

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

Docket No.: 68387

Petitioner:

DOROTHY GARDNER,

v.

Respondent:

**JEFFERSON COUNTY BOARD OF
EQUALIZATION.**

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on August 3, 2016, Debra A. Baumbach and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Casie Stokes, Esq. Petitioner is protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**11640 West 13th Avenue, Lakewood, Colorado
Jefferson County Schedule No. 215171**

The subject property is a 1,601 square foot frame ranch elevation with an aluminum-sided exterior, an oversized one-car garage, and partial basement. It was built in 1939 on a 17,956 square foot lot in the Daniels Gardens Addition Subdivision.

Respondent assigned an actual value of \$250,800 for tax year 2015 but is recommending a reduction to \$247,000. Petitioner is requesting a value of \$185,000.

Ms. Gardner testified that she purchased the subject property in 2007 as a foreclosure. She described its condition as inferior at time of purchase (for example, lack of cabinet doors) and testified that no updating or remodeling has taken place since its purchase.

Ms. Gardner presented three comparable sales with prices of \$149,900, \$145,000 and \$154,900. She considered all three as being in superior condition. She described Sale One as larger

and having a newer exterior; Sale Two as having a newer exterior; and Sale Three as well kept, with a nice exterior, and located in a nicer neighborhood. Her requested value of \$185,000 was based on her evaluation of these sales, although she did not adjust for differences

Ms. Gardner dismissed Respondent's comparable sales because they were considerably smaller than the subject.

Respondent's witness, Patty Jo White, Certified Residential Appraiser for the Jefferson County Assessor's Office, presented a Market Approach with three comparable sales ranging in sale price from \$211,500 to \$235,000. After adjustments, sale prices ranged from \$238,040 to \$286,000. She concluded to a value of \$247,000 for the subject for tax year 2015.

Ms. White discussed some of her adjustments. First, the subject's "year built" and "adjusted year built" dates reflected remodeling in 1990 per prior assessor records (quality and extent of remodeling unknown). Second, garage adjustments were based on overall size rather than number of bays. According to Ms. White, the subject's narrow overhead garage door prohibited two-car parking. Third, the home's window evaporative cooler was given no value.

Ms. White did not consider Petitioner's sales comparable to the subject because they all front or back to Kipling Street, which carries negative market reaction for traffic. However, she made adjustments to Petitioner's sales, concluding to a value of \$201,000.

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

The Board finds Respondent's sales to be more reliable; Petitioner's sales carry traffic influence and are not adjusted for differences as required by statute.

"The actual value of residential real property shall be determined solely by consideration of the market approach to appraisal." "Use of the market approach shall require a representative body of sales, including sales of a lender or government, 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." *See* Sections 39-1-103(5)(a), C.R.S. and 39-1-103(a)(I), C.R.S.

The Board finds that Respondent's garage adjustments, based on the subject's one-car garage, should be recalculated. While the Board does not disagree with adjustments based on size, the number of bays should also be considered (the subject has a 407 square foot garage that can only accommodate one car). Sale One has a two-car carport and a one-car garage visible in the photo; the Board recalculates a negative \$3,100 adjustment for the carport; the Board finds a positive \$1,000 adjustment reasonable for Sale One's smaller one-car garage (visible in photograph but not accounted for in the adjustment grid). Sale Two has a very large two-car garage, and Respondent appropriately adjusts it by a negative \$3,300, which addresses both size and number of bays. Sale Three, while similar in size to the subject's garage, accommodates two cars, which is likely to carry

more value in the marketplace, hence a \$2,000 adjustment is reasonable. Revised adjusted sale prices are \$250,900, \$286,000, and \$236,040, respectively.

Respondent's witness provides little in support for her "adjusted year built" adjustments. The comparable sales' differences in updating, remodeling, and/or condition are likely the reason for the roughly \$50,000 range in adjusted sale prices, but insufficient data is available to identify a reason for the wide range. As the Board is persuaded by Petitioner's testimony that little updating or remodeling has occurred in the subject property, the subject's 1959 adjusted year built is in question, and value conclusion at the lower end of Respondent's adjusted range is supportable.

ORDER:

Respondent is ordered to reduce the 2015 actual value of the subject property to \$236,000.

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 22nd day of August, 2016.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach
Debra A. Baumbach

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

