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| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DAVID AND ALLISON B. DARMOUR,</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION.</p> | <p>Docket No.: 63747</p> |
| <p>ORDER</p> | |

THIS MATTER was heard by the Board of Assessment Appeals on April 28, 2014, Brooke B. Leer and Diane M. DeVries presiding. Petitioners were represented by David Darmour, *pro se*. Respondent was represented by Michael A. Koertje, Esq. Petitioners are protesting the 2013 actual value of the subject property.

Subject property is described as follows:

**1930 Creekside Drive, Longmont, Colorado
Boulder County Schedule No. R0127200**

The subject property consists of a two story single family residence containing four bedrooms, three full baths and one 1/2 bath with 912 square foot attached garage built in 1997. The size of the subject property is 3,721 square feet with a 1,776 square foot unfinished basement.

Petitioners are requesting an actual value of \$494,000 for the subject property for tax year 2013. Respondent assigned a value of \$539,700 for the subject property for tax year 2013 but is recommending a reduction to \$520,000.

Petitioners presented four comparable sales ranging in sale price from \$440,000 to \$479,900 and in size from 2,687 to 3,246 square feet. After adjustments were made, the sales ranged from \$436,000 to \$499,000.

Petitioners made adjustments for land size, above-grade square footage, finished and unfinished basement square footage, garage square footage, and bathrooms. Petitioners averaged the five comparable sales used by both parties to correlate to a 2013 actual value of \$494,000.

Petitioners are requesting a 2013 actual value of \$494,000 for the subject property.

Respondent presented a value of \$520,000 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sale price from \$460,000 to \$590,000 and in size from 2,687 to 3,382 square feet. After adjustments were made, the sales ranged from \$502,000 to \$523,000.

Stewart A. Leach, Certified General Appraiser with Boulder County Assessor's Office, testified that he made adjustments for time, land size, open space, quality, above grade square footage, basement finished and unfinished square footage, garage size, and bath count.

Respondent assigned an actual value of \$539,700 to the subject property for tax year 2013.

Sufficient probative evidence and testimony was presented to prove that the subject property should be set at Respondent's recommended value.

Both parties used the same sale which is Respondent's Sale 2 and Petitioner's Sale 3. The major adjustment difference in that Sale is the quality adjustment applied by the parties. The Board agrees with Respondent that the quality assigned to this sale should be "good." The quality assigned to the subject property is "very good." Respondent properly adjusted for this difference. Petitioner concluded to the subject's 2013 value by computing an average of all of the sales used by both parties; this is not an appropriate valuation methodology. Respondent is recommending a 2013 actual value for the subject property of \$520,000; the Board agrees with this value.

ORDER:

Respondent is ordered to reduce the 2013 actual value of the subject property to Respondent's recommended value of \$520,000.

The Boulder 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-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 15th day of May, 2014.

BOARD OF ASSESSMENT APPEALS
Brooke B. Leer

Brooke B. Leer

Diane M. DeVries

Diane M. DeVries

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

Milla Lishchuk

Milla Lishchuk

