

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>CURTIS RICK STEVENSON LIVING TRUST,</p> <p>v.</p> <p>Respondent:</p> <p>MESA COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 70490</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on June 27, 2018, Debra A. Baumbach and Diane M. DeVries presiding. Curtis Stevenson appeared pro se on behalf of Petitioner. Respondent was represented by John R. Rhoads, Esq. Petitioner is protesting the 2017 actual value of the subject property.

The parties stipulated to the admission of Petitioner’s Exhibit 1 and Respondent’s Exhibit A-1.

Subject property is described as follows:

**3157 and 3159 Whitecross Lane, Grand Junction, Colorado
Mesa County Schedule No. R028419 and R028420**

The subject property consists of two properties:

3157 Whitecross Lane, Grand Junction, Colorado is a 1-1/2 story stucco residence built in 2012 and containing 1,866 square feet. There are four bedrooms, two baths, finished 600 square foot two car garage, covered porch and a patio. The property backs to Patterson Road and has a garden soaker tub.

3159 Whitecross Lane, Grand Junction, Colorado is a 1-1/2 story stucco residence built in 2012 containing 1,895 square feet, four bedrooms, two baths, finished 628 square foot two car garage and two covered porches. The property backs to Patterson Road and has a garden soaker tub.

Petitioner is requesting an actual value of \$210,000 for each of the subject properties for tax year 2017.

Curt Stevenson testified that the subject properties are located ten feet off Patterson Road. He believes that a locational adjustment due to Patterson Road should reduce the 2017 actual value to \$210,000 for each property.

Respondent presented a value of \$250,000 for each of the subject properties based on the market approach.

Respondent presented six comparable sales ranging in sale price from \$230,000 to \$278,000 and in size from 1,755 to 2,168 square feet. After adjustments were made, the sales ranged from \$242,975 to \$259,975.

B. Gene Hughes, Colorado Certified General Appraiser with the Mesa County Assessor's Office, testified that he selected his comparables from the subject's market area described as F Road to the South, 28 Road to the West, I-70 to the North, and I-70 Business Loop to the East. He adjusted for differences paying particularly close attention to stucco vs. wood vs. brick, and air conditioning vs. swamp cooler. When he correlated his sales he valued the subject property on the lower end of the range.

Mr. Hughes testified that the subject properties' side yards are roughly 26 to 28 feet to their fences and another 18 feet from their fences to the curbing of Patterson Road which was a busy five lane thoroughfare.

Mr. Hughes testified in detail as to the comparable sales he used. The subjects' busy exposure and adjacent commercial/retail nursery were adjusted for as set forth in Respondent's Exhibit A-1 pages 40 and 41.

Respondent assigned a value of \$237,950 for 3157 Whitecross Lane and \$238,480 for 3159 Whitecross Lane.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2017.

The Board accepts the comparable sales used by Respondent's witness and believes that the adjustments made and the weight given to each sale is appropriate.

Petitioner did not provide the Board with sufficient information to support a reduction in actual value to these properties.

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 10th day of August, 2018.

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

Debra A. Baumbach

Debra A. Baumbach

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

Milla Lishchuk

Milla Lishchuk



Dane M. DeVries