

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>MICHAEL J. SKURICH,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 67112</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on February 24, 2016, Sondra Mercier and MaryKay Kelley presiding. Petitioner appeared *pro se*. Respondent was represented by Meredith P. Van Horn, Esq. Petitioner is protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**5383 Mesa Drive, Castle Rock, Colorado
Douglas County Schedule No. R00557277**

The subject is a 5,754 square foot two-story residence with a 4,213 square foot basement and both attached and detached garages (with overhead storage). It was built in 2006 on a 2.38 acre site in the Happy Canyon Subdivision.

Respondent assigned a value of \$935,000. Petitioner is requesting a value of \$790,000.

Mr. Skurich purchased the subject site and built most of the improvements himself. He kept construction costs low (approximately \$420,000), purchased all materials from Home Depot, and paid a fraction of the replacement costs outlined by Respondent on pages 44 and 45 of Exhibit A. He described his home as production quality and said it should not be compared to high-end custom structures.

Mr. Skurich described the Happy Canyon Subdivision as inferior to others presented in Respondent's appraisal. Rather than covenants, a golf course, parks or other amenities common to

custom-home neighborhoods, it had double-wide trailers, car and trash-filled yards, above-ground power lines, and two proposed \$5,000,000 water-storage tanks and pump station.

Further, Mr. Skurich discussed the subject's view, referencing photos in Exhibit 5. He acknowledged a panoramic view in one direction (Pike's Peak, Long's Peak, Front Range and valley) but noted tree obstruction in other directions, power lines, and a future view of the two water tanks and a pump station. He considered his view inferior to comparable sales' views and disagreed with Respondent's lack of view adjustments in the appraisal.

Mr. Skurich did not present any comparable sales. While agreeing that Respondent's Sale One was the best comparison, he disagreed with the absence of any negative adjustments, commenting on Sale One's superior features; interior remodeling (no details), tiled roof, high-end interior features (hot water heat, cultured stone, sunroom, pool, and superior view).

Mr. Skurich listed his property three years ago for \$790,000. While it did not sell, he considered this figure to be market value and requested an actual value of \$790,000 for the subject for tax year 2015.

Mr. Skurich denied access to Respondent's appraiser. Having accommodated other assessor-office appraisers in the past, he found their valuations unsubstantiated and high. He felt the goal of the assessor's office was to produce inflated and unsupported values.

Respondent presented a value of \$1,040,000 for the subject property based on the market approach. Respondent's witness, Becky Fischer, Certified Residential Appraiser for the Douglas County's Assessor Office, based her "very good" and "custom" status on assessor notes dated 2006: 2X6 construction; carpet and tiled flooring (entry/hall, kitchen/nook, wet bar, baths); tiled granite countertops, master bath bidet and two-fixture shower; cathedral, trayed and coffered ceilings; wet bar; upgraded cabinets and solid granite countertop; upgraded and dovetailed kitchen cabinets with granite-tiled countertops; raised molding, built-in shelving, and archways; wrought iron railing; and tiled flooring.

Ms. Fischer presented five comparable sales bracketing the subject in size and ranging in sale price from \$828,000 to \$1,150,000. She made adjustments for seller concessions and time, acreage/view, age, size and room count, basement size and finish, walkout, garage size, and pool. Adjusted sale prices ranged from \$1,028,000 to \$1,204,000. Giving most weight to Sale One (on the same street in the subject subdivision) with an adjusted sale price of \$1,051,004, Ms. Fischer concluded to a value of \$1,040,000.

Ms. Fischer testified that the market impact of water tanks would be evaluated when they are in place.

Ms. Fischer discussed the subject's view, designating it as panoramic and very good. She considered views of all her comparable sales to be equal and made no view adjustments in her appraisal.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015.

It is the burden of the protesting taxpayer to prove that the assessor's valuation is incorrect by a preponderance of the evidence. *Bd. of Assessment Appeals v. Sampson*, 105 P3d 198, 204 (Colo. 2005).

While the Board finds some merit in Petitioner's evidence with regard to negative influences in the subject subdivision, it is unable to define adjustments for same. Petitioner's argument was not accompanied by a market analysis showing comparison between the subject and comparable subdivisions. Respondent's witness presented site sales for each of his comparable subdivisions in support of her argument that no difference existed.

Mr. Skurich presented no evidence to support his claims of inferior construction quality, and he denied access to Respondent's appraiser.

With regard to view, Mr. Skurich did not present sufficient probative evidence to enable the Board to make a view adjustment for the subject property. Similarly, as to the line-item adjustments, Mr. Skurich offered neither an alternative appraisal nor did he quantify the adjustments he considered as appropriate. Petitioner did not present additional comparable sales to refute Respondent's analysis.

While the Board acknowledges Petitioner's concerns about privacy, his refusal to allow an interior inspection is a significant obstacle for Respondent's appraiser, requiring him to make extraordinary assumptions about interior features and physical condition.

The Board was not convinced that the water tanks and a pump station that has not yet been built on the property carry negative impact on the value of the subject

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.

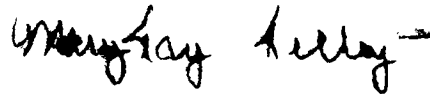
Section 39-8-108(2), C.R.S.

DATED and MAILED this 7th day of March, 2016.

BOARD OF ASSESSMENT APPEALS

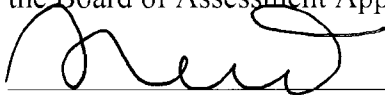


Sondra W. Mercier



MaryKay Kelley

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



Milla Lishchuk

