

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>RON AND CAROL SZAJNECKI,</p> <p>v.</p> <p>Respondent :</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 64829</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 17, 2014 Sondra W. Mercier and Debra A. Baumbach presiding. Mr. Ron Szajnecki appeared *pro se* on behalf of Petitioners. Respondent was represented by Meredith P. Van Horn Esq. Petitioners are protesting the 2014 actual value of the subject property.

Subject property is described as follows:

2623 Castle Butte Drive

Douglas County Schedule No. R0425340

The subject property is a two-story, single family residence located in the Keene Ranch Subdivision in the south central area of Douglas County. The residence was constructed in 2013 and includes 2,620 square feet of above-grade living area. There is a 2,620 square foot walk-out basement with 1,428 square feet of finish and an attached 1,324 square foot garage. There is one bedroom and two bathrooms on the above-grade level. The site size is 4.75 acres, considered typical for the area, and zoned for horses.

Petitioners are requesting an actual value of \$610,000 for the subject property for tax year 2014. Respondent assigned a value of \$700,000 for the subject property for tax year 2014.

Petitioners' witness, Mr. Ron Szajnecki, contends that Respondent has not equitably or fairly valued the subject property as compared to the assessor's assigned values of neighboring properties. Mr. Szajnecki claimed that based on his review of the assessor's assigned values in the neighborhood, his property was valued at the highest end of the market. In addition, Mr.

Szajnecki argued that Respondent did not take into account that the subject property has no landscaping, out-buildings or barns similar to other properties that were valued at the lower end of the market.

Mr. Szajnecki presented six comparable sales ranging in sales price from \$690,000 to \$830,000 with total finished area ranging from 4,935 to 5,673 square feet. Of those, four sales were also used by Respondent. No adjustments were made to the sales for differences in time and physical characteristics. Instead, Mr. Szajnecki developed a value based on dividing the assessor's assigned values by the total square footage for each sale (disregarding the actual sale prices of the comparables). The assigned values of the sales ranged from \$628,551 to \$742,016 which, based on Petitioner's calculations, produced a per square foot range of \$111.70 to \$136.66. Mr. Szajnecki concluded to a value of \$150.00 per square foot or \$610,000 for the subject property.

Respondent's witness, Ms. Becky Ann Fischer, a Registered Appraiser at Douglas County Assessor's Office, presented a market approach consisting of five comparable sales ranging in sales price from \$690,000 to \$830,000 and in size from 2,540 to 3,155 square feet. After adjustments were made for personal property, seller concessions, square footage, age, basement area and finish, garage area and location the sales ranged from \$693,538 to \$806,259. Ms. Fischer gave most consideration to Sales 1 and 2 and reconciled to a value of \$700,000 for the subject property.

Ms. Fisher testified that all of the considered sales had sold within the statutory base period and were considered the most similar to the subject in size, style, quality and market appeal. Ms. Fisher testified that Sales 1, 2 and 4 are identical to the subject property in having one bedroom on the main level. In addition, Ms. Fisher testified that the Assessor's Office does not value the landscaping component or any outbuildings and barns that were not present at the time of the sale. Ms. Fisher testified that the sales required minimal adjustments and the subject was valued at the lower end of the adjusted range.

Petitioners presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2014.

The burden of proof is on Petitioner to show that Respondent's valuation is incorrect. *Board of Assessment Appeals v. Sampson*, 105 P. 3d 916, 920 (Colo. App. 2002). Petitioners did not meet that burden. Although Petitioners presented six comparable sales, the methodology in developing an opinion of value was based on an equalization argument (Petitioners divided the assessor's values by the total square footage for each sale). The Board can only consider an equalization argument (comparison of the assessor's assigned values) if evidence or testimony is presented showing that the assigned values of the equalization comparables were derived by application of the market approach and that each comparable was correctly valued. Because the Board found that Petitioners' methodology did not meet the statutory requirements, the Board gave minimal weight to Petitioners' value analysis. Petitioners presented insufficient support for use of this methodology and the Board was not persuaded that Petitioners property was unfairly or inequitably valued.

After careful consideration of the testimony and exhibits presented at the hearing, the Board concludes that Respondent's comparable sales and adjustments to the sales were reasonable and accurately reflect market value for the subject property. The sales used by Respondent are located in the subject's market area and sold during the statutory time period.

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 26th day of November, 2014

BOARD OF ASSESSMENT APPEALS

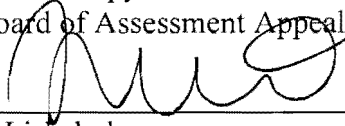


Sondra Mercier

Debra A Baumbach

Debra A. Baumbach

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



Milla Lishchuk

