

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

**RESOLUTION APPROVING THE RECOMMENDATIONS OF THE ABATEMENT  
HEARINGS REFEREE FROM MARCH 29, 2018.**

*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 March 29, 2018; 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>
201800002 & 201800003	CIC Building Acquisition
201800004 & 201800005	Moreland Properties LLC
201800007 & 201800008	3753 Norwood LLC
201800009	BF Investments LLC
201800010 & 201800011	18999 E Mainstreet LLC
201800017 & 201800018	Realty Management Group
201800019 & 201800020	K4 Blue
201800076	Marc & Maureen Gsand
201800098	Murugesan Balakrishnan

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 22<sup>nd</sup> day of May, 2018 in Castle Rock, Douglas County, Colorado.

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

BY:

Lora L. Thomas  
LORA L. THOMAS, Chair

ATTEST:

Emily Wren  
EMILY WRENN, Deputy Clerk



DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: CIC Building Acquisition LLC

Agent: Kendra Goldstein, Esq.

Property Address: 482 W. Happy Canyon Road

Abatement Number: 201800002

Tax year 2015

Assessor's Original Value: \$948,224

Hearing Date: March 29, 2018

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Terryl Tilman
2. The Petitioner was:
  - a. ☐ present
  - b. ☐ not present
  - c. ☐ present/represented by [Click here to enter text.](#)
  - d. ☒ not present/represented by Brenda Fearn

3. Assessor's Recommended Value: \$948,224

Petitioner's Requested Value: \$657,500

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted two comparable sales and photographs of the subject property. Petitioner's representative testified that the subject property is an office building that was built as a single tenant building but is rented to multi-tenants, thereby resulting in functional obsolescence; no other properties are located in close proximity; the two sales were located on Wilcox Street within five miles of the subject property and sold for \$88.61 and \$88.80 per square foot; Assessor's sales are located in Englewood, Littleton and Greenwood Village.

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 comparable sales are not the same quality as the subject property and have much smaller land to building ratios. Assessor extracted the improvement values from Petitioner's comparable sales and the resultant improvement value per square foot is \$60.26 for the subject and ranges from \$58.65 to \$59.27 for Petitioner's comparable sales. Assessor also submitted land sales that support the Assessor's land value.

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

Classification: Commercial

Total Actual Value: \$948,224

Reasons are as follows: Comparable sales of the same quality as the subject property 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

March 29, 2018  
Date

Abatement Log No. 201800002

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: CIC Building Acquisition LLC

Agent: Kendra Goldstein, Esq.

Property Address: 482 W. Happy Canyon Road

Abatement Number: 201800003

Tax year 2016

Assessor's Original Value: \$948,224

Hearing Date: March 29, 2018

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Terryl Tilman
2. The Petitioner was:
  - a. ☐ present
  - b. ☐ not present
  - c. ☐ present/represented by [Click here to enter text.](#)
  - d. ☐ not present/represented by Brenda Fearn.

3. Assessor's Recommended Value: \$948,224

Petitioner's Requested Value: \$657,500

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted two comparable sales and photographs of the subject property. Petitioner's representative testified that the subject property is an office building that was built as a single tenant building but is rented to multi-tenants, thereby resulting in functional obsolescence; no other properties are located in close proximity; the two sales were located on Wilcox Street within five miles of the subject property and sold for \$88.61 and \$88.80 per square foot; Assessor's sales are located in Englewood, Littleton and Greenwood Village.

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 comparable sales are not the same quality as the subject property and have much smaller land to building ratios. Assessor extracted the improvement values from Petitioner's comparable sales and the resultant improvement value per square foot is \$60.26 for the subject and ranges from \$58.65 to \$59.27 for Petitioner's comparable sales. Assessor also submitted land sales that support the Assessor's land value.

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

Classification: Commercial

Total Actual Value: \$948,224

Reasons are as follows: Comparable sales of the same quality as the subject property 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

March 29, 2018  
Date

Abatement Log No. 201800003

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Moreland Properties LLC & Remington Ranch LLC Agent: Mark L. Von Engeln

Property Address: Vacant Land

Abatement Number: 201800004

Tax year 2015

Assessor's Original Value: \$251,000

Hearing Date: March 29, 2018

Hearing Time: 11:00 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 [Click here to enter text.](#)
  - d. ☒ not present/represented by Mark Von Engeln.

3. Assessor's Recommended Value: \$183,000.

Petitioner's Requested Value: \$1,300.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative testified that the subject property is a 35-acre lot; the agricultural land classification was removed; cattle run over the entire subdivision; at this point, Petitioner has abandoned an agricultural argument because Petitioner is selling the subject property; Petitioner would just like to settle the abatement petition.

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 Subject property was not used for agricultural purposes.

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

Classification: Vacant land

Total Actual Value: \$183,000

Reasons are as follows: The parties agreed to a new actual value of \$183,000 based upon 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

*March 29, 2018*

Date

Abatement Log No. 201800004



DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Moreland Properties LLC & Remington Ranch LLC

Agent: Mark L. Von Engeln

Property Address: Vacant Land

Abatement Number: 201800005

Tax year 2016

Assessor's Original Value: \$251,000

Hearing Date: March 29, 2018

Hearing Time: 11:00 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 [Click here to enter text.](#)
- d. ☒ not present/represented by Mark Von Engeln

3. Assessor's Recommended Value: \$183,000

Petitioner's Requested Value: \$1,300

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative testified that the subject property is a 35-acre lot; the agricultural land classification was removed; cattle run over the entire subdivision; at this point, Petitioner has abandoned an agricultural argument because Petitioner is selling the subject property; Petitioner would just like to settle the abatement petition.

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 Subject property was not used for agricultural purposes.

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

Classification: Vacant land

Total Actual Value: \$183,000

Reasons are as follows: The parties agreed to a new actual value of \$183,000 based upon 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

March 29, 2018  
Date

Abatement Log No. 201800005

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: 3753 Norwood LLC

Agent: Mark L. Von Engeln

Property Address: 3753 Norwood Drive, Littleton

Abatement Number: 201800007

Tax year 2015

Assessor's Original Value: \$975,000

Hearing Date: March 29, 2018

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 [Click here to enter text.](#)
  - d. ☒ not present/represented by Mark Von Engeln

3. Assessor's Recommended Value: \$975,000

Petitioner's Requested Value: \$700,000

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative testified that: subject property is an owner-user service garage; for 2017, the Assessor valued the subject at \$115 per square foot versus the \$150 per square foot value for 2015 and 2016; the actual usable site is only 50% of the total site; a cost approach indicates a value of \$669,000; using three comparable sales, the market approach indicates a value of \$695,000; an income approach using \$10 rent, 2% vacancy, 4% expenses, adding the taxes back in, and using a 11.35% capitalization rate indicates a value of \$761,903; four of Assessor's comparable sales are located outside Douglas County.

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 comparable sale #1 is 2.5 times larger than the subject property; Petitioner comparable sale #2 was in very poor condition at the time of sale; Petitioner's lease comparables are not appropriate. Using only sales located within Douglas County, the mean sale price per square foot is \$175.83 and the median is \$174.61; the mean and median indicate a higher value per square foot than the \$150 per square foot used to value the subject property.

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

Classification: Commercial

Total Actual Value: \$975,000.

Reasons are as follows: Assessor's evidence of value was more persuasive than Petitioner's evidence of 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

March 29, 2018  
Date

Abatement Log No. 201800007

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: 3753 Norwood LLC

Agent: Mark L. Von Engeln

Property Address: 3753 Norwood Drive, Littleton

Abatement Number: 201800008

Tax year 2016

Assessor's Original Value: \$975,000

Hearing Date: March 29, 2018

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 [Click here to enter text](#).
  - d. ☒ not present/represented by Mark Von Engeln.
3. Assessor's Recommended Value: \$975,000

Petitioner's Requested Value: \$700,000

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative testified that: subject property is an owner-user service garage; for 2017, the Assessor valued the subject at \$115 per square foot versus the \$150 per square foot value for 2015 and 2016; the actual usable site is only 50% of the total site; a cost approach indicates a value of \$669,000; using three comparable sales, the market approach indicates a value of \$695,000; an income approach using \$10 rent, 2% vacancy, 4% expenses, adding the taxes back in, and using a 11.35% capitalization rate indicates a value of \$761,903; four of Assessor's comparable sales are located outside Douglas County.

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 comparable sale #1 is 2.5 times larger than the subject property; Petitioner comparable sale #2 was in very poor condition at the time of sale; Petitioner's lease comparables are not appropriate. Using only sales located within Douglas County, the mean sale price per square foot is \$175.83 and the median is \$174.61; the mean and median indicate a higher value per square foot than the \$150 per square foot used to value the subject property.

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

Classification: Commercial.

Total Actual Value: \$975,000

Reasons are as follows: Assessor's evidence of value was more persuasive than Petitioner's evidence of 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

March 29, 2018  
Date

Abatement Log No. 201800008

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: BF Investments, LLC

Agent: Brenda Fearn

Property Address: Vacant Land

Abatement Number: 201800009

Assessor's Original Value: \$1,025,046 for tax year 2015

Hearing Date: March 29, 2018

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Steve Campbell and Wendy Way Sams.
2. The Petitioner was:
  - a. ☐ present
  - b. ☐ not present
  - c. ☐ present/represented by [Click here to enter text.](#)
  - d. ☒ not present/represented by Brenda Fearn

3. Assessor's Recommended Value: \$957,986

Petitioner's Requested Value: \$578,687

4. Petitioner presented the following testimony and documents in support of the claim: Assessor's value calculation for 2015 is incorrect if the discount rate factor set forth in an email from Louise McElroy is used; construction of improvements commenced in 2015, resulted in a revaluation for 2016 by the Assessor per the statute allowing revaluations in intervening years for unusual conditions; the land value determined by the Assessor's office for 2016 was lower than the land value for 2015; the land value should be the same for both years because the only unusual condition was the construction of an on-site improvement.

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 math error, if made, will be investigated and corrected for 2015. Upon the occurrence of an unusual condition, the Assessor can revalue the property as a whole in the intervening year. The subject property was valued using the market approach in 2016.

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

Classification: Vacant land

Total Actual Value: \$957,986

Reasons are as follows: The actual value should be corrected for the math mistake made by the Assessor's office in applying present worth discounting. The occurrence of an unusual condition which allowed the Assessor to revalue the subject property for 2016 does not require the Assessor to then go back and change the 2015 value to be the same as 2016. The values for both years in a reassessment cycle should be the same absent statutory exceptions; the statutory exception for 2016 was the occurrence of an unusual condition allowing the Assessor to revalue the subject property for 2016.

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

March 29, 2018  
Date

Abatement Log No. 201800009



DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: 18999 E Mainstreet LLC

Agent: Darla K. Jaramillo

Property Address: 18999 E. Mainstreet, Parker

Abatement Number: 201800010

Tax year 2015

Assessor's Original Value: \$2,356,886

Hearing Date: March 29, 2018

Hearing Time: 9:00 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 Brenda Fearn.

3. Assessor's Recommended Value: \$2,356,886

Petitioner's Requested Value: \$1,400,000

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative testified that the subject property was actively marketed for sale at \$1,800,000 during the base period; the sale closed after the base period at \$1,400,000 on 6/19/15; because the Denver metro real estate market was not in a state of decline, the subject sale price sets the upper limit of value and the Assessor's value must be incorrect.

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 different agent.

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

Classification: Commercial

Total Actual Value: \$2,356,886

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

March 29, 2018  
Date

Abatement Log No. 201800010

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: 18999 E Mainstreet LLC

Agent: Darla K. Jaramillo

Property Address: 18999 E. Mainstreet, Parker

Abatement Number: 201800011

Tax year 2016

Assessor's Original Value: \$2,356,886

Hearing Date: March 29, 2018

Hearing Time: 9:00 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 [Click here to enter text.](#)
  - d. ☒ not present/represented by Brenda Fearn.

3. Assessor's Recommended Value: \$2,356,886.

Petitioner's Requested Value: \$1,400,000.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative testified that the subject property was actively marketed for sale at \$1,800,000 during the base period; the sale closed after the base period at \$1,400,000 on 6/19/15; because the Denver metro real estate market was not in a state of decline, the subject sale price sets the upper limit of value and the Assessor's value must be incorrect.

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 actual value for 2016 should be the same as for 2015.

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

Classification: Commercial

Total Actual Value: \$2,356,886.

Reasons are as follows: Tax year 2016 is an intervening year. No "unusual condition" within Colorado Revised Statutes Section 39-1-104(11)(b)(I) has been alleged. Therefore, the value for 2016 should be the same as for the prior year, 2015.

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

*March 29, 2018*  
Date

Abatement Log No. 201800011

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Realty Management Group LLC

Agent: Darla K. Jaramillo

Property Address: 8547 Witez Court

Abatement Number: 201800017

Tax year 2015

Assessor's Original Value: \$1,202,058

Hearing Date: March 29, 2018

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Virginia Wood.
2. The Petitioner was:
  - a. ☐ present
  - b. ☐ not present
  - c. ☐ present/represented by [Click here to enter text.](#)
  - d. ☒ not present/represented by Brenda Fearn.

3. Assessor's Recommended Value: \$1,202,058

Petitioner's Requested Value: \$650,949

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative testified that the subject property comprises six vacant residential lots; the Assessor valued the lots using present worth discounting for tax years 2013 and 2014; no sales occurred during the base period and therefore present worth discounting should have been used by the Assessor for tax years 2015 and 2016.

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 lots were valued at the raw land site value; present worth discounting would result in a lower value than the raw land value. The Colorado Division of Property Tax guidelines provides: "Vacant land present worth actual value must never drop below the actual value of the most comparable raw, undeveloped vacant land as of the appropriate level of value."

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

Classification: Vacant land

Total Actual Value: \$1,202,058

Reasons are as follows: The application of present worth discounting results in a value lower than the raw land value. The Assessor's Reference Library volume 3, Section 4.10, prohibits the Assessor from valuing vacant land below raw land value. Raw land 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

March 29, 2018

Date

Abatement Log No. 201800017

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Realty Management Group, LLC

Agent: Darla K. Jaramillo

Property Address: 8547 Witez

Abatement Number: 201800018

Tax year 2016

Assessor's Original Value: \$1,202,058

Hearing Date: March 29, 2018

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Virginia Wood
2. The Petitioner was:
  - a. ☐ present
  - b. ☐ not present
  - c. ☐ present/represented by [Click here to enter text.](#)
  - d. ☒ not present/represented by Brenda Fearn.

3. Assessor's Recommended Value: \$1,202,058

Petitioner's Requested Value: \$650,940

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative testified that the subject property comprises six vacant residential lots; the Assessor valued the lots using present worth discounting for tax years 2013 and 2014; no sales occurred during the base period and therefore present worth discounting should have been used by the Assessor for tax years 2015 and 2016.

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 lots were valued at the raw land site value; present worth discounting would result in a lower value than the raw land value. The Colorado Division of Property Tax guidelines provides: "Vacant land present worth actual value must never drop below the actual value of the most comparable raw, undeveloped vacant land as of the appropriate level of value."

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

Classification: Vacant land

Total Actual Value: \$1,202,058

Reasons are as follows: The application of present worth discounting results in a value lower than the raw land value. The Assessor's Reference Library volume 3, Section 4.10, prohibits the Assessor from valuing vacant land below raw land value. Raw land 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

March 29, 2018  
Date

Abatement Log No. 201800018



DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: K4 Blue LLC

Agent: Todd Stevens

Property Address: 11442 & 11450 Pine Drive, Parker

Abatement Number: 201800019

Tax year 2015

Assessor's Original Value: \$1,432,387 for R0465890 and \$1,556,426 for R0465891, for a total of \$2,988,813

Hearing Date: March 29, 2018

Hearing Time: 2:00 p.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 [Click here to enter text.](#)
- d. ☒ not present/represented by Todd Stevens, who also was not present.

3. Assessor's Recommended Value: \$1,432,387 for R0465890 and \$1,556,426 for R0465891, for a total of \$2,988,813.

Petitioner's Requested Value: \$2,100,000 total for both schedules.

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: \$1,432,387 for R0465890 and \$1,556,426 for R0465891, for a total of \$2,988,813.

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

March 29, 2018  
Date

Abatement Log No. 201800019

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: K4 Blue LLC

Agent: Todd Stevens

Property Address: 11442 & 11450 Pine Drive, Parker

Abatement Number: 201800020

Tax year 2016

Assessor's Original Value: \$1,432,387 for R0465890 and \$1,556,426 for R0465891, for a total of \$2,988,813.

Hearing Date: March 29, 2018

Hearing Time: 2:00 p.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 [Click here to enter text.](#)
  - d. ☒ not present/represented by Todd Stevens, who also was not present.
3. Assessor's Recommended Value: \$1,432,387 for R0465890 and \$1,556,426 for R0465891, for a total of \$2,988,813.

Petitioner's Requested Value: \$2,100,000 total for both schedules.

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: \$1,432,387 for R0465890 and \$1,556,426 for R0465891, for a total of \$2,988,813.

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

March 29, 2018  
Date

Abatement Log No. 201800020

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Marc Christopher and Maureen Sally Gsand

Agent:

Property Address: 5416 Moonlight Way

Abatement Number: 201800076

Assessor's Original Value: \$1,206,334 for tax year 2017

Hearing Date: March 29, 2018

Hearing Time: 1:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Dave Buchanan.

2. The Petitioner was:

- a. ☒ present
- b. ☐ not present
- c. ☐ present/represented by [Click here to enter text.](#)
- d. ☐ not present/represented by [Click here to enter text.](#)

3. Assessor's Recommended Value: \$1,206,334

Petitioner's Requested Value: \$988,000

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted 10 comparable sales and testified the subject property was listed for sale at the time of the assessment at \$1,200,000; Petitioner purchased the subject property for \$988,000 on 9/20/17 after the subject had been on the market for 14 months; the subject property previously sold for \$725,000 in 2012; Assessor's comparable sales have better views and less road noise than the subject property; subject property gets water in the basement and bids to fix it range from \$8,000 to \$75,000.

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 One of Petitioner's comparable sales is a distressed sale; two of Petitioner's comparable sales are two quality levels below the subject property; five of Petitioner's comparable sales are ranch style homes while the subject property is a two-story; Assessor believes that the subject property's view is as good as the views of Assessor's comparable sales.

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

Classification: Residential

Total Actual Value: \$1,100,000

Reasons are as follows: Comparable sales and the cost to cure the water issue support 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

REFEREE:

s/ Karen Smith  
Name

March 29, 2018  
Date

Abatement Log No. 201800076

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Murugesan Balakrishnan

Agent:

Property Address: 17016 Pale Anemone Street, Parker

Abatement Number: 201800098

Assessor's Original Value: \$455,445 for tax year 2017

Hearing Date: March 29, 2018

Hearing Time: 1:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Janell Bishop.

2. The Petitioner was:

- a. ☐ present
- b. ☒ not present
- c. ☐ present/represented by [Click here to enter text.](#)
- d. ☐ not present/represented by [Click here to enter text.](#)

3. Assessor's Recommended Value: \$455,445

Petitioner's Requested Value: \$416,011

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 actual value is higher than properties sold around the neighborhood. Petitioner submitted three 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 [click here to enter text.](#)

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

Classification: Residential

Total Actual Value: \$455,445

Reasons are as follows: Comparable sales, including two of Petitioner's 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

*March 29, 2018*  
Date

Abatement Log No. 201800098