

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

**RESOLUTION APPROVING THE RECOMMENDATIONS OF THE ABATEMENT
HEARINGS REFEREE FROM APRIL 12, 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 April 12, 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>
201800067 & 201800068	Craig & Amy Broughton
201800069 & 201800070	Highlands Ranch II
201800071 & 201800072	Village Center West 1669
201800078	Mariners LLC & New Corp One
201800096	TTRE Co 1 LLC
201800097	Douglas & Wendy Myers
201800112	Jeffrey Pollack

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 22nd day of May, 2018 in Castle Rock, Douglas County, Colorado.

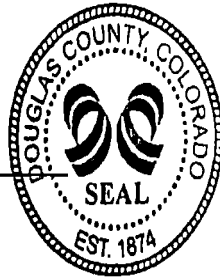
THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO

BY:

Lora L. Thomas
LORA L. THOMAS, Chair

ATTEST:

Emily Wrenn
EMILY WRENN, Deputy Clerk



DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Craig A. and Amy J. Broughton

Agent:

Property Address: 2505 Big Bear Circle

Abatement Number: 201800067

Tax year 2015

Assessor's Original Value: \$1,745,071

Hearing Date: April 12, 2018

Hearing Time: 10:00 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
 - d. ☐ not present/represented by

3. Assessor's Recommended Value: \$1,745,071

Petitioner's Requested Value: No value stated; Petitioner requests classification change to agricultural.

4. Petitioner presented the following testimony and documents in support of the claim: No testimony or documents were presented.

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 purchased the subject property on 6/18/15 for \$1,850,000. Petitioner did not request agricultural status until December 2017. Assessor has confirmed that Petitioners are breeding cows and selling calves. Petitioners have decreed water rights which may be used to waive the two-year qualifying period if the water rights are in use for the agricultural operation as of the January 1st assessment date. Because the owners did not purchase the subject property until June 2015, the water rights were not in use as of the 2015 assessment date.

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

Classification: Vacant land

Total Actual Value: \$1,745,071

Reasons are as follows: Requirements for agricultural classification were not met for tax year 2015. 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

April 12, 2018
Date

Abatement Log No. 201800067

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Craig A. and Amy J. Broughton

Agent: Mr. & Mrs. Craig Broughton

Property Address: 2505 Big Bear Circle

Abatement Number: 201800068

Assessor's Original Value: Click here to enter text.

Hearing Date: April 12, 2018

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Click here to enter text.

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: Click here to enter text.

Petitioner's Requested Value: Click here to enter text.

4. Petitioner presented the following testimony and documents in support of the claim: Click here to enter text.

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
- e. ☐ other [Click here to enter text.](#)

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

Classification: [Click here to enter text.](#)

Total Actual Value: [Click here to enter text.](#)

Reasons are as follows: [Click here to enter text.](#)

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

[Click here to enter text.](#)
Date

Abatement Log No. 201800068

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Highlands Ranch II LLC

Agent: Alan Poe, Esq.

Property Address: 9567 S. University Blvd, Unit D-3;
9563 S. Colorado Blvd.

Abatement Number: 201800069

Tax year 2015

Assessor's Original Value: R0416190: \$12,430,318; R0416192: \$1,921,052

Hearing Date: April 12, 2018

Hearing Time: 9:00 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 Alan Poe, who also was not present.

3. Assessor's Recommended Value: R0416190: \$12,430,318; R0416192: \$1,921,052

Petitioner's Requested Value: Total of \$10,500,000 allocated to R0416190: \$8,500,000; and R0416192: \$2,000,000.

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: R0416190: \$12,430,318; R0416192: \$1,921,052

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 12, 2018
Date

Abatement Log No. 201800069

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Highlands Ranch II LLC

Agent: Alan Poe, Esq.

Property Address: 9567 S. University Blvd. Unit D3;
9563 S. Colorado Blvd., Highlands Ranch

Abatement Number: 201800070

Tax year 2016

Assessor's Original Value: R0416190: \$12,430,318; R0416192: \$1,921,052

Hearing Date: April 12, 2018

Hearing Time: 9:00 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 Alan Poe, who also was not present.

3. Assessor's Recommended Value: R0416190: \$12,430,318; R0416192: \$1,921,052.

Petitioner's Requested Value: Total of \$10,500,000 allocated to R0416190: \$8,500,000; and R0416192: \$2,000,000.

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: R0416190: \$12,430,318; R0416192: \$1,921,052

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 12, 2018
Date

Abatement Log No. 201800070

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Village Center West 1669 LLC

Agent: Alan Poe, Esq.

Property Address: 3620-3626 E. Highlands Ranch Pkwy.

Abatement Number: 201800071

Tax year 2016

Assessor's Original Value: R0416074: \$1,083,928; R041076: \$1,887,768; R0416078: \$6,428,836

Hearing Date: April 12, 2018

Hearing Time: 9:00 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 Alan Poe, who also was not present.
3. Assessor's Recommended Value: R0416074: \$1,083,928; R041076: \$1,887,768; R0416078: \$6,428,836

Petitioner's Requested Value: Total of \$7,800,000 allocated: R0416074: \$700,000; R0416076: \$1,600,000; and R0416078: \$5,500,000.
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: R0416074: \$1,083,928; R041076: \$1,887,768; R0416078: \$6,428,836

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 12, 2018
Date

Abatement Log No. 201800071

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Village Center West 1669 LLC

Agent: Alan Poe, Esq.

Property Address: 3620-3624 E. Highlands Ranch Pkwy.

Abatement Number: 201800072

Assessor's Original Value: Click here to enter text.

Hearing Date: April 12, 2018

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Click here to enter text.

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: Click here to enter text.

Petitioner's Requested Value: Click here to enter text.

4. Petitioner presented the following testimony and documents in support of the claim: Click here to enter text.

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
- e. ☐ other [Click here to enter text.](#)

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

Classification: [Click here to enter text.](#)

Total Actual Value: [Click here to enter text.](#)

Reasons are as follows: [Click here to enter text.](#)

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

[Click here to enter text.](#)
Date

Abatement Log No. 201800072

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Mariners LLC & New Coip One LLC

Agent: Douglas Collinger

Property Address: 7848 E. County Line Road, Lone Tree

Abatement Number: 201800078

Assessor's Original Value: \$5,757,380

Hearing Date: April 12, 2018

Hearing Time: 9:00 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 Douglas Collinger, who also was not present.
3. Assessor's Recommended Value: \$5,757,380

Petitioner's Requested Value: \$3,416,100

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted a written statement that the subject property is a former Sports Authority store that has been sitting vacant since before May 2016 and the best case scenario is a two-year lease-up at \$10 rent and \$10 tenant improvements. Petitioner submitted an income approach to value supporting its requested value of \$3,416,000; lease comparables to support its use of \$10 rent; and 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 Petitioner previously filed an abatement petition for tax year 2015 which was denied; no appeal was filed. There were no unusual conditions observed regarding the subject property which would have resulted in a value change for the intervening year; therefore, the valuation and assessment of the subject property is the same for 2016 as it was for 2015.

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

Classification: Commercial

Total Actual Value: \$5,757,380

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

April 12, 2018
Date

Abatement Log No. 201800078

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: TTRE CO 1, LC

Agent: Todd Stevens

Property Address: 1500 E. County Line Road

Abatement Number: 201800096

Assessor's Original Value: \$3,008,983

Hearing Date: April 12, 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
 - d. ☒ not present/represented by Todd Stevens, who also was not present.

3. Assessor's Recommended Value: \$3,008,983

Petitioner's Requested Value: \$2,163,410

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: \$3,008,983

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 12, 2018
Date

Abatement Log No. 201800096

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Douglas and Wendy Myers

Agent:

Property Address: 6455 Montano Place

Abatement Number: 201800097

Assessor's Original Value: \$637,275

Hearing Date: April 12, 2018

Hearing Time: 10:00 a.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
- d. ☐ not present/represented by

3. Assessor's Recommended Value: \$637,275

Petitioner's Requested Value: \$615,000

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted a written statement that the subject property is in original condition after 15 years; no walk-out basement; no view while neighbors have view of open space; and subject is smaller than neighboring homes. Petitioner submitted 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

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

Classification: Residential

Total Actual Value: \$637,275

Reasons are as follows: Comparable sales bracket and 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

April 12, 2018
Date

Abatement Log No. 201800097

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Jeffrey D. Pollack and Hua Jiang

Agent: Jeffrey D. Pollack

Property Address: 3514 Ghost Dance Drive

Abatement Number: 201800112

Assessor's Original Value: \$461,384

Hearing Date: April 12, 2018

Hearing Time: 11:00 a.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
- d. ☐ not present/represented by

3. Assessor's Recommended Value: \$461,384

Petitioner's Requested Value: \$384,000

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted four comparable sales that sold during the last four months of 2017 and January 2018.

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

Classification: Residential

Total Actual Value: \$461,384

Reasons are as follows: The date of value for tax year 2017 is June 30, 2016; consequently, the sales to be considered are those that occurred from July 1, 2014 through June 30, 2016. Petitioner's comparable sales occurred in 2017 and 2018 and therefore cannot be considered. Assessor's comparable sales, including the time adjusted sale of the subject property, bracket and 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

April 12, 2018
Date

Abatement Log No. 201800112