

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket No.: 77121
Petitioner: FARHAD HAJI MOHAMMAD MEHDI v. Respondent: ADAMS COUNTY BOARD OF EQUALIZATION.	
ORDER	

THIS MATTER was heard by the Board of Assessment Appeals (“Board”) on May 6, 2020, Diane M. DeVries and John F. DeRungs presiding. Farhad Haji Mohammad Mehdi appeared in pro se. Respondent was represented by Meredith P. Van Horn, Esq. Petitioner is protesting the 2019 actual value of the subject property.

EXHIBITS

The Board admitted into evidence Petitioner’s additional documents included with his petition, as well as Respondent’s Exhibit A.

DESCRIPTION OF THE SUBJECT PROPERTY

11348 Locust Street, Thornton, Colorado 80233
Adams County Schedule No.: R0146528

The subject property is a two-story single family detached residential property built in 2003, consisting of 1,965 finished square feet above grade and 1,062 square feet of unfinished basement. There are 3 bedrooms, 2.5 baths, and a 441-square-foot attached garage.

The subject’s actual values, as assigned by the County Board of Equalization (“CBOE”) below and as requested by Petitioner, are:

CBOE's Assigned Value: \$386,662
Petitioner's Requested Value: \$321,842

BURDEN OF PROOF AND STANDARD OF REVIEW

In a proceeding before this Board, the taxpayer has the burden of proof to establish, by a preponderance of the evidence, that the assessor's valuation is incorrect. *Bd. of Assessment Appeals v. Sampson*, 105 P.3d 198, 204 (Colo. 2005). Proof by a preponderance of the evidence means that the evidence of a circumstance or occurrence preponderates over, or outweighs, the evidence to the contrary. *Mile High Cab, Inc. v. Colo. Public Utilities Comm'n*, 302 P.3d 241, 246 (Colo. 2013). The evaluation of the credibility of the witnesses and the weight, probative value, and sufficiency of all of the evidence are matters solely within the fact-finding province of this Board, whose decisions in such matters may not be displaced on appeal by a reviewing court. *Gyurman v. Weld Cty. Bd. of Equalization*, 851 P.2d 307, 310 (Colo. App. 1993). The determination of the degree of comparability of land sales and the weight to be given to the various physical characteristics of the property are questions of fact for the Board to decide. *Golden Gate Dev. Co. v. Gilpin Cty. Bd. of Equalization*, 856 P.2d 72, 73 (Colo. App. 1993).

The Board reviews every case de novo. *See Bd. of Assessment Appeals v. Valley Country Club*, 792 P.2d 299, 301 (Colo. 1990). In general, a de novo proceeding before the Board "is commonly understood as a new trial of an entire controversy." *Sampson*, 105 P.3d at 203. Thus, any evidence that was presented or could have been presented in the board of equalization proceeding may be presented to the Board for a new and separate determination. *Id.* However, the Board may not impose a valuation on the property in excess of that set by the CBOE. § 39-8-108(5)(a), C.R.S. (2019).

APPLICABLE LAW

In valuing residential properties, Colorado's statutes and constitution require that the valuation of residential property be determined solely by the market approach to appraisal. Colo. Const. art. X, § 20(8)(c); § 39-1-103(8)(5)(a), C.R.S. (2019). The market approach relies on comparable sales, as required under section 39-1-103(8)(a)(I), C.R.S. (2019), which states:

Use of the market approach shall require a representative body of sales, including sales by 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.

FINDINGS AND CONCLUSIONS

Petitioner presented a time adjustment which he calculated based on two nearby

properties' unit sale prices: \$212.89 and \$201.22 per square foot (PSF). Based on Petitioner's references to an 'Adj Sale Price' in connection with this calculation, the Board finds that these unit sale prices have already been time adjusted, and therefore cannot support a further time adjustment. The Board confirms this finding by observing that these values are identical to the time-adjusted values shown in Respondent's market adjustment grid. (*Compare* Petition p. 5 with Ex. A pp. 17-18, showing identical values between the 'Adj Sale Price' and 'TmAdj Sale Price' respectively.) Furthermore, Petitioner applied his proposed time adjustment to a value that the county assessor assigned to the subject property in a previous year—a method which the Board finds is not recognized in the market approach to appraisal. For these reasons, the Board finds that petitioner's proposed time adjustment is incorrect.

Petitioner also referred to a local realtor's regular published reports, which analyze sales data from 2017 and 2018 in three subdivisions including Skylake Ranch. However, the Board finds these reports unreliable because they do not specify the months in which the sales occurred.

Petitioner presented insufficient probative evidence to prove that the subject property was incorrectly valued for tax year 2019. The Board concludes that Petitioner has not met its burden of proving that the assigned value for tax year 2019 is incorrect.

Respondent provided an appraisal that conforms to the Uniform Standards of Professional Appraisal Practice, and expert testimony by the author of that appraisal, Katherine Parson Cordova, Certified Residential Appraiser employed by the Adams County Assessor's office. The appraiser identified 5 residential properties that sold within the Skylake Ranch development. Respondent considered as many as 15 attributes that may contribute to value and made adjustments to 7 attributes: actual age, bath count, square footage, garage size, basement size and finish (if any), and whether it had a wood deck. Together, these adjustments yielded a comparatively narrow range of adjusted sales prices from \$194.71 to \$206.78 PSF, within which Respondent's value conclusion at \$196.77 PSF falls.

The Board finds that Respondent's appraisal is substantive and reflects the many variables which can have quantifiable impact on market value. Therefore, the Board finds that the assigned value is correct.

ORDER

Petition is **DENIED**.

APPEAL RIGHTS

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. (2019).

DATED and MAILED this 3rd day of June, 2020.

BOARD OF ASSESSMENT APPEALS:

Drafting Board Member:



A handwritten signature in black ink, appearing to read "John F. DeRungs".

John F. DeRungs

Concurring Board Member:

A handwritten signature in black ink, appearing to read "Diane M. DeVries".

Diane M. DeVries

*Concurring without modification
pursuant to § 39-2-127(2), C.R.S.*

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

A handwritten signature in black ink, appearing to read "Jacqueline Lim".

Jacqueline Lim