

<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>COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 63993</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 hearing.

Subject property is described as follows:

**4116 Goodnight Avenue, Pueblo, Colorado  
Pueblo County Schedule No. 533411131**

The subject is a custom-built 3,613 square foot ranch with an unfinished basement and six-car garage. It was built in 2005 on a 1.55 acre site adjacent to the Pueblo City Park and Golf Course but never annexed into the town. A-4 zoning allows hobby farming, making the 300-home neighborhood very marketable.

Respondent assigned a value of \$454,354 for tax year 2013. Petitioners are requesting a value of 365,000.

Mr. Catulli denied access to this owner-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 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. Wantland 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.

Mr. Catulli disagreed with Respondent's comparable sale selection, which included sales adjacent to Division of Wildlife acreage, one next to a college campus, one in a planned unit development near a golf course, one with a finished basement unlike the subject, and all in different zip codes.

Mr. Catulli testified that 14 properties above \$300,000 were considered for comparison. He considered three of them to be most similar to the subject due to their locations in the subject's zip code: 5537 Ventana Court (2035 square foot patio home for \$300,000); 305 La Vista Road (3215 square foot two story on a horse-zoned 1.033 acre site for \$300,000); and 7652 West Highway 96W (1,459 square foot ranch with walkout basement on 40 residential acres for \$305,000). None were adjusted for similarities or differences.

Mr. Catulli presented a broker's price opinion by Kevin Cooter. It was dated June of 2014 and not admitted as evidence for a variety of reasons.

Respondent presented a value of \$495,000 for the subject property based on the market approach. Respondent's witness, Steve Wantland, Licensed Appraiser, presented five comparable sales ranging in sale price from \$445,000 to \$580,000 and in size from 2,398 to 3,617 square feet. After adjustments were made, the sales ranged from \$481,900 to \$503,600.

Mr. Wantland noted the subject's unique characteristics; its large size, acreage and zoning, and location. He searched for large ranches with agricultural acreage and noted that all comparable sales were agriculturally zoned except Sale Four, which was selected for its similarity in size.

Mr. Wantland discussed Petitioners' sales and the reasons he did not selected them as comparables; Sale One was considerably smaller, Sale Two was a two story, and Sale Three sat on forty acres. None were as similar as those selected by him.

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, none of which were compared to the subject in the statutory-required manner.

Respondent's witness correctly completed a site-specific appraisal of the subject property, comparing sales of similar properties and adjusting for time, size, and a variety of physical characteristics. Value was determined by comparison of sales of similar properties during the base period, which also reflects economic and market changes.

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

