

<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>RONALD L. ESA</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ADAMS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 73661</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on October 26, 2018, Diane DeVries and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Meredith P. Van Horn, Esq. Petitioner is protesting the 2017 actual value of the subject property.

The Board admitted Petitioner’s Exhibits 1, 2, 3, 4 and 5 and Respondent’s Exhibit A into evidence.

Subject property is described as follows:

**8159 Loretta Drive  
Adams County Schedule No. R0058488**

The subject is a 936 square-foot residence with an unfinished basement and two-car garage. It was built in 1968 on a 6,800 square-foot site in the Sherrelwood Estates Subdivision.

Respondent assigned an actual value of \$193, 824 for tax year 2017. Petitioner is requesting a value of \$149,822.

Mr. Esa and agent Stan Wagner discussed the severity of structural issues in the subject property, all the result of expansive bentonite soil. The damage is visible in the foundation, exterior brick, front porch and patio, garage floor and sheetrock, driveway, all doors and frames, basement floor and walls, and window well. An unstable basement floor affected the furnace, washer, dryer, and water heater, which are prone to movement because the floor is uneven.

Mr. Esa presented a \$20,047 bid from R.J. Campbell Construction Company to replace the patio and garage floor. He considered these to be most crucial; this bid does not address the foundation, basement floor cracks, or miscellaneous other items.

Mr. Esa's requested value was based on the actual value for tax year 2015 (\$114,403) with a time adjustment of 1.3096% or \$149,822.

Respondent's witness, Jeff Maldonado, Ad Valorem Appraiser for the Adams County Assessor's Office, acknowledged the subject's expansive soils and related defects. He applied a \$40,000 adjustment to account for these issues and for a dated interior (kitchen, baths, flooring, and paint).

Mr. Maldonado presented a Sales Comparison Approach with five comparable sales located in Sherrelwood Estates. He applied the \$40,000 condition adjustment to all five, which he assumed were in superior condition. He also adjusted for market conditions, basement size and finish, garages, porches, size, bathroom count, and age. Without concluding to an indicated value, Mr. Maldonado found that his analysis supported the BOE's value of \$193,824.

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

Per Section 39-1-103(5)(a) C.R.S., "The actual value of residential real property shall be determined solely by consideration of the market approach to appraisal." Respondent's witness presented a Sales Comparison Analysis with five sales located in the subject subdivision. Petitioner did not dispute Respondent's analysis.

Petitioner's methodology in calculating a requested value does not meet the statutory standard. Application of a time adjustment to the 2015 actual value does not adhere to acceptable appraisal methodology nor does it adhere to statute.

Respondent's condition adjustment of \$40,000 addresses replacement of the subject's garage floor and patio (\$20,047), other items affected by expansive soils, deferred maintenance, and a dated interior. Without evidence to the contrary, the Board finds this adjustment reasonable.

## **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).

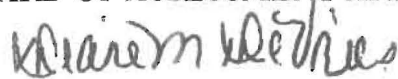
In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 8th day of November, 2018.

**BOARD OF ASSESSMENT APPEALS**

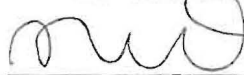


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Diane M. DeVries



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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.



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Milla Lishchuk

