

**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 January 25, 2018; 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)

17-055

Harmony Properties Two 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 13th day of February, 2018 in Castle Rock, Douglas County, Colorado.

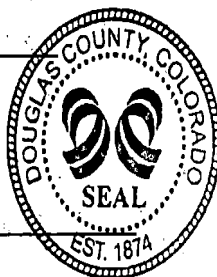
**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

BY: _____

DAVID A. WEAVER, Chair

ATTEST: _____

EMILY WRENN, Deputy Clerk



DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Harmony Properties Two LLC

Agent: Nicholas W. Christy

Property Address: 5555 Valley Hi Drive, Parker, CO

Abatement Number: 17-055

Assessor's Original Value: Schedule R0095311: \$45,600 for tax years 2015 & 2016.
 Schedule R0095329: \$320,470 for tax years 2015 & 2016.

Hearing Date: January 25, 2018

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Beth Willcox.

2. The Petitioner was:

- a. ☐ present
- b. ☒ not present
- c. ☐ present/represented by
- d. ☐ not present/represented by

3. Assessor's Recommended Value: Schedule R0095311: \$45,600 for tax years 2015 & 2016.
 Schedule R0095329: \$243,200 for tax years 2015 & 2016.

Petitioner's Requested Value: \$125,000 for tax years 2015 & 2016.

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 "...property was incorrectly assessed. This is a modular home, with vacant lot attached." In his email appeal for Schedule R0095311, Petitioner stated that the parcel is vacant land, serving as a "side yard" to the structure on R0095329. In his email appeal for Schedule R0095329, Petitioner stated that the property is a modular home and he was "informed by numerous realtors that the property is best valued as vacant due to the fact that the 31 year old double-wide trailer/modular has very little or no real residual value. At \$1 per square foot, that is how I arrived at the \$100,000 figure." For this hearing on January 25, 2018, Petitioner submitted information about a neighbor's parcel located directly to the north of the subject parcel, stating that such parcel consists of 8 acres with a nice brick ranch home that is valued by the Assessor at \$235,862 (for 2017; 2015/2016 actual value was \$173,227) and recently sold at a cost of \$1.30 per square foot or \$450,000. Petitioner requests that the subject parcel also be valued at \$1.30 per square foot.

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 corrected the records to reflect that the subject property is a modular built home rather than a traditional stick built home. The two land parcels have been considered together as one building site.

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

Classification: Residential

Total Actual Value: Schedule R0095311: \$45,600 for tax years 2015 & 2016.
Schedule R0095329: \$243,200 for tax years 2015 & 2016.

Reasons are as follows: Assessor recommended the reduction in actual value for Schedule R0095329. Comparable sales of modular homes support the recommended actual value. No change should be made to Schedule R0095311 because it has been valued in conjunction with R0095329. Referee notes that the neighbor's parcel comprises grazing ag land, a farm/ranch residence, and other agricultural buildings. Petitioner's parcel is not classified as agricultural land and improvements, which accounts in large part for the difference in 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

January 25, 2018
Date

Abatement Log No. 17-055

Transmittal Sheet		Abatement #	17-055	Assessor Findings:										
Petitioner:	HARMONY PROPERTIES TWO LLC		Tax Year	2015-2016	Assessor's Recommendation: Partial Approval - Deny R0095311 & Adjust R0095329									
Agent:			Protested?	N	Market adjusted comparable sales support a lower Assessor's value for 2015 and 2016. Please note the 2 PT land parcels should be considered together as one building site. For any inquiries contact the Land Department.									
Petitioner's Request:	Modular Home with vacant lot attached		Tax District	0325										
Petitioner's Requested Value	\$125,000		Tax Rate	8.1214%										
Original Values			Tax Rate	7.9197%	Abatement Results									
Parcel	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund
2015														
R0095311	1112PT	\$45,600	7.96%	\$3,630	8.1214%	\$294.81	Deny	1112PT	\$45,600	7.96%	\$3,630	8.1214%	\$294.81	\$-
								Difference Actual Value		Difference Assd Value		Tax Rate	Refund	
								\$-		\$-		8.1214%	\$-	
R0095329														
	1112PT	\$144,400	7.96%	\$11,490	8.1214%	\$933.15		1112PT	\$144,400	7.96%	\$11,490	8.1214%	\$933.15	\$-
	1212	\$176,070	7.96%	\$14,020	8.1214%	\$1,138.62		1212	\$98,800	7.96%	\$7,860	8.1214%	\$638.34	\$500.28
		\$320,470		\$25,510		\$2,071.77	Partial		\$243,200		\$19,350		\$1,571.49	\$500.28
								Difference Actual Value		Difference Assd Value		Tax Rate	Refund	
								\$77,270		\$6,160		8.1214%	\$500.28	
2016														
R0095311	1112PT	\$45,600	7.96%	\$3,630	7.9197%	\$287.49	Deny	1112PT	\$45,600	7.96%	\$3,630	7.9197%	\$287.49	\$-
								Difference Actual Value		Difference Assd Value		Tax Rate	Refund	
								\$-		\$-		7.9197%	\$-	
R0095329														
	1112PT	\$144,400	7.96%	\$11,490	7.9197%	\$909.97		1112PT	\$144,400	7.96%	\$11,490	7.9197%	\$909.97	\$-
	1212	\$176,070	7.96%	\$14,020	7.9197%	\$1,110.34		1212	\$98,800	7.96%	\$7,860	7.9197%	\$622.49	\$487.85
		\$320,470		\$25,510		\$2,020.31	Partial		\$243,200		\$19,350		\$1,532.46	\$487.85
								Difference Actual Value		Difference Assd Value		Tax Rate	Refund	
								\$77,270		\$6,160		7.9197%	\$487.85	
Staff Appraiser:		CKM	Date	9/6/17										
Review Appraiser:		BAW	Date	9/7/17										
Assessed Values are rounded to the nearest dollar. Tax dollar references are an estimate only.														

DOUGLAS COUNTY
COLORADO

Office of the County Assessor

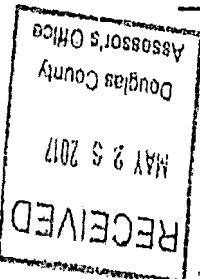
Lisa Fritzell, Assessor

Phone 303-660-7450

Fax 303-479-9781

PETITION FOR ABATEMENT OR REFUND OF TAXES

301 Wilcox Street
Castle Rock, CO 80104



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

County DOUGLAS

Section I: Petitioner, please complete Section I only.

Date: MAY 25 2017

Month Day Year

Petitioner's Name: NICHOLAS W. CHASTY / HAMONY PROPERTIES TWO LLC

Petitioner's mailing address: 10602 SOUTH EWING AVENUE

CHULA VIL

City or Town

State

Zip Code

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

5555 VALLEY HI PARKER CO.

SCHEDULE OR PARCEL NUMBER(S)

R0095311

R0095329

Petitioner states that the taxes assessed against the above property for property tax years 2015/2016 are incorrect for the following reasons: 2+ 2015/2016 - per call to Mr. Chasty

(Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

PLEASE SEE ATTACHED APPEALS - PROPERTY INCORRECTLY ASSESSED. THIS IS A MODULAR HOME, WITH VACANT LOT ATTACHED. THANK YOU FOR YOUR CONSIDERATION!

Petitioner's estimate of actual value \$ 125,000 and \$ 125,000 2015 - PRESENT

Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

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

Petitioner's Signature

111111

Daytime Phone Number 312-656-8609

By _____

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 38-2-118, 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: _____ or _____

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

Assessor's or Deputy Assessor's Signature

[Signature]