

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 67738**

Petitioner:

**SALEH, WILLIAM L. & BEVERLY A.,**

v.

Respondent:

**BOULDER COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on October 5, 2016, Diane M. DeVries and Sondra W. Mercier presiding. Mr. William L. Saleh, Petitioner, appeared pro se on behalf of Petitioners. Respondent was represented by Michael A. Koertje, Esq. Petitioners are protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**240 Cactus Court, Boulder, Colorado  
Boulder County Schedule No. R0034018**

The subject property consists of a two-story, 2,636-square foot single family residence, situated on a 1.46-acre site. The home was completed in 1966, has been well maintained, but with minimal updating. The location is in the foothills of Boulder, just west of the city limits, in the Spring Valley subdivision.

Petitioners are requesting an actual value of \$815,000 for the subject property for tax year 2015. Respondent assigned a value of \$1,025,000 for the subject property for tax year 2015.

Petitioner, Mr. Saleh, presented a market approach consisting of three comparable sales ranging in sale price from \$750,000 to \$775,000 and in size from 2,487 to 3,121 square feet. All three sales were located more than a mile from the subject, in the Pine Brook Hills subdivision. The comparable properties were selected for their steeper terrain and tree cover, considered by Mr. Saleh as being similar to the subject. The sales transacted between June and August 2013, and were all

trended upward for improving market conditions. After adjustments were made, the sales ranged from \$799,500 to \$830,800.

Mr. Saleh testified that the home's foundation had sustained damage due to the sloping hillside location, which was supported by an April 1996 letter from an engineer and photos from 1994 through 2010. The northwest corner of the property was damaged during the flood in 2013. Mr. Saleh testified that the installation of a "whaler" beam in 1995 and the addition of column jacks has stabilized the foundation walls; however, water continues to seep through the west wall of the garage when the hillside is saturated.

Based on the average of the three comparable sales after adjustment, Petitioners are requesting a 2015 actual value of \$815,000 for the subject property.

Respondent's witness, Jennifer Mendez, Certified Residential Appraiser with the Boulder County Assessor's Office, presented an appraisal indicating a value of \$1,180,000 for the subject property based on the market approach.

Ms. Mendez presented a market approach consisting of three comparable sales ranging in sale price from \$940,000 to \$1,200,000 and in size from 1,746 to 2,154 square feet. The three sales were located within 1,000 feet of the subject, in the Spring Valley Estates subdivision. The sales transacted between April and August 2013, and were trended upward for improved market conditions. After adjustments were made, the sales ranged from \$1,171,742 to \$1,445,410.

Ms. Mendez testified that Petitioners had not allowed her to inspect the interior or exterior of the residence, and that she relied on the best information available on file. This included the assumption that the residence was in good condition. Although she was aware of past foundation issues associated with the subject, Petitioners provided no cost information that would address remaining outstanding issues (if any) on the date of value.

Respondent assigned an actual value of \$1,025,000 to the subject property for tax year 2015.

Petitioners presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015. While the Board was convinced that the subject property had previously had issues with the foundation, there was insufficient evidence to indicate that problems remained as of the date of value. Mr. Saleh testified that the addition of the "whaler" beam and column jacks made in 1995 and 2000 had "held" and that there were no further cracks or movement. Although Mr. Saleh reported that the home had not been remodeled, he did indicate that it had been well maintained.

Section 39-1-103(8)(a)(I), C.R.S. requires that the market approach include "a representative body of sales...sufficient to set a pattern, and appraisals shall reflect due consideration of the degree of comparability of sales, including the extent of similarities and dissimilarities among properties that are compared for assessment purposes." Petitioners presented three sales that were time trended to the end of the base period for improvement in market conditions. Despite sales located proximate to the subject, (such as those used by Respondent), Petitioners selected sales of properties located

over a mile from the subject, in a neighborhood that was identified as “mountainous.” Petitioners made no adjustment to the sales for differences in size, age, or condition when compared to the subject.

Respondent provided three comparable sales based on their location proximate to the subject (within 1,000 feet of the subject), then applied adjustment for size, quality of construction, number of baths, effective year build, and other differences when compared to the subject. Without benefit of an inspection, Ms. Mendez relied on the best information available to address issues of condition of the subject. The concluded value of \$1,180,000 is well above the assigned value of \$1,025,000, leaving a substantial amount of room for additional adjustment for condition, even if better evidence were provided by Petitioners.

### **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).

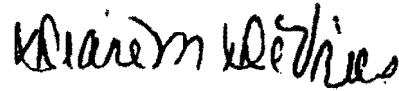
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 24th day of October, 2016.

BOARD OF ASSESSMENT APPEALS

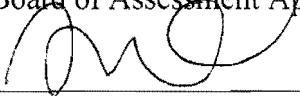


Diane M. DeVries



Sondra W. Mercier

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



Milla Lishchuk

