

RESOLUTION NO. R-017 - 078

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 September 7, 2017; 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)

17-024

Chris G. and Amy J. Patterson

17-046

EC Reynolds LLC

17-051

Rick and Tracy Hagan

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 October, 2017 in Castle Rock, Douglas County, Colorado.

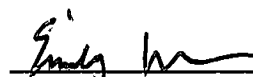
THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO

BY:

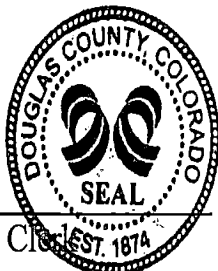


ROGER A. PARTRIDGE, Chair

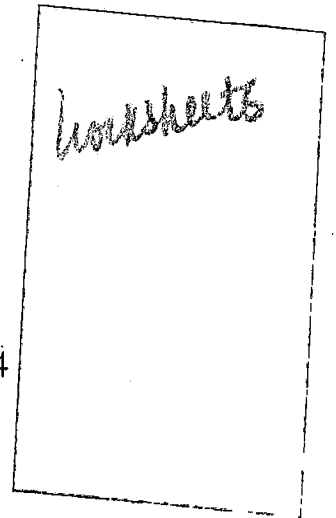
ATTEST:



EMILY WRENN, Deputy Clerk



DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET



Petitioner: Chris G. and Amy J. Patterson

Agent:

Property Address: 9817 Cantabria Pt.

Abatement Number: 17-024

Assessor's Original Value: \$802,269 for tax year 2016

Hearing Date: September 7, 2017

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Wes Wade.
2. The Petitioner was:
 - a. ☒ present
 - b. ☐ not present
 - c. ☐ present/represented by
 - d. ☐ not present/represented by

3. Assessor's Recommended Value: \$682,000 for tax year 2016

Petitioner's Requested Value: \$646,980 for tax year 2016.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted comparable sales of model matches to the subject property that do not have finished basements. Petitioner's requested value is based on the average of the Assessor determined actual values of the subject properties.

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 Assessor field checked the subject property and corrected characteristics. All of Assessor's comparable sales are model matches to the subject property.

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

Classification: Residential

Total Actual Value: \$682,000 for tax year 2016

Reasons are as follows: Assessor recommended a reduction in actual value. Comparable sales submitted by both parties that sold within the applicable time period of July 1, 2012 through June 30, 2014 support the recommended 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

September 7, 2017
Date

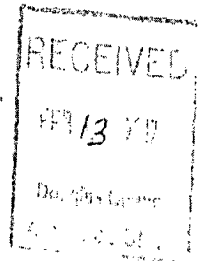
Abatement Log No. 17-024

[illegible]



Office of the County Assessor
Lisa Frizell, Assessor
Phone 303-688-7450 Fax 303-479-9751

301 Wilcox Street
Castle Rock, CO 80104



17-024

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: 02/13/2017

Month Day Year

E-mail cpatters@amfam.com

Petitioner's Name: Chris Patterson

Petitioner's mailing address: 9817 Cantabria Pt

Lone Tree, CO 80124

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)

2231-154-06-040

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

9817 Cantabria Pt Lone Tree CO 80124

0481799

Petitioner states that the taxes assessed against the above property for property tax year 2016 are incorrect for the following reasons:
(Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Called last week after we noticed the characteristics were incorrect on our home. Spoke with Becky and she corrected the square footage and noted as a 1 story. Based on a neighbor two doors down with the same model our value should be corrected to show as \$559,483. Address for comparison is 9855 Cantabria Pt. Same exact model as ours.

Petitioner's estimate of actual value \$ 559,483

Value

2016 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 exercised by me, and to the best of my knowledge, information and belief, is true, correct and complete.

Chris Patterson
Petitioner's

Signature

Daytime Phone Number (303) 521-4900

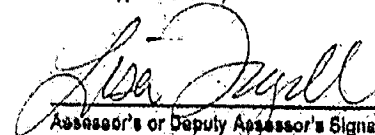
By

Agent's Signature

Daytime Phone Number ()

*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 39-2-110, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-125 within thirty days of the entry of any such decision. §39-10-114.5(1), C.R.S.

Section II:		Assessor's	Recommendation
(For		Assessor's Use Only)	
Tax	Year	Actual	Assessed
Original			
Corrected			
Abate/Refund			
<input type="checkbox"/> Assessor recommends approval as outlined above.			
No protest was filed for the year: _____ (if a protest was filed, please attach a copy of the NOA.)			
<input type="checkbox"/> Assessor recommends denial for the following reason(s):			
 Assessor's or Deputy Assessor's Signature			

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

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

Section III: Written Mutual Agreement of Assessor and Petitioner

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

The Commissioners of 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>2016</u>		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
Original	<u>\$802,269</u>	<u>\$63,860</u>	<u>\$8,262.01</u>
Corrected	<u>\$682,000</u>	<u>\$54,280</u>	<u>\$7,022.58</u>
Abate/Refund	<u>\$120,269</u>	<u>\$9,580</u>	<u>\$1,239.43</u>

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

Date

Assessor's or Deputy Assessor's Signature

Date

Section IV: Decision of the County Commissioners

(Must be completed if Section III does not apply)

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

Month Day Year

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

Name

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

Name

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

Year	Assessed Value	Taxes Abate/Refund
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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 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: EC Reynolds LLC

Agent: Dariush Bozorgpour

Property Address: 7128 Reynolds Drive

Abatement Number: 17-046

Assessor's Original Value: \$1,730,349 for tax years 2015 and 2016

Hearing Date: September 7, 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 Dari Bozorgpour, who also was not present.
3. Assessor's Recommended Value: \$1,730,349 for tax years 2015 and 2016.

Petitioner's Requested Value: \$1,282,500 for tax years 2015 and 2016.

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: \$1,730,349 for tax years 2015 and 2016.

Reasons are as follows: Petitioner requested an administrative denial.

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

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

REFEREE:

s/ Karen Smith
Name

September 7, 2017
Date

Abatement Log No. 17-046



Office of the County Attorney

www.douglas.co.us

August 4, 2017

Dariusz Bozorgpour
Property Tax Advisors, Inc.
3090 S. Jamaica Court, Suite 204
Aurora, CO 80014

Reference Log Number: 17-046
Account Number: R0276787
Owner: EC Reynolds LLC
Address of Property: 7128 Reynolds Drive

Dear Mr. Bozorgpour:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number 17-046 and is recommending denial of the petition for tax years 2015 and 2016. 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.
- ☒ 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 **September 7, 2017 at 10:00 a.m.**

Dated this 4th day of September, 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:

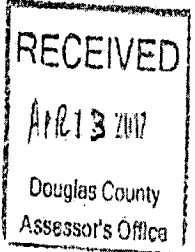
Office of the County Attorney
100 Third Street
Castle Rock, CO 80104
Fax No.: 303-484-0399
E-mail: chancock@douglas.co.us

Transmittal Sheet			Abatement #		17-046		Assessor Findings:								
Petitioner:		EC REYNOLDS LLC				Tax Year		2015-2016		Assessor's Recommendation: DENY					
Agent:		Dariush Bozorgpour				Protested?		N		Property valued using the Sales Comparison Approach to value. Comparable sales support the Assessor's value. No income and expense information was provided for relevant study period for consideration.					
Petitioner's Request:		Overvaluation				Tax District		0967							
Petitioner's Requested Value			\$1,282,500			Tax Rate		8.0703%							
Original Values						Tax Rate		7.8724%		Abatement Results					
Parcel				Assmt		Assd				Assmt		Assd			
Number		Class		Actual Val		Rate		Value		Tax Rate		Tax Amount		Refund	
												0.0000%			
R0276787															
2015		3115		\$272,834		29.00%		\$79,120		8.0703%		\$6,385.22			
		3215		\$1,457,515		29.00%		\$422,680		8.0703%		\$34,111.54			
				\$1,730,349				\$501,800				\$40,496.76			
2016		3115		\$272,834		29.00%		\$79,120		7.8724%		\$6,228.64			
		3215		\$1,457,515		29.00%		\$422,680		7.8724%		\$33,275.06			
				\$1,730,349				\$501,800				\$39,503.70			



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

301 Wilcox Street
Castle Rock, CO 80104



17-046

PETITION FOR ABATEMENT OR REFUND OF TAXES

County Douglas

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

Section I: Petitioner, please complete Section I only.

Date: 4/1/17
Month Day Year

E-MAIL ptadvisor@propertytaxadvisor.net

Petitioner's Name: EC Reynolds, LLC

Petitioner's mailing address: 2831 Umatilla St.

Denver CO 80221
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)
R0276787

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
7128 Reynolds Dr.

Petitioner states that the taxes assessed against the above property for property tax years 2015/16 are incorrect for the following reasons:
(Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Property is overvalued. Please see attached "Appeal of Real Property Valuation".

Petitioner's estimate of actual value \$ 1,282,500.00 (2015) and \$ 1,282,500.00 (2016)
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 () _____
By Danish B. Borge _____ Daytime Phone Number 303.368.0500
Agent's Signature Danish Borgepour/Property Tax Advisors, Inc.
*Letter of agency must be attached when petition is submitted.

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

Section II:

Assessor's Recommendation (For Assessor's Use Only)

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

- ☐ 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.)
☐ Assessor recommends denial for the following reason(s): _____

Danish Borgepour
Assessor's or Deputy Assessor's Signature

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Rick and Tracy Hagan

Agent:

Property Address: 1315 Fremont Drive

Abatement Number: 17-051

Assessor's Original Value: \$82,000 and vacant land classification for 2016

Hearing Date: September 7, 2017

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Ginny Woods.
2. The Petitioner was:
 - a. ☒ present
 - b. ☐ not present
 - c. ☐ present/represented by
 - d. ☐ not present/represented by
3. Assessor's Recommended Value: \$82,000 and vacant land classification for 2016.

Petitioner's Requested Value: \$82,000 and residential classification for 2016.

4. Petitioner presented the following testimony and documents in support of the claim: On December 19, 2016, Petitioner visited the Assessor's office and asked whether the subject property owned by Petitioner would qualify as contiguous residential with 1286 Kenosha Drive owned by KPH Investments LLC (an LLC owned by Tracy Hagan) or whether he should file a quit claim deed to put the subject property in the same name as the second property; Petitioner had hoped to receive a definitive answer prior to December 31, 2016 so that he could file the quit claim deed if necessary; several months passed before he received the answer.

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 request was not received in the Assessor's land department for review and processing until March 2017. Petitioner was then informed that contiguous classification could not be granted because the lots were not held in common ownership. The subject lot should remain classified as vacant land for 2016 because the two properties were held in different names as of the 1/1/2016 assessment date.

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

Classification: Vacant land for tax year 2016

Total Actual Value: \$82,000 for tax year 2016

Reasons are as follows: Per Sullivan v. Board of Equalization of Denver County, 971 P.2d 675 (Colo. App. 1998), contiguous parcels must be held in common ownership to qualify for classification as residential property. Because the subject property was owned by Rick and Tracy Hagan while the residence was owned by KPH Investments LLC, common ownership did not exist as of the assessment date for the 2016 tax year.

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

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

REFEREE:

s/ Karen Smith
Name

September 7, 2017
Date

Abatement Log No. 17-051

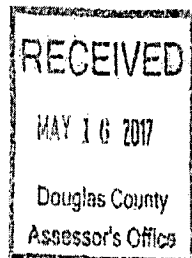
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Office of the County Assessor
Lisa Frizell, Assessor
Phone 303-560-7450 Fax 303-479-9751

17-051

H.P.



301 Wilcox Street
Castle Rock, CO 80104

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: 05 16 2017
Month Day Year

E-mail rick@liscatt.com

Petitioner's Name: Rick & Tracy Hagan - KPH Investments LLC

Petitioner's mailing address: 1286 Kenosha Drive
Larkspur CO 80118
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)

R0067926

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

1315 Fremont Drive
Larkspur, CO 80118

Petitioner states that the taxes assessed against the above property for property tax year 2016 are incorrect for the following reasons:
(Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Assessment Rate (Residential) needs to be corrected as continuous property with 1286 Kenosha Dr, Larkspur, CO. We applied for this December 16, 2016. Did not get any response until March 20, 2017 from Larkspur saying only issue was proportions not same name even though sole owner of KPH Investments is Tracy Hagan. I stated to Larkspur that had someone called in December when this was filed, could have did "BUT CLAIM" to put property in Tracy Hagan name. Larkspur said to file protest and ask for this to be reconsidered when set tax valuation statement. We have changed the name to Tracy Hagan, so please make the two parcels continuous for TAX.

Petitioner's estimate of actual value \$ _____
Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

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

[Signature]
Petitioner's Signature

Daytime Phone Number 720-971-1636

By _____
Agent's Signature

Daytime Phone Number ()

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

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

Section II:		Assessor's	Recommendation
(For			Assessor's Use Only)
Tax	Year		
	Actual	Assessed	Tax
Original			
Corrected			
Abate/Refund			

☐ Assessor recommends approval as outlined above.
No protest was filed for the year: _____ (If a protest was filed, please attach a copy of the NOD.)

☐ Assessor recommends denial for the following reason(s): _____

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