

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>TRACY W. MATTHEWS,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 73704</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on August 30, 2018, Diane M. DeVries and Sondra W. Mercier presiding. Petitioner appeared pro se. Respondent was represented by Rebecca Klymkowsky, Esq. Petitioner is protesting the 2017 actual value of the subject property.

The Board admitted Respondent’s Exhibits A and Petitioner’s Exhibits 1-6.

Subject property is described as follows:

**441 S. Holland Court, Lakewood, Colorado
Jefferson County Schedule No. 300075955**

The subject is a ranch-style single family residence that was built in 1972. The home is situated on a 7,492-square foot lot, and has 1,585 square feet of main floor living area, three bedrooms, and three baths.

Petitioner is requesting an actual value \$146,285 for the subject property for tax year 2017. Respondent assigned a value of \$335,700 for the subject property for tax year 2017.

To support the requested value, Mr. Matthews presented two sales which indicated a range in value of \$305,000 to \$318,100, after adjustment. He reconciling to a value of \$311,500 prior to an adjustment for quality. Mr. Matthews contends that the subject condition should be rated “poor”, which he supported with a video presentation to the Board. Mr. Matthews made a deduction for

estimated construction repair costs and the difference between average and poor condition to support a value of \$146,285.

Respondent's witness, Greg Mantey, Ad Valorem Appraiser with the Jefferson County Assessor's Office, presented an appraisal report to support a value of \$335,700. Respondent's witness correctly completed a site-specific market analysis of the subject property, comparing four sales, and adjusting for differences in property characteristics. Mr. Mantey testified that he was unable to determine the condition of the interior without inspection. Therefore, he was unable to support an adjustment for the subject's condition.

The most significant point of disagreement between the parties' valuations of the subject property concerns the adjustment for the condition of the subject. Petitioner contended that the subject is in poor condition, requiring a downward adjustment of over 50%. Petitioner, however, did not allow interior inspection which was requested by Respondent. Without the benefit of the interior inspection, Respondent was unable to determine the amount of adjustment required, if any, for the subject's interior condition.

At the conclusion of the hearing, the parties agreed on a mutually-acceptable date, September 4, 2018 at 8:00 A.M. for Respondent to conduct an interior inspection of the subject. The parties also came to an agreement that following the interior inspection of the subject, Respondent would submit a new assessment to the Board and the Board would subsequently render its decision based on the up-to-day information in Respondent's new assessment.

On the morning of the day following the hearing, August 31, 2018, Petitioner hand-delivered to the Board a motion titled as "Objection/Cancel Physical Inspection." In its motion, Petitioner informed the Board that he does not agree to an interior inspection of the subject. On September 6, 2018, Respondent filed a Motion to Dismiss for Failure to Comply with the Board's Order. And on September 10, 2018, Petitioner filed a Response to Dismissal Motion.

A taxpayer's burden of proof in a BAA proceeding is well-established: a protesting taxpayer must prove that the assessor's valuation is incorrect by a preponderance of the evidence in a *de novo* BAA proceeding. *Reiber v. Park Cnty. Bd. Of Equal.*, 14CA6 (Colo. App. 2014). After careful consideration of the testimony and evidence presented at the hearing, the Board finds that Petitioner failed to meet its burden.

While Petitioner placed the condition of the subject property in controversy, Petitioner disallowed the interior inspection by Respondent for purposes of accurate assessment. The Board was not convinced that the video that Petitioner presented during the hearing accurately reflected the condition of the property as of January 1, 2017. Quoted cost estimates were dated 2012, and there were no photos or current contractor's cost estimates to support Petitioner's contention that the residence was in "poor" condition during the applicable base period. Overall, the Board did not find as credible Petitioner's testimony and evidence as to the interior condition of the subject.

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.

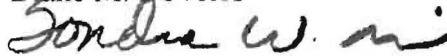
Section 39-8-108(2), C.R.S.

DATED and MAILED this 4th day of October, 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