

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 70856**

Petitioner:

**RICHARD J. AND JUDITH STUCHELL,**

v.

Respondent:

**ARAPAHOE COUNTY BOARD OF  
EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on May 11, 2018, Cherice Kjosness and Diane M. DeVries presiding. Petitioners were represented by Richard J. Stuchell. Respondent was represented by Benjamin Swartzendruber, Esq. Petitioners are protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**6721 South Kit Carson Circle West, Centennial, Colorado  
Arapahoe County Schedule No. 2077-26-2-07-069**

Petitioners' Exhibits 1-4 and Respondent's Exhibit A were admitted into the record by the Board.

The subject property is located in the Southglenn Subdivision and consists of a 1,144 square foot ranch home built in 1963 of brick veneer construction. There is a 1,069 square foot finished basement. There are three bedrooms and a full bathroom on the main level and an additional ¾ bathroom in the basement. There is a single car garage; a front and a rear covered porch. The lot size is 9,017 square feet. The subject property is considered average due to the fact that it is mostly original with no significant updating.

Petitioners are requesting an actual value of \$240,000 for the subject property for tax year 2017. Respondent assigned a value of \$300,300 for the subject property for tax year 2017.

Petitioners presented three comparable sales ranging in sale price from \$280,000 to \$329,950 and in size from 1,144 to 1,551 square feet. No adjustments were made.

Mr. Richard J. Stuchell multiplied \$220.00 (the per-square foot average of three comparable raw sales) times the subject's square footage of 1,144 to derive an actual value of \$251,680. He testified that the subject lot is not large enough to allow for setbacks to build a two car garage. Also the property is located on the third lot from Arapahoe Road which diminishes its value.

Petitioners presented a list of items that require updating or repair. The roof, new gutters and sprinkler system were completed in May 2016. Based on this list, Petitioners believe the value of the subject property should be \$240,000 for tax year 2017.

Respondent presented a value of \$310,000 for the subject property based on the market approach.

Respondent presented five comparable sales ranging in sale price from \$279,500 to \$320,000 and in size from 1,120 to 1,144 square feet. After adjustments were made, the sales ranged from \$309,100 to \$318,200.

Kimberly A. Kunish, Certified Residential Appraiser, testified that she reviewed all of the base period sales of one story/ranch system homes in the Southglenn neighborhood as set forth in Respondent's Exhibit A, page 15. Four of her comparable sales she used were the four lowest raw sales within the base period. She made adjustment for time, valuation grade, basement square footage, garage, fireplace, ac/cooler, decks/patios/porches and workshop. All comparable sales were within .6 miles from the subject. Comparable 5 was used due to its proximity to Arapahoe Road. No adjustment was made for the proximity to Arapahoe Road.

Respondent assigned an actual value of \$300,300 to the subject property for tax year 2017.

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

The subject property for tax year 2017 is valued as the property stood on the assessment date of January 1, 2017 using sales that occurred between January 1, 2015 and June 30, 2016 for a level of value as of June 30, 2016. The Assessor can go up to five years in six month increments if there are insufficient sales within the base period. However all sales are required to be time adjusted to June 30, 2016. Petitioners used three comparable sales. Petitioners' Comparable 2 was actually sold in August 2016, outside the statutory time period.

Respondent's witness provided raw sales prices of all sales in the subject neighborhood. The lowest sales price was \$279,500, unadjusted. Further, paired sales analysis did not indicate that a location adjustment for Arapahoe Road was warranted as reflected by Respondent's Sale 5. The subject was valued using average condition and a valuation grade of C. The Board finds this approach supportable.

The Board determined that Respondent's appraisal report prepared by Kimberly A. Kunish to be the most compelling evidence in valuing the subject property at \$300,300.

**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).

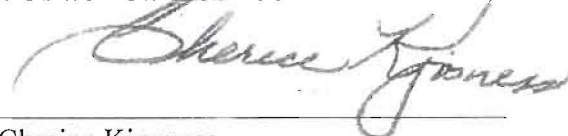
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

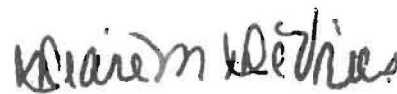
Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 5th day of June, 2018.

**BOARD OF ASSESSMENT APPEALS**



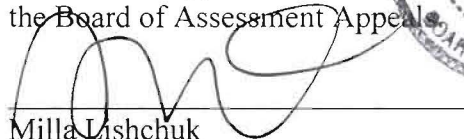
Cherice Kjosness



Diane M. DeVries



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



Milla Lishchuk