

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>DOROTHY V. GARDNER,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 71652</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on April 9, 2018, Diane DeVries and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Casie Stokes, Esq. Petitioner is protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**11640 West 13<sup>th</sup> Avenue, Lakewood, Colorado  
Jefferson County Schedule No. 300215171**

The subject is a 1,601 square-foot residence with partially-finished basement and a one-car garage. It was built in 1939 on a 0.412-acre site in the Daniels Gardens Subdivision.

Respondent assigned a value of \$316,100 for tax year 2017, which is supported by an appraised value of \$351,100. Petitioner is requesting a value of \$270,000.

Ms. Gardner testified that the subject was re-roofed recently but is otherwise “original” without little more than typical updating since its original construction.

Ms. Gardner’s requested value of \$270,000 was based on an appraisal performed for a refinance. Because it was dated post base period, it was admitted for factual data only and given no weight.

Ms. Gardner presented three comparable sales: 930 Oak Street (1,025 square feet, year of construction 1963) that sold June 26, 2015 for \$261,000; 1570 Simms Street (1,196 square feet, year

of construction 1953) that sold August 7, 2015 for \$265,000; and 1091 Van Gordon Street (1,690 square feet, year of construction 1964) that sold September 18, 2014 for \$190,000. The data was secured from the Jefferson County website. It was not otherwise analyzed, and no adjustments were made in comparison to the subject.

Ms. Gardner testified that Respondent's comparable sales were dissimilar to the subject. All had three bedrooms in comparison to her two, and all three had superior features and were located in superior neighborhoods. She also noted that her property is serviced by a gravel road in comparison to asphalt.

Respondent's witness, Greg Mantey, Ad Valorem Appraiser for the Jefferson County Assessor's Office, presented a Sales Comparison Analysis with three comparable sales ranging in sale price from \$300,000 to \$350,500. He testified that his adjustments were derived from mass appraisal. Adjusted sale prices ranged from \$327,200 to \$368,900. Mr. Mantey concluded to a value of \$351,000, the average of the three.

Mr. Mantey declined use of Petitioner's comparable sales. Sales One and Two were considerably smaller. Sale Two was half of a duplex.

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." While Respondent's witness adhered to the Statute by presenting a Sales Comparison Approach, Petitioner did not.

The Board finds that Respondent's comparable sales are more similar in size to the subject than Petitioner's sales. Additionally, Petitioner presented insufficient data for comparison.

The Board notes some areas that were not addressed by Respondent's witness, such as the gravel driveway and the storage shed. It also notes that averaging adjusted values for value conclusion does not adhere to acceptable appraisal standards. The Board, however, is convinced that changes with regard to the above-mentioned items in Mr. Mantey's appraisal are not likely to reduce the assigned value of \$316,100.

The Board finds that 1015 Kipling Street (refinance appraisal) might have been contracted within the base period and might be comparable to the subject. It is not being considered for the following reasons: its location on a heavily-traveled street carries no adjustment; no photograph was included in the report; the appraiser was not available for questioning.

**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 16th day of April, 2018.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

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Diane M. DeVries

*MaryKay Kelley*

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MaryKay Kelley



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

*Milla Lishchuk*  
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Milla Lishchuk