

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ROBERT LEE ROTH REVOCABLE LIVING TRUST,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 71657</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 12, 2018, Diane M. DeVries and Sondra W. Mercier presiding. Mr. Robert Roth appeared on behalf of the Trust. Respondent was represented by Megan Taggart, Esq. Petitioner is protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**9726 Brook Hill Court, Lone Tree, Colorado
Douglas County Schedule No. R0407179**

The subject property consists of a ranch-style, single-family residence built in 2001. The residence has 2,259 square feet of above grade space, with an additional 2,128 square feet of finished basement area.

Petitioner is requesting an actual value of \$480,000 for the subject property for tax year 2017. Respondent assigned a value of \$648,000 for the subject property for tax year 2017.

Petitioner presented no comparable sales to support the requested value. Mr. Roth testified that the subject should be valued at less than \$500,000 (before application of the Senior Exemption) based on agreements made at the time of prior appeals to the Assessor and/or the Board of County Commissioners, wherein his value had been reduced to reflect issues relative to the subject's location.

Respondent's witness, Peggy L. Kruml, Certified Residential Appraiser with the Douglas County Assessor's Office, presented a value of \$690,000 for the subject property based on the market approach.

Colorado Constitution Article X, Section 3(1)(a) and Section 39-1-103(5)(a), C.R.S. specify that the actual value of residential real property shall be determined **solely** by consideration of the market approach to appraisal. The Board found Respondent's testimony and evidence to be the most credible and market based in the valuation of the subject residence. Respondent's witness correctly completed a site-specific market analysis of the subject property, comparing six sales, including three that had similar locational issues as the subject (Sales 1, 3 and 5), and adjusting for changing market conditions and differences in property characteristics.

Petitioner presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2017. Petitioner's argument that prior appeals were representative of the value of the subject for tax year 2017 does not comply with Colorado Constitution and Statute. After presentation of the comparable sales by Respondent's witness, Mr. Roth indicated that he better understood the methodology relied on in the valuation of the subject.

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.

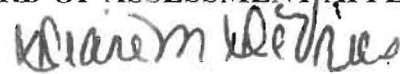
If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may

petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

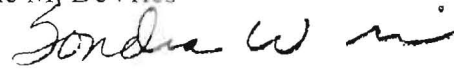
Section 39-8-108(2), C.R.S.

DATED and MAILED this 25th day of April, 2018.

BOARD OF ASSESSMENT APPEALS

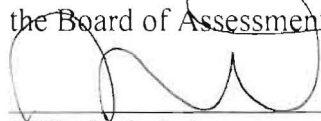


Diane M. DeVries



Sondra W. Mercier

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



Milla Lishchuk

