Resolution No. R-016- 041

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

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 March 15, 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)
15-092	Virginia Holding LLC
15-121	Diana Seehase
15-132	TCF National Bank
16-010	RMIP Dumont LLC
16-013	Shelter Mutual Insurance Co.
16-015	Argonaut Holdings, Inc.
16-017	Rocky Mountain Law Enforcement
	Credit Union
16-020	Pat & Mike Lone Tree LLC
16-029	Harman Family Trust - Harman
	Management Corp.
16-030	Harman Family Trust - Harman
\$1	Management Corp.
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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 12th day of April, 2016 in Castle Rock, Douglas County, Colorado.

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

DAVID A. WEAVER, Chair

ATTEST:

MEGHAN MCCANN, Deput

Petitioner: Vi	irginia Holding LLC	Agent: Bryan	Willis
Property Address	: 188 Sandy Hollow Trail	Abatement Number:	15-092
Assessor's Origin	al Value: \$2,950,000 for tax y	year 2014	
Hearing Date:	March 15, 2016	Hearing Time: 9:00 a.m.	
1. The Douglas	s County Assessor was repres	sented at the hearing by Chris	Morley
2. The Petition a. b.	✓ present☐ not present	•	
c. d.	_ *	•	
3. Assessor's	s Recommended Value: \$2,0	500,000 for tax year 2014	
Petitioner	e's Requested Value: \$2,275	,000 for tax year 2014	
4. Petitioner property	resented the following testime in June 2014 for \$2,275,000.	ony and documents in suppor The prior purchaser acquired	et of the claim: Petitioner purchased the the property when it was in a state of

disrepair, and then fixed the property prior to selling it to the Petitioner. Assessor's comparable sales are in Castle

Rock while the subject property is located in a rural area.

3. The Assessor presented the following testimony and documents in support of the resessor's position.
 a. \(\subseteq \text{data from sales of comparable properties which sold during the applicable time period; and /or b. \(\subseteq \text{valuation using the cost approach; and/or } \)
c. Da valuation using the income approach; and/or
d. Dother
THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:
Classification: Residential
Total Actual Value: \$2,275,000 for tax year 2014
Reasons are as follows: The subject property was in a state of disrepair as of the assessment date of January 1, 2014 and is assumed to have been in a similar state at the date of value, June 30, 2012. The actual value should be reduced to reflect the property's condition.
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 March 15, 2016 Date
Abatement Log No. 15-092

Office of the County Assessor
Lisa Frizeli, Assessor
Prove 303-818-7450 Fex 503-478-9781

15-092 MM 17 20%

301 Wilcox Street Caste Rock, CD 10194

PETITION FOR ABATEMENT OR REFUND OF TAXES

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Transm	ittal SI		Abatement #	15-092				<u>A</u>	\sse	essor Findings:	Rev	/ise	d as per Re	eferee's rec	omr	mendation			
Petitioner:		VIRGINIA HOLDING	3 LLC - BR	YAN WILLIS	Tax Year		2014							<u> </u>		- 10	up for 2014		
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Petitioner:	Diana Seehase	Agent:
Property Addre	ess: 5408 E. Courtney Avenue, Castle Rock	Abatement Number: 15-121
Assessor's Orig	ginal Value: \$121,389 for tax year 2014	
Hearing Date:	March 15, 2016 Hearing Time: 9:00 a	.m.
1. The Doug	glas County Assessor was represented at the hearing b	y Dave Buchanan
2. The Petiti	ioner was: a. present	
	b. 🗵 not present	
	c. present/represented by	
	d. Inot present/represented by	
3. Assesso	or's Recommended Value: \$121,389 for tax year 2014	4
Petition	ner's Requested Value: \$80,000 for tax year 2014	
4. Petitioner Petition for Ab	r presented the following testimony and documents in patement or Refund of Taxes that the subject property	support of the claim: Petitioner stated on her was a "total fix-up."

5. The Assessor presented the following testimony and documents in support of the Assessor's position:
 a. \(\text{\t
THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:
Classification: Residential
Total Actual Value: \$121,389 for tax year 2014
Reasons are as follows: Comparable sales, adjusted, range from \$132,000 to \$147,000. The comparable sales are similar in size and style to the subject property and are located in close proximity to the subject property. No evidence was submitted in support of Petitioner's claim that the subject needed repairs.
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 March 15, 2016 Name Date
Abatement Log No. 15-121

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etitioner:		DIANA SEEHASE			Tax Year	. 2014	4 Assessor's Recommendation: DENY							
gent:					Protested?	N	N Based on Study period sales the 2014 Assessor value is supported. No documentation provided by the							
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Office of the County Assessor Teri Cox, Assessor Phone 303-550-7450 Fax 303-479-9751 PECEIVED

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Douglas County

301 William Man Office
Caette Rock, CO 80104

PETITION FOR ABATEMENT OR REFUND OF TAXES

COUNTY MIGHT	- u - ((,)	Date Recolved Use Assessor's or Commissioners' Date Stam	p
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Date: 1 - 3 -	2019		
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Petitioner's mailing address:	29 HOUS FAW CH	,	
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(Briefly describe the circumstances at	sed against the above property for property prounding the incorrect value or tax. Alfact	tax year are incorrect for the following reason additional sheets if necessary.)	
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Petitioner requests an abatement or of declars, under pensity of perjury in the present of examined by hie, and to he present of examined by hie, and to he petitioner's Signate. Agent's Signate. Agent's Signate. Letter of agency must be attached when if the board of county commissioners, the petition for refund or abatement of provisions of section 39-2-125 within the petition in the petition of the petition in the petition of section 39-2-125 within the petition in the petition of section 39-2-125 within the petition in the petition of section in the petition in t	Value Yes estund of the appropriate laxes. The second degree, that this petition, tegeth the best of my knowledge, information and Daytin The petition is submitted. Pursuant to section 39-10-114(1), or the petitioner mathing days of the entry of any such declaion Assessor's Recommet (For Assessor's Commeter of the petition of the entry of any such declaion of the entry o	er with any accompanying exhibits or statements, has been bellef, is true, correct and complete. The Phone Number (nies Inie

Petitioner: TCF National Bank	Agent: Patrick Sullivan
Property Address: 9475 South University Blvd., Highlands Ranch	Abatement Number: 15-132
Assessor's Original Value: \$1,534,055 for tax years 2013 and 2014	
Hearing Date: March 15, 2016 Hearing Time: 11:00 a.m.	
1. The Douglas County Assessor was represented at the hearing by Bec	ky Dockery
 2. The Petitioner was: a. □ present b. □ not present c. □ present/represented by d. ⊠not present/represented by Pat Sullivan, who also 	was not present
3. Assessor's Recommended Value: \$1,534,055 for tax years 2013 a	nd 2014
Petitioner's Requested Value: \$1,164,189 for tax years 2013 and	2014
4. Petitioner presented the following testimony and documents in supp documents were presented.	ort of the claim: No testimony or

5. The Assessor pres	sented the following testimony and documents in support of the Assessor's position:
b. 🛮 valuatio	om sales of comparable properties which sold during the applicable time period; and /or on using the cost approach; and/or tion using the income approach; and/or
	NDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND F THE PROPERTY ARE:
Classification:	Commercial
Total Actual Value:	\$1,534,055 for tax years 2013 and 2014
	: Assessor's cost approach supports the Assessor's determination of actual value. No itted by the Petitioner in support of its request for an abatement or refund of taxes.
IT IS THEREFORE I	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. Appro Recommendations her	oved and the value of the subject property is reduced as set forth in the Findings and rein
b. 🗆 App.	roved in part as set forth in the Findings and Recommendations herein
c. 🛭 Den	nied after abatement hearing
d. 🗆 Adm	ninistrative Denial is Granted
REFEREE:	
s/ Karen Smith Name	March 15, 2016 Date
A4	45 420

Abatement Log No. 15-132

<u> Transmi</u>	ttal Sh			Abatement #	15-132					Ass	essor Findings						
etitioner:		TCF NATIONAL BAN	1K		Tax Year	2013-2014	Assessor	's Recom	mendation: DENY			·-					
gent:		PATRICK SULLIVAN	1		Protested?			Agent failed to provide documentation in support of an adjustment.									
etitioner's Re	equest:	Overvaluation		Tax District		i	•										
etitioner's R	equested	Value	i "	\$1,164, <u>1</u> 89	Tax Rate	9.6965%	ľ										
Original V	/alues				Tax Rate		Abater	nent D	eculte	<u> </u>							
Parcel			Assmt	Assd	lax Rate	3.039090	Tuacci	IICATE A	CSGILS	Assmt	Assd			-			
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refu			
R0410777												0.0000%		- ACIG			
2013	2130	\$1,086,386	29.00%	\$315,050	O COCEN	\$20 F40 00		2100							_		
	2230	\$447,669	29.00%			\$30,548.82 \$12,588.00		2130 2230	\$1,086,386	29.00%	\$315,050	9.6965%	\$30,548.82				
	<u> </u>	\$1,534,055	0.0070	\$444,870		\$43,136.82	Deny	443U	\$447,669 \$1,534,055	29.00%	\$129,820 \$444,870	9.6965%	\$12,588.00				
							Deny		Φ1,554,055		\$444,870		\$43,136.82				
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-		-				·		Difference	\$-	Dilletence	Assd Value	Tax Rate 9.6965%		Refund			
												9.090370					
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2014	2130	\$1,086,386	29.00%	\$315,050	9.6996%	\$30,558.59		2130	\$1,086,386	20.0004	#21E 0E0	0.000004	#00 FP0 F0				
	2230	\$447,669				\$12,592.02		2230	\$447,669	29.00%	\$315,050 \$129.820	9.6996%	\$30,558.59 \$12,592.02		- 5		
		\$1,534,055		\$444,870		\$43,150.61	Deny		\$1,534,055	23.0070	\$444,870	9.0998%	\$43,150.61		- 5		
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									\$-		\$-	9.6996%			3		
ast Known Phy	sical Inspe	ection By:	<u>-</u> .	Date											_		
aff Appraiser.			BSD	Date	1/20/16		-						+		—		
eview Appraise	er:			Date									•		_		
		Previous Stu				CURRENT S					usal Date		Assessment Da				
	THE RESIDENCE OF STREET	July 1, 2008 - J	une 30, 2	010	net Bulger, 12 Course to be all	July 1, 20	10 - June	30, 2012			30/12		1/1/13 & 1/1/14	1	_		

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Öffice of the County Assessor Lisa Frizell, Assessor Phone 303-850-7450 Fax 303-478-9781

301 Wildox Street Castle Rock, CO 80104

DEC 2 3 2015

PETITION FOR ABATEMENT OR REFUND OF TAXES

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County 5	Douglas	}	*******				icelved		Hasensor's (
						Use As	sessor's or Comm	nissionera' Da	ale Slamp
Saction I: Date:	12	14	omplete Section I only. 2015	1	E-MAIL patric	k@sullivani	2U.XB	·	
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Pelitioner's	s mailing		Sullivan Valuation S		PO BOX 664				
		Evergreen		CO		80437	~~~		
		City or Town		State		Zip Code			
RO4107		ARCEL NUMB	ER(8)		Y ADDRESS C Iniversity Bi		escription of ads Reach	PROPERTY	
Petitioner ((Briefly des	etates the	at the taxes ass occumulance	sessed against the above	property for ct value or la	property lax ye x. Attach addili	ers 2013-1	are incorrect	l for the fello	wing reasons:
			ed: 2013 & 2014. Ovi m valuation.	ervaluation	, erroneous v	aluation, c	lerical error. A	vallable dat	Э
Petitioner	's ostima	ite of actual v	alue \$ 1,164,189	12013) and \$ <u>1,1</u>	64,189	2014	 	
			Value	18eY		Value	Year		
Pelitioner i	elaoupar	an abatement (or refund of the appropria	le laxes.					
l declara, u přepáted o	ıı examin nuder per	nally of parjury ed by me, and	in the second degree, the to the best of my knowled	it lhis patition ige, informat	ı, logether with ion and belisf, i	any accompi s true, correc	enying exhibite or and complete.	statéments,	has been
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the patition	for retur	id or abatemer	n) of laxee in whole or in p nin thirty days of the entry	en, the petill	опог тау арра	al to the boa	tnemacossa lo br	appeals pur	suant to the
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						Asse	sor's or Deputy	Asaessor's	Signature

Petitioner: RMIP Dumont LLC	Agent: David Johnson
Property Address: 12415 Dumont Way, Littleton, CO	Abatement Number: 16-010
Assessor's Original Value: \$1,192,800 for tax years 2013 and 2014	
Hearing Date: March 15, 2016 Hearing Time: 11:00	a.m.
1. The Douglas County Assessor was represented at the hearing b	y Becky Dockery
 2. The Petitioner was: a. □ present b. □ not present c. □ present/represented by d. ⊠not present/represented by David Johnson, was a second of the present of the present	who also was not present
3. Assessor's Recommended Value: \$1,192,800 for tax years 2	013 and 2014
Petitioner's Requested Value: \$715,680 for tax years 2013	and 2014
4. Petitioner presented the following testimony and documents in administrative denial.	support of the claim: Petitioner requested an

5. The Assessor pro	esented the following testimony and documents in support of the Assessor's position:
b. □valuat c. □a valua	com sales of comparable properties which sold during the applicable time period; and /or ion using the cost approach; and/or ation using the income approach; and/or Petitioner requested an administrative denial.
	INDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND
	OF THE PROPERTY ARE:
Classification:	Commercial
Total Actual Value:	\$1,192,800 for tax years 2013 and 2014
Reasons are as follow	s: Petitioner requested an administrative denial.
IT IS THEREFORE	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. Appr Recommendations he	oved and the value of the subject property is reduced as set forth in the Findings and rein
b. 🏻 Ар <u>г</u>	proved in part as set forth in the Findings and Recommendations herein
c. \square Der	nied after abatement hearing
d. 🛛 Adr	ninistrative Denial is Granted
REFEREE;	
s/ Karen Smith Name	March 15, 2016 Date
Abatement Log No.	16-010

	<u> </u>					-									
ransmit	tal Sh	eet		Abatement #	16-010					Asse	essor Findings	.			
etitioner:	tou OI	RMIP DUMONT LLC			Tax Year	2013-2014	Assessor	s Recom	mendation: DENY	,	coor / manage				
		DAVID JOHNSON			Protested?				O PROVIDE ANY DO	CUMENT	ATION IN SUP	PORT OF A	LOWER VALUE	•	
gent:							3253								
etitioner's Re		Overvaluation			Tax District	9.6965%									
etitioner's Re	equested	Value		\$715,680	Tax Rate		i								_
Driginal V	alues		į		Tax Rate	9.6996%	Abater	nent R	Results						
Parcel			Assmt	Assd						Assmt	Assd				
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate 0.0000%	Tax Amount	Refur	ıd
R0329639															
	2405	0400.000	29.00%	\$116.840	9.6965%	\$11.329.39		2135	\$402,880	29.00%	\$116.840	9.6965%	\$11,329.39		- 4
2013	2135 2235	\$402,880 \$492,160		\$142,730		\$13,839.81		2235	\$492,160		\$142,730	9.6965%	\$13,839.81		_;
	2235	\$297,760		\$86,350		\$8,372.93		2235	\$297,760	29.00%	\$86,350		\$8,372.93		-
	2200	\$1,192,800	25.5070	\$345,920		\$33,542.13	Deny		\$1,192,800		\$345,920		\$33,542,13		_ :
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2014	2135	\$402,880						2135 2235	\$402,880 \$492,160		\$116,840 \$142,730	9.6996% 9.6996%	\$11,333.01 \$13.844.24		
	2235	\$492,160 \$297,760					 	2235	\$297,760		\$86,350		\$8,375.60		
	2235	\$1,192,800	29.00%	\$345,920		\$33,552.85	Deny	کیکینانیا	\$1,192,800	25.0070	\$345,920	5.0050%	\$33,552.85		-\$
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taff Appraiser			שכח	Date	1/20/10		! 	 		i				_	
Review Apprais	ser:	Provious S	tudy Perior		 	CURRENT	SALES ST	UDY PE	RIOD	Appl	aisal Date	<u> </u>	Assessment Da	ate	
	Previous Study Period July 1, 2008 - June 30, 2010					CURRENT SALES STUDY PERIOD July 1, 2010 - June 30, 2012					6/30/12 1/1/13 & 1/1/14				

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PETITION FOR ABATEMENT OR REFUND OF TAXES

County:		Douglas				-44	Date Receive	d:	
Section	L Petitione	r, pleasa co	mplete Sectio	n I only.	16-1	010	(Use Assessor	s or Commissioner	REGENVED
Date:	November	24	20		(P				IAN 0 4 20%
•	Month	Day	Ye)[-				
Dottions	r's Name:		RMIP DUMO	NITLIC					Douglas Gount
	rs Name. rs Mailing Ac	iriress'	c/o Joseph (omnony Dal	dd Johne			Accounts Office
•	Edison Avenu	-	GO JOSEPH V	7. Galisone C	ببرجب فيستدي فبدواتها	esterfield		MO	63005
	et Address	~	Sednik III i dibber 1	*** نده *سبران بیبان ن ه		ly or Town		Siale	Zip Code
SCHEDU	JLE OR PAR	CEL NUMBI	ER(\$)	PROPE	RTY ADDRE	SS OR L	EGAL DESCRIPTION	ON OF PROPERT	ſΥ
	2229-07	0-02-019	032963	9	1:	2415 DU	MONT WAY, LITTLE	TON, CO 80125	<u> </u>
property illegally,	tax year(s) 2 whether due	013and 2 <u>01</u> to erroneous	4 pre incorred valuation, ime	et for the follo gularity in lev	wing reasons ying, clerical	: (Briefly error or (the taxes assessed describe why the tax overvaluation. Attach operty's actual	res have been lev nadditional sheet	ried erroneously or s if necessary.)
Petition	er's es timate	of value:	\$	715,680.0) (2013)	\$	715,680.00	(2014)
r Antiam	ui o qualifique	, 0, 12,00,	1	Value		Year	And the survey of the state of	Value	Year
,, open 20		Patitioner's	والوادية الواجوب الأست المناسبين فيتوري				ef, is true, correct, a	()	
If the board spatement	l of County Comm	be attached disaloners, purac or in part, the P	alliloner may appo	(1), C.R.B., or th	Property Tex A	dministrator	e Phone Number: pursuant to § 39-2-116. C int to the provisions of § 3	i.R.S., denies the path J-2-125, C.R.S., within	ion for refund or thirty days of the onby
Section	ı.lli				ors Recor		tion		
		Tax Year		1)	or Assessor's i	Use Uniy)	Tax Yea	•	
				** 	۳		Assuni	Angonnad	- Iax
		Actual	Asse	<u> </u>	Tax		Actual	Assessed	736
(Original	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		****		-			
Co	rrected								
Abate/	Refund					- Marinetta			-
☐ A	ssessor rec	ommends	approval as	outlined al	ove.				
If the rere	est incahalamac	l la hased upon		rvaluation, no ab	atement or refund	d of Laxes st	iell be made if an objection	or protest to such val	uation has been filed
Tax yea	ar;	Pre	otest?	No		Yes	if a protest was file	ed, please attacl	n a copy of the NO
·	ar:	_	otest?	No		Yes	lf a protest was file	ed, please attacl	a copy of the NO
i `			denial for th	e following	reason(s)			July Pa	musel -
					······································		As.	eensoys or Dapul	y Assessor's Signature 15-DPT-AR No. 920-88/11
15-32406-	0001-CO_INF_A	PPEAL_2229-07	0-02-019_12-31-2	016				•	TO BE A THE TWO WHY WAY TO

Petitioner:	Shelter Mutual Insurance Co.	Agent: David Johnson
Property Addr	ess: 83 Centennial Blvd., Highlands Ranch, CO	Abatement Number: 16-013
Assessor's Ori	ginal Value: \$1,561,234 for tax years 2013 and 2014	
Hearing Date:	March 15, 2016 Hearing Time: 11:00 a.m.	
1. The Dou	glas County Assessor was represented at the hearing by Becky	Dockery
2. The Petit	ioner was: a. present b. not present c. present/represented by d. not present/represented by David Johnson, who also	o was not present
3. Assess	or's Recommended Value: \$1,561,234 for tax years 2013 and	1 2014
Petitio	ner's Requested Value: \$936,700 for tax years 2013 and 2014	4
4. Petitione administrative	t presented the following testimony and documents in suppor denial.	t of the claim: Petitioner requested an

5. The Assessor presented the	following testimony and documents in support of the Assessor's position:
b. □valuation using thc. □a valuation using t	comparable properties which sold during the applicable time period; and /or the cost approach; and/or the income approach; and/or equested an administrative denial.
THE REFEREE FINDS AND ACTUAL VALUE OF THE P	D RECOMMENDS THAT THE PROPER CLASSIFICATION AND ROPERTY ARE:
Classification: Commerc	ial
Total Actual Value: \$1,561,234	for tax years 2013 and 2014
Reasons are as follows: Petitioner	requested an administrative denial.
IT IS THEREFORE RECOMM	ENDED that for the above-stated reasons, the Petition for Abatement is:
a. Approved and the Recommendations herein	e value of the subject property is reduced as set forth in the Findings and
b. Approved in pa	art as set forth in the Findings and Recommendations herein
c. Denied after ab	patement hearing
d. Administrative	Denial is Granted
REFEREE:	
s/ Karen Smith Name	March 15, 2016 Date
Abatement Log No. 16-013	

ransmit	tal Sh	eet		. L	16-013					Asse	ssor Findings:				
		SHELTER MUTUAL		Abatement #	Tax Year	2013-2014	Assessor	s Recomm	nendation: DENY						
etitioner:			INSURAIN	<u> </u>	Protested?		AGENT F	AILED TO	PROVIDE ANY DO	CUMENT	ATION IN SUP	PORT OF AN	ADJUSTMENT	•	
gent:		DAVID JOHNSON				3251									
etitioner's Re		Overvaluation			Tax District										
etitioner's R	equested '	Value		\$936,700	Tax Rate	9.6965%									_
riginal V	alues		1		Tax Rate	9.6996%	Abater	nent Re	esults						
Parcel			Assmt	Assd						Assmt	Assd				
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	noiaised	Class	Actual Val	Rate	<u>Value</u>	Tax Rate 0.0000%	Tax Amount	Refur	<u>ıq</u>
R0374165															_
	0100	\$627,264	29.00%	\$181,910	9.6965%	\$17,638,90		2120	\$627,264	29.00%	\$181,910	9.6965%	\$17,638.90		4
2013	2120 2220	\$627,264 \$933,970		\$270,850				2220	\$933,970		\$270,850	9.6965%	\$26,262.97		5
	2220	\$1,561,234	25.00%	\$452,760	3.030070	\$43,901.87	Deny		\$1,561,234		\$452,760		\$43,901.87		
															_
								Difference		Difference		Tax Rate		Refund	
									\$-		\$-	9.6965%			;
															_
2014	2120	\$627,264	29.00%	\$181,910	9.6996%	\$17,644.54		2120	\$627,264		\$181,910	9.6996%	\$17,644.54		_
2014	2220	\$933,970		\$270,850				2220	\$933,970	29.00%	\$270,850	9.6996%	\$26,271.37		_
		\$1,561,234		\$452,760		\$43,915.91	Deny		\$1,561,234		\$452,760		\$43,915.91		
								Difference	e Actual Value	Difference	Assd Value	Tax Rate		Refund	
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	+	July 1, 2008 -	June 30 1	2010	 		2010 - Jun			- E	/30/12		1/1/13 & 1/1/1		

PETITION FOR ABATEMENT OR REFUND OF TAXES

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	ner, please com	rplete Section I only.	16-013	(Use Assess	sor's or Commissiona	BECENED
ele: Decemb	•	2015	10,013			
Month	Day	Year				ian u y Mig
	·		WALINGTON			Douglas County
atitioner's Name:		SHELTER MUTUAL	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			Assessor's Office
etitioner's Mailing	1/20-1	c/o Joseph C. Sanso	ne Company, David Joh			
18040 Edison Av	كالمجيدة بالنبي المناعد ساجعه بأن		Chesterf		MO	63005
Street Address			City or To		State	Zip Code
	arcel number	1 1	ROPERTY ADDRESS OF			
222	903207007 ()	374165	83 Centennial	Bouleverd, HIGHLA	NDS RANCH, CO	80129
roperty tax yeat(s legally, whether d) <u>2013</u> and <u>20</u> lue to erroneous \	14 are incorrect for the selection of	oriate taxes and states the following reasons: (Bit in levying, clerical error taxes)	riefly describe why the or overvaluation. Att	ne taxes have been l ach additional sheet	levied erroneously o s it necessary.)
		s 936,70	value exceeds the 00.00 (2013		936,700.00	(2014)
etitioner's estim	ate of value:		سينسف بيصبب		Value	Year
		Valu	that this petition, togeth		,	
Topolog of Gradin	nes et iliet elle il	= 1014 # 444 41 111 J 111 111 11	viedge, information and l	time Phone Number	, ,	
v <u> </u>	Petitionera S		•	time Phone Number	(000) 700 7 175	5
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Petitioner: Argona	aut Holdings, Inc.	Agent: Todd Stevens
Property Address: 83	01 and 8351 Parkway Drive, Lone Tree	Abatement Number: 16-015
	lue: \$18,211,490 for tax years 2013 and 2014	
Hearing Date: Marc	th 15, 2016 Hearing Time: 1:00 p.	m.
1. The Douglas Cou	enty Assessor was represented at the hearing by	Becky Dockery
b. 🗆 c. 🗀	present not present present/represented by not present/represented by Carol Hughett	
3. Assessor's Reco	ommended Value: \$18,211,490 for tax years 20	013 and 2014
Petitioner's Rec	quested Value: \$13,000,000 for tax years 2013	and 2014
the subject property is a	ed the following testimony and documents in so a car dealership. Petitioner submitted a Limited oproach to value. Petitioner also submitted a co	Summary Consulting Assignment Report

\$13,000,000; and two comparable sales at \$155 and \$52 per square foot, respectively.

5. The	: Assessor p	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
Ъ		ation using the cost approach; and/or
c	. 🗆 a val	uation using the income approach; and/or
h	ı. 🗆 othe	er en
		FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND OF THE PROPERTY ARE:
Classifica	ation:	Commercial
Total Ac	tual Value:	\$18,211,490 for tax years 2013 and 2014
four buil	dings into	ows: Petitioner's cost approach underestimates the subject property's actual value as it lumps all one, categorizes the subject's building quality as average, uses a building cost of \$88.94 per preciates the subject property at 32%.
IT IS TH	HEREFOR	E RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
Recomm	a. DAp nendations	proved and the value of the subject property is reduced as set forth in the Findings and herein
	b. □ A	approved in part as set forth in the Findings and Recommendations herein
	c, 🛭 I	Denied after abatement hearing
	d. □ A	Administrative Denial is Granted
REFER	EE:	
s/ Karen Name	Smith	March 15, 2016 Date
Abatem	ent Log N	No. 16-015

2014 2130 \$6,906,872 29,00% \$2,002,990 9.9848% \$199,994.55 2130 \$6,906,872 29.00% \$2,002,990 9.9848% \$199,994.55 Bidg 1 2230 \$4,590,967 29,00% \$1,331,380 9.9848% \$132,935.63 2230 \$4,590,967 29,00% \$1,331,380 9.9848% \$132,935.63 Bidg 2 2230 \$2,830,902 29.00% \$820,960 9.9848% \$132,935.63 2230 \$2,830,902 29.00% \$820,960 9.9848% \$81,971.21 2230 \$2,830,902 29.00% \$820,960 9.9848% \$81,971.21 2230 \$2,830,902 29.00% \$413,190 9.9848% \$81,971.21 2230 \$2,230 \$2,457,957 29.00% \$413,190 9.9848% \$41,256,20 2230 \$2,457,957 29.00% \$413,190 9.9848% \$71,172.65 230 \$2,457,957 29.00% \$132,435,20 \$2,457,957 29.00% \$712,810 9.9848% \$71,172.65 230 \$2,457,957 29.00% \$13,211,490 \$5,281,330 \$52,7330.24 Deny \$18,211,490 \$5,281,330 \$52,7330.24 Deny \$18,211,490 \$5,281,330 \$52,7330.24 Deny \$18,211,490 \$5,281,330 \$52,7330.24 Deny \$18,211,490 \$55,281,330	<u> ransmi</u>	ttal Sh	neet		Abatement#	16-015	<u>. </u>				Asse	ssor Findings	:			
Parcel Assmt Ass	etitioner:		ARGONAUT HOLDI	NGS INC		Tax Year					•					
Parcel Assmt Ass	gent:		TODD STEVENS		-	Protested?	N	AGENT F	ROVIDE	D INADEQUATE DA	TA IN SUI	PPORT OF AN	ADJUSTME	NT.		
Parcel Assmt Ass	etitioner's Re	equest	Overvaluation			Tax District	0967			•						
Parcel	etitioner's R	equested	Value	\$	13,000,000	Tax Rate	9.8029%									
Number Class Actual Val	Original \	/alues					0.084806	Ahater	ment R	esults				-		_
Number Class Actual Val Rate Value Tax Rate Tax Amount Decision Class Actual Val Rate Value Tax Rate Tax Amount 0.00000% 2013 2130 \$6,906,872 29.00% \$2,002,990 9.8029% \$196,351.11 2130 \$6,906,872 29.00% \$2,002,990 9.8029% \$196,351.11 8891 2230 \$4,590,967 29.00% \$1,331,380 9.8029% \$130,513.85 2230 \$4,590,967 29.00% \$1,331,380 9.8029% \$130,513.85 2230 \$4,590,967 29.00% \$1,331,380 9.8029% \$130,513.85 2230 \$2,880,902 29.00% \$1,331,380 9.8029% \$10,5013.85 2230 \$2,880,902 29.00% \$1,331,380 9.8029% \$10,5014.80 2230 \$1,424,792 29.00% \$1,331,380 9.8029% \$10,5014.80 2230 \$1,424,792 29.00% \$1,31,190 9.8029% \$10,5014.80 2230 \$1,424,792 29.00% \$1,31,190 9.8029% \$9,876.05 2230 \$1,424,792 29.00% \$1,31,190 9.8029% \$9,876.05 2230 \$2,457,976 29.00% \$1,31,190 9.8029% \$9,876.05 818,211,490 \$5,281,330 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,31,190 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,31,190 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,31,330 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,31,330 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,31,330 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,331,380 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,331,380 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,331,380 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,331,380 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,331,380 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,331,380 9.8029% \$9,876.05 \$2,230 \$2,457,976 29.00% \$1,331,380 9.8029% \$1,331,331,380 9.8029% \$1,331,33		1		Assmt	Assd	TEX INC.	3.804070	7 133 011 01		.ooui.co	Assmt	Assd	1 1			_
## R0330041 ## ## ## ## ## ## ## ## ## ## ## ## ##	Number	Class	Actual Val			Tax Rate	Tax Amount	Decision	Class	Actual Val			Tax Rate	Tax Amount	Refu	nd
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Difference Actual Value Difference Assd Value Tax Rate Roman Physical Inspection By: Date Date Date 1/28/16	Bldg 4	2230		29.00%		9.9848%			2230		29.00%		9.9848%			_ ;
\$- \$- 9.9848%		\$18,211,490		\$5,281,330		\$527,330.24	Deny		\$18,211,490		\$5,281,330		\$527,330.24		,	
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telf Appraiser: BSD Date 1/28/16																
oview Appraignment				BSD		1/28/16										
	eview Apprals	ser:			Date				1		<u>_</u>		L			
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		 														

PETITION FOR ABATEMENT OR REFUND OF TAXES

RECEIVED

JAN 0 4 2016

Douglas County Assessor's Office

County: Douglas				Dute Received_ (Vie Assessor's or Com	nussianars' Date Stamp)
Seetlon & Petitioner, please complet	e Section	I only.		•	
Date: December 2015	Yesi				
Petitioner's Name: Argonaut Holding	s Inc c/o	ACS Inc			
Petitioner's Mailing Address: 8201 Pr	rkway D	rive			
Lone Tree City or Town	CO State		80124 Zip Code		
SCHEDULE OR PARCEL NUMBER(S)	PROPERT	,	EGAL DESCRIPTI	on of property
R0330041	•	8351 Park	way Dr. & 8301	Parkway Dr.	**************************************
2231-041-07-001			Attended Control of the Control of t	 	
Petitioner states that the taxes assessed a are incorrect for the following reasons: (Attach additional sheets if necessary.)	galust the Briefly des	above propei scribe the circ	rly for property to unistances surrou	x year(s) <u>2013</u> uiding the incorrect v	,अवर्ष <u>201इ</u> Palue or tax.
Petitioner's estimate of value: \$13,000	,000	(20)	1 13,000	,000	2014)
Petitioner requests an abatement or refund of	Value Champo		(ex		
I declare, under penalty of perjury in the sw or statements, has been prepared or examin complete.	cond degre	e, that this pet	ition, together with of my knowledge,	any accompanying ex information and belie	dulbits C, is true, correct, and
A Petilione Signature		_ I	Daytime Phone Nu	mber ()	
By Agrai's Signature	15	Ç.14 4	Daytime Phone Nui	nber <u>(303)347</u>	-1878
*Letter of agency mins he attached when polition is an if the board of county commissioners, pursuant to accion the polition for refund, or abstement of taxes in whole or in provisions of section 39-2-133 within their days of the er	39-10-114(1), 1 part, the peti	or the property to tioner may appeal t	a the bound of assessmen		
Section (1:			commendation or's Use Only)		
Tan year			Tat year_)
	क्राध्ये	īas	Actual	Ammd	<u>Tu</u>
Canada			Original	anticomentità dell'altri di la la la compania dell'altri dell'altri dell'altri dell'altri dell'altri dell'altri	nger annoughpolannyanagangangang
Corrected Abste/Refusal			Abate/Refund		
Assessor recommends approval as on No protest was filed for the year(S): Assessor recommends denial for the		(If a plotost was f reason(\$):	John ?	opy of the NOD.)	L

Petitioner:	Rocky Mountain Law Enforcement Credit Union	Agent: Todd Stevens
Property Addre	ess: 10025 Park Meadows Drive, Lone Tree	Abatement Number: 16-017
Assessor's Orig	rinal Value: \$1,938,245 for tax years 2013 and 2014	
Hearing Date:	March 15, 2016 Hearing Time: 1:00 p	o.m.
1. The Doug	glas County Assessor was represented at the hearing b	y Becky Dockery
2. The Petiti	oner was: a. □ present b. □ not present c. □ present/represented by d. ⊠not present/represented by Carol Hughett	
3. Assesso	or's Recommended Value: \$1,938,245 for tax years 2	013 and 2014
Petition	ner's Requested Value: \$1,600,000 for tax years 2013	3 and 2014
4. Petitioner the subject pro	presented the following testimony and documents in perty is a credit union bank with 30% in shell conditions.	support of the claim: Petitioner testified that on. Petitioner submitted a Limited Summary

Consulting Assignment Report that sets forth a cost approach to value. Petitioner also submitted a copy of the 2015

actual value at \$1,682,767; and an income pro forma

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 i. ☑other Part of the building is bank and part is core and shell; previously, the core and shell had been valued using an office model. The 2015 actual value is too low; Petitioner withdrew its 2015 appeal at the BOE once the necessary correction to the 2015 actual value was explained. The 2013 and 2014 actual value is low.
THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:
Classification: Commercial
Total Actual Value: \$1,938,245 for tax years 2013 and 2014
Reasons are as follows: Petitioner's cost approach underestimates the subject property's actual value as it uses a building cost of \$152.15 per square foot, depreciates the subject at 26%, omits add-ons, and values the land at \$8.87 per square foot.
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 March 15, 2016 Date
Abatement Log No. 16-017

ransmit	ttal Sh	eet		Abatement#	16-017					Asse	ssor Findings:					
etitioner:		ROCKY MTN LAW EN	ORCEME	NT CREDIT UNION	Tax Year	2013-2014	Assessor'	s Recomi	nendation: DENY							
gent:		TODD STEVENS			Protested?	N	THE COS	T APPRO	ACH USED BY THE	ASSESS	OR'S OFFICE	IS THE BES	TINDICATOR O	F VALUE	•	
etitioner's Re	quest	Overvaluation			Tax District	3102	3102									
etitioner's Re			5	1.600.000	Tax Rate	9.1642%										
riginal V					Tax Rate	0.246106	Abater	nent R	esults							
Parcel	aiucs	<u> </u>	Assmt	Assd	lax Rate	9.340170			Assmt	Assd						
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refu	ıd	
												0.0000%				
R0404539	ļ				 							-			—	
2013	2120	\$1,262,804	29.00%	\$366,210	9.1642%	\$33,560.22		2120	\$1,262,804	29.00%	\$366,210	9.1642%	\$33,560.22		\$	
	2220	\$675,441				\$17,950.83		2220	\$675,441	29.00%	\$195,880	9.1642%	\$17,950.83		,	
		\$1,938,245		\$562,090		\$51,511.05	Deny		\$1,938,245		\$562,090		\$51,511.05			
															_	
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									\$-		\$-	9.1642%				
	<u> </u>														_	
									44 000 004	92.2024	4000 040	0.046404	\$34,226.35		_	
2014	2120	\$1,262,804				\$34,226.35 \$18,307.14	-	2120	\$1,262,804 \$675,441		\$366,210 \$195,880	9.3461% 9.3461%				
	2220	\$675,441 \$1,938,245	29.00%	\$195,880 \$562,090		\$18,307.14 \$52,533.49	Deny	2220	\$1,938,245	29.00%	\$562,090	9.340170	\$52,533.49			
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								Differenc	e Actual Value	Difference	Assd Value	Tax Rate		Refund	_	
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	u mina) i m ==	action Shu	BSD	Date	11/16/15										_	
aff Appraiser		ection by:	BSD	Date	1/22/16			 							_	
eview Appraiser.				Date												
··~·· Applas	T	Previous St		d		CURRENT S					aisal Date		Assessment Da			
	1	July 1, 2008 -	June 30, 2	2010		July 1, 2	010 - June	e 30, 201	2	6	/30/12	<u></u>	1/1/13 & 1/1/1	4		

PETITION FOR ABATEMENT OR REFUND OF TAXES

re.	MULLLL	ruk Ab	NATATININA	I OK KUR	UND OF IA.	DVIA	RECEIVED
County: Douglas					Date Received	istaionota' Data Stamp)	IAN 0 4 2016
Section I: Politioner,	please compl	cte Section	I only.				Dauglas County Assessor's Office
Date: <u>December 201</u>	5 Day	Year					
North Pelilioner's Name: Ro			rcement Credit	Union			•
Petitioner's Mailing A							
	datess	CO		80216			
Denver City or Team	بوده میشیانیانیانیانیانی	State		Zip Code			
SCHEDULE OR PARC	ec number	s(S)	PROPERTY.	ADDESS OR LE	GAL DESCRIPTION	ON OF PROPERTY	a.
2231-034-06-001		;	10025 Park	Meadows Dr			<u></u>
R0404539			**************************************		مراد المراد ا	· · · · · · · · · · · · · · · · · · ·	
Petitioner states that the	e lants assesse	d against the	above property	for properly tax	уелг(в) 2013	and <u>2014</u>	
are incorrect for the foll Attach additional sheets	lowing reasons s if accessary.)	n (Briefly de	scribe the circui	nstances surrou	ding the incorrect t	alue or tax,	
Politioner's estimate of	value: \$ 1,60	0,000	(2013	\$1,600,00	00 (2	2014)	
		Value	Yes	r			
Petitioner requests on aba	atement or refu	nd of the app	ropriate taxes.				
I declare, under penalty of or statements, has been p complete.	of perjury in the repared or exam	second degr nined by me,	ee, that this petition and to the best of	on, together with I'my knowledge, i	my accompanying of nformation and belie	dribits f, is true, correct, and	
			Da	ytınıe Phone Nun	nber ()	.) /	
By Cala	lilibrigita Signature	J (M	<u> </u>	iytime Phone Nun	aber (<u>303</u>) 347	<u>-1878</u>	
Agency must be area	eni'n Signature' died when netition	is nationalited by	au peonl				
If the board of county communes to the pertition for refund or abstern provisions of section 5%-2-125 vi	nters, puritist to so ent afterna in whole	ction 39-10-114(1), or the property lax as intioner may appeal to b	ne conta at assertment	section 19-2-116, denies appeals pursuant to the		
Section III		·	Assessor's Rec (For Assessor'	omnicadation (Ose Oaly)		and the second s	
	Tat ye	17		Tex year_			
	Acutal	Amousd	Tuz	Astuni	ARREIT	T _M	
Original .				Original corrected	A CONTRACTOR OF THE PARTY OF TH		
Currected AbotoReland							
C Assessor recomme	nds approval	as autilned	ebove.	nd alasaalla a ee	ov of the NOD 1 .	Λ	
No protest was filed Assessor recomme				au, practice of the color of the			
				issor's or Dopoly Ass	Subura Signatura	E	
			· · · · · · · · · · · · · · · · · · ·				4

Petitioner: Pat & Mike Lone Tree LLC	Agent: Todd Stevens
Property Address: 9535 Park Meadows Drive, Lone Tree	Abatement Number: 16-020
Assessor's Original Value: \$3,407,500 for tax years 2013 and 2014	
Hearing Date: March 15, 2016 Hearing Time: 1:00	p.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 Carol Hughett 	
3. Assessor's Recommended Value: \$3,407,500 for tax years	2013 and 2014
Petitioner's Requested Value: \$2,500,000 for tax years 201	13 and 2014
4. Petitioner presented the following testimony and documents is subject property is a restaurant. Petitioner submitted a Limited Surr forth a cost approach to value. Petitioner also submitted a copy of square feet.	mary Consulting Assignment Report that sets

. The Assessor presented the following testimony and documents in support of the Assessor's position:
 a. \(\text{\text{\text{\text{\text{\text{Matta}}}}} \) data from sales of comparable properties which sold during the applicable time period; and /or b. \(\text{\tex{\tex
Classification: Commercial
Cotal Actual Value: \$3,407,500 for tax years 2013 and 2014
Reasons are as follows: Assessor's evidence of comparable sales was more persuasive of the subject's actual value han the Petitioner's cost approach.
T 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:
Name March 15, 2016 Date
Abatement Log No. 16-020

ransmit	ttal Sh	eet		Abatement#	16-029					Asse	ssor Findings:				
etitioner:	- 1:	HÁRMAN FAMÍLY TRUST	- HARMAN N	MANAGEMENT CORP	Tax Year				nendation: DENY						
ent:		TODD STEVENS			Protested?	N	AGENT P	PROVIDED	INADEQUATE DO	CUMENTA	TION IN SUP	PORT OF AN	ADJUSTMENT.	•	
titioner's Re	quest:	Overvaluation			Tax District	3251									
titioner's Re				\$560,000	Tax Rate	9,6965%									
riginal V					Tax Rate	0.600604	Δhater	nent R	esults						
Parcel	alues		Assmt	Assd	rax Rate	9.099090	Abacci	IICILL IX	CSGICS	Assmt	Assd		· · · · · · · · · · · · · · · · · · ·		_
					7 D-4-	Tara Amazana	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refur	٠d
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual vai	Rate	Value	0.0000%	TAX AIDOUNG	Kelai	<u></u>
R0405551												- 0.00007.0			
NO-103331								1							
2013	2130	\$620,364	29.00%	\$179,910	9.6965%	\$17,444.97		2130	\$620,364		\$179,910	9.6965%	\$17,444.97		\$
	2230	\$303,672	29.00%	\$88,060	9.6965%	\$8,538.74		2230	\$303,672	29.00%	\$88,060	9.6965%	\$8,538.74		
		\$924,036		\$267,970		\$25,983.71	Deny		\$924,036		\$267,970		\$25,983.71		
							-								
	——-i							Differenc		Difference	Assd Value	Tax Rate		Refund	
	i i								\$-		\$	9.6965%			97
											_				
										- 1					
2014	2130	\$620.364	29.00%	\$179,910	9.6996%	\$17,450.55		2130	\$620,364	29.00%	\$179,910	9.6996%	\$17,450.55		- 5
	2230	\$303,672	29.00%	\$88,060				2230	\$303,672		\$88,060	9.6996%	\$8,541.47		_;
	2230	\$924,036	20.0070	\$267,970		\$25,992.02	Deny		\$924,036		\$267,970		\$25,992.02		- 5
	 							Differenc	e Actual Value	Difference	Assd Value	Tax Rate		Refund	
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st Known Phy			BSD	Date	1/27/16		 	 		 	····	 			_
aff Appraiser.			רפים	Date	1,21/10		 	+ +		 		 	-		
view Apprais	iei.	Previous St	udy Perior		-	CURRENT S	SALES ST	UDY PER	RIOD	Appr	aisal Date	i	Assessment Da		_
THE SALES OF	 	July 1, 2008	June 30, 2	กาด	1		010 - Jun		>	6	/30/12		1/1/13 & 1/1/1	.4	

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Douglas	(e araminas - a as assum		(1/80 Assessor's or Commusadners, Date Stamp)								
Section I: Potitioner	please compl	eto Section	I only.		,						
Date: <u>December 20</u> 1	5. Day	Yeu									
Pulitioner's Name:	lorman Family	Trust - Ha	mon Menago	ment Comoration							
Petitioner's Mailing A	uddress: 199 F	irst St # 21.	?								
Los Altos Cayar Town	militations in the state of the second of	CA Suic	angydda aday chdyddolyn y	84022 In Code							
schedule or par	cel number	(S)	Property addess or legal description of								
2229-102-09-023		id.		OADWAY	I Den beleve were the second and the						
R0405551		_									
Pelitioner sinten fint th are incorrect for the fo Attach additional shoot	lowing reasons	l against the 1 (Briefly des	above proper	ty for property tax y umetances surround	onr(s) <u>2013</u> and Ing the incorrect valu	2014 e or (ax.					
Petitioner's estimate of	value: 5 560,	000	(201	3 <u>5560,000</u>	(2014	<u>ا</u>					
		Vakio	1	'ear							
Petitioner requests on ab	atement or retur	d of the uppr	opriale laxes								
l deplace, under poneity of statements, has been p complete	of perjury in the trepered or exem	second degre rined by me, r	e, that this pet and to the best	llion, together with an of my knowledge, inf	y accompanying exhibi contation and belief, is	its trus, carrect, and					
	ittefare Siplature	gen ag garin badanist brin	_ 1	Daylime Phone Numbe	r ()	- Marie C. July Balls C. C. Balls of apr 2 years man					
By LONG	DAY Bignature	AC F	yo 1	Daytime Phone Numbe	r (_303_)347-18	378					
*Letter of opency that i be held	•	-	-								
If the bound of covery commission the pertises for refuel or abstract provisions of courses 39-2-125 m	। होवर्तक तर स्थापने कि रहा	ns on punt, this peru	coper may appeal t	of the boord of assessment app	erion 17-2-110, deniès Enla pui suant in the						
SECTION III	(continendation r's lie Only)		to the second					
	Toxyese	ъ.		Tez year	(n/ Mm						
W-64-A	Penni	Viene	Isa	Athal	Austard	īði.					
Original Corrected		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Original	 						
	. minm t. / #Million all minm /	n i timi m									
Assessor recomme No protest was filed Assessor recommo	nds approval a for the year(8)	s outlined at	cove. (Il'a proteti was f reason(s):		are NOO)						
THE RESIDENCE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN THE PER	Sandaria, being gungen dien.			The second secon	247.00.00						

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Douglas County

Petitioner:	Harman Family Trust - Harman Management Corp.	Agent: Todd Stevens
Property Addre	ss: 9804 South Yosemite, Lone Tree	Abatement Number: 16-030
Assessor's Orig	inal Value: \$1,257,549 for tax years 2013 and 2014	
Hearing Date:	March 15, 2016 Hearing Time: 1:00 p.m.	
1. The Doug	las County Assessor was represented at the hearing by Becky	Dockery
	oner was: a. present b. not present c. present/represented by d. not present/represented by Carol Hughett	
3. Assesso	or's Recommended Value: \$1,257,549 for tax years 2013 and	2014
Petition	ner's Requested Value: \$800,000 for tax years 2013 and 2014	1
4. Petitioner the subject pro	presented the following testimony and documents in support perty is a fast food restaurant. Petitioner submitted a Limited	t of the claim: Petitioner testified to Summary Consulting Assignment

Report that sets forth a cost approach to value. Petitioner also submitted a copy of the property record card

reflecting a lower value for 2015; and land sales of \$11.08 and \$12.25 per square foot.

that

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 m. ⊠other Subject is Class D, good quality. Land economic areas were split in 2015, which resulted in lower land values. Three land sales for 2013 and 2014 in close proximity to the subject property ranged from \$10.88 to \$22.82 per square foot.
THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:
Classification: Commercial
Total Actual Value: \$1,257,549 for tax years 2013 and 2014
Reasons are as follows: Petitioner's cost approach underestimates the subject property's actual value as it categorizes the subject property as average, uses a building cost of \$132.49 per square foot, omits add-ons, and value the land at \$11 per square foot.
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 March 15, 2016 Date
Abatement Log No. 16-030

<u>Transm</u>	ittal Sh	reet		Abatement#	16-030		Assessor Findings:								
Petitioner:		HARMAN FAMILY TRUST	-HARMAN	MANAGEMENT CORP	Tax Year		3-2014 Assessor's Recommendation: DENY								
Agent:		TODD STEVENS			Protested?	N	AGENT S	AGENT SUBMITTED INADEQUATE DOCUMENTATION IN SUPPORT OF AN ADJUSTMENT.							
Petitioner's F	Request	Overvaluation			Tax District	xx District 3095									
Petitioners	Requested	Value		\$800,000	Tax Rate										
Original '	Values				Tax Rate	9.9848%	Abatement Results				•		_		
Parcel			Assmt	Assd				1		Assmt	Assd				
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refun	d
R0407100											•	0.0000%			
2013	2130	\$752,633	29.00%	\$218,260	9.8029%	\$21,395.81		2130	Ф7E2 C22	20.0006	#34B 360	0.000000	#21 2DE 01		
2010	2230	\$504,916	29.00%			\$14,354.39	 - 	2230	\$752,633 \$504,916		\$218,260 \$146,430	9.8029% 9.8029%			<u>\$-</u> \$-
		\$1,257,549	20.0078	\$364,690		\$35,750.20	Deny	2230	\$1,257,549	29.0078	\$364,690	9.002.970	\$35,750.20		\$-
					1			Difference	e Actual Value	Difference	Assd Value	Tax Rate		Refund	
									\$-		\$-	9.8029%			\$-
2014	2130	\$752,633	29.00%			\$21,792.82		2130	\$752,633		\$218,260	9.9848%			_\$-
	2230	\$504,916 \$1,257,549	29.00%	\$146,430 \$364,690	9,9848%	\$14,620.74 \$36,413.56	Deny	2230	\$504,916 \$1,257,549	29.00%	\$146,430 \$364,690	9.9848%	\$14,620.74 \$36,413.56		\$
	-														
								Difference	e Actual Value	Difference	Assd Value	Tax Rate		Refund	_
									\$-		\$-	9.9848%			\$-
	1						-								
ast Known P	bysical Inspe	ection By:		Date										•	_
Staff Appraise			BSD	Date	1/27/16	•									
Review Appra				Date											
		Previous St	udy Perior	4		CURRENT S	ALES ST	JDY PER	NOD	Аррг	aisal Date		Assessment Da	te	
	13	July 1, 2008 - 3	lune 30, 2	010		July 1, 2	010 - June	30, 2012			/30/12		1/1/13 & 1/1/1		

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PETITION FOR ABATEMENT OR REFUND OF TAXES

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Douglas County Assessor's Office

Date Received County: Douglas (Use Assessor's or Commussioners' Date Starre) Section I: Petitioner, please complete Section I only. Date: December 2015 Petitioner's Name: Harman Family Trust - Harman Management Corneration Petitioner's Mailing Address: 199 First St # 212 84022 Los Altos Zip Code City of Toyen PROPERTY ADDESS OR LEGAL DESCRIPTION OF PROPERTY SCHEDULE OR PARCEL NUMBER(S) 2231-103-06-006 9804 S Yosemite St R0407100 Petitioner 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 the circumstances surrounding the incorrect value or tax, Attach additional sheets if necessary.) Petitioner's estimate of value: \$ 800,000 1800,000 (2013 (2014) Value Petitioner requests an abatement or refund of the appropriate taxes. I declare, under penalty of perjury in the second degree, that this pelition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the bost of my knowledge, information and bolter, is true, correct, and complete Daytime Phone Number (__ Daytime Phone Number (303) 347-1878 *Letter of agency must be attached when patition is submitted by an agent. If the based of county commissioners, pursuant to section 39-10-114(1), on the property was administrator, pursuant to section 39-2-116, decrees the potition for refund or abstended of faxes in whole or in part, the potitioner may appeal to the based of assessment appeals pursuant to the provisions of section 39-2-123 within thirty days of the entry of any such decision, 19-10-1145(1), C.R.S. Assessor's Recommendation (For Assente's Use Only) Section It: प्रकासि Actual Tos Assured Original Correctati · Assessor recommends approval as outlined above. _(if a protest was lited, please stlach a copy of the NOD.) No protest was filed for the year(S): __ Assessor recommends denial for the following reason(s):

Assessor's or Deputy Assessor's Signature

Fransmittal Sheet Abatement #			16-020		Assessor Findings:										
Petitioner: PAT & MIKE LONE TREE LLC			Tax Year	2013-2014	ASSESSOR'S RECOMMENDATION: DENY										
Agent:		TODD STEVENS			Protested?		AGENT PROVIDED INADEQUATE DATA IN SUPPORT OF AN ADJUSTMENT. ASSESSOR'S SALE COMPARISON APPROACH IS A BETTER INDICATOR OF VALUE.								
Petitioner's Request: Overva		Overvaluation	rvaluation			3102	COMPAR	ONE VICTOR STATE INDICATOR OF AVECE							
Petitioner's Requested Value Original Values		/alue		\$2,500,000	Tax Rate	9.1642%									
					Tax Rate	9.346196	Abatement Results								
Parcel	alaco		Assmt	Assd	Tax Rate	9,340170				Assmt	Assd			,	
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refu	nd
Idaninei (Class_	Acmai vai	Nate	Value	TEXTELL	Tax Minount	000131011	0.033	Flotian Ful	Tute		0.0000%			
R0404535															
2013	2125	\$1,058,944	29.00%	\$307,090	9.1642%	\$28,142,34		2125	\$1,058,944	29.00%	\$307,090	9,1642%	\$28,142.34		\$
2013	2220	\$2,348,556				\$62,415.53		2220	\$2,348,556		\$681,080	9.1642%	\$62,415.53		\$
		\$3,407,500		\$988,170		\$90,557.87	Deny		\$3,407,500		\$988,170		\$90,557.87		\$
			ļ				ļ	Differenc	e Actual Value \$-	Difference	Assd Value	Tax Rate 9.1642%		Refund	5
									\$ -		φ-	9.104270			
2014	2125	\$1,058,944			9.3461%	\$28,700.94		2125	\$1,058,944		\$307,090	9.3461%	\$28,700.94		- 5
	2220	\$2,348,556 \$3,407,500	29.00%	\$681,080 \$988,170		\$63,654.42 \$92,355.36	Deny	2220	\$2,348,556 \$3,407,500		\$681,080 \$988,170		\$63,654.42 \$92,355.36		5
	-							Differenc	e Actual Value	Difference	Assd Value	Tax Rate		Refund	
									\$-		\$-	9.3461%			
															
ast Known Phy	/slcal Inspe	ection By:	BSD	Date	1/25/16										
taff Appraiser:			BSD	Date	1/26/16										
eview Apprais				Date			<u> </u>							1	
Previous Study Period			CURRENT SALES STUDY PERIOD					Appraisal Date Assessment Date 6/30/12 1/1/13 & 1/1/14							
	July 1, 2008 - June 30, 2010				July 1, 2010 - June 30, 2012					6/30/12 1/1/13 & 1/1/14					
July 1, 2006 - Julie 30, 2010															

Douglas County Aspessore Office

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

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Douglas

Section & Petitioner, please complete Section I only.

Petitioner's Name: <u>F</u>						
Petitloner's Mailing	Address: PC	Box 99				
Moah Cay or Town		UT State	A	84532		
City of Tiner		State		Zip Code		
SCHEDULE OR PAR	CTAL NUMB	ER(S)	PROPERT	y add ess or leg	AL DESCRIPTION	OF PROPERT
2231-033-05-003			9535 Park	Meadows Dr		
R0404535			Shannushin iy mariya			
Petitioner states that t are incorrect for the f Attach additional she	ollowing reas	ons: (Briefly de	seribe the circ	umstances surroundi	ng the incorrect valu	ie or fax,
Petitiover's estimate c	rvalue: 5 <u>2</u>	,500,000	(201	3 12,500,000	(201	4)
		Value	Y	(ear		
Petitioner requests on a	hatement or re	fund of the app	ropriate taxes			
		d d las .	. the the sec	Sterr Amerikansın talının		Se.
or statements, has been	of perjury in prepared or c	the second degr xamined by me,	and to the best	of my knowledge, infi	ormation and belief, i	s true, correct, n
l declare, under penalty or statements, has been complete	prepared or e	xamined by me.	and to the best	ition, together with any of my knowledge, infi Jaytime Phone Numbe	ormation and belief, i	s true, correct, n
or statements, has been complete	of perjury in prepared or co editorer's Signal	kamined by me.	and to the best	of my knowledge, infi	ormation and belief, is	s true, correct, a
or statements, has been complete	prepared or co	hamined by me.	and to the bestI	of my knowledge, infi Daylime Phone Numbe	ormation and belief, is	s true, correct, a
By Aleiter of agency saids to said the section for colour consults the said for colour consumers.	prepared or co	to to sufficialised by a section 34-10-14(1)	and to the best I am agent. I, or the property law bittoner may alread t	of my knowledge, infi Daytime Phone Numbe Daytime Phone Numbe c administrator, pursuant to see of the board of assessment and	ormation and belief, in the state of the sta	s true, correct, a
By Aleiter of agency saids to said the section for colour consults the said for colour consumers.	prepared or co	to to sufficialised by a section 34-10-14(1)	and to the best I agent. I, or the propenty law althorist may appeal to the decision, 29-10-1 ASSESSOF'S Ref	of my knowledge, infi Daytime Phone Numbe Daytime Phone Numbe c administrator, pursuant to see of the board of assessment and	ormation and belief, in the state of the sta	s true, correct, a
Dy Letter of agency saids the saids the petition for refund or abase provisions of section 39-2-125	prepared or Constitute of Signature of large in while of large in while of large in while of large in while furty days	to to sufficialised by a section 34-10-14(1)	and to the best I agent. I, or the propenty law althorist may appeal to the decision, 29-10-1 ASSESSOF'S Ref	of my knowledge, infi Daytime Phone Numbe Daytime Phone Numbe administrator, pursuant to see the board of assessment app 143(1), C. U.S.	crimation and belief, in the second section 19-2-110, denies the pursuant to the	s true, correct, a
Or statements, has been complete By Letter of agency saids be at the board of county continue the petition for refund or abase provisions of section 39-2-125	prepared or Constitute of Signature of large in while of large in while of large in while of large in while furty days	for to sufficiently the control of the entry of any su	and to the best I agent. I, or the propenty law althorist may appeal to the decision, 29-10-1 ASSESSOF'S Ref	of my knowledge, infi Daytime Phone Number Daytime Phone Number of the board of assessment app 114 3(1), C. R. S.	crimation and belief, in the second section 19-2-110, denies the pursuant to the	s true, correct, n
Dy Letter of agency saids the saids the petition for refund or abase provisions of section 39-2-125	prepared or consider a Signal	to to sufficiently and the period of the entry of any su	and to the best In agent. I. or the property for bittoner may appeal to the decision, 29-10-1 ASSESSOF'S Right of the Assesser Tax	of my knowledge, infi Daytime Phone Number Daytime Phone Number administrator, pursuant to see the board of assessment app 14 5(1), C. R. S. Economic Only Tax year	ormation and belief, in the second of the se	878.
By Section II:	prepared or constituted or constitute or con	for to sufficiently of the entry of any streamed	and to the best I as agent. I, or the propenty in authories may appeal to the decision, 39-10-1 Assessor's References. Las	of my knowledge, infi Daytime Phone Number Daytime Phone Number of the board of assessment applied \$(1), Cit S commendation by a tise Only) Tayyear Actual	ormation and belief, in the second of the se	878
or statements, has been complete By *Letter of agency and the with the pour of county of mane the pour of section 39-2-125 Section II: Original Corrected	prepared or constituted or constitute of the second second when petitioners of the second sec	to to sufficiently and or to produce the produced by the section JV-10-114(F and or in part, the peof the entry of any sufficiently of any suffici	and to the best If If In agent, In the property had to the decision, 29-10-1 ASSESSOT'S RE (For Assesse Las	of my knowledge, infi Daytime Phone Number Daytime Phone Number administrator, pursuant to see the board of assessment app 143 (1), Cit S economical from bratise Only) Tacyear Actual	commission and belief, in the second	878
By Section II: Original Corrected AbaseRefund	prepared or constituted or constituted when petitioners, pursuant to maint of rares in to waiten durty days. Actual	in transmitted by its section 14-10-114(its of the entry of my so year. Assessed	In agent. In agent. In the property in the decision, 19-10-1 ASSESSOF'S RE (For Assessed. Las. The second of	of my knowledge, infi Daytime Phone Number Daytime Phone Number of the basid of assessment app 114 3(1), C. R. S. ECOMMENDATION Taylear Actual Original Corrected	commission and belief, in the second	878

Petitioner:	Harman Family Trust - Harman Management Corp.	Agent: Todd Stevens
Property Add	ress: 9215 South Broadway	Abatement Number: 16-029
Assessor's Ori	iginal Value: \$924,036 for tax years 2013 and 2014	
Hearing Date:	March 15, 2016 Hearing Time: 1:00 p.m.	
1. The Dou	iglas County Assessor was represented at the hearing by Becky	Dockery
2. The Petit	tioner was:	
	a. present	
	b. I not present	
	c. □ present/represented byd. ⊠not present/represented by Carol Hughett	
	d. March present, represented by Caron Tragnett	
3. Assess	sor's Recommended Value: \$924,036 for tax years 2013 and 2	2014
Petitic	oner's Requested Value: \$560,000 for tax years 2013 and 201	4
the subject pr Report that se	or presented the following testimony and documents in support operty is a fast food restaurant. Petitioner submitted a Limited ets forth a cost approach to value. Petitioner also submitted a cower actual value for 2015.	Summary Consulting Assignment

5. The Assessor pres	sented the following testimony and documents in support of the Assessor's position:				
b. ⊠valuatio c. □a valuat l ⊠other L	m sales of comparable properties which sold during the applicable time period; and /or on using the cost approach; and/or ion using the income approach; and/or and value for 2013 and 2014 was higher than in 2015 based on data from land sales. In 2015, omic areas were split.				
	NDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND F THE PROPERTY ARE:				
Classification:	Commercial				
Total Actual Value:	\$924,036 for tax years 2013 and 2014				
	Petitioner's cost approach underestimates the subject property's actual value as it uses a 9 per square foot; depreciates the subject at 40%, omits add-ons, and values the land at \$11				
IT IS THEREFORE F	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:				
a. Appro Recommendations here	wed and the value of the subject property is reduced as set forth in the Findings and ein				
b. 🗆 Аррі	roved in part as set forth in the Findings and Recommendations herein				
c. 🛭 Den	ied after abatement hearing				
d. 🗆 Adm	inistrative Denial is Granted				
REFEREE:					
s/ Karen Smith Name	March 15, 2016 Date				
Abatement Log No. 16-029					