

<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.: 70500</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 I and Respondent’s Exhibit A-1.

Subject property is described as follows:

**630 Sovereign Lane, Grand Junction, Colorado
Mesa County Schedule No. R029193**

The subject property is a detached single family two story home with stucco siding built in 2006 and containing 2,061 square feet. It has four bedrooms and 2 ½ baths with a master suite on the main level. Finished three car garage consists of 715 square feet. The property has ±300 square foot living room and foyer/entry way is open to the second floor and has 20 to 24 foot walls and 28 to 30 foot vaulted ceilings. The kitchen has average quality oak cabinets and formica tops and is open to the eating/breakfast nook and living room. There is a formal dining room/office to the left of the foyer. The remaining rooms on this level include a half bath and laundry room leading to the garage. The second floor has eight foot ceilings with three bedrooms and a full bath with tub in a separate room. The yard is landscaped and there is a 12’ x 12’ shed in the rear.

Mr. Curtis Stevenson testified that the stairs leading up to the second floor are steep. The front room on the main level is 15' x 15' with 30' foot ceilings. The subject has air conditioning and the house is stucco. There are drainage issues in the back yard and up against the rear fence. The back yard is small.

Petitioner is requesting an actual value of \$239,000 for the subject property for tax year 2017. Respondent assigned a value of \$268,010 for the subject property for tax year 2017.

Petitioner presented four comparable sales ranging in sale price from \$187,000 to \$330,000 in Docket 70501 and asked the Board to consider these sales in this Docket. Petitioner made no adjustments for differences.

Respondent presented a value of \$270,000 for the subject property based on the market approach.

Respondent presented five comparable sales ranging in sale price from \$240,900 to \$289,000 and in size from 1,979 to 2,520 square feet. After adjustments were made, the sales ranged from \$250,250 to \$288,150.

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 made adjustments to his comparable sales as set forth in Respondent's A-1 page 36. He stated that the weighted median adjusted sale price for the subject is \$277,750. He believed that the 2017 actual value should be on the lower end of the range to take into consideration the rear yard and fence issues.

Respondent assigned an actual value of \$268,010 to the subject property for tax year 2017.

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

The Board finds as persuasive the comparable sales used by Respondent's witness. After proper analysis, the witness valued the property on the lower end of the range taking into account Petitioner's concerns. The Board finds Respondent's valuation analysis supportable.

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.


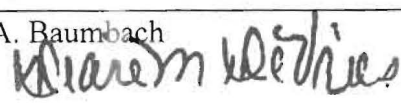
Section 39-8-108(2), C.R.S.

DATED and MAILED this 10th day of August, 2018.

BOARD OF ASSESSMENT APPEALS

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


Milla Lishchuk


Debra A. Baumbach

Diane M. DeVries

