Resolution No. R-015- 107

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, COLORADO

A RESOLUTION APPROVING THE RECOMMENDATIONS OF THE ABATEMENT HEARINGS REFEREE.

WHEREAS, pursuant to Resolution No. R-008-083, A Resolution Appointing Independent Referees to Conduct Abatement Hearings on Behalf of the Board of County Commissioners Beginning July 1, 2008, the Board finds as follows:

1. Referee Karen Smith heard abatement petitions on August 13, 2015; and

2. After hearing all the evidence, Referee Smith makes the recommendations contained in the attached Referee Worksheets for the following Abatement Numbers:

Abatement No.	**Petitioner(s)**
14-194	K & G Petroleum LLC
14-195	K & G Petroleum LLC
14-196	K & G Petroleum LLC
14-197	K & G Petroleum LLC
15-056	Kadima Medical Properties LLC
15-071	LSI Retail LLC
15-075	Ridgegate Investments
15-076	Ridgegate Investments

3. Having reviewed the recommendations of Referee Smith, the Board of County Commissioners ("Board") approves her findings and recommendations.

NOW, THEREFORE, be it resolved by the Board of County Commissioners of the County of Douglas, State of Colorado, that the Board accepts the recommendations of Referee Smith and orders the Clerk to the Board to prepare a separate resolution for each abatement petition contained in the attached worksheets and to notify the petitioners of this decision.

PASSED AND ADOPTED this 22nd day of September, 2015 in Castle Rock, Douglas County, Colorado.

THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO

BY:

JILL E REPELLA, Chair

ATTEST:

CODIE BRENNER, Deputy Clerk

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: K & G Petroleum LLC

Agent: Mike Shafer

Property Address: 80 East Plum Creek Parkway

Abatement Number: 14-194

tax year 2012
Assessor's Original Value: $1,221,114

Hearing Date: August 13, 2015

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Terryl Tilman & Becky Dockery

2. The Petitioner was:
   a. [ ] present
   b. [ ] not present
   c. [ ] present/represented by ____________
   d. [✓] not present/represented by Mike Shafer

3. Assessor's Recommended Value: $1,221,114

   Petitioner's Requested Value: $1,101,724

4. Petitioner presented the following testimony and documents in support of the claim:

Subject property was erroneously identified and valued as a Mini-Mart rather than as a Convenience Market. Petitioner submitted documentation from Marshall Valuation Service to support requested adjustment of $48.95 per square foot. Requested adjustment is "based on erroneous valuation for assessment, which is a legal issue, rather than overvaluation, which is a factual issue." (per Petitioner, citing to Boulder Country Club v. Boulder County Bd of Comm'rs, 97 P.3rd 119 (Colo App 2003). Petitioner also cites to Weingarten vs. BAA & Adams County, 890 P.2d 257 (Colo App 1995) for the proposition that a petitioner may protest every year.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

a. [ ] data from sales of comparable properties which sold during the applicable time period; and /or
b. [ ] valuation using the cost approach; and/or
c. [ ] a valuation using the income approach; and/or
d. [✓] other 2011 was appealed + stipulated. 2012 was appealed to CBOE and stipulated at same value as 2011. Petitioner is raising a factual error not a legal error. 39-10-114 provides for no abatement where there's been a protest. Further, subject was property valued as a Mini-Mart

THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:

Classification: Commercial

Total Actual Value: $ 1,221,114

Reasons are as follows: Subject property was previously appealed for 2012 as a protest and adjusted to actual value stipulated to for 2011. Petitioner claims erroneous valuation rather than overvaluation. (No abatement would be possible for overvaluation due to C.R.S. 39-10-114). Erroneous valuation as established by the Boulder Country Club case deals with conforming the actual value in an intervening year to the first year of the assessment cycle. This has already been done. The change to convenience mart category for 2013 is not an erroneous valuation for 2012.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

a. [ ] Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein

b. [ ] Approved in part as set forth in the Findings and Recommendations herein

c. [✓] Denied after abatement hearing

d. [ ] Administrative Denial is Granted

REFEREE:

KAHmal

Name

8/13/15

Date

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Transmittal Sheet

Abatement #	14-194		
Petitioner:	K&G PETROLEUM LLC	Tax Year	2012
Agent:	MIKE SHAFER	Protested?	Y
Petitioner's Request:	Erroneous Valuation	Tax District	3287
Petitioner's Requested Value	$625,000	Tax Rate	7.7440%

Assessor Findings:

Assessor's Recommendation: Deny

The value was previously stipulated for the 2012 tax year at the same value of the BAA Order on Stipulation for the 2011 tax year. There were no "unusual conditions", therefore the valuation for 2012 should be the same as the 2011 valuation as per Colorado Revised Statute § 39-1-104(11)(b)(I).

Original Values

Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount
R0406125	2130	$874,084	29.00%	$253,484	7.7440%	$19,629.83
	2230	$279,778	29.00%	$81,136	7.7440%	$6,283.14
	2230	$67,252	29.00%	$19,503	7.7440%	$1,510.32
		$1,221,114		$354,123		$27,423.29

Protested?	Yes	Denied
County Board of Equalization filed?	Yes	Adjusted
Further Appealed?	No	

Abatement Results

Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund
					0.0000%		
	2130	$874,084	29.00%	$253,484	7.7440%	$19,629.83	$-
	2230	$279,778	29.00%	$81,136	7.7440%	$6,283.14	$-
	2230	$67,252	29.00%	$19,503	7.7440%	$1,510.32	$-
Deny		$1,221,114		$354,123		$27,423.29	$-

Difference Actual Value	Difference Assd Value	Tax Rate	Refund
$-	$-	7.7440%	$-

Last Known Physical Inspection By:				
Staff Appraiser:	2/23/15	Date	DAK/TMT	
Review Appraiser:		Date		

Previous Study Period	CURRENT SALES STUDY PERIOD	Appraisal Date	Assessment Date
July 1, 2006 - June 30, 2008	July 1, 2008 - June 30, 2010	6/30/10	1/1/12

PETITION FOR ABATEMENT OR REFUND OF TAXES

, County: DOUGLAS

Date Received ____________
(Use Assessor's or Commissioners' Date Stamp)

14-194 HD

RECEIVED
DEC 29 2014
Douglas County
Assessor's Office

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 29 (Day) 2014 (Year)

Petitioner's Name: K&G PETROLEUM LLC

Petitioner's Mailing Address: C/O MIKE SHAFER- 9233 PARK MEADOWS DR # 133-

LONE TREE (City or Town) COLORADO (State) 80124 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R0406125	80 E PLUM CREEK PKWY

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2012 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

ERRONEOUS VALUATION

Petitioner's estimate of value: $625,000 (Value) (2012) (Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

____________ Daytime Phone Number ( )
Petitioner's Signature

By Mike Shafer MIKE SHAFER Daytime Phone Number (303) 550-8815
Agent's Signature*

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

Tax Year ______

	Actual	Assessed	Tax
Original			
Corrected			
Abate/Refund			

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: ______ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☐ **Assessor recommends denial for the following reason(s):**

Assessor or Deputy Assessor's Signature

15-DPT-AR No. 920-66/11

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: K & G Petroleum LLC

Agent: Mike Shafer

Property Address: 3650 E. Highlands Ranch Pkwy.

Abatement Number: 14-195

tax year 2012
Assessor's Original Value: $1,495,132

Hearing Date: August 13, 2015

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Terry l Tilman & Becky Dockery

2. The Petitioner was:

   a. [ ] present
   b. [ ] not present
   c. [ ] present/represented by
   d. [✓] not present/represented by Mike Shafer

3. Assessor's Recommended Value: $1,495,132

   Petitioner's Requested Value: $1,365,853

4. Petitioner presented the following testimony and documents in support of the claim:

Subject property was erroneously identified and valued as a Mini-Mart rather than as a Convenience Market. Petitioner submitted documentation from Marshall Valuation Service to support requested adjustment of $48.95 per square foot. Requested adjustment is "based on erroneous valuation for assessment, which is a legal issue, rather than overvaluation, which is a factual issue." (per Petitioner, citing to Boulder Country Club v. Boulder County Bd of Comm'rs, 97 P3rd 119 (Colo App 2003). Petitioner also cites to Weingarten vs BAA & Adams County 890 P2d 257 (Colo App 1995) for the proposition that a petitioner may protest every year.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

a. [ ] data from sales of comparable properties which sold during the applicable time period; and /or
b. [ ] valuation using the cost approach; and/or
c. [ ] a valuation using the income approach; and/or
d. [✓] other ~~Sam~~ 2011 was appealed + stipulated. 2012 was appealed to CBOE + stipulated at same value as 2011. Petitioner is raising a factual error not a legal error. 39-10-114 provides for no abatement where there's been a protest. Further, subject was properly valued as a Mini Market

THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:

Classification: Commercial

Total Actual Value: $ 1,495,132

Reasons are as follows: Subject property was previously appealed for 2012 as a protest and adjusted to actual value stipulated for 2011. Petitioner claims erroneous valuation rather than overvaluation. (No abatement would be possible for overvaluation due to CRS 39-10-114). Erroneous valuation as established by Boulder Country Club case deals with conforming the actual value in an intervening year to the first year of the assessment cycle. This has already been done. The change to Convenience Market category for 2013 is not an erroneous valuation for 2012.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

a. [ ] Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein

b. [ ] Approved in part as set forth in the Findings and Recommendations herein

c. [✓] Denied after abatement hearing

d. [ ] Administrative Denial is Granted

REFEREE:

KA Amie

Name

8/13/15

Date

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Transmittal Sheet

Abatement #	14-195		
Petitioner:	K&G PETROLEUM LLC	Tax Year	2012
Agent:	MIKE SHAFER	Protested?	Y
Petitioner's Request:	Erroneous Valuation	Tax District	3251
Petitioner's Requested Value	$655,000	Tax Rate	9.7439%

Original Values

Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount
R0409183	2130	$1,080,384	29.00%	$313,311	9.7439%	$30,528.75
	2230	$365,420	29.00%	$105,972	9.7439%	$10,325.79
	2230	$49,328	29.00%	$14,305	9.7439%	$1,393.88
		$1,495,132		$433,588		$42,248.42

Protested?	Yes	Denied	
County Board of Equalization filed?		Yes	Adjusted
Further Appealed?		No	

Last Known Physical Inspection By:			
Staff Appraiser:	2/23/15	Date	BSD/TMT
Review Appraiser:		Date	

Assessor Findings:

Assessor's Recommendation: Deny

The value was previously stipulated for the 2012 tax year at the same value of the BAA Order on Stipulation for the 2011 tax year. There were no "unusual conditions", therefore the valuation for 2012 should be the same as the 2011 valuation as per Colorado Revised Statute § 39-1-104(11)(b)(I).

Abatement Results

Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund
					0.0000%		
	2130	$1,080,384	29.00%	$313,311	9.7439%	$30,528.75	$-
	2230	$365,420	29.00%	$105,972	9.7439%	$10,325.79	$-
	2230	$49,328	29.00%	$14,305	9.7439%	$1,393.88	$-
Deny		$1,495,132		$433,588		$42,248.42	$-

Difference Actual Value	Difference Assd Value	Tax Rate	Refund
$-	$-	9.7439%	$-

Previous Study Period	CURRENT SALES STUDY PERIOD	Appraisal Date	Assessment Date
July 1, 2006 - June 30, 2008	July 1, 2008 - June 30, 2010	6/30/10	1/1/12

PETITION FOR ABATEMENT OR REFUND OF TAXES

DC 15

County: DOUGLAS

Date Received
(Use Assessor's or Commissioners' Date Stamp)

RECEIVED
DEC 29 14
Douglas County Assessor's Office

Section I: Petitioner, please complete Section I only.

14-195

HD

Date: 12 29 2014
Month Day Year

Petitioner's Name: K&G PETROLEUM LLC

Petitioner's Mailing Address: C/O MIKE SHAFER- 9233 PARK MEADOWS DR # 133-

LONE TREE | COLORADO | 80124
City or Town | State | Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R0409183	3850 E HIGHLANDS RANCH PKWY

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2012 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

ERRONEOUS VALUATION

Petitioner's estimate of value: $ 655,000 (2012)
Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

Petitioner's Signature

Daytime Phone Number ( )

By Mike Shafer MIKE SHAFER
Agent's Signature*

Daytime Phone Number (303) 550-8815

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II:

Assessor's Recommendation
(For Assessor's Use Only)

Tax Year ______

	Actual	Assessed	Tax
Original			
Corrected			
Abate/Refund			

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: ______ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☐ **Assessor recommends denial for the following reason(s):**

Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/11

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: K & G Petroleum LLC

Agent: Mike Shafer

Property Address: 9010 Park Meadows Drive

Abatement Number: 14-196

tax year 2012
Assessor's Original Value: $ 1,136,651

Hearing Date: August 13, 2015

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Terryl Tilman + Becky Dockery

2. The Petitioner was:
   a. [ ] present
   b. [ ] not present
   c. [ ] present/represented by ______
   d. [✓] not present/represented by Mike Shafer

3. Assessor's Recommended Value: $ 1,136,651

   Petitioner's Requested Value: $ 1,027,422

4. Petitioner presented the following testimony and documents in support of the claim:

same as 14-195

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

a. [ ] data from sales of comparable properties which sold during the applicable time period; and /or
b. [ ] valuation using the cost approach; and/or
c. [ ] a valuation using the income approach; and/or
d. [✓] other Same as 14-195

THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:

Classification: Commercial

Total Actual Value: $ 1,136,651

Reasons are as follows: same as 14-195

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

a. [ ] Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein

b. [ ] Approved in part as set forth in the Findings and Recommendations herein

c. [✓] Denied after abatement hearing

d. [ ] Administrative Denial is Granted

REFEREE:

KA Smith
Name

8/13/15
Date

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Transmittal Sheet

Abatement #	14-196		
Petitioner:	K&G PETROLEUM LLC	Tax Year	2012
Agent:	MIKE SHAFER	Protested?	Y
Petitioner's Request	Erroneous Valuation	Tax District	3101
Petitioner's Requested Value	$600,000	Tax Rate	9.1766%

Assessor Findings:

Assessor's Recommendation: Deny

The value was previously stipulated for the 2012 tax year at the same value of the BAA Order on Stipulation for the 2011 tax year. There were no "unusual conditions", therefore the valuation for 2012 should be the same as the 2011 valuation as per Colorado Revised Statute § 39-1-104(11)(b)(I).

Original Values

Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount
R0454694	2130	$617,472	29.00%	$179,067	9.1766%	$16,432.25
	2230	$438,586	29.00%	$127,190	9.1766%	$11,671.71
	2230	$80,593	29.00%	$23,372	9.1766%	$2,144.75
		$1,136,651		$329,629		$30,248.71

Abatement Results

Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund
					0.0000%		
	2130	$617,472	29.00%	$179,067	9.1766%	$16,432.25	$-
	2230	$438,586	29.00%	$127,190	9.1766%	$11,671.71	$-
	2230	$80,593	29.00%	$23,372	9.1766%	$2,144.75	$-
Deny		$1,136,651		$329,629		$30,248.71	$-

Difference Actual Value	Difference Assd Value	Tax Rate	Refund
$-	$-	9.1766%	$-

Protested?	Yes	Denied	
County Board of Equalization filed?	Yes	Adjusted	
Further Appealed?	No		

Last Known Physical Inspection By:			
Staff Appraiser:	2/23/15	Date	BSD/TMT
Review Appraiser:		Date	

Previous Study Period	CURRENT SALES STUDY PERIOD	Appraisal Date	Assessment Date
July 1, 2006 - June 30, 2008	July 1, 2008 - June 30, 2010	6/30/10	1/1/12

Assessed Va[illegible] nearest dollar. Tax [illegible]

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: DOUGLAS

Date Received
(Use Assessor's or Commissioners' Date Stamp)

RECEIVED
DEC 29 2014
Douglas County
Assessor's Office

Section I: Petitioner, please complete Section I only.

Date: 12 (Month) 29 (Day) 2014 (Year)

14-196 HD

Petitioner's Name: K&G PETROLEUM LLC

Petitioner's Mailing Address: C/O MIKE SHAFER- 9233 PARK MEADOWS DR # 133-

LONE TREE (City or Town) COLORADO (State) 80124 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R0454694	0010 PARK MEADOWS DR

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2012 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

ERRONEOUS VALUATION

Petitioner's estimate of value: $600,000 (Value) (2012) (Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

Petitioner's Signature ____ Daytime Phone Number ( )

By Mike Shafer MIKE SHAFER (Agent's Signature*) Daytime Phone Number (303) 550-8815

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

Tax Year ____

	Actual	Assessed	Tax
Original			
Corrected			
Abate/Refund			

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: ____ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☐ **Assessor recommends denial for the following reason(s):**

[signature]
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/11

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: K & G Petroleum LLC

Agent: Mike Shafer

Property Address: 8076 Blakeland Drive

Abatement Number: 14-197

tax year 2012
Assessor's Original Value: $1,075,121

Hearing Date: August 13, 2015

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Teryl Tilman & Becky Duckery

2. The Petitioner was:
   a. [ ] present
   b. [ ] not present
   c. [ ] present/represented by ______
   d. [✓] not present/represented by Mike Shafer

3. Assessor's Recommended Value: $1,075,121

   Petitioner's Requested Value: $931,017

4. Petitioner presented the following testimony and documents in support of the claim:

Same as 14-195

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

a. [ ] data from sales of comparable properties which sold during the applicable time period; and /or
b. [ ] valuation using the cost approach; and/or
c. [ ] a valuation using the income approach; and/or
d. [✓] other same as 14-195

THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:

Classification: Commercial

Total Actual Value: $1,075,121

Reasons are as follows: Same as 14-195

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

a. [ ] Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein

b. [ ] Approved in part as set forth in the Findings and Recommendations herein

c. [✓] Denied after abatement hearing

d. [ ] Administrative Denial is Granted

REFEREE:

KA Arnell 8/13/15

Name Date

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Transmittal Sheet

Abatement #	14-197		
Petitioner:	K&G PETROLEUM LLC	Tax Year	2012
Agent:	MIKE SHAFER	Protested?	Y
Petitioner's Request:	Erroneous Valuation	Tax District	0292
Petitioner's Requested Value	$475,000	Tax Rate	8.5404%

Assessor Findings:

Assessor's Recommendation: Deny

The value was previously stipulated for the 2012 tax year at the same value of the BAA Order on Stipulation for the 2011 tax year. There were no "unusual conditions", therefore the valuation for 2012 should be the same as the 2011 valuation as per Colorado Revised Statute § 39-1-104(11)(b)(I).

Original Values

Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount
R0428719	2130	$520,525	29.00%	$150,952	8.5404%	$12,891.93
	2230	$490,603	29.00%	$142,275	8.5404%	$12,150.84
	2230	$63,993	29.00%	$18,558	8.5404%	$1,584.92
		$1,075,121		$311,785		$26,627.69

Abatement Results

Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund
					0.0000%		
	2130	$520,525	29.00%	$150,952	8.5404%	$12,891.93	$-
	2230	$490,603	29.00%	$142,275	8.5404%	$12,150.84	$-
	2230	$63,993	29.00%	$18,558	8.5404%	$1,584.92	$-
Deny		$1,075,121		$311,785		$26,627.69	$-

Difference Actual Value	Difference Assd Value	Tax Rate	Refund
$-	$-	8.5404%	$-

Protested?	Yes	Denied	
County Board of Equalization filed?		Yes	Adjusted
Further Appealed?		No	

Last Known Physical Inspection By:			
Staff Appraiser:	2/23/15	Date	BSD/TMT
Review Appraiser:		Date	

Previous Study Period	CURRENT SALES STUDY PERIOD	Appraisal Date	Assessment Date
July 1, 2006 - June 30, 2008	July 1, 2008 - June 30, 2010	6/30/10	1/1/12

PETITION FOR ABATEMENT OR REFUND OF TAXES

7C/16

County: DOUGLAS

Date Received ____________
(Use Assessor's or Commissioners' Date Stamp)

RECEIVED
DEC 29 2014
Douglas County
Assessor's Office

Section I: Petitioner, please complete Section I only.

14-197

HD

Date: 12 / 29 / 2014
Month Day Year

Petitioner's Name: K&G PETROLEUM LLC

Petitioner's Mailing Address: C/O MIKE SHAFER- 9233 PARK MEADOWS DR # 133-

LONE TREE	COLORADO	80124
City or Town	State	Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R0428719	8076 BLAKELAND DR

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2012 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

ERRONEOUS VALUATION

Petitioner's estimate of value: $475,000 (2012)
Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

____________________ Daytime Phone Number ( )
Petitioner's Signature

By Mike Shafer MIKE SHAFER Daytime Phone Number (303) 550-8815
Agent's Signature*

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

Tax Year ______

	Actual	Assessed	Tax
Original			
Corrected			
Abate/Refund			

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: ______ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☐ **Assessor recommends denial for the following reason(s):**

Toby Damisch
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/11

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Kadima Medical Properties, LLC

Agent: Kalmon Dolgin Affiliates, Inc.

Property Address: 8080 Park Meadows Drive, Lone Tree, CO

Abatement Number: 15-056

tax years 2013 & 2014
Assessor's Original Value: $ 2,232,724 (100% taxable)

Hearing Date: August 13, 2015

Hearing Time: 11:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Toby Damisch

2. The Petitioner was:
   - a. [ ] present
   - b. [✓] not present
   - c. [ ] present/represented by ______
   - d. [ ] not present/represented by ______

3. Assessor's Recommended Value: $1,853,810 exempt
   $ 378,932 taxable

   Petitioner's Requested Value: not stated

4. Petitioner presented the following testimony and documents in support of the claim:

No testimony or documents were submitted

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

a. [ ] data from sales of comparable properties which sold during the applicable time period; and /or
b. [ ] valuation using the cost approach; and/or
c. [ ] a valuation using the income approach; and/or
d. [✓] other Subject has been leased by University of Colorado health system, making it eligible for a partial exemption

THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:

Classification: Commercial

Total Actual Value: $378,932 taxable ; $1,853,810 exempt

Reasons are as follows: The Assessor recommended the application of an 83% property exemption based on leases with the University of Colorado health system.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

a. [ ] Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein

b. [✓] Approved in part as set forth in the Findings and Recommendations herein

c. [ ] Denied after abatement hearing

d. [ ] Administrative Denial is Granted

REFEREE:

KA Smith 8/13/15

Name Date

O:\Atty\Abatement Process\Referee Work Sheet - v 3.doc

Internal Abatement

Abatement #	15-056		
Petitioner:	KADIMA MEDICAL PROPERTIES LLC	Tax Year	2013-2014
Agent:		Protested?	N
Petitioner's Request	Portion of property should be exempt	Tax District	3095
Petitioner's Requested Value		Tax Rate	9.8029%
		Tax Rate	9.9848%

Assessor Findings:

Assessor's Recommendation:

The subject property has been occupied in part by University of Colorado Hospital system, a statutorily exempt entity. We obtained leases dating back to 2010 and are receommending application of an 83% property exemption for tax years 2013 and beyond.

Original Values							Abatement Results							
Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund
R0379076														
2013	2120	$1,549,340	29.00%	$449,310	9.8029%	$44,045.41	Approve	2120	$262,754	29.00%	$76,200	9.8029%	$7,469.81	$36,575.60
	2220	$683,384	29.00%	$198,180	9.8029%	$19,427.39	Approve	2220	$116,178	29.00%	$33,690	9.8029%	$3,302.60	$16,124.79
Exempt	9129	$-	29.00%	$-	9.8029%	$-	Approve	9129	$1,286,588	29.00%	$373,110	9.8029%	$36,575.60	$(36,575.60)
Exempt	9229	$-	29.00%	$-	9.8029%	$-	Approve	9229	$567,222	29.00%	$164,490	9.8029%	$16,124.79	$(16,124.79)
		$2,232,724		$647,490		$63,472.80			$2,232,742		$647,490		$63,472.80	$-
Less Exempt Portion		$-	29.00%	$-	9.8029%	$-			$(1,853,810)	29.00%	$(537,600)	9.8029%	$(52,700.39)	$52,700.39
Total Taxable Value		$2,232,724	29.00%	$647,490	9.8029%	$63,472.80			$378,932	29.00%	$109,890	9.8029%	$10,772.41	$52,700.39
								Difference Actual Value		Difference Assd Value		Tax Rate		Refund
								$1,853,792		$537,600		9.8029%		$52,700.39
2014	2120	$1,549,340	29.00%	$449,310	9.9848%	$44,862.70	Approve	2120	$262,754	29.00%	$76,200	9.9848%	$7,608.42	$37,254.28
	2220	$683,384	29.00%	$198,180	9.9848%	$19,787.88	Approve	2220	$116,178	29.00%	$33,690	9.9848%	$3,363.88	$16,424.00
Exempt	9129	$-	29.00%	$-	9.9848%	$-	Approve	9129	$1,286,588	29.00%	$373,110	9.9848%	$37,254.29	$(37,254.29)
Exempt	9229	$-	29.00%	$-	9.9848%	$-	Approve	9229	$567,222	29.00%	$164,490	9.9848%	$16,424.00	$(16,424.00)
		$2,232,724		$647,490		$64,650.58			$2,232,742		$647,490		$64,650.59	$(0.01)
Less Exempt Portion		$-	29.00%	$-	9.9848%	$-			$(1,853,810)	29.00%	$(537,600)	9.9848%	$(53,678.28)	$53,678.28
Total Taxable Value		$2,232,724	29.00%	$647,490	9.9848%	$64,650.58			$378,932	29.00%	$109,890	9.9848%	$10,972.30	$53,678.28
								Difference Actual Value		Difference Assd Value		Tax Rate		Refund
								$1,853,792		$537,600		9.9848%		$53,678.28
	Previous Study Period				CURRENT SALES STUDY PERIOD					Appraisal Date		Assessment Date		
	July 1, 2008 - June 30, 2010				July 1, 2010 - June 30, 2012					6/30/12		1/1/13 & 1/1/14		

DOUGLAS COUNTY
COLORADO

INTERNAL

Office of the County Assessor
Lisa Frizell, Assessor
Phone 303-660-7450 Fax 303-479-9761

15-056

301 Wilcox Street
Castle Rock, CO 80104

PETITION FOR ABATEMENT OR REFUND OF TAXES

County Douglas

Date Received
Use Assessor's or Commissioners' Date Stamp

RECEIVED
FEB 27 2015

Section I: Petitioner, please complete Section I only.

Date: 2/27/2015
Month Day Year

Petitioner's Name: Kadima Medical Properties LLC c/o Kalmon Dolgin Affiliates Inc

Petitioner's mailing address: 101 Richardson Street

Brooklyn, NY 11211
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S): R0379076

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY: 8080 Park Meadows Drive

Petitioner states that the taxes assessed against the above property for property tax year 2013 & 2014 is incorrect for the following reasons: (Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Significant portion of property should be exempt due to state owned leasehold interest.

Petitioner's estimate of actual value $______ (____) and $______ (____)
Value Year Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct and complete.

________________ Daytime Phone Number ( )
Petitioner's Signature

By________________ Daytime Phone Number ( )
Agent's Signature*

*Letter of agency must be attached when petition is submitted.

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-125 within thirty days of the entry of any such decision. §39-10-114.5(1), C.R.S.

Section II: Assessor's Recommendation
(For Assessor's Use Only)

	Tax Year			Tax Year		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original						
Corrected						
Abate/Refund						

☐ Assessor recommends approval as outlined above.

No protest was filed for the year: ____ or ____ (If a protest was filed, please attach a copy of the NOD.)

☐ Assessor recommends denial for the following reason(s):

Assessor's or Deputy Assessor's Signature

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: LSI Retail II LLC

Agent: Mike Shafer

Property Address: Vacant Land

Abatement Number: 15-071

tax year 2014
Assessor's Original Value: $ 296,123

Hearing Date: August 13, 2015

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Becky Dockery

2. The Petitioner was:
   a. [ ] present
   b. [ ] not present
   c. [ ] present/represented by ______
   d. [✓] not present/represented by Mike Shafer

3. Assessor's Recommended Value: $ 296,123

   Petitioner's Requested Value: $ 54,000

4. Petitioner presented the following testimony and documents in support of the claim:

Petitioner requested an administrative denial.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

a. [ ] data from sales of comparable properties which sold during the applicable time period; and /or
b. [ ] valuation using the cost approach; and/or
c. [ ] a valuation using the income approach; and/or
d. [✓] other Petitioner requested an administrative denial.

THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:

Classification: Vacant land

Total Actual Value: $296,123

Reasons are as follows: Petitioner requested an administrative denial.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

a. [ ] Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein

b. [ ] Approved in part as set forth in the Findings and Recommendations herein

c. [ ] Denied after abatement hearing

d. [✓] Administrative Denial is Granted

REFEREE:

KA Smith
Name

8/13/15
Date

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Transmittal Sheet

Abatement #	15-071		
Petitioner:	LSI RETAIL II LLC	Tax Year	2014
Agent:	MIKE SHAFER	Protested?	N
Petitioner's Request:	Present Worth Discounting	Tax District	1901
Petitioner's Requested Value	$54,000	Tax Rate	15.5824%

Original Values

Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount
R0460307	2130	$242,194	29.00%	$70,240	15.5824%	$10,945.08
	2230	$53,929	29.00%	$15,640	15.5824%	$2,437.09
		$296,123		$85,880		$13,382.17

Last Known Physical Inspection By:	SS		
Staff Appraiser:	BSD	Date	5/4/15
Review Appraiser:		Date	

Assessor Findings:

Assessor's Recommendation: DENY

Tax year 2013 already appealed. No unusual conditions observed to warrant an intervening year change. Also, subject fails to meet requirements for present worth discounting. Agent failed to provided any documentation in support of a change in value.

Abatement Results

Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund
					0.0000%		
	2130	$242,194	29.00%	$70,240	15.5824%	$10,945.08	$-
	2230	$53,929	29.00%	$15,640	15.5824%	$2,437.09	$-
Deny		$296,123		$85,880		$13,382.17	$-

Difference Actual Value	Difference Assd Value	Tax Rate	Refund
$-	$-	15.5824%	$-

Previous Study Period	CURRENT SALES STUDY PERIOD	Appraisal Date	Assessment Date
July 1, 2008 - June 30, 2010	July 1, 2010 - June 30, 2012	6/30/12	1/1/14

[illegible] ances are an estimate only [illegible]

PETITION FOR ABATEMENT OR REFUND OF TAXES

HD

County: DOUGLAS

Date Received ______
(Use Assessor's or Commissioners' Date Stamp)

RECEIVED
MAR 31 2015
Douglas County
Assessor's Office

Section I: Petitioner, please complete Section I only.

15-071

Date: 03 (Month) 17 (Day) 2015 (Year)

Petitioner's Name: LSI RETAIL II LLC

Petitioner's Mailing Address: C/O Mike Shafer 9233 Park Meadows Dr. #133

LONE TREE (City or Town) COLORADO (State) 80124 (Zip Code)

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R0460307	VACANT LAND

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2014 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

SUBJECT QUALIFIES FOR PRESENT WORTH DISCOUNTING

Petitioner's estimate of value: $ 54,000 (Value) (2014) (Year)

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

______ Petitioner's Signature — Daytime Phone Number ( )

By Mike Shafer (Agent's Signature) MIKE SHAFER — Daytime Phone Number (303) 550-8815

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

Tax Year ______

	Actual	Assessed	Tax
Original			
Corrected			
Abate/Refund			

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: ______ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☐ **Assessor recommends denial for the following reason(s):**

Toby Daniels
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/11

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Ridgegate Investments

Agent: Michael Van Donselaar

Property Address: 10670 Cabela Drive

Abatement Number: 15-075

tax year 2014
Assessor's Original Value: $2,665,349

Hearing Date: August 13, 2015

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Terryl Tilman & Becky Dockery

2. The Petitioner was:
   a. [ ] present
   b. [ ] not present
   c. [ ] present/represented by
   d. [✓] not present/represented by Michael Van Donselaar

3. Assessor's Recommended Value: $2,665,349

   Petitioner's Requested Value: 1,776,900

4. Petitioner presented the following testimony and documents in support of the claim:

Subject comprises two land parcels adjacent to Cabela's, one of which is paved for parking. Best comparable land sale is Cabela's at $8 per square foot; under contract in 5/2012 and closed 10/2012. Development agreement requires developer to install site ~~de~~ improvements. Pavement does not contribute value. Amount in Development Agreement exceeds what is typically paid to get to a buildable site. Petitioner comparable sale #2 is withdrawn. Petitioner comparable sale #3 is smaller than subject site. Petitioner submitted map, photographs, Special Warranty Deed and Project Development Agreement.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

a. [✓] data from sales of comparable properties which sold during the applicable time period; and /or
b. [ ] valuation using the cost approach; and/or
c. [ ] a valuation using the income approach; and/or
f. [✓] other Site improvements total $8 million for entire site or $6.01 per square foot, which added to the $8 per s.f. purchase price totals $14.01 per s.f. Subject has been valued at $12 per square foot

THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:

Classification: Commercial

Total Actual Value: $ 2,665,349

Reasons are as follows: Comparable sales support Assessor's determination of actual value. Cabela price of $8 per square foot needs to be adjusted by cost of site improvements to get to true price paid for a buildable site.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

a. [ ] Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein

b. [ ] Approved in part as set forth in the Findings and Recommendations herein

c. [✓] Denied after abatement hearing

d. [ ] Administrative Denial is Granted

REFEREE:

KA Smith
Name

8/13/15
Date

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Transmittal Sheet

Abatement #	15-075	
Petitioner:	RIDGEGATE INVESTMENTS INC	
Agent:	MIKE VAN DONSELAAR	
Petitioner's Request:	Overvaluation	
Petitioner's Requested Value	$1,852,418	
Tax Year	2014	
Protested?	N	
Tax District	3271	
Tax Rate	13.1153%	

Assessor Findings:

Assessor's Recommendation:

Deny. Study period sales of parcels of land in the immediate area of the subject support the current actual value of the subject property.

Original Values

Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount
R0482330	0200PT	$2,665,349	29.00%	$772,950	13.1153%	$101,374.71

Abatement Results

Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund
					0.0000%		
Deny	0200PT	$2,665,349	29.00%	$772,950	13.1153%	$101,374.71	$-

Difference Actual Value	Difference Assd Value	Tax Rate	Refund
$-	$-	13.1153%	$-

Last Known Physical Inspection By:	BSD/TMT	Date
Staff Appraiser:	BSD/TMT	Date
Review Appraiser:		Date

Previous Study Period	CURRENT SALES STUDY PERIOD	Appraisal Date	Assessment Date
July 1, 2008 - June 30, 2010	July 1, 2010 - June 30, 2012	6/30/12	1/1/14

[redacted]

DOUGLAS COUNTY
COLORADO

RECEIVED
APR 06 2015
Douglas County
Assessor's Office

15-075

Office of the County Assessor
Lisa Frizell, Assessor
Phone 303-660-7450 Fax 303-479-9751

301 Wilcox Street
Castle Rock, CO 80104

PETITION FOR ABATEMENT OR REFUND OF TAXES

County Douglas Date Received ____________
Use Assessor's or Commissioners' Date Stamp

Section I: Petitioner, please complete Section I only.

Date: 03/31/2015
Month Day Year

E-mail Michael.VanDonselaar@duffandphelps.com

Petitioner's Name: Ridgegate Investments C/O Duff & Phelps, LLC

Petitioner's mailing address: ____________
1200 17th Street Denver, CO 80202
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)
R0482330 (2231-221-01-002)

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
10670 Cabela Dr.

Petitioner states that the taxes assessed against the above property for property tax year 2014 are incorrect for the following reasons: (Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

See attached analysis.

Petitioner's estimate of actual value $ 1,852,418 (2014)
Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct and complete.

____________ Daytime Phone Number ( )
Petitioner's Signature

By Mike Van Donselaar M. Van Donselaar Daytime Phone Number ( ) 303.749.9034
Agent's Signature*

*Letter of agency must be attached when petition is submitted.

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-125 within thirty days of the entry of any such decision. §39-10-114.5(1), C.R.S.

Section II: Assessor's Recommendation
(For Assessor's Use Only)

Tax Year ____________

	Actual	Assessed	Tax
Original			
Corrected			
Abate/Refund			

☐ **Assessor recommends approval as outlined above.**

No protest was filed for the year: ____________ (If a protest was filed, please attach a copy of the NOD.)

☐ **Assessor recommends denial for the following reason(s):**

Assessor's or Deputy Assessor's Signature

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Ridgegate Investments

Agent: Michael Van Donselaar

Property Address: Lot 2 Ridgegate 18

Abatement Number: 15-076

tax year 2014
Assessor's Original Value: $2,841,532

Hearing Date: August 13, 2015

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Teryl Tilman & Becky Dockery

2. The Petitioner was:
   a. [ ] present
   b. [ ] not present
   c. [ ] present/represented by ______
   d. [✓] not present/represented by Michael Van Donselaar

3. Assessor's Recommended Value: $2,841,532

   Petitioner's Requested Value: $1,503,691

4. Petitioner presented the following testimony and documents in support of the claim:

same as #15-075

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

a. [✓] data from sales of comparable properties which sold during the applicable time period; and /or
b. [ ] valuation using the cost approach; and/or
c. [ ] a valuation using the income approach; and/or
d. [✓] other Site improvements total $8 million for entire site or $6.01 per square foot, which added to the $8 per s.f. purchase price totals $14.01 per s.f. Subject has been valued at $12 per square foot.

THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:

Classification: Commercial

Total Actual Value: $2,841,532

Reasons are as follows: Comparable sales support Assessor's determination of actual value. Cabela price of $8 per square foot needs to be adjusted by cost of site improvements to get to true price paid for a buildable site.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

a. [ ] Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein

b. [ ] Approved in part as set forth in the Findings and Recommendations herein

c. [✓] Denied after abatement hearing

d. [ ] Administrative Denial is Granted

REFEREE:

KAhmed

Name

8/13/15

Date

O:\Atty\Abatement Process\Referee Work Sheet - v 3.doc

Transmittal Sheet

Abatement #	15-076		
Petitioner:	RIDGEGATE INVESTMENTS INC	Tax Year	2014
Agent:	MIKE VAN DONSELAAR	Protested?	N
Petitioner's Request:	Overvaluation	Tax District	3275
Petitioner's Requested Value	$1,567,598	Tax Rate	13.9961%

Assessor Findings:

Assessor's Recommendation:

Deny. Study period sales of parcels of land in the immediate area of the subject support the current actual value of the subject property.

Original Values

Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount
R0482320	2130PT	$2,255,537	29.00%	$654,110	13.9961%	$91,549.89
	2230	$585,995	29.00%	$169,940	13.9961%	$23,784.97
		$2,841,532		$824,050		$115,334.86

Abatement Results

Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund
					0.0000%		
	2130PT	$2,255,537	29.00%	$654,110	13.9961%	$91,549.89	$-
	2230	$585,995	29.00%	$169,940	13.9961%	$23,784.97	$-
Deny		$2,841,532		$824,050		$115,334.86	$-

Difference Actual Value	Difference Assd Value	Tax Rate	Refund
$-	$-	13.9961%	$-

Last Known Physical Inspection By:	BSD/TMT	Date
Staff Appraiser:	BSD/TMT	Date
Review Appraiser:		Date

Previous Study Period	CURRENT SALES STUDY PERIOD	Appraisal Date	Assessment Date
July 1, 2008 - June 30, 2010	July 1, 2010 - June 30, 2012	6/30/12	1/1/14

DOUGLAS COUNTY
COLORADO

Office of the County Assessor
Lisa Frizell, Assessor
Phone 303-660-7450 Fax 303-479-9751

RECEIVED
APR 06 2015
Douglas County
Assessor's Office

15-076

301 Wilcox Street
Castle Rock, CO 80104

PETITION FOR ABATEMENT OR REFUND OF TAXES

County Douglas Date Received ______
Use Assessor's or Commissioners' Date Stamp

Section I: Petitioner, please complete Section I only.

Date: 03/31/2015 (Month Day Year) E-mail Michael.VanDonselaar@duffandphelps.com

Petitioner's Name: Ridgegate Investments C/O Duff & Phelps, LLC

Petitioner's mailing address: ______

City or Town ______ State ______ Zip Code ______

SCHEDULE OR PARCEL NUMBER(S): R0482320 (2231-154-10-002)

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY: Lot 2 Ridgegate 18

Petitioner states that the taxes assessed against the above property for property tax year 2014 are incorrect for the following reasons: (Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

See attached analysis

Petitioner's estimate of actual value $ 1,567,598 (Value) 2014 (Year)

Petitioner requests an abatement or refund of the appropriate taxes.

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct and complete.

M. Van Donselaar
Petitioner's Signature Daytime Phone Number ( )

By Mike Van Donselaar
Agent's Signature* Daytime Phone Number ( ) 303.749.9034

*Letter of agency must be attached when petition is submitted.

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-125 within thirty days of the entry of any such decision. §39-10-114.5(1), C.R.S.

Section II: Assessor's Recommendation (For Assessor's Use Only)

Tax Year ______

	Actual	Assessed	Tax
Original			
Corrected			
Abate/Refund			

☐ Assessor recommends approval as outlined above.

No protest was filed for the year: ______ (If a protest was filed, please attach a copy of the NOD.)

☐ Assessor recommends denial for the following reason(s):

Assessor's or Deputy Assessor's Signature