

So, if a JEFFCO single family unsold property owner, in one of the 1-9 Market areas, receives, from the Assessor, a Notice of Valuation/Determination with a “Current Value”, approximately the same as one of the values in the “MrktArea ASMENTMAV” column, then the owner’s property has probably been assigned an illegal Mass Appraisal Value.

**Table of 9 JEFFCO Market Area Mass Appraisal Values**

<b>Mrkt Area</b>	<b>Sold Parcels</b>	<b>MrktArea ASMENTMAV</b>	<b>Avg Adjusted Sale Price</b>	<b>Mass Appraisal Value (sum)</b>
1	1956	\$647,660	\$614,251	\$1,190,000,000
2	3290	\$717,884	\$680,853	\$2,140,000,000
3	3362	\$693,821	\$658,031	\$2,190,000,000
4	2861	\$788,572	\$747,894	\$208,000,000
5	944	\$975,642	\$925,314	\$847,000,000
6	494	\$1,096,565	\$1,040,000	\$482,000,000
7	95	\$888,742	\$842,897	\$757,000,000
8	726	\$1,307,443	\$1,240,000	\$860,500,000
9	788	\$935,851	\$887,576	\$688,200,000

$$\text{JEFFCOMAV\%} = 1.05$$

**Table use Example**

A residential property owner received a NOV from the assessor with a current value of about \$936,000 for his property. The Property Owner (PO) completed the following steps:

- 1) The PO accessed the Assessor web site and selected “Owner Name” thereby receiving a new page of property information
- 2) The PO scrolled down to the heading “Property Inventory” which contained the following information: Neighborhood : 9101 INDIAN HILLS/KINGS VALLEY

Market Area 9 ResMA: Mtns Southwest Jeffco

- 3) The PO then looked at the MAV Table Final and for Market Area 9 found a MAV of \$935,851 and an Average assessed value of \$887,576. Thinking that the value of his property was closer to the the average value in the market area, and not willing to pay excess property taxes on an overvaluation of about \$48,275, the PO embarked on the next step.
- 4) The PO obtained a Comparable sales Adjustment grid calculation of value from a licensed professional appraiser. Since the licensed professional appraiser's value was lower and conformed to legal requirements (39-1-103) and the assessor's MAV, used as an assessed/current value, was an illegal non-statutory assessed value, the PO embarked on another process to protest to the BOE or use other laws available to recover incorrectly calculated property taxes based on a MAV.

Jefferson County has just become the 19<sup>th</sup> of 64 counties that operate a clandestine property assessment and property tax operation to benefit special district ideology at the expense of residential property owners that maintain their properties and contribute stability to communities.

Assistance in contacting licensed real estate appraisers is under development and will be reported on this site in the near future.