

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>TINA HUSTON,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 73672</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on August 8, 2018, Debra A. Baumbach and Amy J. Williams presiding. Petitioner, Tina Huston, appeared pro se. Respondent was represented by Megan Taggart, Esq. Petitioner is protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**11413 Hilltop Road, Parker, Colorado
Douglas County Schedule No. R0051836**

The subject is a two-story, single-family residence built in 2010. The home has approximately 2,534 square feet of main floor living area, along with an 828-square foot unfinished basement. The residence is situated on a ten-acre lot in unincorporated Douglas County and includes agricultural outbuildings.

Petitioner is requesting an actual value of \$310,000 for the subject property for tax year 2017. Respondent assigned a value of \$410,000 for the subject property for tax year 2017. A site-specific appraisal report supports a value of \$420,000.

To support the requested value, Ms. Huston offered testimony regarding damage sustained to her property during a hail storm; said damage occurring on May 8, 2017. Ms. Huston presented an insurance repair estimate from McMillian Claim Service which totaled \$137,356.93 to support her requested reduction in value.

Respondent's witness, Martin Wilson, Licensed Appraiser with the Douglas County Assessor's Office, presented an appraisal report to support a value of \$420,000 based on the Sales Comparison Approach.

Colorado Constitution Article X, Section 20 and Section 39-1-103, 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 finds that Respondent appropriately completed a site-specific market analysis of the subject property, comparing sales of similar properties, and adjusting for differences in property characteristics.

It is also incumbent upon Petitioner to prove that the Douglas County valuation is incorrect. *See e.g. Bd. Of Assessment Appeals v. Sampson*, 105 P.3d 198, 202, 208 (Colo.2005) (a protesting taxpayer must prove that the assessor's valuation is incorrect by a preponderance of the evidence in a *de novo* BAA proceeding).

The Board found Petitioner's testimony and evidence to be inapplicable as the hail storm and resultant property damage occurred outside of the relevant dates for tax year 2017. According to Colorado law, for purposes of 2017 tax year, real estate is to be valued as of June 30, 2016, based on the property's condition as of January 1, 2017 assessment date, *see, e.g.* Section 39-1-104(10.2)(a) and Section 39-1-105, C.R.S., respectively. Additionally, Petitioner did not provide comparable sales to support her requested value.

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

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.

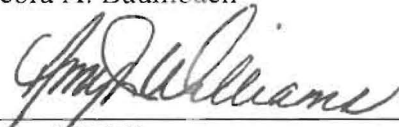
Section 39-8-108(2), C.R.S.

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

BOARD OF ASSESSMENT APPEALS

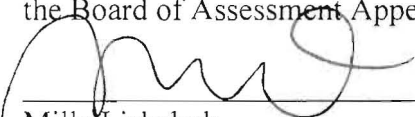


Debra A. Baumbach



Amy J. Williams

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



Milla Lishchuk