

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DONALD C. GOLDY,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 65436</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 24, 2015, Diane M. DeVries and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Rebecca Klymkowsky. Petitioner is protesting the 2014 actual value of the subject property.

Subject property is described as follows:

**414 South Nelson Street, Lakewood, Colorado
Schedule Number 062658**

The subject property is a 1,213 square foot brick ranch with basement and carport. It was built in 1964 on a 10,522 square-foot lot in the Green Mountain Subdivision.

Respondent assigned an actual value of \$215,200 for tax year 2014. Petitioner is requesting a value of \$195,000.

Petitioner purchased the subject property in 2006, replaced kitchen cabinets and countertops, exposed hardwood floors. He also replaced the roof in 2009/2010. At a later date, when interior water damage was discovered, he and his grandson, Michael Goldy, a roofing supervisor, found insufficient flashing around the chimney, visible daylight in the attic, and living room/kitchen drywall water stains. Although he made temporary repairs, Michael Goldy felt a new roof was necessary.

Mr. Goldy and his grandson also became aware of other problems: settlement (south side and front porch), causing cracks, broken boards, and damage to exterior wood frame; improperly constructed seams and faulty tie-ins at roof slopes; incorrect venting; cracked basement windows on the north side (due to settlement); and deteriorated upper carport frame.

Mr. Goldy secured a verbal bid of \$40,000 for mud jacking and other repairs, but the estimator was unable to do the work. Mr. Goldy did not obtain written estimates.

Mr. Goldy's requested value of \$195,000 reflected the actual value for tax year 2012.

Respondent's witness, Patty Jo White, Certified Residential Appraiser for the Jefferson County Assessor's Office, inspected the subject property with Mr. Goldy and his grandson. She observed cracks at northeast and northwest foundation corners and a sloped front porch. She also observed drywall stains and bubbling/peeling paint due to roof leaks. She was not presented with a written estimate from a structural engineer and applied a \$10,000 adjustment in her market analysis for structural issues. Knowing the roof was five years old at time of inspection and having been told the water damage was recent, she did not address roof replacement in her appraisal and considered the interior damage to be minimal and deferred maintenance common to most homes.

Ms. White presented a Market Analysis with four comparable sales ranging in sale price from \$194,000 to \$221,800. After adjustments, she concluded to an adjusted range from \$207,200 to \$232,000 and reconciled to a value for the subject of \$217,000.

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

The Board is convinced that the subject's roof needs significant repair or replacement. An additional \$7,000 adjustment is applied to the comparables in Respondent's appraisal.

The Board questions Respondent's 10% quality of construction adjustment. Quality ratings were determined roughly fifty years ago, and the witness provided neither descriptive nor supportive testimony for them. In addition, considerable updating and remodeling is common for fifty-year-old homes (windows, kitchens/bathrooms, flooring, for example), which could affect quality. Exterior design, brick exteriors and minimally sloped rooflines are similar in photographs of the subject and all comparable sales, and the Board is not persuaded that differences in construction quality equates to 10% adjustments. While the Board does not find that deletion of all quality adjustments is supported, it is confident that reconciling toward the lower end of the adjusted range is appropriate.

Adjusted values of Respondent's comparables with adjustments for roof repair/replacement are \$201,330, \$225,000, \$213,100, and \$201,330, respectively. The Board finds that the low end of the range (\$205,000) addresses its questions about the construction quality adjustment.

The Board notes three areas of contention during the hearing. First, Petitioner failed to submit evidence per Rule 11. Taking into consideration that he is a retired attorney with professional knowledge of disclosure obligations, the Board approved Respondent's request to disallow his

evidence into the hearing. Although Petitioner also failed to submit a witness list and yet called his grandson to testify, the Board allowed his testimony with Respondent's acknowledgement that the testimony would not be prejudicial to Respondent's case.

Second, Petitioner argued that Respondent's appraiser should have secured a professional bid for structural repairs rather than apply an estimate of \$10,000 while ignoring his verbal estimate of \$40,000. The Board did not find Petitioner's verbal estimate as reliable evidence of the cost for the structural repairs.

Third, Petitioner requested comparison of Respondent's two appraisals (prepared for BOE and BAA). The Board finds that comparison of the two appraisals is immaterial to the Board's determination of the subject's value.

The Board concluded that the 2014 actual value of the subject property should be reduced to \$205,000.

ORDER:

Respondent is ordered to reduce the 2014 actual value of the subject property to \$205,000.

The Jefferson 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 2nd day of April, 2015.

BOARD OF ASSESSMENT APPEALS

Diane DeVries

Diane 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

