

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

RESOLUTION APPROVING THE ABATEMENT SETTLEMENT  
RECOMMENDATIONS OF THE ASSESSOR'S OFFICE.

**WHEREAS**, the Board of County Commissioners ("Board") is responsible for hearing petitions for refunds or abatement of property taxes pursuant to §§ 39-1-113 and 39-10-114, C.R.S.; and

**WHEREAS**, in those instances where a taxpayer's petition for refund or abatement of property taxes to the Board has been reviewed by the Assessor for the County of Douglas ("Assessor") and recommended for approval or partial approval, the Board has the authority to settle all such appeals and accept the recommendations of the Assessor; and

**WHEREAS**, the Assessor has reviewed the following petitions for refund or abatement of property taxes and has determined that an adjustment to value is appropriate:

Abatement No.	Petitioner
15-130	Pine Lane Plaza
15-137	Denver Meridian Equities LLC - HTD Meridian One, LLC
16-005	CWREI LLC

and

**WHEREAS**, the Assessor has conferred with the taxpayers petitioning for refund or abatement of property taxes and the taxpayers have agreed with the Assessor's recommendation; and

**WHEREAS**, the Assessor wishes to submit the recommendations for adjustment to value for approval by the Board; 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 the Assessor and orders the Clerk to the Board to prepare a separate resolution for each abatement petition and to notify the petitioners of this decision.

**PASSED AND ADOPTED** this 26<sup>th</sup> day of April, 2016, in Castle Rock, Douglas County, Colorado.

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

BY:   
DAVID A. WEAVER, Chair

ATTEST:   
MEGHAN MCCANN, Deputy Clerk

Codie Brenner





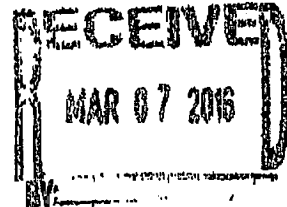
Office of the County Attorney

March 2, 2016

www.douglas.co.us

Rowland Welch  
Jim Schwalls & Associates, Inc.  
P.O. Box 3075  
McKinney, TX 75070

Reference Log Number: 16-005  
Account Number: R0481740  
Owner: CWREI LLC  
Address of Property: 1101 Town Center Drive, Highlands Ranch, CO



Dear Mr. Welch:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number 16-005 and is recommending partial approval of the petition for tax years 2013 and 2014. The enclosed Transmittal Sheet provides details of the Assessor's decision and recommended adjusted values. Please note that the tax dollar references are an estimate only, the actual tax dollar amounts will be determined by the Douglas County Treasurer. Please review the following options below and indicate your choice by initialing on the appropriate line.

X

I accept the Assessor's recommended reduction in value.

\_\_\_\_\_

I wish to withdraw my petition thus ending any further appeal.

\_\_\_\_\_

I wish to take an Administrative Denial which allows me to proceed to a higher level of appeal.

\_\_\_\_\_

I wish to have a hearing of my petition before a referee appointed by the County Board of Commissioners. The hearing will be held on ~~March 15, 2016 at 11:00 a.m.~~

Dated this 31 day of MARCH, 2016.

This office must receive this form, completed and initialed by you, at least three (3) calendar days prior to the scheduled date of the hearing. You may scan and e-mail, fax or mail your request to me at:

Office of the County Attorney  
100 Third Street  
Castle Rock, CO 80104  
Fax No.: 303-484-0399  
E-mail: [chancock@douglas.co.us](mailto:chancock@douglas.co.us)

<b>Transmittal Sheet</b>							Abatement # 16-005								
Petitioner:		CWREI LLC		Tax Year		2013-2014		Assessor Findings:							
Agent:		ROWLAND WELCH		Protested?		N		Assessor's Recommendation: Partial Approval - did not meet petitioner's estimate of value.							
Petitioner's Request:		Overvaluation		Tax District		3251		Partial adjustment based on the application of lot adjustments.							
Petitioner's Requested Value		\$600,000-13 \$1,250,000-14		Tax Rate		9.6965%									
Original Values				Tax Rate		9.6996%		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	
R0481740												0.0000%			
2013	0200	\$1,090,558	29.00%	\$316,260	9.6965%	\$30,666.15	Partial	0200	\$817,888	29.00%	\$237,190	9.6965%	\$22,999.13	\$7,667.02	
							Difference Actual Value		Difference Assd Value		Tax Rate		Refund		
							\$272,670		\$79,070		9.6965%		\$7,667.02		
2014	2130	\$1,660,159	29.00%	\$481,450	9.6996%	\$46,698.72		2130	\$1,245,119	29.00%	\$361,080	9.6996%	\$35,023.32	\$11,675.40	
	2230	\$725,358	29.00%	\$210,350	9.6996%	\$20,403.11		2230	\$725,358	29.00%	\$210,350	9.6996%	\$20,403.11	\$-	
		\$2,385,517		\$691,800		\$67,101.83	Partial		\$1,970,477		\$571,430		\$55,426.43	\$11,675.40	
							Difference Actual Value		Difference Assd Value		Tax Rate		Refund		
							\$415,040		\$120,370		9.6996%		\$11,675.40		
Last Known Physical Inspection By:		Date													
Staff Appraiser:		BSD		Date 1/20/16											
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		1/1/13 & 1/1/14	
Assessed Values															

# PETITION FOR ABATEMENT OR REFUND OF TAXES

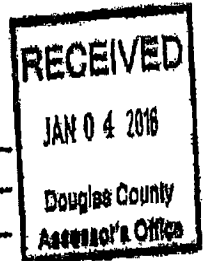
County: Douglas

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

**Section I:** Petitioner, please complete Section I only.

Date: 12-31-2015  
Month Day Year

16-805



Petitioner's Name: CWREI LLC

Petitioner's Mailing Address: C/O Jim Schwells & Associates, Inc., Attn Rowland Welch, P.O. Box 3076  
McKinney TX 75070

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)  
R0481740 / 2229-091-10-002

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY  
1101 TOWN CENTER DR

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2013 and 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.)

For 2013 the land assessment appears to exceed the correct actual value as of the statutory base year time period. This is evidenced by the purchase price. For 2014 the assessment included new construction. The total value for 2014 also appears to exceed the correct actual value as of the statutory base year time period. This is evidenced in part by the material decline in value assigned for 2016. In addition, please note that approximately 14,500 SF of the subject parcel is under lease for cattle grazing. Additional information will be provided. Thank you for your consideration, Rowland Welch, Direct (214) 644-9220, Cell (214) 455-5088, rwelch@schwells.com

Petitioner's estimate of value: \$ 600,000 (2013) and \$ 1,250,000 (2014)  
Value Year 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.

By Rowland Welch Daytime Phone Number ( ) \_\_\_\_\_  
Agent's Signature\* Daytime Phone Number (214) 644-9220

\*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	Tax Year	Actual	Assessed	Tax
Original								
Corrected								
Abate/Refund								
<input type="checkbox"/> 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)(e)(i)(D), C.R.S.								
Tax year: _____		Protest? <input type="checkbox"/> No		<input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NOD.)				
Tax year: _____		Protest? <input type="checkbox"/> No		<input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NOD.)				
<input type="checkbox"/> Assessor recommends denial for the following reason(s):								
<div style="text-align: right;">                           Assessor or Deputy Assessor's Signature                     </div>								



Office of the County Attorney

www.douglas.co.us

April 1, 2016

Mike Walter  
1st Net Real Estate Services, Inc.  
3333 South Wadsworth Blvd., Suite D-105  
Lakewood, CO 80227

Reference Log Number: 15-137  
Account Number: R0304039  
Owner: Denver Meridian Equities LLC - HTD Meridian One LLC  
Address of Property: 9785 South Maroon Circle

Dear Mr. Walter:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number 15-137 and is recommending approval of the petition for tax year 2013. The enclosed Transmittal Sheet provides details of the Assessor's decision and recommended adjusted values. Please note that the tax dollar references are an estimate only, the actual tax dollar amounts will be determined by the Douglas County Treasurer. Please review the following options below and indicate your choice by initialing on the appropriate line.

MW

I accept the Assessor's recommended reduction in value.

\_\_\_\_\_

I wish to withdraw my petition thus ending any further appeal.

\_\_\_\_\_

I wish to take an Administrative Denial which allows me to proceed to a higher level of appeal.

\_\_\_\_\_

I wish to have a hearing of my petition before a referee appointed by the County Board of Commissioners. The hearing will be held on  
**April 12, 2016 at 11:00 a.m.**

Dated this 4TH day of APRIL, 2016.

This office must receive this form, completed and initialed by you, at least three (3) calendar days prior to the scheduled date of the hearing. You may scan and e-mail, fax or mail your request to me at:

Office of the County Attorney  
100 Third Street  
Castle Rock, CO 80104  
Fax No.: 303-484-0399  
E-mail: [chancock@douglas.co.us](mailto:chancock@douglas.co.us)

[illegible]

# PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Douglas

Date Received: \_\_\_\_\_  
(Use Assessor's or Commissioners' Date Stamp)

Section II Petitioner, please complete Section I only.

Date: November 17, 2014  
Month Day Year

15-137

RECEIVED

NOV 18 2014

Petitioner's Name: Danver Meridian Equities, LLC, with authority from HTD-Meridian One, LLC

Petitioner's Mailing Address: c/o 1st Net Real Estate Services, Inc., 8558 South Wadsworth Blvd., Suite 103

Lakewood

CO

80227

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)

00000000

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

9700 South Meridian Circle

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 2013 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. Please review the 2013 assessment of \$11,128,024. The 2014 assessment was reduced to \$10,180,000. With no material conditions between 1/1/2013 and 1/1/2014, the two assessments should be the same. The buyer of this property (Denver Meridian Equities, LLC) purchased this property in January 2014 from HTD-Meridian One, LLC (seller). The seller has given the buyer authority to file an abatement for the 2013 tax year, and to receive any/all refunds associated with that tax year (please see attached). Assuming this abatement petition gets approved, the County Treasurer should issue the refund check to Denver Meridian Equities LLC, rather than to HTD-Meridian One LLC.

Petitioner's estimate of value:

\$ 10,180,000 (2013)  
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 ( )

Email

By

Agent's Signature

MIKE WALTER

Daytime Phone Number (720) 952-6788

Email: mwalter@telnet.com

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

If the Board of County Commissioners, pursuant to § 29-10-114(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 § 39-2-122, C.R.S., within thirty days of the entry of any such decision, § 29-10-114.5(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 Deferral/Refund has been mailed to the taxpayer, § 39-10-114(1)(a)(iv), C.R.S.

Tax year \_\_\_\_\_ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOA.)

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

John Parnick  
Assessor or Deputy Assessor's Signature

15-001-001 No. 020-0016



Office of the County Attorney

April 1, 2016

www.douglas.co.us

Chris Barnes  
Licht & Company, Inc.  
9101 East Kenyon Avenue, Suite 3900  
Denver, CO 80237

Reference Log Number: 15-130  
Account Number: R0357476  
Owner: Pine Lane Plaza  
Address of Property: 12543 N. State Hwy. 83

Dear Mr. Barnes:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number 15-130 and is recommending partial approval of the petition for tax years 2013 and 2014. The enclosed Transmittal Sheet provides details of the Assessor's decision and recommended adjusted values. Please note that the tax dollar references are an estimate only, the actual tax dollar amounts will be determined by the Douglas County Treasurer. Please review the following options below and indicate your choice by initialing on the appropriate line.

CMB

I accept the Assessor's recommended reduction in value. \$1,810,000

\_\_\_\_\_ I wish to withdraw my petition thus ending any further appeal.

\_\_\_\_\_ I wish to take an Administrative Denial which allows me to proceed to a higher level of appeal.

\_\_\_\_\_ I wish to have a hearing of my petition before a referee appointed by the County Board of Commissioners. The hearing will be held on  
April 12, 2016 at 9:00 a.m.

Dated this 4<sup>th</sup> day of April, 2016.

This office must receive this form, completed and initialed by you, at least three (3) calendar days prior to the scheduled date of the hearing. You may scan and e-mail, fax or mail your request to me at:

Office of the County Attorney  
100 Third Street  
Castle Rock, CO 80104  
Fax No.: 303-484-0399  
E-mail: [chancock@douglas.co.us](mailto:chancock@douglas.co.us)



<b>Transmittal Sheet</b>						<b>Assessor Findings:</b>								
<b>Petitioner:</b>	PINE LANE PLAZA LLC					<b>Tax Year</b>	2013-2014							
<b>Agent:</b>	CHRIS BARNES					<b>Protested?</b>	N							
<b>Petitioner's Request:</b>	Overvaluation					<b>Tax District</b>	0800							
<b>Petitioner's Requested Value</b>	\$1,750,000					<b>Tax Rate</b>	9.8677%							
<b>Original Values</b>						<b>Tax Rate</b>	9.8665%							
Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refund
R0357476												0.0000%		
2013	2112	\$541,842	29.00%	\$157,130	9.8677%	\$15,505.12		2112	\$541,842	29.00%	\$157,130	9.8677%	\$15,505.12	\$-
	2212	\$1,713,548	29.00%	\$496,930	9.8677%	\$49,035.56		2212	\$1,268,158	29.00%	\$367,770	9.8677%	\$36,290.44	\$12,745.12
		\$2,255,390		\$654,060		\$64,540.68	Partial		\$1,810,000		\$524,900		\$51,795.56	\$12,745.12
									Difference Actual Value		Difference Assd Value	Tax Rate		Refund
									\$445,390		\$129,160	9.8677%		\$12,745.12
2014	2112	\$541,842	29.00%	\$157,130	9.8665%	\$15,503.23		2112	\$541,842	29.00%	\$157,130	9.8665%	\$15,503.23	\$-
	2212	\$1,713,548	29.00%	\$496,930	9.8665%	\$49,029.60		2212	\$1,268,158	29.00%	\$367,770	9.8665%	\$36,286.03	\$12,743.57
		\$2,255,390		\$654,060		\$64,532.83	Partial		\$1,810,000		\$524,900		\$51,789.26	\$12,743.57
									Difference Actual Value		Difference Assd Value	Tax Rate		Refund
									\$445,390		\$129,160	9.8665%		\$12,743.57
Last Known Physical Inspection By:			RRM	Date	7/7/15									
Staff Appraiser:			RRM	Date	1/25/16									
Review Appraiser:				Date										
Previous Study Period July 1, 2008 - June 30, 2010					CURRENT SALES STUDY PERIOD July 1, 2010 - June 30, 2012					Appraisal Date 6/30/12		Assessment Date 1/1/13 & 1/1/14		
All values are rounded to the nearest dollar. Tax dollars are rounded to the nearest cent.														

# PETITION FOR ABATEMENT OR REFUND OF TAXES

County: DOUGLAS

Date Received \_\_\_\_\_

(Use Assessor's or Commissioners' Date Stamp)

RECEIVED

DEC 21 2015

Douglas County

Assessor's Office

Section I: Petitioner, please complete Section I only.

Date: DECEMBER 21, 2015

Month Day Year

Petitioner's Name: PINE LAKE PLAZA LLC

Petitioner's Mailing Address: do Licht & Company, Inc. 9101 E. Kenyon Avenue, Suite 3000

Denver, Colorado 80237

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)

R0357478

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

12541 N STATE HIGHWAY 83

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2013 and 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.)

SEE THE ATTACHED APPEAL

Petitioner's estimate of value:

\$ 1,750,000

(2013)

Value Year

and \$ 1,750,000

(2014)

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 ( ) \_\_\_\_\_

Email \_\_\_\_\_

By

Agent's Signature

Daytime Phone Number ( 303 ) 575-9306

Email chris@lichtco.com

\*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 _____			Tax Year _____		
	Actual	Assessed	Tax	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)(b)(D), C.R.S.

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

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):

Judy Ramirez  
Assessor or Deputy Assessor's Signature