

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JACOB J. JR. AND LAUREN N. CORDOVA,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 71933</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on April 17, 2018, Diane DeVries and MaryKay Kelley presiding. Jacob J. Cordova, Jr. appeared pro se on behalf of Petitioners. Respondent was represented by Casie Stokes, Esq. Petitioners are protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**10645 West Quarles Avenue, Littleton, Colorado
Jefferson County Schedule No. 300174730**

The subject is a 2,664 square-foot residence with basement and garage. It was built in 1992 in the Meadows Subdivision.

Respondent assigned a value of \$540,000 for tax year 2017, which is supported by an appraised value of \$549,600. Petitioners are requesting a value of \$440,000.

Petitioners purchased the subject property in 2012. Mr. Cordova disputed the 2012 MLS printout (Exhibit 2, page 4) describing the house as “totally remodeled”. In his opinion, this term signifies full remodel (cabinets, etc.). While acknowledging that the kitchen’s granite counters and hardwood flooring (entry, hallway, kitchen) might have been replaced prior to his 2012 purchase, he argued that the house was otherwise dated, citing original cabinetry, fixtures, appliances, and laminate bathroom flooring. He was convinced that the Assessor’s office, relying on the MLS description, considered the property “fully remodeled” and, thus, overvalued it.

Mr. Cordova, refusing an interior inspection by the Assessor's office, presented undated photographs of the home's windows (original), decking (damaged), carpet (original), bathrooms (original), family room (original fireplace surround), and kitchen (original cabinetry).

Mr. Cordova presented the following repair estimates: carpet \$9,431.46; windows \$29,913.27; deck and concrete \$35,860; garage and front walkway concrete \$7,950; and interior painting (includes removal of popcorn ceiling) \$19,075. The total is \$102,229.73.

Mr. Cordova's requested value was based on the assigned value of \$540,000 minus his rounded contractor total of \$102,000 or \$438,000 rounded to \$440,000.

Respondent's witness, Janet Jorgensen, Ad Valorem Appraiser for the Jefferson County Assessor's Office, without benefit of an interior inspection, learned that the subject property was marketed in 2009 but withdrawn without a sale. At that time, per the listing office, it had no granite or hardwood, meaning these items were installed after 2009 and prior to Petitioners' purchase in 2012. Ms. Jorgensen was not convinced that Petitioners' photographs represented the home as of the assessment date (January 1, 2017). Neither was she convinced of a "total remodel" as stated in the 2012 MLS advertisement. Therefore, she valued the property as original with the exception of hardwood flooring and granite counters.

Ms. Jorgensen presented a Sales Comparison Analysis with three comparable sales from within the subject subdivision. All two-story designs, they ranged in sale price from \$490,000 to \$580,000. Sale One featured kitchen and bath remodel. Sale Two and Three had predominantly original interiors. Adjusted sale prices ranged from \$533,000 to \$566,100. She gave most weight to Sale Two (adjusted value of \$548,300) and concluded to a value of \$549,600.

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

The Board finds no evidence that the Assessor's office valued the subject property as fully remodeled. Respondent's witness describes the home as original except for hardwood flooring (entry, kitchen) and granite counters (kitchen).

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." Respondent's witness has adhered to statute, presenting three two-story homes (one remodeled and two generally original) from within the subject subdivision and adjusting for differences.

The Board encourages that Petitioners allow an interior inspection by the Assessor's appraisal staff. Appraisers are trained to perform unbiased inspections and to consult with homeowners about changes, updates, and remodels. Exterior-only inspections hinder the appraiser's determination of a true market 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).

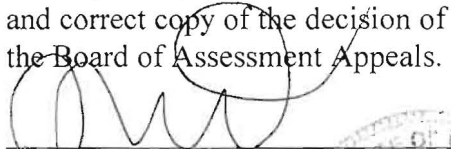
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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.

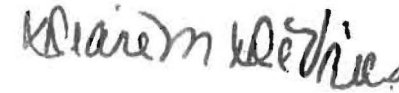
DATED and MAILED this 30th day of April, 2018.

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


Milla Lishchuk



BOARD OF ASSESSMENT APPEALS



Diane M. DeVries


MaryKay Kelley