessor’s Office website. Petitioner highlighted seventeen sales that he considered the most similar

to his property. All the sales on the list represented lower value ranges than what was assigned to his property. The sales ranged in sales price from \$105,368 to \$143,460 and in size from 792 to 1,304 square feet. No adjustments were made to the sales for differences in physical characteristics. Most weight was placed on the sale located at 1715 Emery Street, which was considered to be the most similar in size, style, quality and has an attached one-car carport.

Mr. Dloughy testified the subject property was purchased as a HUD home and is considered to be in average condition, at best. The home needs a new roof and there is a significant degree of deferred maintenance required.

Respondent presented a value of \$160,000 for the subject property based on the market approach. Respondent's witness, Mr. Stewart Leach, Certified General Appraiser, presented four comparable sales ranging in sales price from \$157,500 to \$168,900 and in size from 972 to 1,371 square feet. After adjustments were made for living area, garage area, carport size, and bathroom area, the sales ranged from \$153,000 to \$168,000.

Mr. Leach testified that he considered the subject property was in an "average" condition. The comparable sales he used are located within the same market area and share similar market perception. Mr. Leach stated he performed an exterior inspection of the subject property because a full inspection was denied by Petitioner. Adjustments were made for all differences affecting the value. Mr. Leach disagreed with Petitioner's comparable sales list; no adjustments were made for differences affecting the value. The quality rating assigned to each of the properties on the list only indicates the construction quality not the condition of the property and several of the sales were not the same style.

The burden of proof is on petitioner to show that respondent's valuation is incorrect. *Bd. Of Assessment Appeals v. Sampson*, 105 P.3d 198 (Colo. 2005). After careful consideration of the testimony and exhibits presented at the hearing, the Board was convinced Respondent's recommended lower value of \$160,000 is supported and accurately reflects the subject's market value for 2013 tax year.

Respondent utilized sales within the applicable time period, within the subject's subdivision. All factors affecting the value were taken into consideration and appropriate adjustments were made. Respondent recommended a lower valuation based on the site-specific appraisal. The Board gave minimal weight to Petitioner's sales; there was limited information provided to support what adjustments would be required to conclude to a value. In addition, Respondent was denied access to perform a full appraisal to determine what type of adjustments would be warranted for deferred maintenance. Petitioner did not present refuting evidence that Respondent failed to adequately adjust the sales for differences affecting the value.

The Board concludes that the 2013 actual value of the subject property should be reduced to Respondent's recommended value of \$160,000.

ORDER:

Respondent is ordered to reduce the 2013 actual value of the subject property to \$160,000.

The Boulder County Assessor is directed to change his/her 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-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 13th day of May, 2014.

BOARD OF ASSESSMENT APPEALS

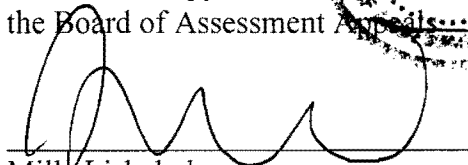
Brooke B. Leer

Brooke B. Leer

Debra A. Baumbach

Debra A. Baumbach

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



Milla Lishchuk

