

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>CHRISTINE L. SPUEHR,</p> <p>v.</p> <p>Respondent:</p> <p>ELBERT COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 71485</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on November 26, 2018, Diane DeVries and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Bart Greer, Esq. Petitioner is protesting the 2017 actual value of the subject property.

The Board admitted Petitioner’s Exhibit 1 and Respondent’s Exhibits A through I.

Subject property is described as follows:

**23123 Emerald Trail, Deer Trail, Colorado
Elbert County Schedule No. 105030**

The subject is a 1,900 square-foot split-level home with a crawl space. It is serviced by well and septic and includes a two-car built-in garage and outbuildings. It was built in 1974 on a 9.52-acre site in the Chaparral Subdivision.

Respondent assigned an actual value of \$200,000. Petitioner is requesting a value of \$131,000.

Ms. Spuehr testified that valuation of the subject property has increased by \$120,000. She has experienced significant medical problems, is receiving disability income, and is requesting a lower valuation and a decrease in her tax bill.

Ms. Spuehr purchased the subject property fifteen years ago and described several areas in need of repair or replacement; flooring replacement, deck replacement, kitchen (original, dated),

bathroom (original, dated), ceiling tile repair (water damaged), broken window replacement, siding (unfinished in areas), and new doors (some damaged).

Ms. Spuehr testified that she was financially comfortable with the former actual value of \$131,000 and is requesting that the value for tax year 2017 be reduced to that amount.

Respondent's witness, Eric D. Guthrie, Ad Valorem Appraiser for the Elbert County Assessor's Office, inspected the exterior of the subject property. At time of inspection, Petitioner was home, but she neither requested an interior inspection nor mentioned any items requiring repair or replacement. Mr. Guthrie did not request an interior inspection at that time, rather valuing the property based on what was visible from the exterior. He testified that he did not note any items of disrepair.

Mr. Guthrie presented a Sales Comparison Analysis with three comparable sales from within Chaparral. They ranged in sale price from \$216,190 to \$282,500. He made adjustments for market condition, acreage, condition, size, basement finish, garage, age and effective age, room count, decking, and outbuildings. Adjusted sale prices ranged from \$241,372 to \$262,320. Mr. Guthrie, while reporting median and mean values, did not conclude to an indicated value.

Per Mr. Guthrie, the Board of Equalization requested that the subject be valued as if in poor condition. While he considered physical condition to be "fair" and without benefit of an interior inspection, he concluded to a hypothetical value based on poor condition and lower than that indicated by his adjusted sales. He concluded to a value of \$200,000 based on the BOE's request.

On questioning, Mr. Guthrie was unable to bracket the subject in size (1,900 square feet) or style (split level in comparison to ranch-styled comparable sales), preferring to select sales within the Chaparral subdivision rather than searching elsewhere.

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

Respondent's witness correctly completed a site-specific appraisal of the subject property, comparing sales of similar properties and adjusting for time, size, and a variety of physical characteristics. Petitioner presented no probative evidence to contradict the information presented in Respondent's appraisal.

The Board empathizes with Petitioner's challenges. However, it is bound by Statute to value properties based on market data. "The actual value of residential real property shall be determined solely by consideration of the market approach to appraisal." Section 39-1-103(5)(a), C.R.S.

The Board agrees with Respondent's witness that an exterior inspection supports fair condition and finds that value should lie within the appraisal's adjusted range of \$241,372 to \$262,320. The assigned value at \$200,000 is significantly below this range. Petitioner has provided no market data to support a lower value.

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 6th day of December, 2018.



BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

MaryKay Kelley

MaryKay Kelley

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

Milla Lishchuk
Milla Lishchuk