

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:

<u>Abatement No.</u>	<u>Petitioner(s)</u>
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 8<sup>th</sup> day of November, 2016 in Castle Rock, Douglas County, Colorado.

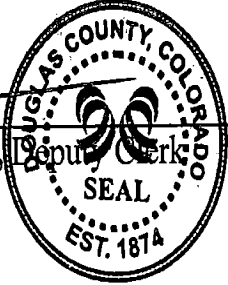
THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF DOUGLAS, COLORADO

BY:

  
\_\_\_\_\_  
DAVID A. WEAVER, Chair

ATTEST:

  
\_\_\_\_\_  
MEGHAN MCCANN, Deputy Clerk



DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

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 Time: 9:00 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 Hannum, who also was not present.
3. Assessor's Recommended Value: \$1,050,402 for tax year 2014.

Petitioner's Requested Value: \$1,166,402 for tax year 2014.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner and Assessor have agreed to an actual value of \$1,050,402 for tax year 2014.

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 and Assessor have agreed to an actual value of \$1,050,402 for tax year 2014.

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

Classification: Commercial

Total Actual Value: \$1,050,402 for tax year 2014.

Reasons are as follows: The parties have agreed to the new 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. 16-148**

[illegible]

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: P & B LLC

Attorney: David W. Hannum

Property Address: 810 New Memphis Court, Castle Rock

Abatement Number: 16-149

Assessor's Original Value: \$1,665,920 for tax year 2015.

Hearing Date: October 13, 2016

Hearing Time: 9:00 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 Hannum, who also was not present.
3. Assessor's Recommended Value: \$1,185,717 for tax year 2015.

Petitioner's Requested Value: \$1,166,144 for tax year 2015.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner and Assessor have agreed to an actual value of \$1,185,717 for tax year 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
- d. ☒ other Petitioner and Assessor have agreed to an actual value of \$1,185,717 for tax year 2015.

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

Classification: Commercial

Total Actual Value: \$1,185,717 for tax year 2015.

Reasons are as follows: The parties have agreed to the new 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. 16-149**

[illegible]



DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

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: 11:00 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 Mike Shafer, who also 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 support of the claim: Petitioner stated on his Petition for Abatement or Refund of Taxes: "Assessor's value is not supported."

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: Commercial

Total Actual Value: \$408,000 for tax year 2015.

Reasons are as follows: The comparable sales submitted by the Assessor were the only evidence of value. The 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. 16-150**

[illegible]

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: 4343 West Platte, LLC

Agent: Mike Shafer

Property Address: 4343 Platte Avenue, Sedalia

Abatement Number: 16-151

Assessor's Original Value: \$309,441 for tax year 2015.

Hearing Date: October 13, 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 Mike Shafer, who also was not present.
3. Assessor's Recommended Value: \$309,441 for tax year 2015.

Petitioner's Requested Value: \$130,000 for tax year 2015.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner stated on his Petition for Abatement or Refund of Taxes: "Overvaluation."

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: Commercial

Total Actual Value: \$309,441 for tax year 2015.

Reasons are as follows: The comparable sales submitted by the Assessor were the only evidence of value. The 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. 16-151**

[illegible]

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

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 2015.

Hearing Date: October 13, 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 Mike 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 documents in support of the claim: Petitioner stated on his Petition for Abatement or Refund of Taxes: "Assessor's value is not supported."

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: Commercial

Total Actual Value: \$236,509 for tax year 2015.

Reasons are as follows: The only evidence of value was the cost approach submitted by the Assessor. The cost approach supports 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. 16-154**



[illegible]

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Chatfield Farms Estate Lots, LLC

Agent: Mike Shafer

Property Address: Vacant Land

Abatement Number: 16-155

Assessor's Original Value: R0439904: \$178,250 for tax year 2015. R0439905: \$217,000 for tax year 2015.

Hearing Date: October 13, 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 Mike Shafer, who also was not present.
3. Assessor's Recommended Value: R0439904: \$178,250 for tax year 2015. R0439905: \$217,000 for tax year 2015.

Petitioner's Requested Value: \$10,000 each lot for tax year 2015.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner stated on his Petition for Abatement or Refund of Taxes: "Assessor's value is not supported by the sales comparison approach to value."

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: 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. The 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

Transmittal Sheet			Abatement #		16-155		Assessor Findings:								
Petitioner:		CHATFIELD FARMS ESTATE LOTS LLC			Tax Year		2015		Assessor's Recommendation: Recommend denying abatement 16-155. Sales support the 2015 actual market value for the subject lots.						
Agent:		MIKE SHAFER			Protested?		N								
Petitioner's Request:		Overvaluation			Tax District		1901								
Petitioner's Requested Value		\$10,000			Tax Rate		14.4921%								
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%			
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	\$-	
									Difference Actual Value		Difference Assd Value	Tax Rate		Refund	
									\$-		\$-	14.4921%		\$-	
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	\$-	
									Difference Actual Value		Difference Assd Value	Tax Rate		Refund	
									\$-		\$-	14.4921%		\$-	
Last Known Physical Inspection By:			VKW	Date	3/26/14										
Staff Appraiser:			VKW	Date	8/17/16										
Review Appraiser:				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			
Assessed Values are rounded to the nearest dollar. Tax dollar references are an estimate only.															

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Nexgen Westcreek Holdings LLC

Agent: Debbie Tam

Property Address: Vacant Land

Abatement Number: 16-157

Assessor's Original Value: R0482245: \$1,223,648; R0475135: \$55,650; R0480786: \$163,692; R0480787: \$128,537; R0480788: \$123,951; R0480785: \$419,507; R0475144: \$155,014; R0483683: \$374,303; R0475136: \$7,200; R0475138: \$7,440; R0482246: \$703,065; R0475141: \$665,427; R0475142: \$243,864. All values are for 2014.

Hearing Date: October 13, 2016

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Rob Moffitt.
2. The Petitioner was:
  - a. ☐ present
  - b. ☐ not present
  - c. ☐ present/represented by
  - d. ☒ not present/represented by Debbie Tam, who also was not present.

3. Assessor's Recommended 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.

Petitioner's Requested Value: R0482245: \$777,403; R0475135: \$55,650; R0480786: \$106,938; R0480787: \$84,071; R0480788: \$80,708; R0480785: \$274,071; R0475144: \$137,876; R0483683: \$332,920; R0475136: \$7,200; R0475138: \$7,440; R0482246: \$446,668; R0475141: \$295,929; R0475142: \$108,451.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted comparable sales.

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 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.

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. 16-157**

Transmittal Sheet					Abatement #		16-157				Assessor Findings:				
Petitioner:		NEXGEN WESTCREEK HOLDINGS LLC				Tax Year		2014		Assessor's Recommendation: Partial Approval - did not meet petitioner's estimate of value.					
Agent:		DEBBIE TAM				Protested?		N		Partial adjust. Both filings moved to more appropriate LEA, with present worth discounting applied. Additionally, attribute adjustments made to those accounts with outsized lots and inferior access/visibility.R Moffitt					
Petitioner's Request:															
Petitioner's Requested Value			\$2,715,325												
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%			
R0482245	0200	\$1,223,648	29.00%	\$354,860	13.3665%	\$47,432.36		0200	\$1,208,397	29.00%	\$350,440	13.3665%	\$46,841.56	\$590.80	
R0475135	0200	\$55,650	29.00%	\$16,140	8.8938%	\$1,435.46		0200	\$55,650	29.00%	\$16,140	8.8938%	\$1,435.46	\$-	
R0480786	0200	\$163,692	29.00%	\$47,470	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%	\$37,280	14.8665%	\$5,542.23		0200	\$100,041	29.00%	\$29,010	14.8665%	\$4,312.77	\$1,229.46	
R0480788	0200	\$123,951	29.00%	\$35,950	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%	\$121,660	14.8665%	\$18,086.58		0200	\$293,853	29.00%	\$85,220	14.8665%	\$12,669.23	\$5,417.35	
R0475144	0200	\$155,014	29.00%	\$44,950	14.8665%	\$6,682.49		0200	\$108,586	29.00%	\$31,490	14.8665%	\$4,681.46	\$2,001.03	
R0483683	0200	\$374,303	29.00%	\$108,550	14.8665%	\$16,137.59		0200	\$291,522	29.00%	\$84,540	14.8665%	\$12,568.14	\$3,569.45	
R0475136	0200	\$7,200	29.00%	\$2,090	14.8665%	\$310.71		0200	\$7,200	29.00%	\$2,090	14.8665%	\$310.71	\$-	
R0475138	0200	\$7,440	29.00%	\$2,160	18.3665%	\$396.72		0200	\$7,440	29.00%	\$2,160	18.3665%	\$396.72	\$-	
R0482246	0200	\$703,065	29.00%	\$203,890	14.8665%	\$30,311.31		0200	\$694,302	29.00%	\$201,350	14.8665%	\$29,933.70	\$377.61	
R0475141	0200	\$665,427	29.00%	\$192,970	14.8665%	\$28,687.89		0200	\$466,126	29.00%	\$135,180	14.8665%	\$20,096.53	\$8,591.36	
R0475142	0200	\$243,864	29.00%	\$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	\$27,401.06	
					</										

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Kim Fenton

Agent:

Property Address: 5258 Suffolk Circle

Abatement Number: 16-163

Assessor's Original Value: \$195,838 for tax year 2014 and \$247,910 for tax year 2015.

Hearing Date: October 13, 2016

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Brian McKeown and Becky Fischer.
2. The Petitioner was:
  - a. ☒ present
  - b. ☐ not present
  - c. ☐ present/represented by
  - d. ☐ not present/represented by
3. Assessor's Recommended Value: \$184,000 for tax year 2014 and \$232,345 for tax year 2015.

Petitioner's Requested Value: No specific values 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  
Name

October 13, 2016  
Date

Abatement Log No. 16-163

Transmittal Sheet			Abatement #		16-163		Assessor Findings:								
Petitioner:		KIM FENTON			Tax Year		2014-2015		Assessor's Recommendation: Adjust						
Agent:					Protested?		N		Per field inspection and reduction in the subjects square footage, the appraiser recommends an adjustment in value for the years of 2015 and 2014.						
Petitioner's Request:		Square footage of residence			Tax District		1180								
Petitioner's Requested Value					Tax Rate		15.3619%								
Original Values					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	Tax Amount	Refund
													0.0000%		
R0352291															
2014	1112	\$43,000	7.96%		\$3,420	15.3619%	\$525.38		1112	\$43,000	7.96%	\$3,420	15.3619%	\$525.38	\$-
	1212	\$152,838	7.96%		\$12,170	15.3619%	\$1,869.54		1212	\$141,000	7.96%	\$11,220	15.3619%	\$1,723.61	\$145.93
		\$195,838			\$15,590		\$2,394.92	Approve		\$184,000		\$14,640		\$2,248.99	\$145.93
2015	1112	\$50,120	7.96%		\$3,990	14.7477%	\$588.43		1112	\$50,120	7.96%	\$3,990	14.7477%	\$588.43	\$-
	1212	\$197,790	7.96%		\$15,740	14.7477%	\$2,321.29		1212	\$182,225	7.96%	\$14,510	14.7477%	\$2,139.89	\$181.40
		\$247,910			\$19,730		\$2,909.72	Approve		\$232,345		\$18,500		\$2,728.32	\$181.40
Last Known Physical Inspection By:			BCM		3/18/16										
Staff Appraiser:			BCM		6/30/16										
Review Appraiser:			BAF		6/30/16										
	Previous Study Period					CURRENT SALES STUDY PERIOD					Appraisal Date		Assessment Dates		
	July 1, 2010 - June 30, 2012					July 1, 2012- June 30, 2014					6/30/12 & 6/30/14		1/1/14 & 1/1/15		
Assessed Values are rounded to the nearest dollar. Tax dollar references are an estimate only.															

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

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 2015.

Hearing Date: October 13, 2016

Hearing Time: 10:00 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 Roger Bruhn, who also was not present.
3. Assessor's Recommended Value: \$1,058,250 for tax year 2015.

Petitioner's Requested Value: \$692,155 for tax year 2015.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted an income approach with the rent supported by the first page of the subject's lease as well as by a lease comp summary; and comparable sales.

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 subject property was previously appealed by a protest for 2015 filed by a different agent.

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

Classification: Commercial

Total Actual Value: \$1,058,250 for tax year 2015.

Reasons are as follows: No change should be made to the 2015 actual value because Colorado Revised Statutes Section 39-10-114 states that no abatement or refund of taxes shall be made based upon the ground of overvaluation if a protest to such valuation was made and a notice of determination was mailed to the taxpayer.

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. 16-164**

[illegible]