

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>RAY AND SHARON CATULLI,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PUEBLO COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 63991</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on July 24, 2014, Diane M. DeVries and MaryKay Kelley presiding. Ray Catulli appeared pro se on behalf of Petitioners. Respondent was represented by Cynthia Mitchell, Esq. Petitioners are protesting the 2013 actual value of the subject property.

Dockets 63991, 63992, and 63993 were consolidated for purposes of the hearings. Subject property is described as follows:

**1643 Englewood Drive, Pueblo, Colorado  
Pueblo County Schedule No. 1510104022**

The subject is a 1,265 square foot ranch with basement and garage. It was built in 1954 on a 6,942 square foot lot in the Highland Park Subdivision.

Respondent assigned an actual value of \$107,534 for the subject property. Petitioners are requesting a value of \$90,000.

Mr. Catulli denied access to his tenant-occupied property on his attorney’s advice. He also questioned Respondent’s statement of “extraordinary assumption” in the appraisal. The Board notes that this terminology falls within acceptable appraisal practice when access to the subject property is denied and when an assumption of features and physical condition is necessary.

Mr. Catulli purchased the subject in 2004 for \$107,500. He stated that its physical condition has deteriorated since then, resulting in a lower market value. He described the home as dated and in

below-average condition. The roof was leaking and needed replacing; windows and all flooring were old and needed replacing. The oven/stove did not work. The basement was water damaged, and none of the basement bedrooms had closets. Sidewalks were buckled. In addition to photographs submitted as exhibits, Mr. Catulli shared I-Pad photos with Respondent and the Board Members.

Mr. Catulli disagreed with Respondent's reported square footage. He testified that an addition to the original 960 square foot structure included a basement staircase, laundry room, and exterior door. Because Respondent's witness measured the exterior and because Mr. Catulli provided no support for his square foot estimate, the Board accepts Respondent's 1,265 square feet.

Mr. Catulli, a Realtor, presented dozens of MLS-reported sales and highlighted approximately 20 he considered comparable to the subject. All were located in Highland Park. The sales were not placed in a market grid nor were any adjustments made. He also reported actual values for some and compared them to the actual value for the subject property. He based his requested \$90,000 value on these sales and his knowledge of the market.

Mr. Catulli discussed Respondent's comparable sales. Sale One was remodeled with new carpet and vinyl windows, a newer roof, wood stove, and sunroom. Sale Two had newer flooring and cabinets, new vinyl windows, and a large garage. Sale Four sold previously for \$60,000 and then was updated/remodeled with custom kitchen cabinets and granite counters, two pantries, built-in hutch, crown molding, stainless steel appliances, and new plumbing; its actual value was \$94,000. Sale Six sold previously for \$59,400 and was reportedly updated/remodeled. Mr. Catulli argued that Respondent selected sales were obviously superior to the subject.

Respondent presented a value of \$112,000 for the subject property based on the market approach. Respondent's witness, Shawn Snowden, Licensed Appraiser, presented six comparable sales ranging in sale price from \$95,000 to \$129,000 and in size from 944 to 1250 square feet. After adjustments were made, the sales ranged from \$108,100 to \$114,270.

Mr. Snowden based his appraisal on an exterior inspection, assuming average condition. He agreed with Mr. Catulli's description of Sales One, Four and Six and pointed out his adjustments for same. He declined to use any of Petitioners' comparable sales because some did not fall within the base period (January 1, 2011 through June 30, 2012) and some were foreclosures (duress transactions and not in move-in condition).

Petitioners failed to present sufficient probative evidence to dispute Respondent's assigned value.

The Board acknowledges Mr. Catulli's experience in the real estate market. However, both state constitution and statutes require use of the market approach to value residential property. Petitioners failed to present a site-specific appraisal of the subject property, comparing sales of similar properties and adjusting for time and a variety of characteristics. The Board gives little weight to Petitioners' sales.

The Board reviewed Respondent's appraisal and considers Sales Three and Five to be most similar to the subject in condition and lack of updating/remodeling. Their adjusted sale prices are \$108,100 and \$113,600, respectively. There is insufficient evidence to lower Respondent's indicated value of \$112,000.

Petitioners presented an equalization argument, which can only be considered if evidence or testimony is presented showing the assigned values were derived by application of the market approach and that each comparable was correctly valued. *Arapahoe County Board of Equalization v. Podoll*, 935 P.2d 14 (Colo. 1997).

Mr. Catulli does not trust the assessor's office and lodged several complaints about some of the personnel: they hand-picked comparable sales and looked for ways to increase value; they acted in malice; they lied; they were vindictive and arrogant. Board members, Ms. Mitchell, Mr. Snowden, and other assessor personnel were subjected to negative remarks throughout the hearing. The Board of Assessment Appeals is not the proper venue for complaints about the assessor's office, and these offensive and inappropriate comments interrupted a process with the only goal being determination of market value.

## **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 6th day of August, 2014.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

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Diane M. DeVries

*MaryKay Kelley*

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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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Milla Lishchuk

