Resolution No. R-017-004

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

RESOLUTION APPROVING THE RECOMMENDATIONS OF 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 December 8, 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.	<u>Petitioner(s)</u>
16-171	CO13 Englewood LLC
16-172	Kan N. Lovett
16-178	Barry D. and Robyn Wyttenbach

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 10th day of January, 2017 in Castle Rock, Douglas County, Colorado.

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

BY: teen Work Chair

MEGHAN MCCANN, Deputy Clerk

DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Agent: Patrick Sullivan

Petitioner:

CO13 Englewood LLC

Property Address: 349 Inverness Drive South	Abatement Number: 16-171
Assessor's Original Value: \$17,155,545 for tax	year 2015.
Hearing Date: December 8, 2016	Hearing Time: 9:00 a.m.
The Douglas County Assessor was represent	ented at the hearing by Rob Moffitt.
 2. The Petitioner was: a. □ present b. □ not present c. □ present/represented by d. ⊠not present/represented 	7 I by Patrick Sullivan, who also was not present.
3. Assessor's Recommended Value: \$17,1	155,545 for tax year 2015.
Petitioner's Requested Value: \$13,242	,000 for tax year 2015.
4. Petitioner presented the following testimon administrative denial.	ny and documents in support of the claim: Petitioner requested an

5. The As	ssessor pre	sented the following testimony and documents in support of the Assessor's position:
a. b. c. d.	□valuatio □a valuat	om sales of comparable properties which sold during the applicable time period; and /o on using the cost approach; and/or tion using the income approach; and/or Petitioner requested an administrative denial.
		NDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND OF THE PROPERTY ARE:
Classification	n:	Commercial
Total Actual	l Value:	\$17,155,545 for tax year 2015.
Reasons are	as follows	s: Petitioner requested an administrative denial.
IT IS THEF	REFORE 1	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a Recommend		oved and the value of the subject property is reduced as set forth in the Findings and rein
Ь	. 🗆 Арр	proved in part as set forth in the Findings and Recommendations herein
С	. Der	nied after abatement hearing
d	l. 🛛 Adn	ninistrative Denial is Granted
REFEREE:		
s/ Karen Smi Name	ith	December 8, 2016 Date
Abatement	Log No.	16-171



www.douglas.co.us

November 9, 2016

Patrick Sulliven
Sullivan Valuation Services
P.O. Box 664
Evergreen, CO 80437

Reference Log Number: 16-171 Account Number: R0478676 Owner: C013 Englewood LLC

Address of Property: 349 Inverness Drive South

Dear Mr. Sullivan:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number 16-171 and is recommending denial of the petition for tax year 2015. The enclosed Transmittal Sheet provides details of the Assessor's decision. Please review the following options below and indicate your choice by initialing on the appropriate line.

	I wish to withdraw my petition thus ending any further appeal.
V	I wish to take an Administrative Denial which allows me to proceed to a higher level of appeal.
	I wish to have a hearing of my petition before a referee appointed by the County Board of Commissioners. The hearing will be held on December 8, 2016 at 9:00 a.m.
	Dated this 5th day of Derrmbor, 2016.

This office must receive this form, completed and initialed by you, at least three (3) calendar days prior to the scheduled date of the hearing. You may scan and e-mail, fax or mail your request to me at:

Office of the County Attorney 100 Third Street Castle Rock, CO 80104 Fax No.: 303-484-0399

E-mail; chancock@douglas.co.us

ransmittal Sheet Abatement#			16-171		-	Assessor Findings:								
etîtîoner:		CO13 ENGLEWOOD	TC		Tax Year	2015	Assessor'	Assessor's Recommendation:						
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PETITION FOR ABATEMENT OR REFUND OF TAXES

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				(Uan Asac	asors or Commissioners' Date Slamp	
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Follloners Name:	A sisteman	Bullynn Val	union Services (or CO13 Eng	leward LLC)	MAIL: PO BOX 684	Douglas County
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Dy Coll	Jan Lacor		Deyline	e Phone Kumber	(903) 276-0138 (Pat Sullyan)	
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DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Petitioner: Kan N. Lovett	Agent:
Property Address: 1070 Brookside Circle, Castle Rock	Abatement Number: 16-172
Assessor's Original Value: \$585,399 for tax year 2015.	
Hearing Date: December 8, 2016 Hearing Time:	9:00 a.m.
1. The Douglas County Assessor was represented at the hearing by	y Dixie Kozinski.
 2. The Petitioner was: a. □ present b. ☒ not present c. □ present/represented by d. □not present/represented by 	
3. Assessor's Recommended Value: \$585,399 for tax year 2015	5.
Petitioner's Requested Value: Petitioner stated on her Petiti	ioner "Not Sure."
4. Petitioner presented the following testimony and documents in Petition for Abatement or Refund of Taxes: "feel tax is too high." Petition in support of the Petition.	support of the claim: Petitioner stated on the etitioner submitted no testimony or document

5. The Assessor presented the following testimony and documents in support of the Assessor's position:
 a. \[\square \text{data from sales of comparable properties which sold during the applicable time period; and /or \] b. \[\square \text{valuation using the cost approach; and/or } \] c. \[\square \text{a valuation using the income approach; and/or } \] d. \[\square other An undated for sale or lease flyer indicates an asking rental rate of \$8,000 per month triple net and an asking sale price of \$1,500,000; the flyer includes the 2015 taxes which indicates that the flyer is relevant to the 2015 actual value.
THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:
Classification: Commercial
Total Actual Value: \$585,399 for tax year 2015.
Reasons are as follows: Assessor submitted a cost approach that supported her determination of actual value. No evidence was submitted by Petitioner in support of the request for a reduction in 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
RÉFÉREE:
s/ Karen Smith Name December 8, 2016 Date
Abatement Log No. 16-172

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etitioner:		AN LOVETT			Tax Year	2015	5 Assessor's Recommendation: DENY Whe subject property is valued using the Cost Approach. Comparable land sales and cost data for the							
gent					Protested?	N								
etitioner's Re	mrest C	overvaluation			Tax District	0215	improven	ent suppo	at the assessor's val	ue. Incom	e and expense	เกซิดทาลมัดก เ	was requested, b	ut not
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Office of the County Assessor Lisa Frizell, Assessor Phone 393-860-7460 Fax 303-479-9751 16-172

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Douglas County
Assessor's Office

301 Wilbox Street Cartle Rock, CO 80104

PETITION FOR ABATEMENT OR REFUND OF TAXES

County de	ouglas:		Dato	Roselved Use Assessor's or C	ommissioners' Date Stamp
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DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Agent:

Petitioner: Barry D. and Robyn Wyttenbach

Property Address: 7386 Preservation Trail	Abatement Number: 16-178
Assessor's Original Value: \$2,190,908 for tax y	vear 2015.
Hearing Date: December 8, 2016	Hearing Time: 10:00 a.m.
1. The Douglas County Assessor was repres	ented at the hearing by Peggy Gulam.
 2. The Petitioner was: a. □ present b. ⋈ not present c. □ present/represented b d. □not present/represented 	d by
3. Assessor's Recommended Value: \$2,1 Petitioner's Requested Value: \$2,320	
information regarding the average prices of hostated that the average asking price of homes in \$25,092 The subject property is located in Cofor homes located in Colorado Golf are higher	ony and documents in support of the claim: Petitioner submitted mes in both the Colorado Golf subdivision and Castle Pines; and a Castle Pines is \$4,321,000 and the average property taxes is lorado Golf subdivision. Petitioner questions why the property taxes than homes of higher value located in Castle Pines. Petitioner uced by a proportional amount as the tax for homes in Castle Pines of

5. The Assessor pre	The Assessor presented the following testimony and documents in support of the Assessor's position:					
 a. Adata from sales of comparable properties which sold during the applicable time period; and /or b. Avaluation using the cost approach; and/or c. A valuation using the income approach; and/or d. Oother 						
	INDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND OF THE PROPERTY ARE:					
Classification:	Residential					
Total Actual Value:	\$2,190,908 for tax year 2015.					
Reasons are as follows: The Assessor's determination of actual value is supported by comparable sales. The Petitioner's requested value is higher than the Assessor's actual value on the subject property.						
IT IS THEREFORE	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:					
a. Appre Recommendations here	oved and the value of the subject property is reduced as set forth in the Findings and rein					
b. 🗆 Арр	proved in part as set forth in the Findings and Recommendations herein					
c. Denied after abatement hearing						
d. 🗆 Adn	ninistrative Denial is Granted					
REFEREE;						
s/ Karen Smith Name	December 8, 2016 Date					
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entioner's Reguested /					Tax District		Patitioners concern is for the level of taxes as compared to others across town. No comiest of actual valuation of subject property. Assessor's valuation for abatement is denied. Assessor's valuation for abatement is denied.								
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Office of the County Assessor Lisa Frizell, Assessor Phone 303-650-7450 Fax 303-479-9761 RECEIVED

AUG 0 4 2018 Daugles County

Appensor's Office

16-178

301 Wilcox Street Castle Rock, CO 80104

PETITION FOR ABATEMENT OR REFUND OF TAXES

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<u>Section II:</u> (For	Asses	OL&	Hoesessy Hoesessy	randation Use Only)	•		ļ	
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Assess	or recommonds decial	for the following	roesan(s):	•	Addednor A or D	Danne opuly Assessor's	Signatum	
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