

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 73705**

Petitioner:

**BENNETT J. & LESLIE B. SCHARF,**

v.

Respondent:

**BOULDER COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER** was heard by the Board of Assessment Appeals on August 13, 2018, Diane M. DeVries and Sondra W. Mercier presiding. Mr. Bennett Scharf appeared pro se on behalf of Petitioners. Respondent was represented by Jasmine Rodenburg, Esq. Petitioners are protesting the 2017 actual value of the subject property.

Subject property is described as follows:

**350 S. 38<sup>th</sup> Street, Boulder  
Boulder County Schedule No. R0011520**

The subject property is a 1,692-square foot, ranch style, single-family residence situated on a 7,556-square foot lot. The 1956 built residence has 3 bedrooms, 2.5 baths, and a 1,152-square foot basement.

Petitioners are requesting an actual value of \$640,000 for the subject property for tax year 2017. Respondent assigned a value of \$686,500 for the subject property for tax year 2017 but is recommending a reduction to \$675,000.

Mr. Scharf testified to several sales that he believed supported a reduction in value to \$640,000, including a 2017-sale that the Board cannot consider as it is post-base period. Three unadjusted comparable sales were presented to the Board as part of the Petition packet.

Respondent presented an appraisal indicating a value of \$675,000 for the subject property based on the market approach. Respondent's witness, Mr. David Martinez, Ad Valorem Appraiser

with the Boulder County Assessor's Office, testified to three comparable sales, which after adjustment, supported the concluded value of \$675,000. Mr. Martinez also discussed Petitioners' three sales from the Petition packet and applied adjustments to determine an indicated range of value. After adjustment, Petitioners' sales supported Respondent's concluded value.

Petitioners presented insufficient probative evidence and testimony to support a value of \$640,000. Petitioners relied on five comparable sales; including an unqualified sale that transacted beyond the base period. No adjustments were made for changing market conditions or differences in property characteristics (such as size, quality, or other physical characteristics) when compared to the subject. Respondent also considered Petitioners' three sales; however, after adjustment as required by statute, the sales indicated values that supported Respondent's value of \$675,000.

Sufficient probative evidence and testimony was presented to prove that the subject property should be set at Respondent's lower recommended value. The Board found Respondent's testimony and evidence to be the most credible and market based. Respondent's witness correctly completed a site-specific market analysis of the subject property, comparing sales of similar properties, and adjusting for differences in property characteristics. The appraisal report indicated a value of \$675,000, which Respondent has recommended as a reduced value for the subject for tax year 2017.

The Board concluded that the 2017 actual value of the subject property should be reduced to \$675,000.

### **ORDER:**

Respondent is ordered to reduce the 2017 actual value of the subject property to \$675,000.

The Boulder County Assessor is directed to change their 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

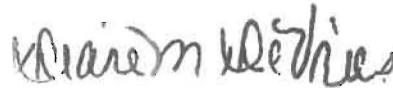
Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

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 31st day of August, 2018.

**BOARD OF ASSESSMENT APPEALS**



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Diane M. DeVries



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Sondra W. Mercier

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