

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 April 20, 2017; 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>
16-192	Gary and Stacy Turner
16-201	Woodbury Amsource Group LLC
16-202	C4 Ventures LLC
16-203	8369 Southpark Lane LLC
16-204	Main Street Professional Plaza LLC
16-205	LTP Land Ventures 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 23rd day of May, 2017 in Castle Rock, Douglas County, Colorado.

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

BY: 
ROGER A. PARTRIDGE, Chair

ATTEST: 
EMILY WRENN, Deputy Clerk



DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Gary & Stacy Turner

Agent:

Property Address: 9252 N. Apache Road, Parker

Abatement Number: 16-192

Assessor's Original Value: \$440,000 for tax year 2014 and \$480,000 for tax year 2015.

Hearing Date: April 20, 2017

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Steve Campbell.
2. The Petitioner was:
 - a. ☐ present
 - b. ☒ not present
 - c. ☐ present/represented by
 - d. ☐ not present/represented by
3. Assessor's Recommended Value: \$233,000 for tax year 2014 and \$320,000 for tax year 2015.

Petitioner's Requested Value: \$500 for tax years 2014 and 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 that: the subject vacant land has been leased for agriculture from 2005 to the present; and the adjacent property of 60 acres has an actual value of \$747. Mr. Turner submitted Pasture Lease Agreements with Harrison Burnett for 2013, 2014 and 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's leases state that they are for broodmares. Assessor inspected the subject property on 11/1/16 and 4/19/17 and noted evidence of grazing by horses. Assessor telephoned the lessee to verify whether the horses are used for pleasure or breeding, but was unable to reach the lessee. Assessor stated that horses from the adjacent property appear to access the subject through a common gate in the subject's west fence line; the adjacent property is not classified as agricultural and therefore, the Assessor's office does not have any supporting qualifying horse use documentation from that property. Assessor stated that the evidence submitted to date is insufficient to prove that the horses are used for breeding, draft or profit rather than pleasure. Reductions to the actual value are recommended based on comparable sales of vacant land.

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

Classification: Vacant land

Total Actual Value: \$233,000 for tax year 2014 and \$320,000 for tax year 2015.

Reasons are as follows: The reduction in actual value was recommended by the Assessor to reflect comparable sales. The requested change in classification is not recommended until the Petitioner submits sufficient evidence to prove that the horses are not pleasure horses.

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

April 20, 2017
Date

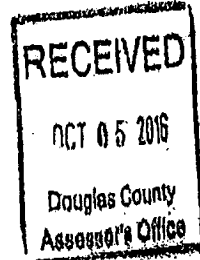
Abatement Log No. 16-192

Transmittal Sheet			Abatement #		16-192		Assessor Findings:								
Petitioner:		GARY TURNER				Tax Year		2014-2015		Assessor's Recommendation: Partial Approval - Deny Agricultural Classification - Adjusting value					
Agent:						Protested?		N		Deny change to agricultural classification. However, a review of sales in the appropriate base periods indicates adjustments to the 2014 and 2015 tax year values are warranted.					
Petitioner's Request:		Agricultural classification				Tax District		0324							
Petitioner's Requested Value						Tax Rate		9.0836%							
Original Values						Tax Rate		8.1214%		Abatement Results					
Parcel	Class	Actual Val	Assmt	Assd	Tax Rate	Tax Amount	Decision	Class	Actual Val	Assmt	Assd	Tax Rate	Tax Amount	Refund	
R0136881												0.0000%			
2014	0550	\$440,000	29.00%	\$127,600	9.0836%	\$11,590.67	Partial	0550	\$233,000	29.00%	\$67,570	9.0836%	\$6,137.79	\$5,452.88	
			</												



Office of the County Assessor
Lisa Frizell, Assessor
Phone 303-860-7460
Fax 303-479-6781

301 Wilcox Street
Castle Rock, CO 80104



16-192

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: 08-25-2016
Month Day Year

E-MAIL gturner@tvmediaworks.com

Petitioner's Name: Gary Turner

Petitioner's mailing address: 11428 E Parker rd
Parker Colorado 80138

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)
223528000005

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
9252 N Apache Rd Parker 80138

0136881

Petitioner states that the taxes assessed against the above property for property tax years 05/16 are incorrect for the following reasons: 2014-2015 per message to owner
(Briefly describe the circumstances surrounding the incorrect value of tax. Attach additional sheets if necessary.) 10/5/16 BUD

This Vacant land has been leased for agriculture from 2005 to present. The vacant property next to it R0349599 is 60ac (20ac more) and has an actual value of \$747 with a taxable value of \$220. I recently took over the accounting of family properties and found that this one was not being taxed as agriculture and that the assessed value was not consistent with other properties in the neighborhood.

Petitioner's estimate of actual value \$ 500 (2014) and \$ 500 (2015)
Value Year Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

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

Petitioner's Signature _____ Daytime Phone Number (303) 910 7444

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 39-2-126 within thirty days of the entry of any such decision, §39-10-114.6(1), C.R.S.

Section II:		Assessor's Recommendation (For Assessor's Use Only)					
Tax Year _____			Tax Year _____				
	Actual	Assessed	Tax	Actual	Assessed	Tax	
Original	_____	_____	_____	_____	_____	_____	
Corrected	_____	_____	_____	_____	_____	_____	
Abate/Refund	_____	_____	_____	_____	_____	_____	
<input type="checkbox"/>	Assessor recommends approval as outlined above. No protest was filed for the year: _____ or _____ (If a protest was filed, please attach a copy of the NOD.)						
<input type="checkbox"/>	Assessor recommends denial for the following reason(s): <div style="text-align: right;"> 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	\$440,000	\$127,600	\$11,590.67	\$480,000	\$139,200	\$11,304.99
Corrected	\$233,000	\$67,570	\$5,137.79	\$320,000	\$92,800	\$7,536.66
Abate/Refund	\$207,000	\$60,030	\$5,452.88	\$160,000	\$46,400	\$3,768.33

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

12-28-16

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
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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

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Woodbury Amsource Group LLC

Agent: David Johnson

Property Address: 78 East Allen Street, Castle Rock, CO

Abatement Number: 16-201

Assessor's Original Value: \$1,548,000 for tax year 2014

Hearing Date: April 20, 2017

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Dixie Kozinski.
2. The Petitioner was:
 - a. ☐ present
 - b. ☐ not present
 - c. ☐ present/represented by
 - d. ☒ not present/represented by David Johnson of Joseph C. Sansone Company.
3. Assessor's Recommended Value: \$1,548,000 for tax year 2014.

Petitioner's Requested Value: \$1,155,000 for tax year 2014.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner requested an administrative denial.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:
- a. ☒ data from sales of comparable properties which sold during the applicable time period; and /or
 - b. ☐ valuation using the cost approach; and/or
 - c. ☐ a valuation using the income approach; and/or
 - d. ☒ other Petitioner requested an administrative denial.

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

Classification: Commercial

Total Actual Value: \$1,548,000 for tax year 2014.

Reasons are as follows: Petitioner requested an administrative denial.

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

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

REFEREE:

s/ Karen Smith
Name

April 20, 2017
Date

Abatement Log No. 16-201

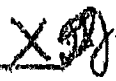
March 30, 2017

David Johnson
Joseph C. Sansone Company
18040 Edison Avenue
Chesterfield, MO 63005

Reference Log Number: 16-201
Account Number: R0458896
Owner: Woodbury Amsource Group LLC
Address of Property: 78 East Allen Street, Castle Rock, CO

Dear Mr. Johnson:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number 16-201 and is recommending denial of the petition for tax year 2014. 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.
- X  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 April 20, 2017 at 10:00 a.m.

Dated this 14th day of April, 2017.

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

[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.

16-201

Date: December 16 2016
Month Day Year

Petitioner's Name: WOODBURY AMSOURCE GROUP LLC
Petitioner's Mailing Address: c/o Joseph C. Sansone Company, David Johnson
18040 Edison Avenue Chesterfield MO 63005
Street Address City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S) 2351-263-06-006 0458896 **PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY**
78 East Allen Street, CASTLE ROCK, CO 80108

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year 2014 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

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

Petitioner's estimate of value: \$ See Attached (2014)
Value Year

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

By [Signature] Daytime Phone Number: ()
Agent's Signature Daytime Phone Number: (636) 733-5455

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

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

	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

☐ Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(i)(D), C.R.S.

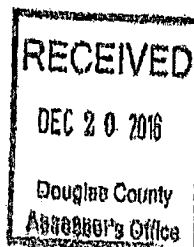
Tax year: _____ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NO

☐ Assessor recommends denial for the following reason(s)

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

16-32707-0001-CO_INF_APPEAL_2351-263-06-006_12-31-2016

15-DPT-AR No. 020-88/11



DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: C4 Ventures LLC

Agent: David Johnson

Property Address: 9197 Westview Road, Lone Tree, CO Abatement Number: 16-202

Assessor's Original Value: \$2,047,500 for tax year 2014

Hearing Date: April 20, 2017

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 David Johnson of Joseph C. Sansone Company.
3. Assessor's Recommended Value: \$2,047,500 for tax year 2014.

Petitioner's Requested Value: \$1,944,000 for tax year 2014.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner requested an administrative denial.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:
- a. ☒ data from sales of comparable properties which sold during the applicable time period; and /or
 - b. ☐ valuation using the cost approach; and/or
 - c. ☐ a valuation using the income approach; and/or
 - d. ☒ other Petitioner requested an administrative denial.

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

Classification: Commercial

Total Actual Value: \$2,047,500 for tax year 2014.

Reasons are as follows: Petitioner requested an administrative denial.

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

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

REFEREE:

s/ Karen Smith
Name

April 20, 2017
Date

Abatement Log No. 16-202

March 30, 2017

David Johnson
Joseph C. Sansone Company
18040 Edison Avenue
Chesterfield, MO 63005

Reference Log Number: 16-202
Account Number: R0397083
Owner: C4 Ventures LLC
Address of Property: 9197 Westview Road, Lone Tree, CO

Dear Mr. Johnson:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number 16-202 and is recommending denial of the petition for tax year 2014. 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.

X  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 April 20, 2017 at 10:00 a.m.

Dated this 14th day of April, 2017.

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

Transmittal Sheet

Petitioner:	C4 VENTURES LLC	Abatement #	16-202	Tax Year	2014
Agent:	DAVID JOHNSON	Protested?			N
Petitioner's Request:	Overvaluation	Tax District	3101		
Petitioner's Requested Value	\$1,944,000	Tax Rate	9.1040%		

Assessor Findings:

Assessor's Recommendation: DENY
AGENT DID NOT PROVIDE ADEQUATE DATA TO WARRANT AN ADJUSTMENT TO VALUE.

Original Values

Parcel Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount
R0397083	2112	\$1,048,681	29.00%	\$304,120	9.1040%	\$27,687.08
	2212	\$998,819	29.00%	\$289,660	9.1040%	\$26,370.65
		\$2,047,500		\$593,780		\$54,057.73

Abatement Results

Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund
					0.0000%		
	2112	\$1,048,681	29.00%	\$304,120	9.1040%	\$27,687.08	\$-
	2212	\$998,819	29.00%	\$289,660	9.1040%	\$26,370.65	\$-
Deny		\$2,047,500		\$593,780		\$54,057.73	\$-

Last Known Physical Inspection By: _____ Date _____
Staff Appraiser: _____ Date 12/22/16
Review Appraiser: _____ Date _____

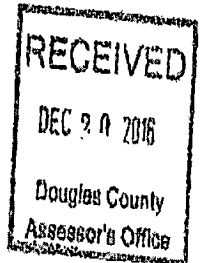
Previous Study Period	CURRENT SALES STUDY PERIOD	Appraisal Date	Assessment Date
July 1, 2008- June 30, 2010	July 1, 2010 - June 30, 2012	6/30/12	1/1/14

Assessed Values are rounded to the nearest dollar. Tax dollar references are estimates only.

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Douglas

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



Section I: Petitioner, please complete Section I only.

Date: December 16 2016
Month Day Year

16-202

Petitioner's Name: C4 Ventures LLC

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

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

SCHEDULE OR PARCEL NUMBER(S) 223103207004 PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
9197 Westview Road, Lone Tree, CO 80124

6397083

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 2014 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

Petitioner's estimate of value: \$ See Attached (2014)
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] Email _____
Agent's Signature* Daytime Phone Number (636) 733-5455
Email appeals@jcsco.com

*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 § 39-2-110, 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. § 39-10-114.6(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)(a)(i)(D), C.R.S. Tax year: _____ Protest? <input type="checkbox"/> No <input type="checkbox"/> Yes (if a protest was filed, please attach a copy of the NOD.)	
<input type="checkbox"/> Assessor recommends denial for the following reason(s): <div style="text-align: right;"> <u>[Signature]</u> Assessor's or Deputy Assessor's Signature </div>	

15-DPT-AR No. 825-60/15

17-30593-0001-CO

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: 8369 Southpark Lane LLC

Agent: David Johnson

Property Address: 8369 Southpark Lane, Littleton, CO

Abatement Number: 16-203

Assessor's Original Value: \$1,856,108 for tax year 2014.

Hearing Date: April 20, 2017

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 David Johnson of Joseph C. Sansone Company.
3. Assessor's Recommended Value: \$1,856,108 for tax year 2014.

Petitioner's Requested Value: \$1,677,000 for tax year 2014.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner requested an administrative denial.

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

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

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

Classification: Commercial

Total Actual Value: \$1,856,108 for tax year 2014.

Reasons are as follows: Petitioner requested an administrative denial.

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

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

REFEREE:

s/ Karen Smith
Name

April 20, 2017
Date

Abatement Log No. 16-203



Office of the County Attorney

www.douglas.co.us

March 30, 2017

David Johnson
Joseph C. Sansone Company
18040 Edison Avenue
Chesterfield, MO 63005

Reference Log Number: 16-203
Account Number: R0465453
Owner: 8369 Southpark Lane LLC
Address of Property: 8369 Southpark Lane, Littleton, CO

Dear Mr. Johnson:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number 16-203 and is recommending denial of the petition for tax year 2014. 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.

X 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 April 20, 2017 at 10:00 a.m.

Dated this 14 day of April, 2017.

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

PETITION FOR ABATEMENT OR REFUND OF TAXES

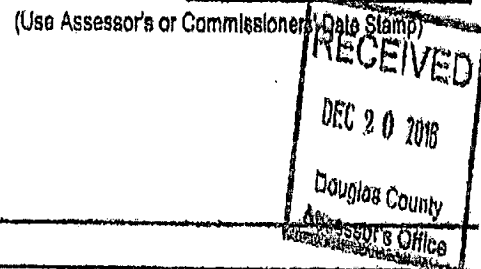
County: Douglas

Date Received: _____

Section I: Petitioner, please complete Section I only.

Date: December 16 2016
Month Day Year

16-203



Petitioner's Name: 8369 Southpark Lane LLC

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

18040 Edison Avenue

Chesterfield

MO

63005

Street Address

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

2229-041-07-010 0465453

8369 Southpark Lane, Littleton, CO 80120

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year 2014 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

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

Petitioner's estimate of value: \$ See Attached (2014)
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
By [Signature]
Agent's Signature

Daytime Phone Number: ()

Daytime Phone Number: (636) 733-6455

*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 § 39-2-110, 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 _____			
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: _____	Protest? <input type="checkbox"/> No <input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NO		
<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: Main Street Professional Plaza, LLC

Agent: David Johnson

Property Address: 17167 East Cedar Gulch Parkway, Parker, CO

Abatement Number: 16-204

Assessor's Original Value: \$2,352,389 for tax year 2014.

Hearing Date: April 20, 2017

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 David Johnson of Joseph C. Sansone Company.
3. Assessor's Recommended Value: \$2,352,389 for tax year 2014.

Petitioner's Requested Value: \$2,089,000 for tax year 2014.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner requested an administrative denial.

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

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

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

Classification: Commercial

Total Actual Value: \$2,352,389 for tax year 2014.

Reasons are as follows: Petitioner requested an administrative denial.

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

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

REFEREE:

s/ Karen Smith
Name

April 20, 2017
Date

Abatement Log No. 16-204



Office of the County Attorney

www.douglas.co.us

March 30, 2017

David Johnson
Joseph C. Sansone Company
18040 Edison Avenue
Chesterfield, MO 63005

Reference Log Number: 16-204
Account Number: R0478216
Owner: Main Street Professional Plaza, LLC
Address of Property: 17167 East Cedar Gulch Parkway, Parker, CO

Dear Mr. Johnson:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number 16-204 and is recommending denial of the petition for tax year 2014. 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.

XDJ 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 April 20, 2017 at 10:00 a.m.

Dated this 14 day of April, 2017.

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

[illegible]

PETITION FOR ABATEMENT OR REFUND OF TAXES

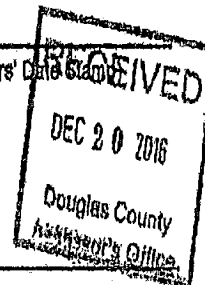
County: Douglas

Date Received: _____

Section I: Petitioner, please complete Section I only.

Date: December 16 2016
Month Day Year

(Use Assessor's or Commissioners' Date Stamp)



Petitioner's Name: MAIN STREET PROFESSIONAL PLAZA LLC

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

18040 Edison Avenue

Chesterfield

MO

63006

Street Address

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

2233-213-02-034 048216

17167 East Cedar Gulch Parkway, PARKER, CO 80134

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year 2014 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

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

Petitioner's estimate of value: \$ See Attached (2014)
Value Year

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

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

Daytime Phone Number: ()

Daytime Phone Number: (636) 733-5455

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

If the board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.6(1), C.R.S.

Section II:

Assessor's Recommendation

(For Assessor's Use Only)

Tax Year _____

Actual

Assessed

Tax

Original _____

Corrected _____

Abate/Refund _____

☐ Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(IXD), C.R.S.

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

☐ Assessor recommends denial for the following reason(s)

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



Office of the County Attorney

www.douglas.co.us

March 30, 2017

David Johnson
Joseph C. Sansone Company
18040 Edison Avenue
Chesterfield, MO 63005

Reference Log Number: 16-205
Account Number: R0426548
Owner: LTP Land Ventures LLC
Address of Property: 9570 Kingston Court, Englewood, CO

Dear Mr. Johnson:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number 16-205 and is recommending denial of the petition for tax year 2014. 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.

XSD

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
April 20, 2017 at 10:00 a.m.

Dated this 14th day of April, 2017.

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: chancecock@douglas.co.us

[illegible]

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Douglas

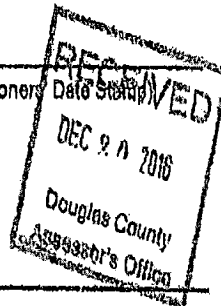
Date Received: _____

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

Section I: Petitioner, please complete Section I only.

Date: December 16 2016
Month Day Year

16-205



Petitioner's Name: LTP Land Ventures LLC

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

18040 Edison Avenue

Chesterfield

MO

63006

Street Address

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

223111007039

0426548

9570 Kingston Court, Englewood, CO 80112

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year 2014 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

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

Petitioner's estimate of value: \$ See Attached (2014)
Value Year

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

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

Daytime Phone Number: ()

Daytime Phone Number: (836) 733-5455

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

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

Section II:

Assessor's Recommendation

(For Assessor's Use Only)

Tax Year _____

Actual

Assessed

Tax

Original _____

Corrected _____

Abate/Refund _____

☐ Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(e)(X)(D), C.R.S.

Tax year: _____

Protest?

☐ No

☐ Yes (If a protest was filed, please attach a copy of the NO

☐ Assessor recommends denial for the following reason(s)

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