

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</b></p> <hr/> <p><b>Petitioner:</b></p> <p><b>WILLIAM JOSEPH DEVILLIER,</b></p> <p><b>v.</b></p> <p><b>Respondent:</b></p> <p><b>ADAMS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 71895</b></p>
<p><b>ORDER</b></p>	

**THE BOARD OF ASSESSMENT APPEALS** held a hearing on the merits of Petitioner’s appeal on June 20, 2018, Sondra W. Mercier and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Meredith Van Horn, Esq.

Petitioner is protesting the 2017 actual value of the subject property located at 13725 St. Paul Street, Thornton, Colorado and identified by Adams County Schedule No. 01573-24-3-16-008. The subject is a 2,712 square-foot two-story residence with basement and garage. It was built in 2002 on a 7,000 square-foot lot in the Cherrywood Park Subdivision. Respondent assigned an actual value of \$499,556 for tax year 2017. Petitioner is requesting a value of \$300,000.

During the June 20, 2018 hearing, the Board heard the testimony from Mr. Devillier that the subject property was formerly used as a meth house. Mr. Devillier’s main point of disagreement with Respondent’s valuation of the subject was that Respondent’s \$25,000 adjustment to account for the home’s former status as a meth house was insufficient.

After careful consideration of the evidence presented at the June 20, 2018 hearing, the Board determined that Respondent’s \$25,000 adjustment was unsupported. Further, the Board was not persuaded by Respondent’s mass appraisal methodology. Therefore, on August 16, 2018, being unable to determine an actual value based on the evidence presented at the hearing, the Board issued an interim Order remanding this matter to Adams County for a new assessment.

On October 26, 2018, Respondent submitted a filing labeled as “Exhibit B” and titled as a “New Assessment.” After review of the information contained in the Respondent’s October 26, 2018 submission, the Board determined that Respondent failed to comply with the express instructions for the preparation of the new assessment as was set out in the Board’s August 16, 2018

interim Order. Therefore, on December 11, 2018, the Board issued an Order to Show Cause which ordered Respondent to show cause to the Board, in writing, by no later than December 27, 2018, why Petitioner's valuation should not be adopted given Respondent's failure to comply with the express provisions of the Board's August 16, 2018 Order in this matter.

On December 24, 2018, Respondent submitted Respondent's Response to Order to Show Cause with an attached revised appraisal of the subject property, marked as a "Revised Exhibit A." Respondent's revised appraisal of the subject contained, by and large, the same information previously contained in the original appraisal submitted for the June 20, 2018 hearing as well as in the re-appraisal submitted on October 26, 2018.

With respect to the adjustment for methamphetamine contamination of the subject, Respondent contended that "there was not enough market data in the base period to determine a market methamphetamine contamination adjustment." Respondent, therefore, applied a negative \$35,000 adjustment based on the 2012 clean-up bid issued by Meth Lab Cleanup, Inc., a methamphetamine remediation company. Respondent also included two recent bids for methamphetamine remediation received from Petitioner: (1) by All Star Environmental, dated October 19, 2018 for \$24,935 and (2) by My Father Business, dated November 2, 2018 for \$13,570. With the application of the \$35,000 negative adjustment, Respondent concluded to a value of \$489,556 for the subject property for tax year 2017, which is a \$10,000 reduction from the value that Respondent presented at the June 20, 2018 hearing.

On January 3, 2019, the Board received Petitioner's Response to Respondent's Response to Order to Show Cause. Petitioner questioned Respondent's appraiser's competency to perform appraisal of the subject property. Further, Petitioner argued that Respondent failed to take into the account the cost of repairs necessitated by the methamphetamine decontamination process. Petitioner provided an estimate of \$264,300 for the cost of repairs necessary to bring the subject property to its original condition after the completion of the methamphetamine decontamination process. Petitioner did not provide any support for his repair cost estimate.

## **ORDER:**

The Board finds that Respondent gave minimal consideration to the Board's Orders as well as to the applicable rules of appraisal practice when valuing the subject. Respondent provided a marginal support for the \$35,000 adjustment for the methamphetamine contamination, which was based solely on the 2012 information. However, Petitioner's repair estimate of \$264,300 appears to be inflated and unsupported by any documentation.

Therefore, notwithstanding the deficiencies in Respondent's appraisal of the subject property, the Board finds that information as to the 2017 valuation of the subject property provided by Respondent is more reliable than that presented by Petitioner.

Respondent is ordered to reduce the 2017 value of the subject to \$489,556.

Adams County Assessor is directed to change his/her records accordingly.

**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 12<sup>th</sup> day of February, 2019.

**BOARD OF ASSESSMENT APPEALS**

*Sondra W Mercer*

Sondra Mercier

*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