

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 February 11, 2016; 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)

15-116

Gary Baumann

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 22<sup>nd</sup> day of March, 2016 in Castle Rock, Douglas County, Colorado.

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

BY: 

DAVID A. WEAVER, Chair

ATTEST: 

CODIE BRENNER, Deputy Clerk



DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Gary A. Baumann

Agent:

Property Address: 9123 Sugar Stone Circle, Highlands Ranch

Abatement Number: 15-116

Assessor's Original Value: \$230,453 for tax years 2013 & 2014

Hearing Date: February 11, 2016

Hearing Time: 10:30 a.m.

1. The Douglas County Assessor was represented at the hearing by Peggy Gulam.

2. The Petitioner was:

- a. ☐ present
- b. ☒ not present
- c. ☐ present/represented by
- d. ☐ not present/represented by

3. Assessor's Recommended Value: \$230,453 for tax years 2013 & 2014

Petitioner's Requested Value: \$200,000 for tax years 2013 & 2014

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner stated on his Petition for Abatement or Refund of Taxes that the subject property has been incorrectly listed as having a walkout basement since 1995.

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 An inspection was made of the subject property which resulted in the removal of the walkout feature and a wood deck but the addition of partial basement finish, central air conditioning, a patio, and some square footage.

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

Classification: Residential

Total Actual Value: \$230,453 for tax years 2013 & 2014

Reasons are as follows: Assessor's inspection of the subject property resulted in corrections to the Assessor's inventory for the subject property. While the walkout feature was deleted per Petitioner's request, the net corrections outweighed the deletion of the walkout feature. Comparable sales support the Assessor's determination of actual value.

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:

*s/ Karen Smith*

Name

Date: February 11, 2016

Abatement Log No. 15-116

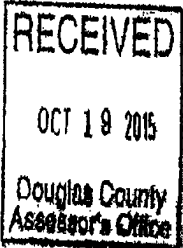




Office of the County Assessor  
Lisa Fritzell, Assessor  
Phone 303-860-7460  
Fax 303-479-8781

15-116

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: 10 / 13 / 15  
Month Day Year

E-MAIL Bmanna@yahoo.com

Petitioner's Name: GARY A. BAUMANN

Petitioner's mailing address: 4469 S. ANDER WAY

ARAPAHO CO 80015  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)

2231-071-02

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

9123 SUGARSTONE CIRCLE HIGHLANDS RANCH 8013  
LOT 34 HIGHLANDS RANCH 86A 8657 SQ. FT. 8013

0856173

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

PROPERTY HAS BEEN INCORRECTLY LISTED AS A WALKOUT  
AND TAXED AS WALKOUT SINCE 1995

Petitioner's estimate of actual value \$ 200000 (2013) and \$ 200000 (2014)  
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.

Gary A. Baumann  
Petitioner's Signature

Daytime Phone Number 303 766-7081

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 39-2-118, 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 39-2-126 within thirty days of the entry of any such decision. 39-10-114.8(1), C.R.S.

Section II:		Assessor's Recommendation (For Assessor's Use Only)		
Tax Year _____		Tax Year _____		
	Actual	Assessed	Tax	
Original	_____	_____	_____	_____
Corrected	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____
<input type="checkbox"/>	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.)			
<input type="checkbox"/>	Assessor recommends denial for the following reason(s):			
<u>John D. [Signature]</u> Assessor or Deputy Assessor's Signature				