#### Resolution No. R-018- 050

#### 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:

Abatement No.	Petitioner(s)
201000067 8 2010000	(0
201800067 & 2018000	
201800069 & 2018000	70 Highlands Ranch II
201800071 & 2018000	72 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 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, Chair

ATTEST:

EMILY WRENN, Deputy Clerk

Petitioner	r: Craig A. and Amy J. Broughton	Agent:
Property .	Address: 2505 Big Bear Circle	Abatement Number: 201800067
Tax year : Assessor'	2015 s Original Value: \$1,745,071	
Н	Iearing 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. A	ssessor's Recommended Value: \$1,745,071	
Po	etitioner's Requested Value: No value stated	; Petitioner requests classification change to agricultural.
	ioner presented the following testimony and o	locuments in support of the claim: No testimony or

<ul> <li>a. \( \sum \) data from sales of comparable properties which sold during the applicable time period; and /or</li> <li>b. \( \sum \) valuation using the cost approach; and/or</li> </ul>
<ul> <li>c. □a valuation using the income approach; and/or</li> <li>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.</li> </ul>
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 April 12, 2018 Name Date
Abatement Log No. 201800067

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

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 ente	r text.
Hearing Date: April 12, 2018	Hearing Time: 10:00 a.m.
1. The Douglas County Assessor was represente	ed at the hearing by Click here to enter text.
<ul> <li>2. The Petitioner was:</li> <li>a. □ present</li> <li>b. □ not present</li> <li>c. □ present/represented by C1</li> </ul>	ick here to enter text.
	Click here to enter text.
3. Assessor's Recommended Value: Click I	here to enter text.
Petitioner's Requested Value: Click her	ce to enter text.
4. Petitioner presented the following testimony a text.	and documents in support of the claim: Click here to enter

5. The Assessor presented the following testimony and docu	ments in support of the Assessor's position:
a.	sold during the applicable time period; and /or
b.	
c.   a valuation using the income approach; and/or	
e. Dother Click here to enter text.	
THE REFEREE FINDS AND RECOMMENDS THAT ACTUAL VALUE OF THE PROPERTY ARE:	THE PROPER CLASSIFICATION AND
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-s	stated reasons, the Petition for Abatement is:
a.   Approved and the value of the subject propert Recommendations herein	ty is reduced as set forth in the Findings and
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

Petitioner:	Highlands Ranch II LLC	Agent: Alan Poe, Esq.
Property Addre	ess: 9567 S. University Blvd, Unit D-3; 9563 S. Colorado Blvd.	Abatement Number: 201800069
Tax year 2015 Assessor's Orig	ginal Value: R0416190: \$12,430,318; R0416192	2: \$1,921,052
Hearing	g Date: April 12, 2018 Hearin	g Time: 9:00 a.m.
•		
1. The Doug	glas County Assessor was represented at the he	aring by Becky Dockery.
2. The Petiti	oner was:  a. □ present  b. □ not present  c. □ present/represented by  d. ⊠not present/represented by Alan Poe,	who also was not present.
3. Assesso	or's Recommended Value: R0416190: \$12,430	9,318; R0416192: \$1,921,052
Petitior \$2,000,000.	ner's Requested Value: Total of \$10,500,000	allocated to R0416190: \$8,500,000; and R0416192:
4. Petitioner administrative		ents in support of the claim: Petitioner requested an

b. [ c. [ d. [	☐ data from sales of comparable properties which sold during the applicable time period; and ☐ valuation using the cost approach; and ☐ or ☐ a valuation using the income approach; and ☐ or ☐ other Petitioner requested an administrative denial.  EREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND CALUE OF THE PROPERTY ARE:	
Classifications	n: Commercial	
Total Actual	Value: R0416190: \$12,430,318; R0416192: \$1,921,052	
Reasons are a	as follows: Petitioner requested an administrative denial.	
a. Recommenda b. c.	.   Approved in part as set forth in the Findings and Recommendations herein	
REFEREE:		
s/ Karen Smith Name Abatement L	April 12, 2018 Date  Log No. 201800069	
		, I

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

Petitioner:	Highlands Ranch II	LLC		Agent: Alan Poe, Esq		
Property Ado	dress: 9567 S. Univers 9563 S. Colorad	sity Blvd. Unit D3; do Blvd., Highlands		Abatement Number:	201800070	
Tax year 201	•	00. ¢12 420 210. DO	41,6100, <b>\$</b> 1,021	052		
Assessors O	riginal Value: R04161	90: \$12,430,316; KU	F10192: \$1,921	,032		
Hear	ing Date: Aprill 12,	2018 F	Hearing Time:	9:00 a.m.		
			,		•	٠.
					•	1
1. The Do	ouglas County Assessor	was represented at	the hearing by	Becky Dockery.		
2. The Pet	itioner was:  a.		:			٠
	c. present/rep					
	-	represented by Alai	n Poe, who also	o was not present.		
			•	- -		\
3. Asses	ssor's Recommended V	Value: R0416190; \$	12,430,318; R0	)416192: \$1,921,052.	·	!
Petiti \$2,000,000.	oner's Requested Valu	e: Total of \$10,500	0,000 allocated	l to R0416190: \$8,500,0	000; and R04	16192:
	· ·	•	٠.			
4. Petitionadministrativ		ving testimony and c	locuments in s	upport of the claim: P	'etitioner requ	iested an

5. The Assessor presented the following testimony and documents in support of the Assessor's position:
<ul> <li>a.  \( \text{\t</li></ul>
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. $\square$ 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

Petitioner:	Village Center West 1669 LLC		Agent: Alan Poe, Esq.
Property Ad	ldress: 3620-3626 E. Highlands Ran	ch Pkwy.	Abatement Number: 201800071
Tax year 201 Assessor's C	16 Original Value: R0416074: \$1,083,928	3; R041076: \$1,887,70	68; R0416078: \$6,428,836
Hear	ring Date: April 12, 2018	Hearing Time:	9:00 a.m.
1. The Do	ouglas County Assessor was represen	ted at the hearing by	Becky Dockery.
2. The Pe	titioner was:  a.	oy Alan Poe, who also	o was not present.
3. Asse	essor's Recommended Value: R0416	074: \$1,083,928; R04	1076: \$1,887,768; R0416078: \$6,428,836
	ioner's Requested Value: Total of \$78: \$5,500,000.	7,800,000 allocated:	R0416074: \$700,000; R0416076: \$1,600,000;
4. Petition administrativ		and documents in s	upport of the claim: Petitioner requested an
			· · ·

b. □valuati c; ⊠a valua	om sales of comparable properties on using the cost approach; and/or tion using the income approach; an Petitioner requested an administrative	d/or	ne period; and /or
	NDS AND RECOMMENDS TO OF THE PROPERTY ARE:	HAT THE PROPER CLASSIFI	CATION AND
Classification:	Commercial		
Total Actual Value:	R0416074: \$1,083,928; R041076: \$	\$1,887,768; R0416078: \$6,428,836	•
Reasons are as follows	s: Petitioner requested an administra	ative denial.	
	RECOMMENDED that for the ab oved and the value of the subject pr tein		
b. 🗆 Арр	proved in part as set forth in the Fin	dings and Recommendations herein	n
c. 🛚 Der	nied after abatement hearing		
d. 🛭 Adn	ninistrative Denial is Granted		
REFEREE:			
s/ Karen Smith Name		<i>April 12, 2018</i> Date	
Abatement Log No.	201800071	)	

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

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Petitioner: Village Center West 166	DY LLC	Agent: Alan Poe, Esq.
Property Address: 3620-3624 E. High	lands Ranch Pkwy.	Abatement Number: 201800072
Assessor's Original Value: Click here	e to enter text.	
	'	•
Hearing Date: April 12, 2018	Hearing Ti	ime: 9:00 a.m.
•	·	
		, ·
1. The Douglas County Assessor was	s represented at the hearin	ng by Click here to enter text.
2. The Petitioner was:		
a. $\square$ present		
b. $\square$ not present		•
c. $\square$ present/repres	ented by Click here to	enter text.
d. □not present/rep	resented by Click here	to enter text.
,		
3. Assessor's Recommended Value	<b>e:</b> Click here to ente	er text.
	or our distribution of our or	52   C5110
. D. dd	~2.1.1.1	
Petitioner's Requested Value:	Click here to enter	text.
		•
	testimony and documents	s in support of the claim: Click here to
text		

5. The Asses	essor presented the following testimony an	d documents in support of	f the Assessor's position:
<u> </u>	data from sales of comparable properties valuation using the cost approach; and/c		olicable time period; and /or
с. 🗆	a valuation using the income approach; a	.nd/or	
е. 🗆	Other Click here to enter text.		·
	REE FINDS AND RECOMMENDS TALUE OF THE PROPERTY ARE:	THAT THE PROPER C	CLASSIFICATION AND
Classification:	Click here to enter text.		
Total Actual V	Value: Click here to enter text.		
Reasons are as	s follows: Click here to enter text.		
IT IS THERE	FORE RECOMMENDED that for the a	above-stated reasons, the P	Petition for Abatement is:
a. [ Recommendat	□Approved and the value of the subject ptions herein	property is reduced as set f	orth in the Findings and
b. [	☐ Approved in part as set forth in the Fi	ndings and Recommendat	ions herein
c.	☐ Denied after abatement hearing		·
d. [	Administrative Denial is Granted		
REFEREE:			
s/ Karen Smith Name		Click here to en <b>Date</b>	ter text.

Abatement Log No. 201800072

Peti	tioner: Ma	riners LLC & New Coip One LLC		Agent: Douglas Collinger
Pro	perty Address:	7848 E. County Line Road, Lone	Tree	Abatement Number: 201800078
Ass	essor's Origina	I Value: \$5,757,380		
	Hearing D	ate: April 12, 2018	Hearing Time:	9:00 a.m.
1.	The Douglas	County Assessor was represented a	t the hearing by	Becky Dockery.
2.	The Petitione	r was:		
	a.	□ present		
	b.	not present		•
	c.	present/represented by		
	d.	⊠not present/represented by Do	ouglas 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:
<ul> <li>a.  \( \subseteq \text{data from sales of comparable properties which sold during the applicable time period; and /or</li> <li>b.  \( \subseteq \text{valuation using the cost approach; and/or} \)</li> <li>c.  \( \subseteq \text{a valuation using the income approach; and/or} \)</li> <li>d.  \( \subseteq \text{other Petitioner previously filed an abatement petition for tax year 2015 which was denied; no } \)</li> </ul>
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 April 12, 2018 Name Date
Abatement Log No. 201800078

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 represente	ed at the hearing by Becky Dockery.
<ul> <li>2. The Petitioner was:</li> <li>a. □ present</li> <li>b. □ not present</li> <li>c. □ present/represented by</li> <li>d. ⊠not present/represented by</li> </ul>	Todd Stevens, who also was not present.
3. Assessor's Recommended Value: \$3,008,9	083
Petitioner's Requested Value: \$2,163,410	
4. Petitioner presented the following testimony a administrative denial.	and documents in support of the claim: Petitioner requested ar

J. The Assessor pre	semed the following	g testimony and de	cuments in suppor	t of the Assessors	իօջյույլ.
a. □data fro	om sales of compara	able properties whi	ch sold during the	applicable time peri	iod; and /or
•	on using the cost ap	^			
	tion using the incom	~ ~			
d. ⊠other I	Petitioner requested	an administrative	denial.		
THE REFEREE FI			THE PROPER	R CLASSIFICATI	ON AND
Classification:	Commercial				
Total Actual Value:	\$3,008,983	• .			•
Reasons are as follows	: Petitioner requeste	ed an administrativ	e denial.	`	·
•					
IT IS THEREFORE	RECOMMENDED	that for the above	e-stated reasons, the	e Petition for Abate	ement is:
a.   Approx  Recommendations here	oved and the value orein	of the subject prop	erty is reduced as se	et forth in the Findi	ings and
b. 🗆 Арр	proved in part as set	forth in the Findir	gs and Recommen	dations herein	
c. $\square$ Der	nied after abatement	hearing		÷	
d. 🛭 Adn	ninistrative Denial is	Granted	4		
		·, · · · ·	•		
REFEREE:					
s/ Karen Smith Name			<i>April 12, 2018</i> Date		
Abatement Log No.	201800096			•	

Petitioner: Dougla	s and Wendy Myers	Agent:		
Property Address: 64	55 Montano Place	Abatement Num	ber: 201800097	
Assessor's Original Va	lue: \$637,275	,		
Hearing Date:	April 12, 2018 I	learing Time: 10:00 a.r	n.	
1. The Douglas Cou	anty Assessor was represented at	the hearing by Dave Bu	chanan.	
2. The Petitioner wa	ns:			
a. 🗆	present			
b. 🛚	not present			
, c. $\Box$	present/represented by		•	
d. 🗆	not present/represented by			
<i>i</i> .				
3. Assessor's Reco	ommended Value: \$637,275			
Petitioner's Red	quested Value: \$615,000			

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 As	sessor pre	sented the follo	wing testimony	and docu	ments in su	pport of the	Assessor's	position:
a. b. c. d.	□valuati	on using the co	nparable propert st approach; and ncome approach	d/or	sold during	the applicab	ole time per	iod; and /or
		NDS AND RE OF THE PROI	ECOMMEND PERTY ARE:	S THAT	THE PRO	PER CLAS	SSIFICAT	ION AND
Classification	n:	Residential						
Total Actual	Value:	\$637,275						
Reasons are	as follows	s: Comparable s	ales bracket and	l support t	he Assessoi	's determina	ition of acti	ıal value.
IT IS THER	EFORE	RECOMMENI	DED that for th	ie above-s	tated reason	s, the Petitic	on for Abat	ement is:
a. Recommend			lue of the subje	ct propert	y is reduced	as set forth	in the Find	ings and
Ь	. 🗆 Арр	roved in part as	s set forth in the	Findings	and Recom	mendations	herein	
C.	. 🛭 Der	ued after abater	ment hearing					
d	. □ Adn	ninistrative Den	ial is Granted					
REFEREE:								
s/ Karen Smi Name	th			<i>1</i>	Ap <i>ril 12, 201</i> Date	8		
<b>A1</b> -4	I on No	201000007						

Abatement Log No. 201800097

Petitioner:	Jeffrey D. Pollack and Hua Jiang	Agent: Jeffrey D. Pollack	
Property Ad	ldress: 3514 Ghost Dance Drive	Abatement Number: 201800112	
Assessor's C	Original Value: \$461,384		
Hear	ring Date: April 12, 2018	Hearing Time: 11:00 a.m.	•
·			
1. The Do	ouglas County Assessor was represented	at the hearing by Janell Bishop.	
2. The Pe	a. ☐ present b. ☒ not present c. ☐ present/represented by d. ☐ not present/represented by		
3. Asse	essor's Recommended Value: \$461,384		
Petit	ioner's Requested Value: \$384,000		
	ner presented the following testimony an sales that sold during the last four month	d documents in support of the claim: Petitioner submitted hs of 2017 and January 2018.	fou

5. The Assessor pre-	sented the following testimony a	and documents in suppo	ert of the Assesso	r's-position:	
b. □valuatio	om sales of comparable propertion using the cost approach; and, tion using the income approach;	/or	applicable time	period; and /or	
d. $\Box$ other				·	
	NDS AND RECOMMENDS F THE PROPERTY ARE:	THAT THE PROPE	R CLASSIFICA	ATION AND	
Classification:	Residential		·		
Total Actual Value:	\$461,384				
are those that occurred 2018 and therefore can	: The date of value for tax year 2 I from July 1, 2014 through June anot be considered. Assessor's c tet and support the Assessor's d	e 30, 2016. Petitioner's comparable sales, includir	omparable sales ong the time adjus	occurred in 2017 an	
IT IS THEREFORE I	RECOMMENDED that for the	above-stated reasons, th	ne Petition for Al	patement is:	
a.   Appro Recommendations her	oved and the value of the subject ein	t property is reduced as s	set forth in the Fi	indings and	
b. □ App	roved in part as set forth in the	Findings and Recommen	ndations herein		
c. 🛮 Den	ied after abatement hearing	· ·	·		
d. 🗆 Adm	ninistrative Denial is Granted	· .			
REFEREE:	· · · · · · · · · · · · · · · · · · ·		• •		
s/ Karen Smith Name		<i>April 12, 2018</i> Date			
Abatement Log No.	201800112				