

**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 September 20, 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>
16-005	Bettye Neely
16-118	American Homes 4 Rent Properties Nine LLC
16-128	Constantina Tarin
16-139	Stanley and Marilyn Brown Trust

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 25th day of October, 2016 in Castle Rock, Douglas County, Colorado.

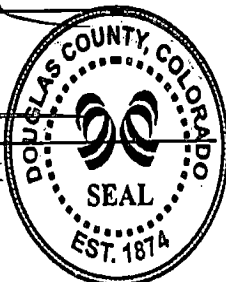
**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

BY: _____

DAVID A. WEAVER, Chair

ATTEST: _____

MEGHAN MCCANN, Deputy Clerk



DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Bettye W. Neely

Agent:

Property Address: 2480 W. Wolfensberger Road, Castle Rock

Abatement Number: 16-055

Assessor's Original Value: \$420,478 for tax year 2015.

Hearing Date: September 20, 2016

Hearing Time: 11:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Wes Wade and Beth Willcox.
2. The Petitioner was:
 - a. ☒ present
 - b. ☐ not present
 - c. ☐ present/represented by
 - d. ☐ not present/represented by
3. Assessor's Recommended Value: \$320,553 for tax year 2015.

Petitioner's Requested Value: \$225,000 for tax year 2015.

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 suffered an explosion and fire on September 19, 2015 and is uninhabitable and has been since September 19, 2015. Petitioner submitted a Fire Damage Assessment report dated 10/13/15 prepared by Case Forensics and a repair estimate of \$424,840. Petitioner testified that: the subject property was built in 1899 and is located on 43 acres; the outbuildings were not involved in the fire; the \$424,840 repair estimate reflects that the house needs to be taken back to the studs; the house currently has a negative value; the 2016 actual value needs to reflect that the house value is \$-0-.

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 Building #1 was destroyed by fire on 9/19/15. The actual value is prorated to reflect the removal of the destroyed building for the balance of 2015. An internal abatement will be done for 2016 reflecting an actual value of \$59,362.

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

Classification: Residential

Total Actual Value: \$320,553 for tax year 2015.

Reasons are as follows: Assessor recommended that the 2015 actual value be adjusted to reflect the removal of one building from inventory as a result of a fire on 9/19/15. Comparable sales support the original determination of actual value.

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

- a. ☐ Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
- b. ☒ Approved in part as set forth in the Findings and Recommendations herein
- c. ☐ Denied after abatement hearing
- d. ☐ Administrative Denial is Granted

REFEREE:

s/ Karen Smith
Name

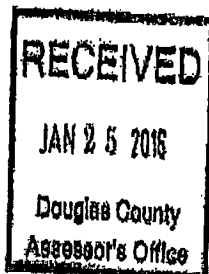
September 20, 2016
Date

Abatement Log No. 16-005

Transmittal Sheet		Abatement #		16-055		Assessor Findings:								
Petitioner:		BETTYE NEELY		Tax Year		2015		Assessor's Recommendation: Adjust						
Agent:				Protested?		N		Recommend adjust and proration for fire that destroyed the subject residence (Building 1) on September 19, 2015. All other buildings were not affected.						
Petitioner's Request:		Property explosion/fire		Tax District		0570								
Petitioner's Requested Value		\$0		Tax Rate		7.8858%								
Original Values								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%				
R0168840														
	1177	\$50,000	7.96%	\$3,980	7.8858%	\$313.85		1177	\$50,000	7.96%	\$3,980	7.8858%	\$313.85	\$-
	4142	\$262	29.00%	\$80	7.8858%	\$6.31		4142	\$262	29.00%	\$80	7.8858%	\$6.31	\$-
	4124	\$6,362	29.00%	\$1,840	7.8858%	\$145.10		4124	\$6,362	29.00%	\$1,840	7.8858%	\$145.10	\$-
Bldg 1	1277	\$361,116	7.96%	\$28,740	7.8858%	\$2,266.38		1277	\$261,191	7.96%	\$20,790	7.8858%	\$1,639.46	\$626.92
Bldg 2	4279	\$339	29.00%	\$100	7.8858%	\$7.89		4279	\$339	29.00%	\$100	7.8858%	\$7.89	\$-
Bldg 3	4279	\$1,086	29.00%	\$310	7.8858%	\$24.45		4279	\$1,086	29.00%	\$310	7.8858%	\$24.45	\$-
Bldg 4	4279	\$1,313	29.00%	\$380	7.8858%	\$29.97		4279	\$1,313	29.00%	\$380	7.8858%	\$29.97	\$-
		\$420,478		\$35,430		\$2,793.95	Approve		\$320,553		\$27,480		\$2,167.03	\$626.92
Less Senior Exemption		\$(100,000)	7.96%	\$(7,960)	7.8858%	\$(627.71)			\$(100,000)	7.96%	\$(7,960)	7.8858%	\$(627.71)	\$-
Ending Value		\$320,478		\$27,470		\$2,166.24			\$220,553		\$19,520		\$1,539.32	\$626.92



Office of the County Assessor
Lisa Frizell, Assessor
Phone 303-660-7460 Fax 303-479-9751



HD

16-055

301 Wilcox Street
Castle Rock, CO 80104

PETITION FOR ABATEMENT OR REFUND OF TAXES

County Douglas

Date Jan 26, 2016

Received _____
Use Assessor's or Commissioners' Date Stamp

Section I: Petitioner, please complete Section I only.

Date: _____ E-mail: _____
Month Day Year

Petitioner's Name: Bettye W. Neely

Petitioner's mailing address: 350 Steele St.
Denver CO 80206

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)

R0168840

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

2480 W. Wolfensberger Rd
Castle Rock CO 80109

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

Subject property suffered an explosion and fire on Sept 19, 2015.
and is uninhabitable now and has been since Sept 19, 2015.

Petitioner's estimate of actual value \$? 2015
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.

Bettye W. Neely
Petitioner's Signature

Daytime Phone Number 303 514-8800

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>Lisa Frizell</u> Assessor's or Deputy Assessor's Signature			

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to \$10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

	Actual	Assessed	Tax
Original	\$420,478	\$27,470	\$2,166.24
Corrected	\$320,553	\$19,520	\$1,539.32
Abate/Refund	\$99,925	\$7,950	\$626.92

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

Petitioner's Signature

Rosa Regal

Date

5/10/16

Assessor's or Deputy Assessor's Signature

Date

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:

Month Day Year

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ (being present--not present) and

Name

Petitioner _____ (being present--not present), and WHEREAS, the said

Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board (agrees--does not agree) with the recommendation of the Assessor, and that the petition be (approved--approved in part--denied) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
------	----------------	--------------------

Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County

this _____ day of _____, _____

Month

Year

County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby

☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s):

Secretary's Signature

Property Tax Administrator's Signature

Date

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: American Homes 4 Rent Properties Nine, LLC

Agent: Eric Brown

Property Address: 6838 Chestnut Hill Street, Highlands Ranch, CO

Abatement Number: 16-118

Assessor's Original Value: \$371,267 for tax year 2015.

Hearing Date: September 20, 2016

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Wes Wade.
2. The Petitioner was:
 - a. ☐ present
 - b. ☐ not present
 - c. ☐ present/represented by
 - d. ☒ not present/represented by Eric Brown, who also was not present.
3. Assessor's Recommended Value: \$371,267 for tax year 2015.

Petitioner's Requested Value: \$348,500 for tax year 2015.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted a settlement sheet with a closing date of 12/19/2014 and indicating total consideration of \$348,500.

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

- a. ☒ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☐ valuation using the cost approach; and/or
- c. ☐ a valuation using the income approach; and/or
- d. ☒ other Subject sale sold outside of the study period of 7/1/12 – 6/30/2014.

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

Classification: Residential

Total Actual Value: \$371,267 for tax year 2015.

Reasons are as follows: Comparable sales support the Assessor's determination of actual value. The date of value for tax year 2015 is June 30, 2014; consequently, the sales to be considered are those that occurred from July 1, 2012 through June 30, 2014. The subject sale occurred on December 19, 2014 and therefore cannot be considered.

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

September 20, 2015
Date

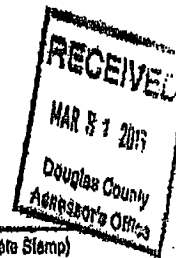
Abatement Log No. 16-118

[illegible]

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Douglas

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



Section I: Petitioner, please complete Section I

only, Date: 03/25/2016
Month Day Year

16-118

Petitioner's Name: American Homes 4 Rent Properties Nine, LLC
Petitioner's Mailing Address: 30801 Agoura Rd, Ste#200
Agoura Hills CA 91301
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
0382841	6838 Chestnut Hill Street Highlands Ranch, CO, 80130

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2015 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.)

Petitioner's estimate of value: \$348,500.00 (2015)
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.

[Signature] Daytime Phone Number (310) 774-5466
Petitioner's Signature Email ebrown@ah4r.com
By _____ Daytime Phone Number (_____) _____
Agent's Signature Email _____

*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, § 39-10-114.8(1), C.R.S.

Section II: Assessor's Recommendation (For Assessor's Use Only)			
	Tax Year _____		
	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____
<input type="checkbox"/> Assessor recommends approval as outlined above. If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(D), C.R.S. Tax year: _____ Protest? <input type="checkbox"/> No <input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NOD.) <input type="checkbox"/> Assessor recommends denial for the following reason(s): <div style="text-align: right;"> <u>[Signature]</u> Assessor or Deputy Assessor's Signature </div>			

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Constantina Tarin

Agent: Constantina Tarin

Property Address: 7381 W. Lakeside Drive

Abatement Number: 16-128

Assessor's Original Value: \$383,060 for tax year 2015.

Hearing Date: September 20, 2016

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Marty Wilson.
2. The Petitioner was:
 - a. ☐ present
 - b. ☒ not present
 - c. ☐ present/represented by
 - d. ☐ not present/represented by
3. Assessor's Recommended Value: \$383,060 for tax year 2015.

Petitioner's Requested Value: \$295,615 for tax year 2015.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted a statement that there have been no interior or exterior improvements to the home since purchase, other than windows and two exterior doors. The property sits directly east of Highway 85 and has vehicular noise from it. Most of the acreage that encompasses the property is on a hill facing west abutting Highway 85 and making it difficult to add any structures such as a barn.

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 Comparable sales are located near Highway 85.

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

Classification: Residential

Total Actual Value: \$383,060 for tax year 2015.

Reasons are as follows: Comparable sales most similar to the subject property in location on Highway 85 support the Assessor's determination of actual value.

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

- a. ☐ Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
- b. ☐ Approved in part as set forth in the Findings and Recommendations herein
- c. ☒ Denied after abatement hearing
- d. ☐ Administrative Denial is Granted

REFEREE:

s/ Karen Smith
Name

September 20, 2016
Date

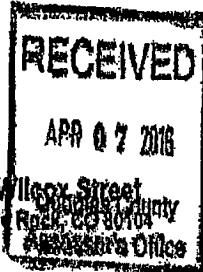
Abatement Log No. 16-128

Transmittal Sheet						
		Abatement #		16-128		
Petitioner:	CONSTANTINA TARIN			Tax Year	2015	
Agent:				Protested?	N	
Petitioner's Request:	Overvaluation			Tax District	3384	
Petitioner's Requested Value		\$295,615		Tax Rate	12.2302%	
Assessor Findings:						
Assessor's Recommendation: Deny Comparable sales within the study period support the Assessor's 2015 value.						
Original Values						
Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount
R0454686	1112	\$80,000	7.96%	\$6,370	12.2302%	\$779.06
	1212	\$302,204	7.96%	\$24,060	12.2302%	\$2,942.59
	1279	\$856	7.96%	\$70	12.2302%	\$8.56
		\$383,060		\$30,500		\$3,730.21
Abatement Results						
Decision	Class	Actual Val	Rate	Assmt Value	Tax Rate	Tax Amount Refund
					0.0000%	
	1112	\$80,000	7.96%	\$6,370	12.2302%	\$779.06 \$-
	1212	\$302,204	7.96%	\$24,060	12.2302%	\$2,942.59 \$-
	1279	\$856	7.96%	\$70	12.2302%	\$8.56 \$-
Deny		\$383,060		\$30,500		\$3,730.21 \$-
		Difference Actual Value		Difference Assd Value	Tax Rate	Refund
		\$-		\$-	12.2302%	\$-
Last Known Physical Inspection By: MDW Date 6/30/16						
Staff Appraiser: MDW Date 6/30/16						
Review Appraiser: MDW Date						
Previous Study Period July 1, 2010- June 30, 2012				CURRENT SALES STUDY PERIOD July 1, 2012 - June 30, 2014		Appraisal Date 6/30/14
						Assessment Date 1/1/15



16-128

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



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: 4/05/16 E-mail Jess@tarinco.com
Month Day Year

Petitioner's Name: Constantina Tarin

Petitioner's mailing address: 7381 W Lakeside Dr
Littleton CO 80125

City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R0454686</u>	<u>7381 W Lakeside Dr Littleton, CO 80125</u>

Petitioner states that the taxes assessed against the above property for property tax year 2015 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 actual value \$ 295615.00 2015
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.

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

By _____ Daytime Phone Number ()
Agent's Signature*

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

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

Section II:	Assessor's	Recommendation
(For		Assessor's Use Only)
Tax	Year _____	
	<u>Actual</u>	<u>Assessed</u>
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>[Signature]</u> Assessor's or Deputy Assessor's Signature	

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Stanley & Marilyn Brown Trust

Agent: Travis Stuard

Property Address: Vacant Land

Abatement Number: 16-139

Assessor's Original Value: \$208,000 for tax year 2014 and \$175,500 for tax year 2015; classification as vacant land.

Hearing Date: September 20, 2016

Hearing Time: 1:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Virginia Wood.
2. The Petitioner was:
 - a. ☐ present
 - b. ☐ not present
 - c. ☐ present/represented by
 - d. ☒ not present/represented by Travis Stuard, who also was not present
3. Assessor's Recommended Value: \$208,000 for tax year 2014 and \$175,500 for tax year 2015; classification should be vacant land.

Petitioner's Requested Value: \$208,000 for tax year 2014 and \$175,500 for tax year 2015; classification change to contiguous residential is requested.
4. Petitioner presented the following testimony and documents in support of the claim: Petitioner requested an administrative denial.

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

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

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

Classification: Vacant land

Total Actual Value: \$208,000 for tax year 2014 and \$175,500 for tax year 2015.

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

September 20, 2016

Date

Abatement Log No. 16-139

Transmittal Sheet				Abatement #		16-139		Assessor Findings:								
Petitioner:		STANLEY & MARILYNN BROWN TRUST				Tax Year		2014-2015		Assessor's Recommendation: Partial Approval						
Agent:		TRAVIS STUARD				Protested?		N		The subject lot qualifys for a present worth discount for the 2014 and 2015 tax years, although it does not meet the requirements for a contiguous classification.						
Petitioner's Request:		Contiguous Classification				Tax District		0095								
Petitioner's Requested Value			\$208,000-14		\$175,500-15		Tax Rate		10.4144%		Abatement Results					
Original Values						Tax Rate		9.6117%								
Parcel				Assmt		Assd				Assmt		Assd				
Number		Class		Actual Val		Rate		Value		Tax Rate		Tax Amount		Refund		
R0439308														0.0000%		
2014		0100		\$208,000		29.00%		\$60,320		10.4144%		\$6,281.97		\$1,916.25		
2015		0100		\$175,500		29.00%		\$50,900		9.6117%		\$4,892.36		\$1,533.07		

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Douglas

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

Section I: Petitioner, please complete Section I only.

Date: 03/30/2016
Month Day Year

16-139

RECEIVED

APR 25 2016

Douglas County
Assessor's Office

Petitioner's Name: STANLEY R & MARILYNN M BROWN TRUST C/O Duff & Phelps

Petitioner's Mailing Address: 1200 17th St. Suite 990

Denver

CO

80202

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)
R0439308

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

10343 FOXCROFT LN LITTLETON 80125

PARCEL 1 EAGLES NEST RURAL SITE PLAN

1ST AMD 5.845 AM/L

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) 2014 and 2015 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 subject property is a contiguous parcel of land associated with account (R0439309) under the common ownership entity Stanley R & Marilynn M Brown Trust. Pursuant to 30-1-102 C.R.S (14.4) (a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. Therefore, Duff & Phelps hereby request that the subject property be classified as a residential instead of commercial.

Petitioner's estimate of value: \$ \$208,000 (2014) and \$ \$175,500 (2015)
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.

Petitioner's Signature _____ Daytime Phone Number (____) _____
By [Signature] _____ Daytime Phone Number (303) 749.9033
Agent's Signature

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

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

Section II: Assessor's Recommendation (For Assessor's Use Only)					
Tax Year <u>2014</u>			Tax Year <u>2015</u>		
Actual	Assessed	Tax	Actual	Assessed	Tax
Original _____					
Corrected _____					
Abate/Refund _____					
<input type="checkbox"/> Assessor recommends approval as outlined above.					
If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer. § 39-10-114(1)(a)(i)(D), C.R.S.					
Tax year: <u>2014</u> Protest?		<input type="checkbox"/> No	<input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NOD.)		
Tax year: <u>2015</u> Protest?		<input type="checkbox"/> No	<input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NOD.)		
<input type="checkbox"/> Assessor recommends denial for the following reason(s): <div style="text-align: right; margin-right: 50px;"> Assessor's or Deputy Assessor's Signature </div>					

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III:

Written Mutual Agreement of Assessor and Petitioner

(Only for abatements up to \$10,000)

The Commissioners of Douglas County authorize the Assessor by Resolution No. R-010-155 to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year <u>2014</u>			Tax Year <u>2015</u>		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
Original	\$208,000	\$80,320	\$6,281.97	\$175,500	\$50,900	\$4,892.36
Corrected	\$144,549	\$41,920	\$4,365.72	\$120,501	\$34,950	\$3,359.29
Abate/Refund	\$63,451	\$18,400	\$1,916.25	\$54,999	\$15,950	\$1,533.07

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

Petitioner's Signature

[Signature]

Date

7-11-16

Assessor's or Deputy Assessor's Signature

Date

Section IV:

Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:

Month Day Year

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ (being present--not present) and

Name

Petitioner _____ (being present--not present), and WHEREAS, the said

Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board (~~agrees--does not agree~~) with the recommendation of the Assessor and the petition be (~~approved--approved in part--denied~~) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund
------	----------------	--------------------	------	----------------	--------------------

Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners, in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County

this _____ day of _____, _____

Month Year

County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V:

Action of the Property Tax Administrator

(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s):

Secretary's Signature

Property Tax Administrator's Signature

Date