Resolution No. R-016-

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 October 13, 2016, and
- 2. After hearing all the evidence, Referee Smith makes the recommendations contained in the attached Referee Worksheets for the following Abatement Numbers:

Abatement No.	Petitioner(s)
16-148	P & B LLC
16-149	P & B LLC
16-150	Anton Kary
16-151	4343 West Platte, LLC
16-154	Hung Nguyen
16-155	Chatfield Farms Estate Lots, LLC
16-157	Nexgen Westcreek Holdings LLC
16-163	Kim Fenton
16-154	Nam Real Estate LLC

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 8th day of November, 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

Petitioner: P & B LLC	Attorney: David W. Hannum
Property Address: 810 New Memphis Court, Castle Rock, CO	Abatement Number: 16-148
Assessor's Original Value: \$1,174,070 for tax year 2014.	
Hearing Date: October 13, 2016 Hearing Tim	ne: 9:00 a.m.
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 Hannum 	, who also was not present.
3. Assessor's Recommended Value: \$1,050,402 for tax year 2	2014.
Petitioner's Requested Value: \$1,166,402 for tax year 201	4.
4. Petitioner presented the following testimony and documents is have agreed to an actual value of \$1,050,402 for tax year 2014.	n support of the claim: Petitioner and Assessor

5. The Assessor presented	he following testimony and documents in support of the Assessor's position:
b. □valuation using c. □a valuation usi	of comparable properties which sold during the applicable time period; and /or g the cost approach; and/or ng the income approach; and/or er and Assessor have agreed to an actual value of \$1,050,402 for tax year 2014.
THE REFEREE FINDS A ACTUAL VALUE OF THI	ND RECOMMENDS THAT THE PROPER CLASSIFICATION AND E PROPERTY ARE:
Classification: Comm	ercial
Total Actual Value: \$1,050	,402 for tax year 2014.
Reasons are as follows: The p	arties have agreed to the new actual value.
IT IS THEREFORE RECO	MMENDED that for the above-stated reasons, the Petition for Abatement is:
a. 🛮 Approved an Recommendations herein	d the value of the subject property is reduced as set forth in the Findings and
b. □ Approved i	n part as set forth in the Findings and Recommendations herein
c. \square Denied after	er abatement hearing
d. 🗆 Administra	ive Denial is Granted
REFEREE:	
s/ Karen Smith Name	October 13, 2016 Date
Abatement Log No. 16-148	

Agent: David W. Hannum	Tax Amount Res 10,429.85 \$ 27,333.57 \$ 4	efund -4,446.9
Agent:	Tax Amount Re \$ 10,429.85 \$ \$ 27,333.57 \$ 4	efund - 4,446.9
Petitioner's Request: Interior damage	Tax Amount Re \$ 10,429.85 \$ \$ 27,333.57 \$ 4	efund - 4,446.9
Petitioner's Requested Value	Tax Amount Re \$ 10,429.85 \$ \$ 27,333.57 \$ 4	efund - 4,446.9
Original Values Parcel	\$ 10,429.85 \$ \$ 27,333.57 \$	- 4,446.9
Parcel Assmt	\$ 10,429.85 \$ \$ 27,333.57 \$	- 4,446.9
Parcel Assmt Ass	\$ 10,429.85 \$ \$ 27,333.57 \$	- 4,446.9
R0406133 2120 \$ 290,110 29.00% \$ 84,130 12.3973% \$ 10,429.85	\$ 10,429.85 \$ \$ 27,333.57 \$	- 4,446.9
220 \$ 883,960 29.00% \$ 256,350 12.3973% \$ 31,780.48 220 \$ 760,292 29.00% \$ 220,480 12.3973% \$ 1,174,070 \$ 340,480 \$ 42,210.33 Approve \$ 1,050,402 \$ 304,610 \$ \$ 30	\$ 27,333.57 \$ 4	
220 \$ 883,960 29.00% \$ 256,350 12.3973% \$ 31,780.48 220 \$ 760,292 29.00% \$ 220,480 12.3973% \$ 1,174,070 \$ 340,480 \$ 42,210.33 Approve \$ 1,050,402 \$ 304,610 \$ \$ 30	\$ 27,333.57 \$ 4	
2220 \$ 883,960 29.00% \$ 256,350 12.3973% \$ 31,780.48 2220 \$ 760,292 29.00% \$ 220,480 12.3973% \$ 1,174,070 \$ 340,480 \$ 42,210.33 Approve \$ 1,050,402 \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ 304,610 \$ \$ \$ 304,610 \$	\$ 27,333.57 \$ 4	
Difference Actual Value Difference Assd Value Tax Rate	\$ 37,763.42 \$ 4	4,446.9
		- skywate
\$ 123,668 \$ 35,870 12.3973%	Refur	
	- \$ 2	4,446.9
Last Known Physical Inspection By: DAK Date 6/16/16		•
Staff Appraiser: DAK Date 8/16/16		
Review Appraiser: Date		
Previous Study Period CURRENT SALES STUDY PERIOD Appraisal Date A	Assessment Date	
July 1, 2008 - June 30, 2010 July 1, 2010 - June 30, 2012 6/30/12	1/1/14	
ssessed Values are rounded to the nearest dollar. Tax dollar references are an estimate only		own spaintaing, are seen blea

Petitioner:	P & B LLC	Attorney: David W. Hannum
Property Adda	ress: 810 New Memphis Court, Castle Rock	Abatement Number: 16-149
Assessor's Ori	ginal Value: \$1,665,920 for tax year 2015.	
Hearin	ng Date: October 13, 2016 Hearing Time	: 9:00 a.m.
1. The Dou	glas County Assessor was represented at the hearing b	y Becky Dockery.
2. The Petit	ioner was: a.	who also was not present.
3. Assess	sor's Recommended Value: \$1,185,717 for tax year 20	15.
Petitio	oner's Requested Value: \$1,166,144 for tax year 2015.	
	r presented the following testimony and documents in an actual value of \$1,185,717 for tax year 2015.	support of the claim: Petitioner and Assessor

5. The Assessor presen	nted the following testimony and documents in support of the Assessor's position:
b. □valuation c. □a valuatio	a sales of comparable properties which sold during the applicable time period; and /o using the cost approach; and/or on using the income approach; and/or titioner and Assessor have agreed to an actual value of \$1,185,717 for tax year 2015.
	DS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND THE PROPERTY ARE:
Classification:	Commercial
Total Actual Value: \$	1,185,717 for tax year 2015.
Reasons are as follows: T	The parties have agreed to the new actual value.
IT IS THEREFORE RE	ECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. Approve Recommendations herei	ed and the value of the subject property is reduced as set forth in the Findings and
b. 🛭 Appro	ved in part as set forth in the Findings and Recommendations herein
c. 🗆 Denie	ed after abatement hearing
d. 🗆 Admir	nistrative Denial is Granted
REFEREE:	
s/ Karen Smith Name	October 13, 2016 Date
Abatement Log No. 1	6-149

<u>Transmi</u>	ansmittal Sheet Abatement #						Assessor Findings:							
Petitioner:	ner: P&B LLC					2015	Assessor	Assessor's Recommendation: Partial Approval- did not meet petitioner's estimate of value.						
Agent: DAVID W. HANNUM				Protested?		Subject p	roperty is	s in core and shell co	ndition and	therefore reva	lued utilizing		/larshal	
Petitioner's Request: Interior damage					Tax District	2375	Valuation	Services	s resulting in an adjus	tment to the	e improvemen	t value.		
Petitioner's Requested Value \$1,166,144					Tax Rate	11.7882%	i .							
Original \	/alues						Abate	ment F	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
		7100001700			- Tax Mate	Tux / III ou III		O.U.S.S	Actual val	Auto	value	0.0000%	Tux Amount	1(0)4114
R0406133	2120	\$386,813	29.00%		11.7882%	\$13,224.00		2120	\$386,813		\$112,180		\$13,224.00	\$-
	2212	\$1,279,107 \$1,665,920	29.00%	\$370,940 \$483,120	11.7882%	\$43,727.15		2212	\$798,904	29.00%		11.7882%	\$27,310.90	\$16,416.2! \$16,416.2!
		Ψ1,003,920		Ψ403,120		\$56,951.15	Partial		\$1,185,717		\$343,860		\$40,534.90	ψ10,410.2·
				·				Difference	ce Actual Value	Difference	Assd Value	Tax Rate		Refund
	-					· · · · · · · · · · · · · · · · · · ·			\$480,203	\$13	39,260	11.7882%		\$16,416.2
					-									
Last Known Ph	ysical Inspe	ection By:	DAK	Date	6/16/16			<u> </u>						
Staff Appraiser			DAK	Date	8/16/16								_	
Review Apprais	ser:	Previous St	udv Perio	Date		CURRENT	ALES ST	LIDY PER	SIOD	Appra	isal Date		Assessment Da	
		July 1, 2010- J				CURRENT SALES STUDY PERIOD July 1, 2012 - June 30, 2014				Appraisal Date Assessment Date 6/30/14 1/1/15				

Petitioner: Anton Kary	Agent: Mike Shafer
Property Address: 7596 South Lavaun Drive, Louviers 80131	Abatement Number: 16-150
Assessor's Original Value: \$408,000 for tax year 2015.	
Hearing Date: October 13, 2016 Hearing Time: 11:0	0 a.m.
1. The Douglas County Assessor was represented at the hearing by Beck	zy Dockery
 2. The Petitioner was: a. □ present b. □ not present c. □ present/represented by d. ⊠not present/represented by Mike Shafer, who also we have a solution of the present of	was not present.
3. Assessor's Recommended Value: \$408,000 for tax year 2015.	
Petitioner's Requested Value: \$225,000 for tax year 2015.	
4. Petitioner presented the following testimony and documents in supportention for Abatement or Refund of Taxes: "Assessor's value is not support	
	•

a from sales of comparable properties which sold during the applicable time period; and /or luation using the cost approach; and/or aluation using the income approach; and/or her E FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND TE OF THE PROPERTY ARE:
aluation using the income approach; and/or ner E FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND
ner E FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND
E FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND
Commercial
e: \$408,000 for tax year 2015.
lows: The comparable sales submitted by the Assessor were the only evidence of value. The support the Assessor's determination of actual value.
RE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
pproved and the value of the subject property is reduced as set forth in the Findings and s herein
Approved in part as set forth in the Findings and Recommendations herein
Denied after abatement hearing
Administrative Denial is Granted,
October 13, 2016 Date
No. 16-150

<u> Transmi</u>				Abatement #	16-150		Assessor Findings:							
etitioner:		ANTON KARY			Tax Year 2015 Assessor's Recommendation: DENY Protested? N Property valued using the sales comparison approach. Comparable sales support the assesso									
gent:		MIKE SHAFER			Protested?	N	Property v	valued usi	ng the sales compa	rison appro	ach. Compara	able sales su	pport the assess	or's value.
Petitioner's Request: Overvaluation				Tax District	0967	7								
etitioner's R	equested '	√alue		\$225,000	Tax Rate	8.0703%	6							
ا Driginal	/alues						Abater	nent Re	esults					
Parcel			Assmt	Assd					-	Assmt	Assd	-		
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate 0.0000%	Tax Amount	Refund
		-												
R0000422	3115	\$220,589				\$5,162.57		3115	\$220,589		\$63,970	8.0703%	\$5,162.57	
	3215	\$187,411	29.00%		8.0703%	\$4,386.21	Danie	3215	\$187,411	29.00%	\$54,350	8.0703%	\$4,386.21	
		\$408,000		\$118,320	-	\$9,548.78	Deny		\$408,000		\$118,320		\$9,548.78	
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		. ,						Difference		Difference		Tax Rate		Refund
									\$-		\$-	8.0703%		
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						<u> </u>					<u> </u>			
ast Known Physical Inspection By: SLH Date		5/20/03												
taff Appraiser			DAK	Date	8/4/16									
Review Apprais	er:	Davids O	l. D	Date		0110000								
		Previous St July 1, 2010- J	udy Period	112		CURRENT SALES STUDY PERIOD July 1, 2012 - June 30, 2014					aisal Date 30/14	-	Assessment Da 1/1/15	ite

Petitioner:	4343 West Platte, LLC	Agent: Mike Shafer	
Property Add	dress: 4343 Platte Avenue, Sedalia	Abatement Number: 16-151	
Assessor's Or	riginal Value: \$309,441 for tax year 2015	5.	
Heari	ing Date: October 13, 2016	Hearing Time: 11:00 a.m.	
1. The Do	uglas County Assessor was represented a	at the hearing by Becky Dockery.	
2. The Peti	itioner was: a. □ present b. □ not present c. □ present/represented by d. ⊠not present/represented by M	ïke Shafer, who also was not present.	
3. Asses	ssor's Recommended Value: \$309,441 f	or tax year 2015.	
Petiti	oner's Requested Value: \$130,000 for	tax year 2015.	
	er presented the following testimony and Abatement or Refund of Taxes: "Overva		Petitioner stated on his

5. The Assessor pre	esented the following testimony and documents in support of the Assessor's position:
b. □valuati	om sales of comparable properties which sold during the applicable time period; and /o. on using the cost approach; and/or
c. □a valua d. □other	tion using the income approach; and/or
	INDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND OF THE PROPERTY ARE:
Classification:	Commercial
Total Actual Value:	\$309,441 for tax year 2015.
	s: The comparable sales submitted by the Assessor were the only evidence of value. The port the Assessor's determination of actual value.
IT IS THEREFORE	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. □Appr Recommendations he	oved and the value of the subject property is reduced as set forth in the Findings and rein
b. 🗆 Ар <u>г</u>	proved in part as set forth in the Findings and Recommendations herein
c. 🛭 De	nied after abatement hearing
d. 🗆 Adr	ministrative Denial is Granted
REFEREE:	
s/ Karen Smith Name	October 13, 2016 Date
Abatement Log No.	16-151

Transmit	ttal Sh	neet		Abatement #	16-151					Asses	ssor Findings	.		
etitioner:							Assessor	's Recomi	mendation: DENY		•		-	
gent:		MIKE SHAFER			Protested?	N	The prope	erty is valu	ued using the sales o	comparison	approach. Co	omparable sa	les support the a	assessor's
etitioner's Re	equest:	Overvaluation			Tax District	0540	value.							
etitioner's R		Value		\$130,000	Tax Rate	9.6882%								
Driginal V			,				Abater	nent R	esults					-
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%		
R0381414	2130	\$62,924	29.00%	\$18,250	9.6882%	\$1,768.10		2130	\$62,924	29 00%	\$18,250	9,6882%	\$1,768.10	
	3212	\$246,517			9.6882%	\$6,926.09		3212	\$246,517		\$71,490	9.6882%	\$6,926.09	\$
		\$309,441		\$89,740		\$8,694.19	Deny		\$309,441		\$89,740		\$8,694.19	\$
											-			
· · · · · · · · · · · · · · · · · · ·								Difference	e Actual Value	Difference		Tax Rate		Refund
	ļ			-					\$-		<u>\$-</u>	9.6882%		4
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					515545									
ast Known Ph		ection By:	DAK DAK	Date Date	5/23/14 8/4/16			-		-				**=-=
Staff Appraiser: Review Apprais			DAK	Date	8/4/16									
review Appliats		Previous St	udy Perio		1	CURRENT S	SALES ST	UDY PER	RIOD	Appra	isal Date		Assessment Da	ate
	<u> </u>	July 1, 2010- \	June 30. 2	012		July 1. 2	012 - June	30, 2014	1		30/14	1	1/1/15	

Petitioner: Hung Nguyen	Agent: Mike Shafer
Property Address: 830 N. Wilcox Street	Abatement Number: 16-154
Assessor's Original Value: \$236,509 for tax year 201	5.
Hearing Date: October 13, 2016	Hearing Time: 11:00 a.m.
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 M 	like Shafer, who also was not present.
3. Assessor's Recommended Value: \$236,509	for tax year 2015.
Petitioner's Requested Value: \$125,000 for	tax year 2015.
4. Petitioner presented the following testimony and Petition for Abatement or Refund of Taxes: "Assessed	d documents in support of the claim: Petitioner stated on his or's value is not supported."

5. The Assessor pr	esented the following testimony and documents in support of the Assessor's position:
b. 🛮 🖾 valuat	om sales of comparable properties which sold during the applicable time period; and /or ion using the cost approach; and/or ation using the income approach; and/or
	INDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND OF THE PROPERTY ARE:
Classification:	Commercial
Total Actual Value:	\$236,509 for tax year 2015.
	s: The only evidence of value was the cost approach submitted by the Assessor. The cost e Assessor's determination of actual value.
IT IS THEREFORE	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. Appr Recommendations he	roved and the value of the subject property is reduced as set forth in the Findings and crein
b. □ Арј	proved in part as set forth in the Findings and Recommendations herein
c. 🛭 De	nied after abatement hearing
d. 🗆 Adı	ministrative Denial is Granted
REFEREE:	
s/ Karen Smith Name	October 13, 2016 Date
Abatement Log No.	. 16-154

Perfect Flunk Fl	Transmi	ttai Sh			Abatement #_	16-154					Asse	ssor Findings	:					
Peritioner's Request Value \$125,000 Tax Rate 7,088296	Petitioner:		HUNG NGUYEN	-	· · · · · · · · · · · · · · · · · · ·	Tax Year		Assessor's Recommendation: DENY										
Settlicane's Requested Value	Agent:		MIKE SHAFER			Protested?				valued using the Co	st Approac	ch to value and	is supported	by comparable	land sales and			
Asam	Petitioner's Re	equest:	Overvaluation			Tax District	3287	cost data	•									
Parcel Assmt Assd Value Tax Rate Value Tax Rate Tax Amount Decision Class Actual Val Rate Value Tax Rate Tax Amount Decision Class Actual Val Rate Value Tax Rate Tax Amount Refund Class Actual Val Rate Value Tax Rate Tax Amount Refund Class Actual Val Rate Value Tax Rate Tax Amount Refund Class Class Actual Val Rate Value Tax Rate Tax Amount Refund Class Class Class Actual Val Rate Value Tax Rate Tax Amount Refund Class Class Class Actual Val Rate Class Cl	Petitioner's R	Requested '	Value		\$125,000	Tax Rate	7.0882%							the same are seen				
Parcel Assmt Assd Value Tax Rate Value Tax Rate Tax Amount Decision Class Actual Val Rate Value Tax Rate Tax Amount Decision Class Actual Val Rate Value Tax Rate Tax Amount Refund Class Actual Val Rate Value Tax Rate Tax Amount Refund Class Actual Val Rate Value Tax Rate Tax Amount Refund Class Class Actual Val Rate Value Tax Rate Tax Amount Refund Class Class Class Actual Val Rate Value Tax Rate Tax Amount Refund Class Class Class Actual Val Rate Class Cl	Original \	/alues						Abater	nent R	esults								
R0081891 2112 \$125,448 29,00% \$36,380 7,0882% \$2,578,69 2112 \$125,448 29,00% \$36,380 7,0882% \$2,578,69 2112 \$125,448 29,00% \$36,380 7,0882% \$2,578,69 2112 \$110,441 29,00% \$32,200 7,0882% \$2,282,40 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282,40 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282,40 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282,40 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282,40 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282,40 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282,40 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282,40 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282,40 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282,40 2212 \$111,041 29,00% \$36,380 7,0882% \$2,282,40 20 20 20,00% \$10 7,0882% \$2,282,40 20 20 20,00% \$10 7,0882% \$2,282,40 20 20 20 20,00% \$10 7,0882% \$40,71 20 20 20 20 20,00% \$10 7,0882% \$40,71 20 20 20 20 20,00% \$10 7,0882% \$40,71 20 20 20 20 20,00% \$10 7,0882% \$40,71 20 20 20 20 20,00% \$10 7,0882% \$40,71 20 20 20 20 20 20,00% \$10 7,0882% \$40,71 20 20 20 20 20 20 20 20 20 20 20 20 20				Assmt	Assd						Assmt	Assd						
R081891 2112 \$125,448 29,00% \$36,380 7,0882% \$2,578.69 2112 \$125,448 29,00% \$36,380 7,0882% \$2,578.69 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282.40 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282.40 2212 \$111,041 29,00% \$32,200 7,0882% \$2,282.40 2212 \$112,041 29,00% \$32,200 7,0882% \$0.71 2212 \$20 29,00% \$10 7,0882	Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value		Tax Amount	Refund			
2212 \$111,041 29.00% \$32,200 7.0882% \$2.282.40 2212 \$111,041 29.00% \$32.200 7.0882% \$5.282.40 2212 \$120 29.00% \$32.200 7.0882% \$5.282.40 2212 \$120 29.00% \$32.200 7.0882% \$5.282.40 2212 \$120 29.00% \$32.200 7.0882% \$5.282.40 2212 \$120 29.00% \$32.200 7.0882% \$5.282.40 2212 \$120 29.00% \$32.200 7.0882% \$5.282.40 2212 \$120 29.00% \$32.200 7.0882% \$5.282.40 2212 \$120 29.00% \$32.200 7.0882% \$5.282.40 2212 \$120 29.00% \$32.200 7.0882% \$5.282.40 2212 \$120 29.00% \$32.200 7.0882% \$5.282.40 2212 \$120 29.00% \$32.200 7.0882% \$5.282.40 29.00% \$4.861.80 29.00% \$4	50004004	0110	4405.440															
2212 \$20 29.00% \$10 7.0882% \$0.71 2212 \$20 29.00% \$10 7.0882% \$0.71 \$236,509 \$68,590 \$68,590 \$4,861.80 Deny \$236,509 \$68,590 \$4,861.80 Difference Actual Value Difference Assd Value Tax Rate Refund \$	K0081891																	
\$236,509 \$68,590 \$4,861.80 Deny \$236,509 \$4,861.80 Deny \$236,5	_																	
Difference Actual Value Difference Assd Value Tax Rate Refund \$				23.0070					2212		29.00%		7.0882%					
S- S- 7.082%				-														
S- S- 7,082%																		
S- S- 7,082%									Difference	Actual Value	Difformed	Apad Value	Tay Data		Defined			
Assessment Date									Dinerence		Difference				S-			
Assessment Date								·				-	7,000270		· • • • • • • • • • • • • • • • • • • •			
Assessment Date																		
Staff Appraiser: DAK Date 8/16/16								.		•								
Staff Appraiser: DAK Date 8/16/16																		
Staff Appraiser: DAK Date 8/16/16		 																
Staff Appraiser: DAK Date 8/16/16		 							-		- +							
Staff Appraiser: DAK Date 8/16/16											· · · · · · · · · · · · · · · · · · ·							
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Staff Appraiser: DAK Date 8/16/16																		
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Staff Appraiser: DAK Date 8/16/16		ļ <u>-</u>																
Staff Appraiser: DAK Date 8/16/16		<u> </u>					··											
DAK Date 8/16/16 Date Review Appraiser: Date	ast Known Ph	vsical Inspe	ction By:	TMT/SMS	Date	11/1/12												
Date Previous Study Period CURRENT SALES STUDY PERIOD Appraisal Date Assessment Date July 1, 2010- June 30, 2012 July 1, 2012 - June 30, 2014 6/30/14 1/1/15										-								
July 1, 2010- June 30, 2012 July 1, 2012 - June 30, 2014 6/30/14 1/1/15																		
July 1, 2010- June 30, 2012 July 1, 2012 - June 30, 2014 6/30/14 1//15			Previous Stu	ıdy Perio	1										ate			
	SII AMMAN was Shire in Sec	e - September 1800	July 1, 2010- J	une 30, 2	012	Transcription of the second se	July 1, 20	012 - June	30, 2014				7 - 7 - 7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	1/1/15	1			

Petitioner: Chatfield Farms Estate Lots, LLC	Agent: Mike Shater
Property Address: Vacant Land	Abatement Number: 16-155
Assessor's Original Value: R0439904: \$178,250 for tax year 2015. R0	0439905: \$217,000 for tax year 2015.
	Y
Hearing Date: October 13, 2016 Hearing Time	: 11:00 a.m.
1. The Douglas County Assessor was represented at the hearing b	y Becky Dockery.
2. The Petitioner was:	
a. present	
b. not present	
c. □ present/represented byd. ☒not present/represented by Mike Shafer, who	also was not present.
3. Assessor's Recommended Value: R0439904: \$178,250 for ta 2015.	ax year 2015. R0439905: \$217,000 for tax year
Petitioner's Requested Value: \$10,000 each lot for tax year	2015.
4. Petitioner presented the following testimony and documents in	
Petition for Abatement or Refund of Taxes: "Assessor's value is not	anthorised by the sales combanison approach to

value."

5. The Assessor presented the following testimony and documents in support of the Assessor's position:
 a. \(\text{\t
THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AN ACTUAL VALUE OF THE PROPERTY ARE:
Classification: Vacant land
Total Actual Value: R0439904: \$178,250 for tax year 2015. R0439905: \$217,000 for tax year 2015.
Reasons are as follows: The comparable sales submitted by the Assessor were the only evidence of value. To comparable sales support the Assessor's determination of actual value.
IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
b. Approved in part as set forth in the Findings and Recommendations herein
c. 🛮 Denied after abatement hearing
d. Administrative Denial is Granted
REFEREE:
s/ Karen Smith Name October 13, 2016 Date
Abatement Log No. 16-155

[ransmit	ttal Sh	neet	A	batement #	16-155		i			Asses	sor Findings	<u></u>	_	
etitioner:		CHATFIELD FARMS	ESTATE L	OTS LLC	Tax Year	2015	Assessor'	s Recomi	mendation:	-			-	
gent:		MIKE SHAFER	-		Protested?	N	Recomme	end denyi	ng abatement 16-15	5. Sales su	pport the 201	actual mark	et value for the	subject lots
etitioner's Re	adilest.	Overvaluation			Tax District	1901	1	•						
etitioner's Re				\$10,000	Tax Rate	14.4921%	1							
	,	Value		\$10,000	Tax Nate	14.432170	A							
Driginal V	alues						Abater	nent R	esuits					
Parcel			Assmt	Assd						Assmt	Assd			
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Rate	Value	Tax Rate 0.0000%	Tax Amount	Refun
		·			<u>-</u>		·					0.0000%		
		-												
R0439904	0100	\$178,250	29.00%	\$51,690	14.4921%	\$7,490.97	Deny	0100	\$178,250	29.00%	\$51,690	14.4921%	\$7,490.97	
								Differenc	e Actual Value	Difference	Assd Value	Tax Rate		Refund
				-				Billerene	\$-	Binerenee	\$-	14.4921%		
												14.400407	60 110 00	
R0439905	0100	\$217,000	29.00%	\$62,930	14.4921%	\$9,119.88	Deny	0100	\$217,000	29.00%	\$62,930	14.4921%	\$9,119.88	
	<u> </u>		_ _		-		1	Differenc	e Actual Value	Difference	Assd Value	Tax Rate		Refund
	 -						1	Directorio	\$-	Difference	\$-	14.4921%		rtoluna
											_			
	-			· · · · · · · · · · · · · · · · · · ·										
														
													-	
ast Known Ph	voicel Inco	notion But	vkw i	 Date	3/26/14]							
taff Appraiser:				Date	8/17/16									
eview Apprais				Date	5.2.720									
	T	Previous S	udy Period			CURRENT S					isal Date		Assessment Da	ate
		July 1, 2010 -	June 30, 20	12		July 1, 2	012 - June	30, 2014	1	6/	30/14		1/1/15	

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reduoner:	Nexgen westcreek Holdings LLC	Agent: Debbie Tam
Property Addre	ess: Vacant Land	Abatement Number: 16-157
R0480788: \$123	· · · · · · · · · · · · · · · · · · ·	: \$55,650; R0480786: \$163,692; R0480787: \$128,537; 14; R0483683: \$374,303; R0475136: \$7,200; R0475138: : \$243,864. All values are for 2014.
Hearing	g Date: October 13, 2016 Hearin	g Time: 10:00 a.m.
1. The Doug	las County Assessor was represented at the he	earing by Rob Moffitt.
	oner was: a. □ present b. □ not present c. □ present/represented by d. ⊠not present/represented by Debbie T	am, who also was not present.
R0480787: \$100	or's Recommended Value: R0482245: \$1,208, 0,041; R0480788: \$96,471; R0480785: \$293,85 200; R0475138: \$7,440; R0482246: \$694,302; R	
\$84,071; R0480	▲	R0475135: \$55,650; R0480786: \$106,938; R0480787: : \$137,876; R0483683: \$332,920; R0475136: \$7,200; ; R0475142: \$108,451.
4. Petitioner comparable sale		nents in support of the claim: Petitioner submitted

5. The Assessor presented the following testimony and documents in support of the Assessor's position:
 a. \(\subseteq \text{data from sales of comparable properties which sold during the applicable time period; and /or \(\subseteq \text{valuation using the cost approach; and/or } \) c. \(\subseteq \text{a valuation using the income approach; and/or } \) d. \(\subseteq other Base land value should be adjusted to \$7.00 per square foot with present worth discounting applied as appropriate.
THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:
Classification: Vacant land
Total Actual Value: R0482245: \$1,208,397; R0475135: \$55,650; R0480786: \$114,661; R0480787: \$100,041; R0480788: \$96,471; R0480785: \$293,853; R0475144: \$108,586; R0483683: \$291,522; R0475136: \$7,200; R0475138: \$7,440; R0482246: \$694,302; R0475141: \$466,126; R0475142: \$189,929. Values are for 2014.
Reasons are as follows: Actual value should be reduced as recommended by Assessor to reflect comparable sales.
T IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
b. 🛮 Approved in part as set forth in the Findings and Recommendations herein
c. Denied after abatement hearing
d. Administrative Denial is Granted
REFEREE:
/ Karen Smith October 13, 2016 Name Date
Abatement Log No. 16-157

<u>Transmi</u>	ttal Sh			Abatement #	16-157						ssor Findings			
Petitioner:		NEXGEN WESTCRE	EK HOLI	DINGS LLC	Tax Year	2014			mendation: Partial A					
Agent:		DEBBIE TAM			Protested?		Partial ad	just. Both	filings moved to more adjustments made	e appropri	iate LEA, with p	present worth	discounting ap	plied.
Petitioner's Re	equest:						-Additiona -Moffitt	ily, attribu	ne adjustments made	e to those a	accounts with c	outsizea jots i	and interior acce	ess/visibility.R
Petitioner's R	equested	Value		\$2,715,325			.vioinie						***	
Original \	/alues	,					Abater	nent R	esults					
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%		
R0482245	0200	\$1,223,648	29.00%		13.3665%	\$47,432.36		0200	\$1,208,397	29.00%	\$350,440	13.3665%	\$46,841.56	\$590.80
R0475135	0200	\$55,650				\$1,435.46		0200	\$55,650	29.00%	\$16,140	8.8938%	\$1,435.46	\$-
R0480786	0200	\$163,692	29.00%		14.8665%	\$7,057.13		0200	\$114,661	29.00%	\$33,250	14.8665%	\$4,943.11	\$2,114.02
R0480787	0200	\$128,537	29.00%		14.8665%	\$5,542.23	.	0200	\$100,041	29.00%	\$29,010	14.8665%	\$4,312.77	\$1,229.40
R0480788	0200	\$123,951	29.00%		14.8665%	\$5,344.51		0200	\$96,471	29.00%	\$27,980	14.8665%	\$4,159.65	\$1,184.86
R0480785	0200	\$419,507	29.00%		14.8665%	\$18,086.58		0200	\$293,853	29.00%	\$85,220	14.8665%	\$12,669.23	\$5,417.3
R0475144 R0483683	0200 0200	\$155,014 \$374,303	29.00% 29.00%		14.8665% 14.8665%	\$6,682.49 \$16,137.59		0200	\$108,586	29.00% 29.00%	\$31,490 \$84,540	14.8665% 14.8665%	\$4,681.46 \$12,568.14	\$2,001.03 \$3,569.45
R0475136	0200	\$7,200	29.00%		14.8665%	\$310.71		0200	\$291,522 \$7,200	29.00%	\$2,090	14.8665%	\$310.71	\$5,569.43
R0475138	0200	\$7,200			18.3665%	\$396.72	·	0200	\$7,200	29.00%	\$2,090	18.3665%	\$396.72	
R0482246	0200	\$703,065	29.00%		14.8665%	\$30,311.31	1	0200	\$694,302	29.00%	\$201,350	14.8665%	\$29,933.70	
R0475141	0200	\$665,427	29.00%	\$192,970	14.8665%	\$28,687.89	1	0200	\$466,126	29.00%	\$135,180	14.8665%	\$20,096.53	\$8,591.36
R0475142	0200	\$243,864		\$70,720	14.8665%	\$10,513.59		0200	\$189,929	29.00%	\$55,080	14.8665%	\$8,188.47	\$2,325.12
		\$4,271,298		\$1,238,690		\$177,938.57	Partial		\$3,634,178		\$1,053,930		\$150,537.51	\$27,401.00
									· · · · · · · · · · · · · · · · · · ·					
				•									.,	
								Differenc	e Actual Value	Difference	Assd Value		-	Refund
									\$637,120	\$1	84,760			\$27,401.00
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			551.		710015									
Last Known Ph			RRM RRM	Date	7/28/16					-				ļ
Staff Appraiser Review Apprais			KKIVI	Date Date	8/3/16			-		-				-
Veniew Whitials	Sei.	Previous St	udy Perio			CURRENT S	L SALES ST		NOD	Appr	aisal Date		Accecement D	l
	 	July 1, 2008 - 3	lune 30 3	2010	·		010 - June			30/12	Assessment Date 1/1/14			

Petitioner:	Kim Fenton	Agent:
Property Addre	ess: 5258 Suffolk Circle	Abatement Number: 16-163
Assessor's Orig	ginal Value: \$195,838 for tax year 2014	and \$247,910 for tax year 2015.
Hearin	g Date: October 13, 2016	Hearing Time: 9:00 a.m.
1. The Doug	glas County Assessor was reprèsented a	at the hearing by Brian McKeown and Becky Fischer.
2. The Petiti	oner was: a. □ present b. □ not present c. □ present/represented by d. □not present/represented by	
3. Assesso	or's Recommended Value: \$184,000 fo	or tax year 2014 and \$232,345 for tax year 2015.
Petition	ner's Requested Value: No specific va	alues stated.

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 her home was recently appraised and the amount of the square feet that the County has on record is more than the actual square feet measured by the appraiser; the Assessor's office verified the square foot differential; and Petitioner requests that she be reimbursed for ten years of overpayment due to the County error. Petitioner testified at the hearing that while the Assessor has offered adjustments for 2014 and 2015, she thinks she should have been offered more than two years of adjustments; and the amount that was

offered for 2014 and 2015 is acceptable for those years.

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 Square footage adjusted. Request for abatement for years prior to 2014 is time barred based on C.R.S. Section 39-10-114(1)(a)(I)(A) and affirmed by Golden Aluminum Company v. Weld County Board of County Commissioners. THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND
ACTUAL VALUE OF THE PROPERTY ARE:
Classification: Residential
Total Actual Value: \$184,000 for tax year 2014 and \$232,345 for tax year 2015.
Reasons are as follows: Assessor recommended the reductions in actual value based on correcting the square footage on record for the subject property. Comparable sales support the recommended actual values. Adjustments cannot be offered for years preceding 2014 because the time period for filing an abatement request for such years has passed per Colorado Revised Statutes Section 39-10-114(1)(a)(I)(A).
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 October 13, 2016 Name Date
Abatement Log No. 16-163

Transmi [.]	ttal Sh	eet		Abatement #	16-163				·	Asse	ssor Findings				
		Tax Year			ssessor's Recommendation: Adjust										
Agent:			Protested?	N	Per field i	rer field inspection and reduction in the subjects square footage, the appraiser recommends an adjuste In value for the years of 2015 and 2014.									
		Square footage of residence			Tax District									1180	in value fo
Petitioner's Requested		··			Tax Rate									15.3619%	!
Original V	/alues				Tax Rate	14.7477%	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 0.0000%	Tax Amount	Refund	
R0352291					†							0.0000,70			
		,													
2014	1112	\$43,000	7.96%	\$3.420	15.3619%	\$525.38		1112	\$43,000	7.96%	\$3,420	15.3619%	\$525.38	\$-	
2014	1212	\$152,838	7.96%		15.3619%	\$1,869.54		1212	\$141,000	7.96%	\$11,220		\$1,723.61	\$145.93	
		\$195,838		\$15,590		\$2,394.92	Approve	_	\$184,000		\$14,640	_	\$2,248.99	\$145.93	
-					1			Difference	e Actual Value	Difference	Assd Value	Tax Rate		Refund	
								Dillerenc	\$11,838		\$950	15.3619%	•	\$145.93	
0045	1110	ØF0 120	7.96%	#2.000	1474770/	\$588,43		1112	\$50,120	7.96%	#2.000	14.7477%	\$588.43		
2015	1112 1212	\$50,120 \$197,790			14.7477% 14.7477%	\$2,321.29		1212	\$182,225	7.96%		14.7477%	\$2,139.89	\$181.40	
	*****	\$247,910		\$19,730		\$2,909.72	Approve		\$232,345	7.0070	\$18,500		\$2,728.32	\$181.40	
				-			-	Difference	e Actual Value	Difference	Assd Value	Tax Rate		Refund	
									\$15,565		1,230	14.7477%		\$181.40	
Last Known Ph		ection By:	всм		3/18/16										
Staff Appraiser:			BCM	Date	6/30/16 6/30/16										
Review Appraiser: BAF Date Previous Study Period				6/30/16	CURRENT S	SALES ST	ALES STUDY PERIOD			aisal Date	Assessment Dates				
		July 1, 2010 -			July 1, 2012- June 30, 2014						2 & 6/30/14	1/1/14 & 1/1/15			

/	
Petitioner: Nam Real Estate, LLC	Agent: Roger Bruhn
Property Address: 8159 Brandon Drive, Littleton	Abatement Number: 16-164
Assessor's Original Value: \$1,058,250 for tax year 20	015.
Hearing Date: October 13, 2016	Hearing Time: 10:00 a.m.
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	
• • •	loger Bruhn, who also was not present.
3. Assessor's Recommended Value: \$1,058,250	0 for tax year 2015.
Petitioner's Requested Value: \$692,155 for	tax year 2015.
	d documents in support of the claim: Petitioner submitted an t page of the subject's lease as well as by a lease comp summary

5.	The A	ssessor pre	sented the following testimony and documents in support of the Assessor's position:	
	a.	□data fr	m sales of comparable properties which sold during the applicable time period; and /or	
	b.	□valuati	on using the cost approach; and/or	
	c.		ion using the income approach; and/or	
	d.	\boxtimes other $\widehat{\ }$	he subject property was previously appealed by a protest for 2015 filed by a different agen	ıt.
			NDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND F THE PROPERTY ARE:	
Clas	ssificatio	on:	Commercial	
Tot	al Actua	al Value:	\$1,058,250 for tax year 2015.	
Sec	tion 39-	10-114 stat	No change should be made to the 2015 actual value because Colorado Revised Statutes es that no abatement or refund of taxes shall be made based upon the ground of est to such valuation was made and a notice of determination was mailed to the taxpayer.	
IT I	S THE	REFORE	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:	
Rec		a. Approductions here	ved and the value of the subject property is reduced as set forth in the Findings and ein	
	1	b. 🗆 Арр	roved in part as set forth in the Findings and Recommendations herein	
	(c. 🛭 Den	ied after abatement hearing	
	(d. 🗆 Adn	inistrative Denial is Granted	
		٠		
RE.	FEREE	:		
s/ F Nar	K <i>aren Sm</i> ne	rith	October 13, 2016 Date	
Aba	atemen	t Log No.	16-164	

Γransmit	tal Sh	eet		Abatement #	16-164					Asses	ssor Findings	<u>: </u>		
Petitioner: Agent: Petitioner's Request: Petitioner's Requested		NAM REAL ESTATE		Tax Year	2015			nendation: DENY						
		ROGER BRUHN Overvaluation			Protested?	3253	YAN APPEAL HAS ALREADY BEEN FILED ON TAX YEAR 2015.							
					Tax District		1							
		Value		\$692,155	Tax Rate	8.9564%	1							_
							Ahatai	ment R	eculte					
Original V	aiues		Assmt	Assd	+		Abate	TICITE IX	CSGICS	Assmt	Assd			
							Di-i	Ol	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refund
Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decision	Class	Actual val	Rate	value	0.0000%	Tax Amount	Retuit
											-	0.000070		
R0329646	3112	\$178,050	29,00%	\$51,630	8.9564%	\$4,624.19		3112	\$178,050		\$51,630	8.9564%		
	3212	\$880,200	29.00%	\$255,260		\$22,862.11		3212	\$880,200	29.00%	\$255,260	8.9564%		
		\$1,058,250		\$306,890		\$27,486.30	Deny	[<u> </u>	\$1,058,250		\$306,890		\$27,486.30	
	_						-	 						<u> </u>
		1 1 201500010	ODO	20 10 11 1(1)(2)(1)(D)	<u> </u>			-						
ossibly not aba	teable due	to protest 201503813 a	is per CRS	39-10-114(1)(a)(I)(D)	·			 						-
					+			1						
								Difference	e Actual Value	Difference		Tax Rate		Refund
						-		 	\$-		\$-	8.9564%		
														
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ast Known Phy	sical Inspe	ection By:		Date										
Staff Appraiser			BSD	Date	8/18/16		ļ							ļ
eview Apprais	er: Date				CUDDENT	L ECC	ALES STUDY BEDIOD			aisal Date	Assessment Date			
	Previous Study Period July 1, 2010- June 30, 2012				CURRENT SALES STUDY PERIOD July 1, 2012 - June 30, 2014					30/14	1/1/15			