

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**
1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 63931

Petitioner:

DONALD JOHN VAN ANNE,

v.

Respondent:

DENVER COUNTY BOARD OF EQUALIZATION.

ORDER

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:

**340 South Lafayette Street, Unit 101, Denver, Colorado
Denver County Schedule No. 05142-03-079-079**

The subject is a condominium unit in the Wash Park North Condos building. It is a first-floor unit with 1,156 square feet and one bedroom. The five-year-old building is comprised of twenty-three units (one and two bedrooms) ranging in size from 808 to 1,645 square feet with fireplaces, patios, balconies, and parking spaces.

Respondent assigned a value of \$327,500 for tax year 2013. Petitioner is requesting a value of \$311,000.

Petitioner presented two comparable sales within the subject building: Unit 201, a two-bedroom unit, sold in April of 2012 for \$315,000; Unit 301, a two-bedroom unit, sold in July of 2011 for \$320,000. No adjustments were made to the sales.

Mr. Van Anne, unable to review Respondent's site-specific appraisal presented at today's hearing, based his requested value of \$311,000 on testimony and evidence presented at the Board of Equalization level of appeal.

Respondent presented a value of \$342,900 based on the market approach. Respondent's witness, Diana L. Chilcutt, Certified Residential Appraiser, presented four comparable sales from within the subject building that ranged in sale price from \$279,000 to \$350,000. Adjustments were made for seller concessions, time trending, floor/location/view, size and room count, parking spaces, and patio/balcony. Adjusted values ranged from \$315,300 to \$353,900. Greatest weight was placed on Sale One, the sale of the subject unit for \$311,000 (adjusted sale price being \$342,900).

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was not correctly valued for tax year 2013.

The Board notes the comparability of Respondent's sales, all of which are located within the subject building as opposed to units in different locations with different floor plans configurations and room counts, parking, views, and amenities. Petitioner did not present sufficient probative evidence to dispute Respondent's assigned value. "[Petitioner] must prove that the assessor's valuation is incorrect by a preponderance of the evidence. . . ." *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005).

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 28th day of April, 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

Milla Lishchuk

