

**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:

<u>Abatement No.</u>	<u>Petitioner(s)</u>
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 Management Corp.

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

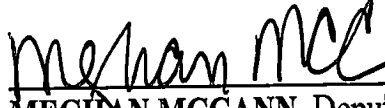
**NOW, THEREFORE,** be it resolved by the Board of County Commissioners of the County of Douglas, State of Colorado, that the Board accepts the recommendations of Referee Smith and orders the Clerk to the Board to prepare a separate resolution for each abatement petition contained in the attached worksheets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

**PASSED AND ADOPTED** this 12<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



DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Virginia Holding LLC

Agent: Bryan Willis

Property Address: 188 Sandy Hollow Trail

Abatement Number: 15-092

Assessor's Original Value: \$2,950,000 for tax year 2014

Hearing Date: March 15, 2016

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Chris Morley

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$2,600,000 for tax year 2014

Petitioner's Requested Value: \$2,275,000 for tax year 2014

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner purchased the subject property in June 2014 for \$2,275,000. The prior purchaser acquired 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.

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

**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 Fritzell, Assessor  
Phone 303-660-7430 Fax 303-478-0781

15-092 MAY 7 2015

301 W. Main Street  
Castle Rock, CO 80134

**PETITION FOR ABATEMENT OR REFUND OF TAXES**

County \_\_\_\_\_ Date \_\_\_\_\_ Received \_\_\_\_\_  
Use Assessor's or Commissioners' Date Stamp

Section I: Petitioner, please complete Section I only.

Date FEB 23 2015  
Month Day Year

E-mail BWILLIS@ETINV.COM

Petitioner's Name BRUNN WILLIS - Virginia Holding LLC

Petitioner's mailing address 188 SANDY HOLLOW TRAIL

FRANKTOWN CO 80116  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)

250908402002

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

188 SANDY HOLLOW TRAIL FRANKTOWN

0465490

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.)

HOME WAS PURCHASED IN JUNE, 2014 FOR \$2,275,000. PRIOR TO THAT, IT WAS IN A STATE OF DISREPAIR

Petitioner's estimate of actual value \$ 2,275,000 2014  
Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

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

[Signature]  
Petitioner's Signature

Daytime Phone Number (303) 527-4433

By \_\_\_\_\_  
Agent's Signature

Daytime Phone Number \_\_\_\_\_

\*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 39-10-114(2), 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(1), C.R.S.

Section II:		Assessor's	Recommendation
(For)			Assessor's Use Only
Tax	Year	Actual	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 protest.)

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

Transmittal Sheet							Abatement #	15-092		Assessor Findings:							Revised as per Referee's recommendation							
Petitioner:						VIRGINIA HOLDING LLC - BRYAN WILLIS	Tax Year	2014																
Agent:							Protested?	N																
Petitioner's Request:						Overvaluation	Tax District	0118																
Petitioner's Requested Value						\$2,275,000	Tax Rate	9.0113%																
Original Values									Abatement Results															
Parcel Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund										
R0465490	1112	\$ 115,000	7.96%	\$ 9,150	9.0113%	\$ 824.53		1112	\$ 115,000	7.96%	\$ 9,150	9.0113%	\$ 824.53	-										
Bldg 1	1212	\$ 2,480,919	7.96%	\$ 197,480	9.0113%	\$ 17,795.52		1212	\$ 1,805,919	7.96%	\$ 143,750	9.0113%	\$ 12,953.74	\$ 4,841.78										
Bldg 2	1279	\$ 340,420	7.96%	\$ 27,100	9.0113%	\$ 2,442.06		1279	\$ 340,420	7.96%	\$ 27,100	9.0113%	\$ 2,442.06	-										
Bldg 3	1279	\$ 13,661	7.96%	\$ 1,090	9.0113%	\$ 98.22		1279	\$ 13,661	7.96%	\$ 1,090	9.0113%	\$ 98.22	-										
		\$ 2,950,000		\$ 234,820		\$ 21,160.33	Approve		\$ 2,275,000		\$ 181,090		\$ 16,318.55	\$ 4,841.78										
								Difference Actual Value		Difference Assd Value		Tax Rate		Refund										
								\$ 675,000		\$ 53,730		9.0113%		\$ 4,841.78										
Last Known Physical Inspection By:	JDM	Date	12/6/06																					
Staff Appraiser:	CKM	Date	8/4/15																					
Review Appraiser:	BAF	Date	9/15/15																					
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 1/1/14										
Assessed Values are rounded to the nearest dollar. Tax dollar references are an estimate only.																								

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Diana Seehase

Agent:

Property Address: 5408 E. Courtney Avenue, Castle Rock

Abatement Number: 15-121

Assessor's Original Value: \$121,389 for tax year 2014

Hearing Date: March 15, 2016

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Dave Buchanan

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$121,389 for tax year 2014

Petitioner's Requested Value: \$80,000 for tax year 2014

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner stated on her Petition for Abatement or Refund of Taxes that the subject property was a "total fix-up."

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 purchased the subject from a bank in April 2014 for \$158,000. Although Petitioner has made claims of disrepair and multiple maintenance issues, no cost to cure or supporting documentation has been submitted.

**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  
Name

March 15, 2016  
Date

Abatement Log No. 15-121

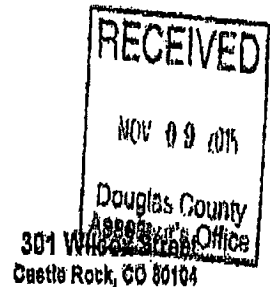


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Office of the County Assessor  
Teri Cox, Assessor  
Phone 303-660-7450 Fax 303-479-9751

15-121



### 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: 11-3-2014  
Month Day Year

Petitioner's Name: DIANA SEEHASE

Petitioner's mailing address: 2339 Lions Park Ct.  
Grand Junction, CO  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)

0333618

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

5408 East Country Ave  
Lot 11 BLK Villages At Castle Rock # 20107  
STATE Parcel # 2507-082

Petitioner states that the taxes assessed against the above property for property tax year 2014 are incorrect for the following reasons: 02-PT3 per message AM/L  
(Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.) to move  
11/14/15  
B/L

Petitioner's estimate of actual value \$ 168,000.00

Value

Year 2014

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.

Diana Seehase  
Petitioner's Signature

Daytime Phone Number 720-891-5900

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	Actual	Assessed
Original		_____	_____
Corrected		_____	_____
Abate/Refund		_____	_____
<input type="checkbox"/>	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.)		
<input type="checkbox"/>	Assessor recommends denial for the following reason(s):		
		<u>John Parnass</u> Assessor's or Deputy Assessor's Signature	

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

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 Becky 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 and 2014

Petitioner's Requested Value: \$1,164,189 for tax years 2013 and 2014

4. Petitioner presented the following testimony and documents in support of the claim: No testimony or documents were presented.

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
- e. ☐ other

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

Classification: Commercial

Total Actual Value: \$1,534,055 for tax years 2013 and 2014

Reasons are as follows: Assessor's cost approach supports the Assessor's determination of actual value. No information was submitted by the Petitioner in support of its request for an abatement or refund of taxes.

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. 15-132

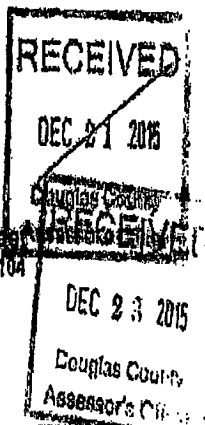
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Office of the County Assessor  
Lisa Frizell, Assessor  
Phone 303-860-7450  
Fax 303-478-8781

15-132

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: 12 14 2015  
Month Day Year

E-MAIL patrick@sullivantax.us

Petitioner's Name: TCF National Bank

Petitioner's mailing address: c/o Sullivan Valuation Services; PO Box 664

<u>Evergreen</u>	<u>CO</u>	<u>80437</u>
City or Town	State	Zip Code

**SCHEDULE OR PARCEL NUMBER(S)**  
R0410777

**PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY**  
9475 S University Blvd. Highlands Ranch

Petitioner states that the taxes assessed against the above property for property tax years 2013-14 are incorrect for the following reasons:  
(Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Two year abatement requested: 2013 & 2014. Overvaluation, erroneous valuation, clerical error. Available data supports the petitioner's claim valuation.

Petitioner's estimate of actual value \$ 1,164,189 (2013) and \$ 1,164,189 (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.

By [Signature] Daytime Phone Number ( ) \_\_\_\_\_  
Agent's Signature

By [Signature] Daytime Phone Number 303 273-0138

\*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): \_\_\_\_\_

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

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

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 by Becky Dockery
2. The Petitioner was:
  - a. ☐ present
  - b. ☐ not present
  - c. ☐ present/represented by
  - d. ☒ not present/represented by David Johnson, who also was not present
3. Assessor's Recommended Value: \$1,192,800 for tax years 2013 and 2014

Petitioner's Requested Value: \$715,680 for tax years 2013 and 2014

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
- f. ☐ other Petitioner requested an administrative denial.

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

Classification: Commercial

Total Actual Value: \$1,192,800 for tax years 2013 and 2014

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:

*s/ Karen Smith*  
Name

*March 15, 2016*  
Date

Abatement Log No. 16-010



Transmittal Sheet							Assessor Findings:									
Petitioner:		RMIP DUMONT LLC		Tax Year	2013-2014		Assessor's Recommendation: DENY									
Agent:		DAVID JOHNSON		Protested?	N											
Petitioner's Request:		Overvaluation		Tax District	3253											
Petitioner's Requested Value		\$715,680		Tax Rate	9.6965%											
Original Values				Tax Rate	9.6996%											
Parcel Number	Class	Actual Val	Rate	Assmt Value	Assd Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Assmt Value	Assd Value	Tax Rate	Tax Amount	Refund
R0329639																
2013	2135	\$402,880	29.00%	\$116,840	\$116,840	9.6965%	\$11,329.39		2135	\$402,880	29.00%	\$116,840	\$116,840	9.6965%	\$11,329.39	\$-
	2235	\$492,160	29.00%	\$142,730	\$142,730	9.6965%	\$13,839.81		2235	\$492,160	29.00%	\$142,730	\$142,730	9.6965%	\$13,839.81	\$-
	2235	\$297,760	29.00%	\$86,350	\$86,350	9.6965%	\$8,372.93		2235	\$297,760	29.00%	\$86,350	\$86,350	9.6965%	\$8,372.93	\$-
		\$1,192,800		\$345,920	\$345,920		\$33,542.13	Deny		\$1,192,800		\$345,920	\$345,920		\$33,542.13	\$-
										Difference Actual Value		Difference Assd Value		Tax Rate		Refund
										\$-		\$-		9.6965%		\$-
2014	2135	\$402,880	29.00%	\$116,840	\$116,840	9.6996%	\$11,333.01		2135	\$402,880	29.00%	\$116,840	\$116,840	9.6996%	\$11,333.01	\$-
	2235	\$492,160	29.00%	\$142,730	\$142,730	9.6996%	\$13,844.24		2235	\$492,160	29.00%	\$142,730	\$142,730	9.6996%	\$13,844.24	\$-
	2235	\$297,760	29.00%	\$86,350	\$86,350	9.6996%	\$8,375.60		2235	\$297,760	29.00%	\$86,350	\$86,350	9.6996%	\$8,375.60	\$-
		\$1,192,800		\$345,920	\$345,920		\$33,552.85	Deny		\$1,192,800		\$345,920	\$345,920		\$33,552.85	\$-
										Difference Actual Value		Difference Assd Value		Tax Rate		Refund
										\$-		\$-		9.6996%		\$-

Last Known Physical Inspection By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Staff Appraiser: BSD Date: 1/20/16  
 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

Assessed to nearest dollar. Tax dollar references are an estimate only.

# PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Douglas

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

Section I: Petitioner, please complete Section I only.

(Use Assessor's or Commissioner's Office)

RECEIVED

Date: November 24 2015  
Month Day Year

IAN 0 4 2015

Petitioner's Name: RMIP DUMONT LLC

Douglas County/  
Assessor's Office

Petitioner's Mailing Address: c/o Joseph C. Sansone Company, David Johnson

18040 Edison Avenue Chesterfield MO 63005  
Street Address City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

2229-070-02-019

0329639

12415 DUMONT WAY, LITTLETON, CO 80125

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.)

The assessor's calculation of the actual value exceeds the property's actual fair market value.

Petitioner's estimate of value: \$ 715,680.00 (2013) \$ 715,680.00 (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.

Daytime Phone Number: ( ) \_\_\_\_\_

Petitioner's Signature

By

*[Signature]*

Agent's Signature

Daytime Phone Number: (636) 733-5455

\*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 § 39-2-126, 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)(i)(D), C.R.S.

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

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

☐ Assessor recommends denial for the following reason(s)

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

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Shelter Mutual Insurance Co.

Agent: David Johnson

Property Address: 83 Centennial Blvd., Highlands Ranch, CO

Abatement Number: 16-013

Assessor's Original Value: \$1,561,234 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 Becky Dockery
2. The Petitioner was:
  - a. ☐ present
  - b. ☐ not present
  - c. ☐ present/represented by
  - d. ☒ not present/represented by David Johnson, who also was not present
3. Assessor's Recommended Value: \$1,561,234 for tax years 2013 and 2014

Petitioner's Requested Value: \$936,700 for tax years 2013 and 2014

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
- g. ☒ other Petitioner requested an administrative denial.

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

Classification: Commercial

Total Actual Value: \$1,561,234 for tax years 2013 and 2014

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:

*s/ Karen Smith*  
Name

*March 15, 2016*  
Date

Abatement Log No. 16-013



# PETITION FOR ABATEMENT OR REFUND OF TAXES

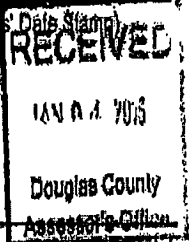
County: Douglas

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

Section I: Petitioner, please complete Section I only.

(Use Assessor's or Commissioner's Date Stamp)

Date: December 29 2015  
Month Day Year



Petitioner's Name: SHELTER MUTUAL INSURANCE CO

Petitioner's Mailing Address: c/o Joseph C. Sansone Company, David Johnson

18040 Edison Avenue Chesterfield MO 63005  
Street Address City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

222903207007 0374165

83 Centennial Boulevard, HIGHLANDS RANCH, CO 80128

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.)

**The assessor's calculation of the actual value exceeds the property's actual fair market value.**

Petitioner's estimate of value:	\$	<u>936,700.00</u>	( <u>2013</u> )	\$	<u>936,700.00</u>	( <u>2014</u> )
		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 [Signature]  
Petitioner's Signature  
Agent's Signature

Daytime Phone Number: ( )

Daytime Phone Number: (636) 733-5455

\*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 _____		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
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)(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 NO
Tax year: _____	Protest?	<input type="checkbox"/> No	<input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NO

☐ Assessor recommends denial for the following reason(s)

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

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Argonaut Holdings, Inc.

Agent: Todd Stevens

Property Address: 8301 and 8351 Parkway Drive, Lone Tree

Abatement Number: 16-015

Assessor's Original Value: \$18,211,490 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: \$18,211,490 for tax years 2013 and 2014

Petitioner's Requested Value: \$13,000,000 for tax years 2013 and 2014

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner testified that the subject property is a car dealership. Petitioner submitted a Limited Summary Consulting Assignment Report that sets forth a cost approach to value. Petitioner also submitted a copy of the BAA stipulation for 2012 at \$13,000,000; and two comparable sales at \$155 and \$52 per square foot, respectively.

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
- h. ☐ other

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

Classification: Commercial

Total Actual Value: \$18,211,490 for tax years 2013 and 2014

Reasons are as follows: Petitioner's cost approach underestimates the subject property's actual value as it lumps all four buildings into one, categorizes the subject's building quality as average, uses a building cost of \$88.94 per square foot, and depreciates the subject property at 32%.

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

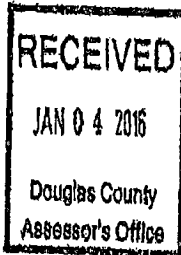
March 15, 2016  
Date

Abatement Log No. 16-015



<b>Transmittal Sheet</b>							Abatement # 16-015							Assessor Findings:				
Petitioner:		ARGONAUT HOLDINGS INC					Tax Year		2013-2014		Assessor's Recommendation: DENY							
Agent:		TODD STEVENS					Protested?		N		AGENT PROVIDED INADEQUATE DATA IN SUPPORT OF AN ADJUSTMENT.							
Petitioner's Request:		Overvaluation					Tax District		0967									
Petitioner's Requested Value			\$13,000,000			Tax Rate		9.8029%										
<b>Original Values</b>							<b>Abatement Results</b>											
Parcel		Assmt	Assd							Assmt	Assd							
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refund				
R0330041												0.0000%						
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	\$-				
Bldg 1	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	\$-				
Bldg 2	2230	\$2,830,902	29.00%	\$820,960	9.8029%	\$80,477.89		2230	\$2,830,902	29.00%	\$820,960	9.8029%	\$80,477.89	\$-				
Bldg 3	2230	\$1,424,792	29.00%	\$413,190	9.8029%	\$40,504.60		2230	\$1,424,792	29.00%	\$413,190	9.8029%	\$40,504.60	\$-				
Bldg 4	2230	\$2,457,957	29.00%	\$712,810	9.8029%	\$69,876.05		2230	\$2,457,957	29.00%	\$712,810	9.8029%	\$69,876.05	\$-				
		\$18,211,490		\$5,281,330		\$517,723.50	Deny		\$18,211,490		\$5,281,330		\$517,723.50	\$-				
									Difference Actual Value		Difference Assd Value	Tax Rate		Refund				
									\$-		\$-	9.8029%		\$-				
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	\$-				
Bldg 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	\$-				
Bldg 2	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	\$-				
Bldg 3	2230	\$1,424,792	29.00%	\$413,190	9.9848%	\$41,256.20		2230	\$1,424,792	29.00%	\$413,190	9.9848%	\$41,256.20	\$-				
Bldg 4	2230	\$2,457,957	29.00%	\$712,810	9.9848%	\$71,172.65		2230	\$2,457,957	29.00%	\$712,810	9.9848%	\$71,172.65	\$-				
		\$18,211,490		\$5,281,330		\$527,330.24	Deny		\$18,211,490		\$5,281,330		\$527,330.24	\$-				
									Difference Actual Value		Difference Assd Value	Tax Rate		Refund				
									\$-		\$-	9.9848%		\$-				
Last Known Physical Inspection By:			Date															
Staff Appraiser:		BSD	Date		1/28/16													
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						

16-015



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: December 2015  
Month Day Year

Petitioner's Name: Argonaut Holdings Inc c/o ACS Inc

Petitioner's Mailing Address: 8201 Parkway Drive

Lone Tree CO 80124  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R0330041</u>	<u>8351 Parkway Dr. &amp; 8301 Parkway Dr.</u>
<u>2231-041-07-001</u>	

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: \$ 13,000,000 ( 2013 ) \$ 13,000,000 ( 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.

Petitioner's Signature \_\_\_\_\_ Daytime Phone Number ( \_\_\_\_\_ )  
By: [Signature] \_\_\_\_\_ Daytime Phone Number ( 303 ) 347-1878  
Agent's Signature

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

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 39-2-133 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	_____	_____	_____	Original	_____	_____
Corrected	_____	_____	_____	Corrected	_____	_____
Abate/Refund	_____	_____	_____	Abate/Refund	_____	_____

☐ Assessor recommends approval as outlined above.  
No protest was filed for the year(S): \_\_\_\_\_ (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

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Rocky Mountain Law Enforcement Credit Union      Agent: Todd Stevens

Property Address: 10025 Park Meadows Drive, Lone Tree      Abatement Number: 16-017

Assessor's Original Value: \$1,938,245 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: \$1,938,245 for tax years 2013 and 2014

Petitioner's Requested Value: \$1,600,000 for tax years 2013 and 2014

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner testified that the subject property is a credit union bank with 30% in shell condition. 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

Transmittal Sheet							Assessor Findings:								
			Abatement #		16-017										
Petitioner:			ROCKY MTN LAW ENFORCEMENT CREDIT UNION		Tax Year	2013-2014	Assessor's Recommendation: DENY								
Agent:			TODD STEVENS		Protested?	N	THE COST APPROACH USED BY THE ASSESSOR'S OFFICE IS THE BEST INDICATOR OF VALUE.								
Petitioner's Request:			Overvaluation		Tax District	3102									
Petitioner's Requested Value			\$1,600,000		Tax Rate	9.1642%									
<b>Original Values</b>							<b>Abatement Results</b>								
Parcel			Assmt	Assd						Assmt	Assd				
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refund	
R0404539												0.0000%			
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	29.00%	\$195,880	9.1642%	\$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	\$-	
									Difference Actual Value		Difference Assd Value	Tax Rate		Refund	
									\$-		\$-	9.1642%		\$-	
2014	2120	\$1,262,804	29.00%	\$366,210	9.3461%	\$34,226.35		2120	\$1,262,804	29.00%	\$366,210	9.3461%	\$34,226.35	\$-	
	2220	\$675,441	29.00%	\$195,880	9.3461%	\$18,307.14		2220	\$675,441	29.00%	\$195,880	9.3461%	\$18,307.14	\$-	
		\$1,938,245		\$562,090		\$52,533.49	Deny		\$1,938,245		\$562,090		\$52,533.49	\$-	
									Difference Actual Value		Difference Assd Value	Tax Rate		Refund	
									\$-		\$-	9.3461%		\$-	
Last Known Physical Inspection By:			BSD	Date	11/16/15										
Staff Appraiser:			BSD	Date	1/22/16										
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 are rounded to the nearest dollar. Tax dollar references are exact.															

16-017

## PETITION FOR ABATEMENT OR REFUND OF TAXES

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

RECEIVED

JAN 04 2016

Douglas County  
Assessor's Office

Section I: Petitioner, please complete Section I only.

Date: December 2015  
Month Day YearPetitioner's Name: Rocky Mountain Law Enforcement Credit UnionPetitioner's Mailing Address: 700 West 39th AvenueDenver CO 80216  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

2231-034-06-00110025 Park Meadows DrR0404539

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: \$ 1,600,000 ( 2013 ) \$ 1,600,000 ( 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.

By [Signature]  
Petitioner's Signature  
Agent's Signature

Daytime Phone Number ( )

Daytime Phone Number ( 303 ) 347-1878

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

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-3-116, 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 39-2-123 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	_____	_____	_____	Original	_____	_____
Corrected	_____	_____	_____	Corrected	_____	_____
Abate/Refund	_____	_____	_____	Abate/Refund	_____	_____

☐ Assessor recommends approval as outlined above.  
No protest was filed for the year(s): \_\_\_\_\_ (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

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

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 2013 and 2014

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner testified that subject property is a restaurant. Petitioner submitted a Limited Summary Consulting Assignment Report that sets forth a cost approach to value. Petitioner also submitted a copy of the subject's property card showing 19,478 square feet.

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
- j. ☒ other The subject is really a neighborhood shopping center and not a stand-alone restaurant. The building has mezzanine space as well as the 19,478 square feet reflected on the property card. The mezzanine area has the same functional utility as the rest of the building. Assessor requested copies of profit and loss statements. Comparable sales of neighborhood shopping centers reflect a mean of \$307 per square foot and a median of \$276 per square foot, while the subject is at \$145 per square foot.

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

Classification: Commercial

Total 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 than the Petitioner's cost approach.

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. 16-020



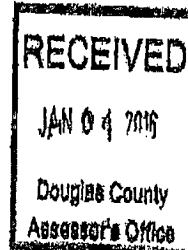
<b>Transmittal Sheet</b>				Abatement #	16-029		Assessor Findings:								
<b>Petitioner:</b>		HARMAN FAMILY TRUST - HARMAN MANAGEMENT CORP			<b>Tax Year</b>	2013-2014	Assessor's Recommendation: DENY								
<b>Agent:</b>		TODD STEVENS			<b>Protested?</b>	N	AGENT PROVIDED INADEQUATE DOCUMENTATION IN SUPPORT OF AN ADJUSTMENT.								
<b>Petitioner's Request:</b>		Overvaluation			<b>Tax District</b>	3251									
<b>Petitioner's Requested Value</b>			\$560,000			<b>Tax Rate</b>	9.6965%								
<b>Original Values</b>					<b>Tax Rate</b>	9.6996%	<b>Abatement Results</b>								
<b>Parcel</b>			<b>Assmt</b>	<b>Assd</b>						<b>Assmt</b>	<b>Assd</b>				
<b>Number</b>	<b>Class</b>	<b>Actual Val</b>	<b>Rate</b>	<b>Value</b>	<b>Tax Rate</b>	<b>Tax Amount</b>	<b>Decision</b>	<b>Class</b>	<b>Actual Val</b>	<b>Rate</b>	<b>Value</b>	<b>Tax Rate</b>	<b>Tax Amount</b>	<b>Refund</b>	
R0405551												0.0000%			
2013	2130	\$620,364	29.00%	\$179,910	9.6965%	\$17,444.97	Deny	2130	\$620,364	29.00%	\$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				\$924,036		\$267,970		\$25,983.71	\$-
2014	2130	\$620,364	29.00%	\$179,910	9.6996%	\$17,450.55	Deny	2130	\$620,364	29.00%	\$179,910	9.6996%	\$17,450.55	\$-	
	2230	\$303,672	29.00%	\$88,060	9.6996%	\$8,541.47		2230	\$303,672	29.00%	\$88,060	9.6996%	\$8,541.47	\$-	
		\$924,036		\$267,970		\$25,992.02				\$924,036		\$267,970		\$25,992.02	\$-
Last Known Physical Inspection By:				Date											
Staff Appraiser:			BSD	Date	1/27/16										
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 are rounded to the nearest dollar. Tax dollar references are approximate only.															

16-029

# 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: December 2015  
Month Day Year

Petitioner's Name: Harman Family Trust - Harman Management Corporation

Petitioner's Mailing Address: 199 First St # 212  
Los Altos CA 94022  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>2229-102-09-023</u>	<u>9215 S BROADWAY</u>
<u>R0403351</u>	

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: \$ 560,000 ( 2013 ) \$ 560,000 ( 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

By [Signature] Daytime Phone Number ( )  
[Signature] Daytime Phone Number ( 303 ) 347-1878

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

If the board of county commissioners, pursuant to section 39-10-14(1) or the property tax administrator, pursuant to section 39-2-110, 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, 39-10-14 3(1), C.R.S.

Section III			Assessor's Recommendation (For Assessor's Use Only)		
Tax year			Tax year		
Actual	Assessed	Tax	Actual	Assessed	Tax
Original			Original		
Corrected			Corrected		
Abate/Refund			Abate/Refund		

Assessor recommends approval as outlined above.  
No protest was filed for the year(s): \_\_\_\_\_ (If a protest was filed, please attach a copy of the WCD.)  
Assessor recommends denial for the following reason(s): [Signature]  
Assessor's or Deputy Assessor's Signature

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Harman Family Trust - Harman Management Corp.

Agent: Todd Stevens

Property Address: 9804 South Yosemite, Lone Tree

Abatement Number: 16-030

Assessor's Original Value: \$1,257,549 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: \$1,257,549 for tax years 2013 and 2014

Petitioner's Requested Value: \$800,000 for tax years 2013 and 2014

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner testified that the subject property is a fast food restaurant. Petitioner submitted a Limited 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.

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

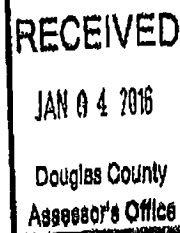
<b>Transmittal Sheet</b>															
		Abatement #		16-030				Assessor Findings:							
Petitioner:		HARMAN FAMILY TRUST - HARMAN MANAGEMENT CORP				Tax Year		2013-2014		Assessor's Recommendation: DENY					
Agent:		TODD STEVENS				Protested?		N		AGENT SUBMITTED INADEQUATE DOCUMENTATION IN SUPPORT OF AN ADJUSTMENT.					
Petitioner's Request:		Overvaluation				Tax District		3095							
Petitioner's Requested Value		\$800,000				Tax Rate		9.8029%							
<b>Original Values</b>						Tax Rate		9.9848%		<b>Abatement Results</b>					
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	
R0407100												0.0000%			
2013	2130	\$752,633	29.00%	\$218,260	9.8029%	\$21,395.81		2130	\$752,633	29.00%	\$218,260	9.8029%	\$21,395.81	\$-	
	2230	\$504,916	29.00%	\$146,430	9.8029%	\$14,354.39		2230	\$504,916	29.00%	\$146,430	9.8029%	\$14,354.39	\$-	
		\$1,257,549		\$364,690		\$35,750.20	Deny		\$1,257,549		\$364,690		\$35,750.20	\$-	
									Difference Actual Value		Difference Assd Value	Tax Rate		Refund	
									\$-		\$-	9.8029%		\$-	
2014	2130	\$752,633	29.00%	\$218,260	9.9848%	\$21,792.82		2130	\$752,633	29.00%	\$218,260	9.9848%	\$21,792.82	\$-	
	2230	\$504,916	29.00%	\$146,430	9.9848%	\$14,620.74		2230	\$504,916	29.00%	\$146,430	9.9848%	\$14,620.74	\$-	
		\$1,257,549		\$364,690		\$36,413.56	Deny		\$1,257,549		\$364,690		\$36,413.56	\$-	
									Difference Actual Value		Difference Assd Value	Tax Rate		Refund	
									\$-		\$-	9.9848%		\$-	
Last Known Physical Inspection By:			Date												
Staff Appraiser:			BSD	Date	1/27/16										
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			

16-030

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: December 2015  
Month Day Year

Petitioner's Name: Harman Family Trust - Harman Management Corporation

Petitioner's Mailing Address: 199 First St # 212  
Los Altos CA 84022  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>2231-103-06-006</u>	<u>9804 S Yosemite St</u>
<u>R0407100</u>	

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 ( 2013 ) \$ 800,000 ( 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.

By Todd Spence Daytime Phone Number ( )  
Agent's Signature Daytime Phone Number ( 303 ) 347-1878

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

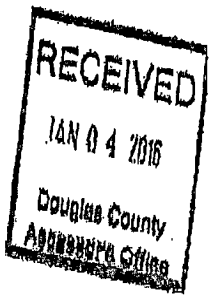
If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of 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	_____	_____	_____	Original	_____	_____
Corrected	_____	_____	_____	Corrected	_____	_____
Abate/Refund	_____	_____	_____	Abate/Refund	_____	_____

Assessor recommends approval as outlined above.  
No protest was filed for the year(s): \_\_\_\_\_ (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 \_\_\_\_\_

Transmittal Sheet					Abatement #		16-020				Assessor Findings:				
Petitioner:		PAT & MIKE LONE TREE LLC				Tax Year		2013-2014		Assessor's Recommendation: DENY					
Agent:		TODD STEVENS				Protested?		N		AGENT PROVIDED INADEQUATE DATA IN SUPPORT OF AN ADJUSTMENT. ASSESSOR'S SALE COMPARISON APPROACH IS A BETTER INDICATOR OF VALUE.					
Petitioner's Request:		Overvaluation				Tax District		3102							
Petitioner's Requested Value			\$2,500,000			Tax Rate		9.1642%							
Original Values						Tax Rate		9.3461%		Abatement Results					
Parcel			Assmt		Assd					Assmt		Assd			
Number	Class	Actual Val	Rate		Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refund
													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	\$-
	2220	\$2,348,556	29.00%		\$681,080	9.1642%	\$62,415.53		2220	\$2,348,556	29.00%	\$681,080	9.1642%	\$62,415.53	\$-
		\$3,407,500			\$988,170		\$90,557.87	Deny		\$3,407,500		\$988,170		\$90,557.87	\$-

16-020



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: December 2015  
Month Day Year

Petitioner's Name: Pat & Mike Lone Tree LLC

Petitioner's Mailing Address: PO Box 99

Moab UT 84532  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>2231-033-05-003</u>	<u>9535 Park Meadows Dr</u>
<u>R0404535</u>	

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: \$ 2,500,000 ( 2013 ) \$ 2,500,000 ( 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

By [Signature] Daytime Phone Number (            )  
Petitioner's Signature  
Agent's Signature

By [Signature] Daytime Phone Number ( 303 ) 347-1878  
Agent's Signature

\*Letter of agency must be attached when petition is initiated by an agent.  
If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-110, 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, 39-10-114.3(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	_____	_____	Original	_____	_____
Corrected	_____	_____	Corrected	_____	_____
Abate/Refund	_____	_____	Abate/Refund	_____	_____

1. Assessor recommends approval as outlined above.  
No protest was filed for the year(S): \_\_\_\_\_ (If a protest was filed, please attach a copy of the NOD.)

2. Assessor recommends denial for the following reason(s): [Signature]  
Assessor's or Deputy Assessor's Signature



DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Harman Family Trust - Harman Management Corp.

Agent: Todd Stevens

Property Address: 9215 South Broadway

Abatement Number: 16-029

Assessor's Original Value: \$924,036 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: \$924,036 for tax years 2013 and 2014

Petitioner's Requested Value: \$560,000 for tax years 2013 and 2014

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner testified that the subject property is a fast food restaurant. Petitioner submitted a Limited 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 actual value for 2015.

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
- l. ☒ other Land value for 2013 and 2014 was higher than in 2015 based on data from land sales. In 2015, land economic areas were split.

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

Classification: Commercial

Total Actual Value: \$924,036 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 \$132.49 per square foot; depreciates the subject at 40%, omits add-ons, and values 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. 16-029