

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DAVID E. RING,</p> <p>v.</p> <p>Respondent:</p> <p>LARIMER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 71417</p>
<p>ORDER</p>	

THIS MATTER came before the Board of Assessment Appeals on March 30, 2018, Diane DeVries, Cherice Kjosness, and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by David P. Ayraud, Esq. Petitioner is protesting the 2017 actual value of the subject property.

Dockets 71417 and 71418 were consolidated for purposes of the hearing.

Petitioner, while appearing at the onset of the hearing, fell ill, left the premises, did not return, and could not be reached by phone. In the interests of fairness and justice and with the agreement from Respondent’s counsel, the Board decided to issue a ruling in this matter based on Petitioner’s and Respondent’s written testimony and exhibits.

Subject property is described as follows:

**312 West Street, Fort Collins, Colorado
Larimer County Schedule No. R0028894**

The subject was originally built in 1924 as a 1,004-square-foot residence. A 576-square-foot addition and a detached 720-square-foot garage were built in 1998. The 1,580-square-foot home sits on an 8,408 square-foot lot.

Respondent assigned an actual value of \$406,900 for tax year 2017, which is supported by an appraised value of \$500,000. Petitioner is requesting a value of \$312,741.

Mr. Ring, in his written statement, argued that the assigned value of the subject property increased 152% from the 2015 valuation. Further, he compared this increase to Larimer County's average increase in assessed property value from 2015 of 117% and a state-wide average increase of 104.7%. He wrote that an increase of 117% for the subject property would result in a value for the subject property of \$312,741. Mr. Ring, in his written statement, noted deficiencies in the property: cracking and settling foundation walls; rot, decay, and insects; deficient plumbing; an outdated electrical system; insufficient insulation; and defective windows and doors.

Mr. Ring's written statement also noted deficiencies in the neighborhood. He used the terms "rundown, deteriorating, overgrown, littered, unkempt, often vacant, and in various stages of physical decay". He further wrote: crime has increased; public areas (streets, curbs, gutters, storm drains, sidewalks) are in various stages of decay; busy streets have no walkways and are dangerous; abandoned vehicles are visible; the traffic count has increased; winter maintenance is minimal; trash and recycling trucks are present daily; street lighting is inadequate; inadequate law enforcement has resulted in vandalism, graffiti, and unreported crimes; old support poles and cables remain in alleys, which are rough, rutted, muddy, puddled, overgrown, and unpaved; the area is not serviced by a bus route.

Mr. Ring's petition packet includes information about the adjacent property at 308 and 308½ West Street. He noted that it was a two-unit structure with a separate apartment and an assigned value of \$271,400. Mr. Ring's petition included photos of 48 properties and their 2017 assigned values ranging from \$68,000 to \$279,200.

Mr. Ring's petition packet included a Comparable Market Analysis prepared by Charlotte Franklin, real estate agent. It included six sold properties ranging in sale price from \$193,000 to \$270,000 and in year built from 1904 to 1953. While MLS data and listing photos were included, no adjustments were made to the sales.

Mr. Ring's written statement addresses several issues, first his medical diagnosis of craniocerebral cognitive impairment, which impacts his ability to effectively give testimony or defend himself orally. Throughout the appeal process, he has secured assistance from Brett Pavel, real estate broker, Charlotte Franklin, real estate agent, and Dionne McCarthy, appraiser. Mr. Ring wrote of "multiple instances of intent towards malice and overall ill feelings" from the Assessor's staff and Board of Equalization members. He feels all means have been taken to "be done" with the situation. He wrote of a perception of "outright hatred" towards himself, which he feels "precludes any fair, accurate, or just determinations that could already have been made".

The Board also reviewed and considered the appraisal report prepared by Respondent's witness, Jason Marks, Licensed Appraiser for the Larimer County Assessor's Office. Mr. Mark's appraisal consists of four comparable sales ranging in sale price from \$363,000 to \$560,000, in size from 1,296 to 1,826 square feet, and in year built from 1908 to 1933. After adjustments for market change, quality of construction, size and basement size, and garage size, adjusted values ranged from \$472,804 to \$637,420. Mr. Marks concluded to a value of \$500,000.

Respondent's Exhibit B addressed Petitioner's listing study (page 17 of his petition packet), reporting that 312 Park Street sold for \$460,000 and 728 Cherry Street sold for \$380,000.

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

Section 39-1-103(8)(a)(I), C.R.S. indicates: "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."

The Board gives little weight to Ms. Franklin's Comparative Market Analysis on page 18 of Exhibit 1. Square footage is mis-represented on two of the sales, and all are ranch designs in comparison to the subject's 1 ½ story design. No comparisons were made, no adjustments were applied, and no value conclusion was drawn as required by the above-captioned statute.

Petitioner presented an equalization argument with 48 properties and their assigned values. The Board can consider an equalization argument if evidence or testimony is presented showing that the assigned value of the equalization sales was derived by application of the Market Approach. Since that evidence or testimony was not presented, the Board gives limited weight to the equalization argument. *Arapahoe County Board of Equalization v. Podoll*, 935P.2d 14(Colo.1997).

Respondent's witness correctly completed a site-specific appraisal of the subject property, comparing sales of similar properties and adjusting for time and a variety of characteristics.

The Board acknowledges Petitioner's concerns about an unsatisfactory relationship with the staff of the Assessor's Office and the Board of Equalization. While the Board has no jurisdiction to address those issues in its Decision, it hopes the parties will strive for resolution of any future appeals in an amicable manner.

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).

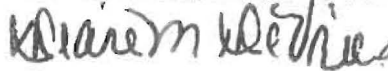
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

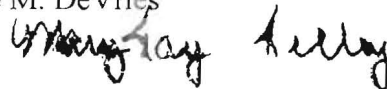
Section 39-8-108(2), C.R.S.

DATED and MAILED this 18th day of April, 2018.

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

