

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

Docket No.: 69378

Petitioner:

GREENWOOD INVESTMENTS, LLC,

v.

Respondent:

DENVER COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on March 16, 2017, Diane M. DeVries and MaryKay Kelley presiding. Marion Steed, owner, appeared on behalf of Petitioner while Steve Zulauf, Manager, represented Petitioner. Respondent was represented by Nick Cotton-Baez, Esq. Petitioner is protesting the 2015 classification of the subject property.

Subject property is described as follows:

**830 Leyden Street, Denver, Colorado
Denver County Schedule No. 06053-20-023-000**

The subject property is an 8,590 square foot residential site located in the established Montclair neighborhood of Denver. It was purchased on May 30, 2014 in two transactions that included an improved lot and a portion of the adjoining lot.

Respondent assigned vacant land classification for the subject property for tax year 2015. Petitioner is requesting residential classification.

Petitioner's witness, Mr. Steven Zulauf, Manager, testified that Petitioner purchased the subject property, which included a residential improvement, in May of 2014. Petitioner demolished the structure in November of 2014 following approval by the City. Mr. Zulauf confirmed that the subject property was a vacant site as of January 1, 2015. The City approved Petitioner's application for new residential building permit on January 12, 2015.

Mr. Zulauf testified that he was unaware that the Assessor assigns classification based on the property's use and condition as of January 1 assessment date. Had he known, he would have postponed demolition until after January 1 of 2015. He pleaded fairness, arguing that City should have disclosed this information when approving Petitioner's application for demolition. Mr. Zulauf also noted that Respondent did not inspect the subject property on January 1, 2015.

Respondent's witness, Diana Chilcutt, Certified Residential Appraiser for the Denver County Assessor's Office, testified that demolition of the residential improvement on the subject property occurred in November of 2015. Although the Assessor's inspections are typically prompted by new construction permits and although it is the Assessor's practice to perform inspections on or about December 30, no new construction permits were on file for the subject property after the demolition took place and, therefore, no inspection was performed.

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

In accordance with Section 39-1-105, C.R.S. assessors are required to appraise and value all taxable property within the state according to its condition and use as of the January 1 assessment date.

The evidence presented before the Board that the subject property was vacant as of January 1, 2015 was uncontroverted. Witnesses for both Petitioner and Respondent testified that the residential improvement on the subject property was demolished in November, 2014. Moreover, both parties presented testimony that there were no residential improvements on the subject as of January 1, 2015. In addition, Petitioner's witness testified that residential construction on the subject property did not commence until May, 2015.

The Board finds that Respondent's assignment of vacant land classification for the subject parcel for tax year 2015 was accomplished in accordance with Colorado law. The subject parcel was ineligible, by statute, for residential classification for the 2015 tax year.

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).

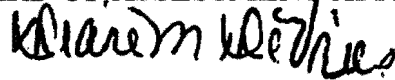
In addition, if the decision of the Board is against Respondent. Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

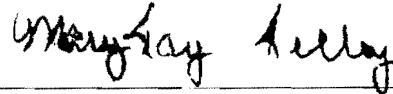
Section 39-8-108(2), C.R.S.

DATED and MAILED this 11th day of April, 2017.

BOARD OF ASSESSMENT APPEALS

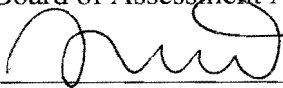


Diane M. DeVries



MaryKay Kelley

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



Milla Lishchuk

