

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>GETCHEN VM ISZARD,</p> <p>v.</p> <p>Respondent:</p> <p>DENVER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 63911</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 21, 2014, Diane M. DeVries and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Charles T. Solomon, Esq. Petitioner is protesting the 2013 actual value of the subject property.

Subject property is described as follows:

**1557 Saint Paul Street, Denver, Colorado
Denver County Schedule No. 02363-12-020-000**

The subject is a 2,124 square foot brick two-story residence with an unfinished basement and detached garage. It was built in 1903 on a 4,683 square foot lot south of Washington Park.

Respondent assigned a value of \$416,600 for tax year 2013. Petitioner is requesting a value of \$377,300.

Ms. Iszard considered the condition of the subject property to be “average” rather than “good” as determined by Respondent. Deficiencies included a cracked beveled window, patched hardwood flooring, an unsupported bay window, peeling deck floor, settling, and interior ceiling damage. Other than building the garage and adding to back yard landscaping, the home has had no updating or remodeling since purchase in 2002. At that time, the Assessor rated the home’s condition as “average”.

Petitioner estimated a value of \$377,300 for the subject property based on the market approach. Ms. Iszard presented five comparable sales ranging in sale price from \$385,000 to

\$640,000 and in size from 1,841 to 2,759 square feet. Two of the sales were also used by Respondent, and Ms. Iszard considered their condition ratings to be “good”. Sale One (1560 Saint Paul Street) had a remodeled kitchen, remodeled baths (cabinets, granite), vaulted sunroom, and new roof. Sale Two (1521 Cook Street) had a new kitchen (stainless steel appliances, granite counters, exposed brick), new bathrooms, Tiffany-stained glass windows, and inlaid wood flooring. Condition adjustments, based on \$20 per square foot, were applied to Sale One (\$18,410) and Sale Two (\$36,900).

Ms. Iszard discarded Respondent’s Sales One, Four, Five and Six as being too distant, in dissimilar neighborhoods, or as having undergone significant remodeling.

Respondent estimated a value of \$419,500 for the subject property based on the market approach. Respondent’s witness, Timothy K. Muniz, Certified General Appraiser, presented six comparable sales ranging in sale price from \$381,500 to \$438,500 and in size from 1,836 to 2,196 square feet. After adjustments were made, the sales ranged from \$393,445 to \$464,765. Mr. Muniz, denied an interior inspection, based his condition rating on the exterior of the home and assessor records. He declined to change the condition rating without inspection.

Mr. Muniz declined to use Petitioner’s Sales Three, Four and Five because of their larger improvement sizes, larger lot sizes, finished basements, superior construction, and different architectural styles (Sale Four is Spanish architecture and Sale Five is attached rather than detached).

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

The Board is convinced that the subject’s interior has not been updated or remodeled and is in “average” condition. Petitioner presented sufficient testimony and exhibits to convince the Board that 1521 Cook Street and 1560 Saint Paul Street had undergone updating and remodeling warranting adjustment. These two sales were used by both parties and are given most weight.

The Board concluded that the 2013 actual value of the subject property should be reduced to midpoint of this range or \$377,000.

ORDER:

Respondent is ordered to reduce the 2013 actual value of the subject property to \$377,000.

The Denver 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 7th day of May, 2014.

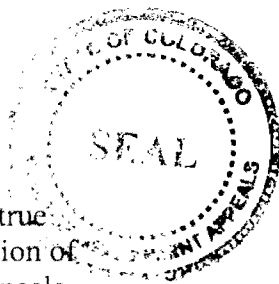
BOARD OF ASSESSMENT APPEALS

Diane M DeVries

Diane M. DeVries

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

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