Resolution No. R-018- 070

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 June 14, 2018; and
- 2. After hearing all the evidence, Referee Smith makes the recommendations contained in the attached Referee Worksheets for the following Abatement Numbers:

Petitioner(s)
Wellington Resources LLC
Kenneth LaVearn Shields et al.
High Point On Parker LLC
Castle Rock Imports TM VB LLC
736 W. Castleton Road Unit C
Toll CO LP
Kathleen M. Atencio
David D. Held
Cherlyn K. White
Castle Partners Two Ltd.
Castle Partners Two Ltd.
Castle Partners Three Ltd.
Castle Partners One Ltd.
ANB Bank
High Point On Parker
L & P Investments 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 14th day of August, 2018 in Castle Rock, Douglas County, Colorado.

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

BY:

LÒRA L. THOMAS, Chair

ATTEST:

EMILY WRENN, Clerk to the Board



COUNTY ATTORNEY'S OFFICE

AGENDA ITEM:

MEETING DATE:

August 14, 2018

STAFF PERSON

RESPONSIBLE:

Cindy Hancock, Legal Analyst

DESCRIPTION:

A Resolution Approving the Recommendations of the Abatement

Hearings Referee.

SUMMARY:

On June 14, 2018, Referee Karen Smith conducted abatement hearings on behalf of the Board of County Commissioners pursuant to the authority granted by Resolution No. R-008-083. The attached resolution approves the referee's recommendations and directs the Clerk to the Board to prepare separate resolutions for each abatement petition and to notify the petitioners of the

Board's decision.

BOARD ACTION

RECOMMENDED: Adoption of A Resolution Approving the Recommendations of the

Abatement Hearings Referee.

APPROVED FOR

AGENDA:

Dawn L. Johnson, Senior Assistant County Attorney

REVIEWED FOR

FISCAL CONTENT:

Andrew Copland, Director of Finance

REVIEWED BY THE COUNTY

MANAGER: Douglas J. DeBord, County Manager

DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Petitioner: Kenneth LaVearn Shields et al.	Agent: Kenneth L. Shields
Property Address: Various	Abatement Number: 201800110
Tax year 2017 Assessor's Original Value: Total of \$353,744	
Hearing Date: June 14, 2018 Hearing Tim	ne: 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 end. not presented by	
3. Assessor's Recommended Value: Total of \$353,744	
Petitioner's Requested Value: Total of \$199,119	

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner testified that: the subject properties are vacant residential lots that have been valued as PD based on the rezoning that occurred in 2011; the properties should be valued as residential vacant lots because the current owners have no intention to develop the parcels; sketch plans of possible redevelopment were submitted as part of the rezoning process but there are no current redevelopment plans; the properties have been for sale for ten years with no offers; there are no intentions to sell currently. Petitioner submitted 21 residential vacant land property sales.

b. [c. [d. [t a	Adata from sales of comparable properties which sold during the applicable time period; and /or valuation using the cost approach; and/or valuation using the income approach; and/or other The Assessor revalued the six parcels as vacant transitional land. Previously, the parcels had been valued as unplatted commercial land at \$12,000 per acre. For 2017, the parcels have been valued at the PD level of entitlement transitional value at \$40,000 per acre. The change is due to the oreliminary plat that was recorded in 2011 and just recently discovered by the Assessor. The development plan includes 55 single family residential lots on approximately 11 acres. The \$40,000 per acre value is supported by four sales ranging from \$40,639 to \$84,713 per acre.
	REE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ALUE OF THE PROPERTY ARE:
Classification:	Vacant land
Total Actual V	Value: Total of \$353,744
unplatted con	s follows: The existence of the preliminary plat makes the property more valuable than it was as americal land. Consequently, the Assessor's comparable sales of similarly entitled parcels are more Petitioner's comparable sales of residential vacant land sales.
IT IS THERE	EFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. Recommenda	□Approved and the value of the subject property is reduced as set forth in the Findings and tions 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	June 14, 2018 Date
Abatement I	Log No. 201800110

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

5.

Гах Year:	2017						Assessor Findings:								
Date Received:	1/26/2018	0.00					Abatement Recommendation:	Deny							
Petitioner:	Kenneth Lavearn Shi	elds et al					59 - Your property has	been va	lued as raw	land.					
Agent:	KEN SHIELDS						Staff Appraiser:	VKW							
Petitioner's Request:	Value Too High						Review Appraiser:	ew Appraiser: SWC							
Petitioner's Requested Value:	\$199,119						Hearing Comments:	ts:							
naganata nagana ang ang ang ang ang ang ang ang		idan eller en en en inter-en en e	- Andread - Andr			4	Assessor Final Review Value:	\$353,744							
Original	Values					A consistency of physical control of the consistency of the consistenc	Abatement Final	Results	3			The second secon			3.00.00.00.00.00.00.00.00.00.00.00.00.00
Account #	Abst. Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Absi Code	. <u>Tax</u> Dist.	Actual Value	Assm't. Rate	<u>Assessed</u> <u>Value</u>	Tax Rate	Tax Amt.	Refund
R0350039	0100T 0095	\$44,218	29.00%	\$12,820	9.2280%	\$1,183.03		0100T	0095	\$44,218	29.00%	\$12,820	9.2280%	\$1,183.03	_
	Acct. Total:	\$44,218		\$12,820		\$1,183.03			Acct. Total:	\$44,218		\$12,820		\$1,183.03	_
							Deny - 59 - Your prope	erty has I	een valued	as raw land.					
R0350041	0100T 0095	\$88,436	29.00%	\$25,650	9.2280%	\$2,366.98		0100T	0095	\$88,436	29.00%	\$25,650	9.2280%	\$2,366.98	
	Acct. Total:	\$88,436		\$25,650		\$2,366.98			Acct. Total:			\$25,650		\$2,366.98	_
							Deny - 59 - Your prop	erty has I	een valued	as raw land.					····
R0365287	0100T 0095	\$88,436	29.00%	\$25,650	9,2280%	\$2,366.98		0100T	0095	\$88,436	29.00%	\$25,650	9.2280%	\$2,366,98	
R0303207	Acct. Total:	\$88.436	23.0070	\$25,650	3.2.20070	\$2,366.98	Author:		Acct. Total:	\$88,436	23.0070	\$25,650	3.22.0070	\$2,366.98	-
	ACCL. TOTAL: \$00,430 \$25,030 \$2,30						Deny - 59 - Your prop			L	L				
R0420935	0100T 0095	\$44,218	29.00%	\$12,820	9.2280%	\$1,183.03	***************************************	0100T	0095	\$44,218	29.00%	\$12,820	9.2280%	\$1,183.03	
170420935	Acct. Total:	\$44,218	23.0070	\$12,820	3.220070	\$1,183.03		-4	Acct. Total:	\$44,218	23.0070	\$12,820	3.220070	\$1,183.03	
	7.000.10101	4,2.20		7-2,525		,5100	Deny - 59 - Your prope			L		101		,	,
											1				

R0420936	0100T 0095	\$44,218	29.00%	\$12,820	9.2280%	\$1,183.03	0100T 00	95 \$44,218	29.00%	\$12,820	9.2280%	\$1,183.03	-
	Acct. Total:	\$44,218		\$12,820		\$1,183.03	Acct. T	otal: \$44,218		\$12,820		\$1,183.03	-
}							Deny - 59 - Your property has been va	alued as raw land.					
											l .		
R0475327	0100T 0095	\$44,218	29.00%	\$12,820	9.2280%	\$1,183.03	0100T 00	95 \$44,218	29.00%	\$12,820	9.2280%	\$1,183.03	-]
	Acct. Total:	\$44,218		\$12,820		\$1,183.03	Acct. T	otal: \$44,218	1	\$12,820	1_	\$1,183.03	j
+							Deny - 59 - Your property has been v	alued as raw land.					
	Grand Total:	\$353,744		\$102,580		\$9,466.08	Grand T	otal: \$353,744		\$102,580		\$9,466.08	-,

DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Petitioner:	High Point On Parker LLC	Agent: Dan George
Property Addr	ress: 10233 S. Parker Road	Abatement Number: 201800014 & 201800015
Tax years 2015 Assessor's Orig	5 & 2016 ginal Value: \$5,058,150	
Hearin	g Date: June 14, 2018	Hearing Time: 1:00 p.m.
1. The Doug	glas County Assessor was represented a	at the hearing by Rob Moffitt
2. The Petit	ioner was: a.	
3. Assess	or's Recommended Value: \$4,475,000	
Petitio	ner's Requested Value: \$3,950,000	

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative submitted an Estimate of Market Value report that included comparable sales, an income approach, rent rolls for 2013 and 2014, an income statement, and a lease-up analysis. Petitioner's representative testified that the subject property is a retail/office building; the building had a change in ownership in 2014, when the vacancy was 31%; an offer to settle the abatement was made by the Assessor's office on 4/23/18 at \$3,900,000; on 6/6/18, Petitioner's representative learned that the Assessor was willing to settle at \$4,475,000; three comparable sales with similar vacancy issues indicate a value of \$3,705,000; an income approach was developed using 2014 actuals and indicated a value of \$3,891,756; the Assessor's lease-up analysis uses \$30 per square foot for finish versus the actual \$64 square foot for finish as indicated by the 2014 rent roll; using \$60 for finish results in a lease-up adjustment of \$1,014,718, resulting in an indicated value of \$3,991,000.

5. The Assessor	presented the following testimony and documents in support of the Assessor's position:
b. □valu c. ⊠a va d. ⊠othe	from sales of comparable properties which sold during the applicable time period; and /or nation using the cost approach; and/or luation using the income approach; and/or er Lease-up analysis indicating an adjustment of \$713,500 to be subtracted from the stabilized of \$5,190,000.
	FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND E OF THE PROPERTY ARE:
Classification:	Commercial
Total Actual Value	\$3,991,000
	ows: Petitioner's evidence of value was persuasive. The use of \$30 per square foot for finish by ed the actual costs incurred by Petitioner to finish the space.
IT IS THEREFOR	RE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. □Ap Recommendations	oproved and the value of the subject property is reduced as set forth in the Findings and herein
b. 🛛 A	Approved in part as set forth in the Findings and Recommendations herein
с. 🗆 І	Denied after abatement hearing
d. 🗆 A	Administrative Denial is Granted
REFEREE:	
s/ Karen Smith Name	June 14, 2018 Date

Abatement Log No. 201800014 & 201800015

Tax Year:	2015							Assessor Findings:										
Date	12/20	/2017						Abatement	Adjust									
Received:	1							Recommendation:							· 			
Petitioner:	HIGH	POINTE ON I	PARKER LLC						ginal Recommendation: After further review, the Income Approach to value supports an adjustment. Referee Recommendation									
								Further adjusted at th	e 6/14/18	hearings	based on petitioner	s evidence	of value.					
Agent:	1ST N	IET REAL ES	TATE SERVICES,	INC.				Staff Appraiser:	RRM				 					
Petitioner's		Too High						Review Appraiser:	TMT									
Request:	1			-	•		•	rtoviou / (ppiaicoi)	1							1		
Petitioner's	\$3,50	0,000						Hearing Comments:	S:									
Requested																		
Value:									1									
								Assessor Final	\$3,991,0	00								
								Review Value:	<u> </u>									
Origina	l Valu	ies						Abatement Final	Results									
Account #	Abst Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	<u>Tax</u> Dist.	Actual Value	Assm't. Rate	Assessed_ Value	Tax Rate	Tax Amt.	<u>Refund</u>		
R0478897	2120	3364	\$761,538	29.00%	\$220,850	8.7968%	\$19,427.73		2120	3364	\$761,538	29.00%	\$220,850	8.7968%	\$19,427.73	-		
	2220	3364	\$4,296,612	29.00%	\$1,246,020	8.7968%	\$109,609.89		2220	3364	\$3,229,462	29.00%	\$936,540	8.7968%	\$82,385.55	\$27,224.34		
		Acct. Total:	\$5,058,150		\$1,466,870		\$129,037.62		А	cct. Total:	\$3,991,000		\$1,157,390		\$101,813.28	\$27,224.34		
								Adjust - 42 - After furth	er review,	the Incom	e Approach to value s	upports an a	adjustment.					
	. 		\$5.050.450		£4 466 970		\$400.037.60			1 T-4-1	#2 004 000		\$4.457.200		6404 642 60	£07.004.04		
	1	Grand Total:	\$5,058,150		\$1,466,870		\$129,037.62	┨.	Gr	and Total:	\$3,991,000	{	\$1,157,390	1	\$101,813.28	\$27,224.34		

Tax Year:

2016

	- 	······································			**************************************			1997 - National Control of the Contr					***				
Date	12/20/	2017						Abatement	Adjust								
Received:								Recommendation:	_l								
Petitioner:	HIGH	POINTE ON F	PARKER LLC						ation: After further review, the Income Approach to value supports an adjustment. Referee Recommendation								
								Further adjusted at th	ther adjusted at the 6/14/18 hearings based on petitioner's evidence of value.								
Agent:	1ST N	ET REAL ES	TATE SERVICES,	INC.				Staff Appraiser:	RRM					··			
Petitioner's		Too High	Manual a construction of the Salah S		enarronal afondi munaco ana ca acesacian no nassure			Review Appraiser:	TMT								
Request:								,								!	
Petitioner's	\$3,500	0,000						Hearing Comments:									
Requested																ļ	
Value:	Ĺ								}								
								Assessor Final	\$3,991,00	00							
			referency and an execution of execution reports and the second of the se				Martina de Como de portante en en estado en 18 de encuentra de como estado en 18 de entre en entre en 18 de en 18 de entre entre	Review Value:	1	·····						i	
Original	Valu	es						Abatement Final	Results	1							
Account #	Abst. Code		Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	<u>Tax</u> Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund	
R0478897	2120	3364	\$761,538	29.00%	\$220,850	8.6394%	\$19,080.11		2120	3364	\$761,538	29.00%	\$220,850	8.6394%	\$19,080.11		
	2220	3364	\$4,296,612	29.00%	\$1,246,020	8.6394%	\$107,648.65		2220	3364	\$3,229,462	29.00%	\$936,540	8.6394%	\$80,911.44	\$26,737.21	
		Acct. Total:	\$5,058,150		\$1,466,870		\$126,728.76	and the second of the second o	Ac	cct. Total:	\$3,991,000]	\$1,157,390		\$99,991.55	\$26,737.21	
								Adjust - 42 - After furth	er review, tl	he Income A	approach to value su	ipports an ac	ljustment. Actu	al income, ex	pense and rent ro	oll data	
	-	Frand Total:	\$5,058,150		\$1,466,870		\$126,728.76		Gra	and Total:	\$3,991,000		\$1,157,390		\$99,991.55	\$26,737.21	

Assessor Findings:

Revised as per Referee's recommendation

DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Petitioner: Cas	tle Rock Imports TM VB LLC	Agent: Mai	:k Von Eng	eln	
Property Address:	736 W. Castleton Rd., Unit D	Abatement	Number: 2	201800057 & 201800	058
Tax years 2015 & 2 Assessor's Original	016 Value: \$1,287,080				
Hearing Da	ite: June 14, 2018	Hearing Time: 10:0	00 a.m.		
1. The Douglas (County Assessor was represented a	t the hearing by Ter	ryl Tilman.		
2. The Petitionera.b.c.d.	was: present not present present/represented by Clic not present/represented by Ma		text.		
3. Assessor's I	Recommended Value: \$1,287,080				
Petitioner's	Requested Value: \$800,000				

Petitioner presented the following testimony and documents in support of the claim: Petitioner's

approach, an income approach, comparable sales, and photographs of Assessor's comparable sales.

is an in-line automobile service condominium with shared parking. Petitioner's representative submitted a cost

representative testified that the Assessor's comparable sales are all stand-alone properties while the subject property

5.	The A	ssessor pre	esented the following t	estimony and do	cuments in sup	port of the Asses	sor's position:
	a. b. c.	□valuati	om sales of comparabl on using the cost appr tion using the income	coach; and/or	Ū	he applicable tim	e period; and /or
	d.		Comparable sales with ct property has been v			3.47 and \$238.72	per square foot. Tile
			NDS AND RECOM OF THE PROPERT		T THE PROP	PER CLASSIFIC	CATION AND
Cla	ssificatio	on:	Commercial				
Tot	al Actua	ıl Value:	\$1,287,080				
Rea Pet	sons are	e as follows evidence o	s: Assessor's comparab of value.	ole sales are more	e indicative of th	ne subject proper	ry's value than the
IT]	S THE	REFORE :	RECOMMENDED t	hat for the above	e-stated reasons,	, the Petition for	Abatement is:
Rec		a. Approdations here	oved and the value of trein	the subject prope	erty is reduced a	s set forth in the	Findings and
	ŀ	о. 🗆 Арр	proved in part as set for	rth in the Findin	gs and Recomm	nendations herein	
	C	c. 🛭 Der	nied after abatement he	earing			
	C	d. 🗆 Adn	ninistrative Denial is G	Granted			
RE)	FEREE	:					
s/ K Nar	<i>Karen Sm</i> me	ith			June 14, 2018 Date		

Abatement Log No. 201800057 & 201800058

Tax Year:	2015							Assessor Findings:									
Date	12/26/2	2017						Abatement	Deny								
Received:								Recommendation:	1								
Petitioner:	CASTL	E ROCK IM	PORTS TM VB LL	C				25 - The Market Approach to value was used in determining the subjects value, resulting in no change.									
Agent:	ASSET	REALTY A	DVISORS INC					Staff Appraiser:	er: TMT								
Petitioner's	Value	Too High						Review Appraiser:	TMT								
Request:		Ū							İ		-					'	
Petitioner's	\$800,0	00		***************************************	······································			Hearing Comments:	ints:								
Requested									1								
Value:									1								
		***************************************						Assessor Final	\$1,287,08	10							
								Review Value:	1								
Original	Valu	25						Abatement Final Results									
Account #	Abst.	Tax Dist.	Actual Value	Assm't.	Assessed	Tax Rate	Tax Amt.	Account Decision	Abst.	Tax	Actual Value	Assm't.	Assessed	Tax Rate	Tax Amt.	Refund	
	Code			Rate	Value				Code	Dist.		Rate	Value				
R0459912	2230	0185	\$1,137,092	29.00%	\$329,760	9.5804%	\$31,592.33		2230	0185	\$1,137,092	29.00%	\$329,760	9.5804%	\$31,592.33	-	
	3130	0185	\$149,988	29.00%	\$43,500	9.5804%	\$4,167.47		3130	0185	\$149,988	29.00%	\$43,500	9.5804%	\$4,167.47		
	-	cct. Total:	\$1,287,080		\$373,260		\$35,759.80		Ac	ct. Total:	\$1,287,080	-	\$373,260		\$35,759.80		
		L						Deny - 25 - The Market Approach to value was used in determining the subjects value, resulting in no change.									
	ļ	T		I							T. T	Ī		.			
	G	and Total:	\$1,287,080		\$373,260		\$35,759.80		Gra	nd Total:	\$1,287,080		\$373,260		\$35,759.80		

Tax Year:	2016							Assessor Findings:									
Date Received:	12/26	/2017						Abatement Recommendation:	Deny			-			er (1994 to 19 <u>25 sett (1994 er en </u>		
Petitioner:	CAST	LE ROCK IMI	PORTS TM VB LL	С				25 - The Market Appro	ach to valu	ue was use	ed in determining the	subjects va	lue, resulting in	no change.			
Agent:	ASSE	T REALTY A	OVISORS INC					Staff Appraiser:	TMT				·	····		**************************************	
Petitioner's Request:	Value	Too High						Review Appraiser:	ТМТ				erin kandili erildin erilek errepayanin yang iliyahir jingin yingin yang ingin yang be				
Petitioner's Requested Value:	\$800,	000		·				Hearing Comments:									
								Assessor Final Review Value:	\$1,287,08	30				· · · · · · · · · · · · · · · · · · ·			
Original	Valu	ies	,					Abatement Final F	Results				· ·				
Account #	Abst Code		Actual Value	Assm't. <u>Rate</u>	<u>Assessed</u> <u>Value</u>	Tax Rate	Tax Amt.	Account Decision	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund	
R0459912	2230	0185	\$1,137,092	29.00%	\$329,760	9.4492%	\$31,159.68		2230	0185	\$1,137,092	29.00%	\$329,760	9.4492%	\$31,159.68	-	
	3130		\$149,988	29.00%	\$43,500	9.4492%	\$4,110.40		3130	0185	\$149,988	29.00%	\$43,500	9.4492%	\$4,110.40	-	
		Acct. Total:	\$1,287,080		\$373,260	<u>j</u>	\$35,270.08		£	ct. Total:	\$1,287,080		\$373,260		\$35,270.08	-	
								Deny - 25 - The Marke	t Approach	າ to value ເ	was used in determin	ing the subj	ects value, resu	liting in no ch	ange.		
																	
	-	Grand Total:	\$1,287,080		\$373,260		\$35,270.08		Gra	nd Total:	\$1,287,080		\$373,260		\$35,270.08	_	

DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Petitioner: 736 W. Castleton Rd, No. C	Agent: Mark Von Engeln
Property Address: 736 W. Castleton Rd. Unit C	Abatement Number: 201800059 & 201800060
Tax years 2015 & 2016 Assessor's Original Value: \$1,313,760	
Hearing Date: June 14, 2018	Hearing Time: 10:00 a.m.
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 Cli d. ⊠not present/represented by I 	
3. Assessor's Recommended Value: \$1,313,76	0
Petitioner's Requested Value: \$800,000	
4. Petitioner presented the following testimony ar	nd documents in support of the claim: Petitioner's

representative testified that the Assessor's comparable sales are all stand-alone properties while the subject property

is an in-line automobile service condominium with shared parking. Petitioner's representative submitted a cost

approach, an income approach, comparable sales, and photographs of Assessor's comparable sales.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:
 a. \(\text{\t
THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:
Classification: Commercial
Total Actual Value: \$1,313,760
Reasons are as follows: The comparable sales most similar to 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 June 14, 2018 Date

Abatement Log No. 201800059 & 201800060

Tax Year:	2015										Assess	or Finding	gs:			
Date	12/26	2017						Abatement	Deny			The second secon				
Received:								Recommendation:)							
Petitioner:	736 W	CASTLETO	N ROAD NO C LL	_C				15 - Tax year previous	sly proteste	d as per C	RS 39-10-114(1)(a)	(I)(D).				}
Agent:	ASSE	T REALTY A	DVISORS INC		The state of the s			Staff Appraiser:	TMT		o management of the second by the second of the second					
Petitioner's	Value	Too High						Review Appraiser:								
Request:																
Petitioner's	\$800,	000			The state of the s			Hearing Comments:					***************************************	·		
Requested																
Value:	1															
								Assessor Final	\$1,313,76	5O						
								Review Value:		.						
Original	LValu	es						Abatement Final	Results							
Account #	Abst.		Actual Value	Assm't.	Assessed	Tax Rate	Tax Amt.	Account Decision	Abst.	Tax	Actual Value	Assm't.	Assessed	Tax Rate	Tax Amt.	Refund
	Code			Rate	Value				Code	Dist.		Rate	Value			
R0459911		0185	\$1,161,583		\$336,860	9.5804%	\$32,272.54		2230	0185	\$1,161,583	29.00%	\$336,860	9.5804%	\$32,272.54	
	3130	0185	\$152,177	29.00%	\$44,130	9.5804%	\$4,227.83		3130	0185	\$152,177	29.00%	\$44,130	9.5804%	\$4,227.83	-
		Acct. Total:	\$1,313,760		\$380,990		\$36,500.37		Ac	ct. Total:	\$1,313,760		\$380,990		\$36,500.37	-
					-			Deny - 15 - Tax year p	reviously p	rotested a	s per CRS 39-10-11	4(1)(a)(I)(D)).			
1										- 			· · · · · · · · · · · · · · · · · · ·			i
						Spanners and transmit in the state of the spanners of the state of the										
	G	rand Total:	\$1,313,760		\$380,990		\$36,500.37		Gra	nd Total:	\$1,313,760		\$380,990		\$36,500.37	_

Tax Year:	2016							Assessor Findings:									
Date Received:	12/26/2	017						Abatement Recommendation:	Deny			4 - CORONA - 4000 QUARTO RESTRUCTURA - 4 2 444.	77. 400.000 danies ono source maces area source.	DARK REAL PROPERTY OF THE LAND			
Petitioner:	736 W	CASTLETO	N ROAD NO C LL	C				25 - The Market Appro	ach to valu	e was use	ed in determining the	subjects va	lue, resulting in	no change.			
Agent:	ASSET	REALTY A	DVISORS INC	***************************************		CONTRACTOR DESIGNATION CONTRACTOR		Staff Appraiser:	TMT	***************************************	de fille and a shadhan mandy para a consequently in military and pulled an adjustic manages are now analysis	-/8	ned		100 a 110 a		
Petitioner's Request:	Value 7	Too High	rte, poplar tender (Ernik) i Milan vertu, pritigi meri e pand in una u Mi	ara na na ta 1 2 p er a n ata nagareta o perta desenv	der Bibber i kontist Misser er samente er er en i i i i i i i i i i i i i i i i i i		**************************************	Review Appraiser:		43-14-1-4-14-15-1-4-1-4-1-4-4-4-4-4-4-4-4-	art and state and published and selection of the state of	dansek fil ett i fil i filmene fil i naffi i ka	lak masa merikat sa milika sa umama sasi) nebili ma yang gere ny jipy	wedt aan begen begek bewere bûn begen ong verbêgen on	986		
Petitioner's Requested Value:	\$800,0	00	а Міў Монтороска положені ў раста под добо бодо (поладыя на под добо бодо).	en e	Ordentriagen, orden er melestere en green einstelnet en die Africa en 1940	Proceding and an extensive state of the second seco		Hearing Comments:									
								Assessor Final Review Value:	\$1,313,76	0			Manager areas in the second areas				
Original	Value	es						Abatement Final I	Results								
Account #	Abst. Code		Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund	
R0459911	2230	0185	\$1,161,583	29.00%	\$336,860	9.4492%	\$31,830.58	3	2230	0185	\$1,161,583	29.00%	\$336,860	9.4492%	\$31,830.58	-	
	3130	0185	\$152,177	29.00%	\$44,130	9.4492%	\$4,169.93		3130	0185	\$152,177	29.00%	\$44,130	9.4492%	\$4,169.93	-	
	- 1	Acct. Total:	\$1,313,760		\$380,990		\$36,000.51		Ac	ct. Total:	\$1,313,760		\$380,990		\$36,000.51	-	
								Deny - 25 - The Marke	t Approach	i to value v	was used in determin	ning the sub	jects value, resu	alting in no ch	ange.		
	G	rand Total:	\$1,313,760		\$380,990		\$36,000.51		Gra	nd Total:	\$1,313,760		\$380,990		\$36,000.51	-	

DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Petitioner:	Toll CO LP	Agent: Darla Jaramillo
Property Addr	ess: 21976 E. Idyllwide Drive +115	Abatement Number: 201800086
Assessor's Orig	ginal Value: Total of \$4,652,602	
Hearin	g Date: June 14, 2018 Ho	earing Time: 9:00 a.m.
1. The Doug	glas County Assessor was represented at th	e hearing by Steve Campbell.
2. The Petiti	oner was: a.	
3. Assesso	or's Recommended Value: Total of \$4,65	2,602
	ner's Requested Value: no specific value sults in a value that is too high.	requested – just stating that the Assessor's use of certain
representative si did not know to representative si because the sch	testified that contrary to statute, the Asses he basis for the valuation until she receive submitted seven comparable sales of finish	cuments in support of the claim: Petitioner's sor had refused to supply the basis for the value; Petitioner d the Assessor's packet for the hearing; Petitioner's ned lots; it is impossible to verify the Assessor's sales of sales and the Assessor does not provide the actual sale

a. 🏻 data	from sales of comparable properties which sold during the applicable time period; and /or
	nation using the cost approach; and/or
c. 🗆 a va	luation using the income approach; and/or
d. ⊠oth of \$87	er Subject comprises 116 lots; five comparable sales of finished lots have a median price per lot ',151; Assessor used \$85,000 as a base to value the lots. The Assessor's data does include the ion number and the name of the buyer, which could be used to verify the sales.
	FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND E OF THE PROPERTY ARE:
Classification:	Vacant land
Total Actual Value:	\$4,652,602.
	ows: Assessor's evidence of value was more persuasive than Petitioner's evidence of value. able sales support the Assessor's determination of actual value.
IT IS THEREFOR	E RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. □Ap Recommendations	proved and the value of the subject property is reduced as set forth in the Findings and herein
b. 🗆 A	approved in part as set forth in the Findings and Recommendations herein
c. 🛭 I	Denied after abatement hearing
d. 🗆 A	dministrative Denial is Granted
	•
REFEREE:	
s/ <i>Karen Smith</i> Name	June 14, 2018 Date
Abatement Log N	To. 201800086

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

Tax Year:	2015			*****							Assess	or Findin	gs:	***************************************	***************************************	
Date Received:	1/2/20	18		The state of the s	nanga ma ddiliolog a lla falma - mhal a falm fam i la dun a - agus e- alamain	··········		Abatement Recommendation:	Deny						**************************************	
Petitioner:	TOLL	CO LP						20 - Data collected fro	m the pr	eceding 24 r	nonth study period su	pports the	current assessn	nent on your	property.	
Agent:	STER	LING PROPE	RTY TAX SPECIA	LISTS INC				Staff Appraiser:	swc			***************************************				
Petitioner's Request:	Value	Too High						Review Appraiser:	swc							
Petitioner's Requested Value:	-							Hearing Comments:								
								Assessor Final Review Value:	\$4,652,	602						
Original	Valu	es				_		Abatement Final I	Results	5		_				
Account #	Code		Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abs Cod		<u>Actual Value</u>	Assm't. Rate	<u>Assessed</u> <u>Value</u>	Tax Rate	Tax Amt.	Refund
R0481454	0100	3068	\$55,089	29.00%		12.2968%	\$1,965.03		0100	3068	\$55,089	29.00%		L	\$1,965.03	-
		Acct. Total:	\$55,089		\$15,980		\$1,965.03			Acct. Total:	\$55,089		\$15,980		\$1,965.03	-
	<u></u>				······			Deny - 20 - Data collec	a collected from the preceding 24 month study period supports the current assessment on your property.							
50404404		- I	A== 000			40.00000			7							
R0481461	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03		0100	3068	\$55,089	29.00%			\$1,965.03	
		Acct. Total:	\$55,089		\$15,980		\$1,965.03	Desir 20 Dete celler		Acct. Total:	\$55,089		\$15,980	L	\$1,965.03	-
		········		1	·····	······		Deny - 20 - Data collec	cted from	the preced	ng 24 month study p	erioa suppo	rts the current a	assessment o	n your property.	
R0481463	0100	13068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03		0100	3068	\$55,089	29.00%	\$15.980	12.2968%	\$1,965,03	····
110401405	~~~~	Acct. Total:	\$55,089	23.0070	\$15,980	12.290070	\$1,965.03			Acct. Total:	\$55,089	29.00%	\$15,980	- The second second	\$1,965.03	
						l.		Deny - 20 - Data collec				eriod suppo				
											, , , , , , , , , , , , , , , , , , ,			1		····
R0481473	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03		0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965,03	-
		Acct. Total:	\$55,089		\$15,980		\$1,965.03			Acct. Total:	\$55,089		\$15,980		\$1,965.03	-
								Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.								
COMPANY CONTRACTOR ON THE STREET																
R0481476	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03		0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	-

1		Acct. Total:	\$55,089		\$15,980	i	\$1,965,03		Acct. Total:	\$55,089	1	\$15,980	<u> </u>	\$1,965.03	<u> </u>
	<u> </u>						<u></u>	Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	<u> </u>
R0481477	0100		\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	0100	3068	\$55,089	29.00%	\$15,980	12.2968%		
		Acct. Total:	\$55,089	<u></u>	\$15,980		\$1,965.03		Acct. Total:		1	\$15,980		\$1,965.03	
	ļ							Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	issessment o	n your property.	I
R0481478	0100	3068	\$55,089	29.00%	\$15.980	12.2968%	\$1,965.03	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	
		Acct. Total:	\$55,089		\$15,980		\$1,965.03		Acct. Total:	\$55,089		\$15,980		\$1,965.03	
								Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
···															
R0481484	0100		\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	
	-	Acct. Total:	\$55,089		\$15,980		\$1,965.03		Acct. Total:	L		\$15,980	l	\$1,965.03	<u> </u>
								Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	issessment o	n your property.	r
R0481485	0100	13068	\$55,089	29.00%	\$15.980	12.2968%	\$1,965.03	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	
		Acct. Total:	\$55,089		\$15,980		\$1,965.03		Acct. Total:	\$55,089		\$15,980		\$1,965.03	
								Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0481486	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	
		Acct. Total:	\$55,089		\$15,980		\$1,965.03		Acct. Total:			\$15,980		\$1,965.03	
	ļ							Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	I
R0481487	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	10100	13068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	
		Acct. Total:	\$55,089		\$15,980		\$1,965.03		Acct. Total:			\$15,980		\$1,965.03	
								Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0481488	0100		\$55,089	29.00%	\$15,980	12,2968%	\$1,965.03	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	
		Acct. Total:	\$55,089	i	\$15,980		\$1,965.03	l	Acct. Total:			\$15,980		\$1,965.03	
	ļ				₁		,	Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
	10000	10000	455.000	20.000/	#45.000	10.000001	#4 005 00	10100	lanca	¢cc 000	20.0004	£4.E 000	42.200000	\$4 OCE 00	ļ
R0481490	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	l

	A	cct. Total:	\$55,089	1	\$15,980		\$1,965.03		Acct. Tot	al: \$55,089		\$15,980	· · · · · · · · · · · · · · · · · · ·	\$1,965.03	-
								Deny - 20 - Data collected fr	om the prec	eding 24 month study	period suppo	rts the current a	assessment o	n your property.	
	ļ											***************************************			·
R0481491		3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	0100	3068	\$55,089		\$15,980			-
	A	cct. Total:	\$55,089		\$15,980		\$1,965.03		Acct. Tot			\$15,980		\$1,965.03	
		<u> </u>			Τ	·····	······································	Deny - 20 - Data collected fr	om the prec	eding 24 month study j	period suppo	rts the current a	issessment o	n your property.	
R0481495	0100	3068	\$63,353	29.00%	\$18,370	12.2968%	\$2,258.92	0100	3068	\$63,353	29.00%	\$18,370	12.2968%	\$2,258.92	-
	A	cct. Total:	\$63,353		\$18,370		\$2,258.92		Acct. Tota			\$18,370		\$2,258.92	-
								Deny - 20 - Data collected fr	om the prec	eding 24 month study	period suppo	rts the current a	issessment o	n your property.	
R0481499	0100	3068	\$63,353	29.00%	\$18,370	12.2968%	\$2,258,92	10100	3068	#C2 252	29.00%	\$18,370	12,2968%		· · · · · · · · · · · · · · · · · · ·
R0401499		cct. Total:	\$63,353	29.00%	\$18,370	12.2900%	\$2,258.92	0100	Acct. Tota	\$63,353 al: \$63,353		\$18,370 \$18.370	12.2968%	\$2,258.92 \$2,258.92	
		con rotal.	400,000	L	Ψ10,370 ₁		ΨΖ,ΖΟΟ.92	Deny - 20 - Data collected from					esesement o		
								Deny - 20 - Data concerca no	on the preci	ding 24 month study	enca suppo	its the current a	tssessment o	ir your property.	······································
R0481510	0100	3068	\$69,983	29.00%	\$20,300	12.2968%	\$2,496.25	0100	3068	\$69,983	29.00%	\$20,300	12.2968%	\$2,496.25	-
	A	cct. Total:	\$69,983		\$20,300		\$2,496.25		Acct. Tota		<u> </u>	\$20,300		\$2,496.25	-
				······································				Deny - 20 - Data collected fr	om the prec	eding 24 month study	eriod suppo	rts the current a	issessment o	n your property.	,
R0481512	0100	3068	\$69.983	29.00%	\$20.300	12.2968%	00 400 00	10100	lacas		00.0004	400.000	46.65656		······································
R0461512		cct. Total:	\$69,983	29.00%	\$20,300	12.2968%	\$2,496.25 \$2,496.25	0100	3068 Acct. Tota	\$69,983 al: \$69,983		\$20,300 \$20,300	12.2968%	\$2,496.25 \$2,496.25	
		cci. iotai.	Ψ09,303	I.	\$20,300		ΦΖ,490.23	Deny - 20 - Data collected from			L		esesement o		
			Υ	1	1			Deny - 20 - Data Collected III	on the preci	ding 24 month study	Jeriou Suppo	its the current a	issessment o	ir your property.	
R0481520	0100	3068	\$69,983	29.00%	\$20,300	12.2968%	\$2,496.25	0100	3068	\$69,983	29.00%	\$20,300	12.2968%	\$2,496.25	-
	A	cct. Total:	\$69,983		\$20,300		\$2,496.25		Acct. Tota	al: \$69,983		\$20,300		\$2,496.25	-
							,	Deny - 20 - Data collected fr	om the prec	eding 24 month study p	eriod suppo	rts the current a	issessment o	n your property.	
									·						
R0481522		3068	\$69,983	29.00%	\$20,300	12.2968%	\$2,496.25	0100	3068	\$69,983	11	\$20,300	12.2968%	\$2,496.25	
	A	cct. Total:	\$69,983		\$20,300		\$2,496.25		Acct. Tota		I	\$20,300		\$2,496.25	
				γ	······································			Deny - 20 - Data collected fro	om the prec	eaing 24 month study p	eriod suppo	rts the current a	issessment o	n your property.	
R0481525	0100	3068	\$69.983	29.00%	\$20,300	12.2968%	\$2,496,25	0100	3068	\$69.983	29.00%	\$20,300	12.2968%	\$2.406.25	•
KU461525	0100	3000	پرهو,903	29.00%]	\$20,300	12.2908%]	ΦZ,490.Z3	30100	13008	1 209,983	29.00%	\$20,300	12.2968%]	\$2,496.25	-

		Acct. Total:	\$69,983		\$20,300		\$2,496.25		Acct. Total:	\$69,983		\$20,300		\$2,496.25	-
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	issessment o	n your property.	

R0485986	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
	ļ	Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507	1	\$11,750		\$1,444.87	
	ļ					γ		Deny - 20 - Data collected fro	m the preced	ing 24 month study p	erioa suppo	rts the current a	ssessment o	n your property.	·····
R0485987	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0485988	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	(0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
:	{	Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	issessment o	n your property.	
	ļ														
R0485989	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%		12.2968%	\$1,444.87	<u></u>
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:			\$11,750		\$1,444.87	
		· · · · · · · · · · · · · · · · · · ·	·	······				Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
						10.00001		104.00	10000	4.0.50			10.000001		
R0485990	0100		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
!	<u></u>	Acct. Total:	\$40,507		\$11,750		\$1,444.87	00 5	Acct. Total:		i	\$11,750		\$1,444.87	······································
					γ			Deny - 20 - Data collected fro	m the preced	ing 24 month study p	erioa suppo	ns the current a	issessment o	n your property.	
R0485991	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11.750	12.2968%	\$1,444.87	
11010000	10200	Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:			\$11,750		\$1,444,87	
				L				Deny - 20 - Data collected fro			eriod suppo		ssessment o		
								3-1-1-1-2-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-			<u></u>				• • • • • • • • • • • • • • • • • • • •
R0485992	0100	(3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	#3-99-01-01-01-01-01-01-01-01-01-01-01-01-01-
		Acct. Total:	\$40,507	1	\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	
								Deny - 20 - Data collected fro	m the preced	ing 24 month study r	eriod suppo	rts the current a	ssessment o	n your property.	
	ļ														
R0485993	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	

		Acct. Total:	\$40,507	Ī	\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0485994	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	·····
		Acct. Total:	\$40,507		\$11,750	Ì	\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	······································
								Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0485995	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
	{	Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	
				·····				Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0485996	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1.444.87	
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:			\$11,750		\$1,444.87	**************************************
	-	·····	······································					Deny - 20 - Data collected from	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
	i		ĺ												· · · · · · · · · · · · · · · · · · ·
R0485997	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507	i	\$11,750		\$1,444.87		Acct. Total:			\$11,750		\$1,444.87	
						······		Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	#1 to b
R0485999	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	·
		7						Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0486000	0100	3068	\$40,507	29.00%	\$11.750	12.2968%	\$1,444,87	0100	3068	\$40.507	29.00%	\$11,750	12.2968%	\$1.444.87	
	-	Acct. Total:	\$40,507		\$11,750		\$1,444.87	}	Acct. Total:	\$40,507		\$11,750		\$1,444.87	
								Deny - 20 - Data collected fro	m the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
	<u> </u>														
R0486001	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	(0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	***************************************
	}	Acct. Total:	\$40,507	1	\$11,750		\$1,444.87	Dony 20 Data collected from	Acct. Total:			\$11,750		\$1,444.87	
					1			Deny - 20 - Data collected fro	n me precedi	ing ∠4 month study p	erioa suppo	rts the current a	issessment o	n your property.	
R0486002	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444,87	(0100	3068	\$40,507	29.00%	\$11.750	12.2968%	\$1,444,87	

		Acct. Total:	\$40,507	1	\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	orts the current a	issessment o	n your property.	
															
R0486003	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%		12.2968%	\$1,444.87	
ĺ		Acct. Total:	\$40,507	l	\$11,750	<u></u>	\$1,444.87		Acct. Total:			\$11,750		\$1,444.87	
		γ	r	т				Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	orts the current a	issessment o	n your property.	
R0486004	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	•
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0486005	0100		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%		12.2968%	\$1,444.87	
		Acct. Total:	\$40,507	l	\$11,750		\$1,444.87		Acct. Total:			\$11,750		\$1,444.87	***************************************
		······				······		Deny - 20 - Data collected from	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0486006	0100	3068	640.503	20.0004		10.000000	64 444 07	0100	3068	A40 503	00.0004		10.00000		
R0486006		Acct. Total:	\$40,507 \$40,507	29.00%	\$11,750 \$11,750	12.2968%	\$1,444.87 \$1.444.87		Acct. Total:	\$40,507 \$40,507	29.00%	\$11,750 \$11.750	12.2968%	\$1,444.87 \$1.444.87	
		Accti iotali	\$40,507		Ψ11,730 ₁		Ψ1,444.07	Deny - 20 - Data collected from			eriod suppo		esesement o		·
	}							Deriy - 20 - Data concered no	in the preced	ling 24 month study p	eriou suppo	its the current a	issessment o	ir your property.	-
R0486007	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11.750	12.2968%	\$1,444.87	•
	1	Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750	1	\$1,444.87	
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
	ļ														
R0486008	0100		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%		12.2968%	\$1,444.87	
	ļ	Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	orts the current a	issessment o	n your property.	
R0486009	0100	3068	\$40,507	29.00%	\$11.750	12.2968%	\$1,444,87	0100	3068	\$40,507	29.00%	\$11.750	12,2968%	\$1,444,87	
K0486009		Acct. Total:	\$40,507	29.00%	\$11,750	12.2900%	\$1,444.87		Acct. Total:	\$40,507 \$40,507	29.00%	\$11,750	12.2968%	\$1,444.87 \$1.444.87	
1			4,0,007		411,100		<u> </u>	Deny - 20 - Data collected from			eriod suppo		ssessment o		
			T		T				p. 2300				1	year property.	
R0486010	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	

	1	Acct. Total:	\$40,507		\$11,750	I	\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	
					7			Deny - 20 - Data collected fro	m the preced	ling 24 month study p	eriod suppo	rts the current a	issessment o	n your property.	
R0486011	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444,87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444,87	* -= +
K0480011		Acct. Total:	\$40,507		\$11,750	12.290090	\$1,444.87	0100	Acct. Total:		29.00%	\$11,750 \$11,750	12.2900%	\$1, 444 .87	
		710011 101411	V.0,50. 1		<u> </u>	L	<u> </u>	Deny - 20 - Data collected fro	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		eriod suppo		ssessment o		
	<u> </u>												1		······································
R0486012	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	_
								Deпy - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
D040000	1000	10000	A40 ===	00.000	044 7-5	40.00000									
R0486013	0100	3068	\$40,507 \$40,507	29.00%	\$11,750 \$11,750	12.2968%	\$1,444.87 \$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
	ļ	Acct. Total:	\$40,5071	1	\$11,750		\$1, 444 .87	Deny - 20 - Data collected fro	Acct. Total:	1	eriod suppo	\$11,750	ecocement	\$1,444.87	
					7	<u> </u>		Derly - 20 - Data collected in	in the preced	ing 24 month study p	eriod suppo	its the current a	issessment o	ir your property.	·····
R0486014	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	_
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	_
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
Bladenica de la cida como la como como bila car								·Marino							
R0486015	0100		\$40,507	29.00%		12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%		12.2968%	\$1,444.87	-
	į	Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	1		\$11,750	1	\$1,444.87	_
	 							Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0486016	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11.750	12.2968%	\$1.444.87	
	}	Acct. Total:	\$40;507		\$11,750		\$1,444.87		Acct. Total:		20.0070	\$11,750	12.230070	\$1,444.87	
				·				Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
													[# 1000/0000 processor - 0 1000 processor -
R0486017	0100		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	_
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	1		\$11,750		\$1,444.87	-
				,				Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
50405046	10100	70000	440.503		014 750	10.00000		10100	10000						1
R0486018	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	_

1		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	-
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	issessment o	n your property.	
**************************************	<u> </u>														
R0486019	0100		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
		Acct. Total:	\$40,507	l	\$11,750		\$1,444.87		Acct. Total:		L	\$11,750		\$1,444.87	
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	issessment o	n your property.	
R0486020	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	(0100	3068	\$40,507	29.00%	\$11.750	12.2968%	\$1,444.87	
R0400020	0100	Acct. Total:	\$40,507	25.00%	\$11,750	12.290070	\$1,444.87	0100	Acct. Total:	-	29.0090	\$11,750	12.290070	\$1,444.87	
		Acct. Total.	Ψ-10,5071		Ψ±±,750]		Ψ2,	Deny - 20 - Data collected fro		<u> </u>	eriod suppo		interesses		
							· · · · · · · · · · · · · · · · · · ·	Deliy 20 Data concected no	in the preced	ling 24 month study p	Criod Suppo	its the carrent a	issessinent o	Tyour property.	
R0486021	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
, 		Acct. Total:	\$40,507		\$11,750		\$1,444.87	{	Acct. Total:	\$40,507		\$11,750	1	\$1,444.87	-
1								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0486022	0100		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
	1	Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	A and a second of the Advanced		\$11,750		\$1,444.87	-
1	}							Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppor	rts the current a	ssessment o	n your property.	
	<u> </u>									,					
R0486023	0100		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507	1	\$11,750		\$1,444.87		Acct. Total:	<u> </u>		\$11,750		\$1,444.87	
	}							Deny - 20 - Data collected fro	m the preced	ing 24 month study p	ierioa suppoi	rts the current a	ssessment o	n your property.	
R0486024	0100	3068	\$40,507	29.00%	\$11.750	12.2968%	\$1,444,87	0100	3068	\$40.507	29.00%	\$11,750	12.2968%	\$1,444.87	
110400024	10200	Acct. Total:	\$40,507		\$11,750	12.200076	\$1,444.87	- 5.33	Acct. Total:	<u> </u>	20.0070	\$11,750	12.230070	\$1,444,87	
								Deny - 20 - Data collected fro			eriod suppo		ssessment o		
	}						******************************								
R0486025	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-{
		Acct. Total:	\$40,507	1	\$11,750		\$1,444.87		Acct. Total:	1		\$11,750		\$1,444.87	-
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0486026	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	_

		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	······································
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	assessment c	n your property.	
		10000													
R0486027	0100		\$40,507	29.00%		12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%		•
	ļ	Acct. Total:	\$40,507		\$11,750		\$1,444.87	Danie 00 Bata alla del fa	Acct. Total:			\$11,750		\$1,444.87	
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	erioa suppo	rts the current a	assessment c	on your property.	
R0486028	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	•
ļ								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	assessment o	n your property.	
	<u> </u>						· · · · · · · · · · · · · · · · · · ·								
R0486029	0100		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%		
		Acct. Total:	\$40,507	1	\$11,750		\$1,444.87		Acct. Total:			\$11,750		\$1,444.87	-
	ļ		<u></u>				·	Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	issessment o	on your property.	······································
R0486030	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	(0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
11010000	-	Acct. Total:	\$40,507		\$11,750	22.200070	\$1,444.87		Acct. Total:		2010070	\$11.750	32.250070	\$1,444.87	
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o		····
									······································						***************************************
R0486031	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:			\$11,750		\$1,444.87	_
								Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	····
5010000	1	10000	A 40 507			40.000001		104.00	10000	4.0.505					
R0486032	0100	3068 Acct. Total:	\$40,507	29.00%	\$11,750 \$11,750	12.2968%	\$1,444.87 \$1.444.87	0100	3068 Acct. Total:	\$40,507 \$40,507	29.00%	\$11,750	12.2968%		
	ļ	ACCL. TOTAL:	\$40,507	1	Φ11,75U		\$1, 444 .67	Deny - 20 - Data collected fro				\$11,750		\$1,444.87	-
	<u> </u>			1				Derly - 20 - Data conected iro	in the preced	ing 24 month study p	enou suppo	ns the current a	issessment o	in your property.	
R0486033	0100	13068	\$40,507	29.00%	\$11.750	12.2968%	\$1,444,87	0100	3068	\$40,507	29.00%	\$11.750	12.2968%	\$1,444.87	-
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$		\$11,750		\$1,444.87	-
								Deny - 20 - Data collected fro	m the preced			rts the current a	ssessment o	n your property.	······································
R0486034	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	_

		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	1
		***************************************		γ				Deny - 20 - Data collected from	the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0486035	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	·····
								Deny - 20 - Data collected from	the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	·
R0486036	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	
						·	·	Deny - 20 - Data collected from	the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	r
R0486037	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	+ .0,00.		\$11,750	}	\$1,444.87)
								Deny - 20 - Data collected from	the preced	ng 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0486038	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507	1	\$11,750		\$1,444.87	
			<u></u>					Deny - 20 - Data collected from	the preced	ng 24 month study po	eriod suppo	rts the current a	ssessment or	n your property.	
R0486039	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	2004-010-1
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	
								Deny - 20 - Data collected from	the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment or	your property.	
R0486040	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:			\$11,750		\$1,444.87	
					·············		w 18 10	Deny - 20 - Data collected from	the precedi	ng 24 month study po	eriod suppo	rts the current a	ssessment or	your property.	
R0486042	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	***************************************
		Acct. Total:	\$40,507		\$11,750		\$1,444.87		Acct. Total:		Î	\$11,750		\$1,444.87	, pp. p 1,
								Deny - 20 - Data collected from	the precedi	ng 24 month study po	eriod suppo	rts the current a	ssessment or	your property.	
R0486043	0100	3068	\$40,507	29.00%	\$11,750	12,2968%	\$1,444,87	(0100	3068	\$40,507	29.00%	\$11,750	12.2968%	\$1,444,87	

	1	Acct. Total:	\$40,507	T	\$11,750		\$1,444.87		Acct. Total:	\$40,507		\$11,750		\$1,444.87	
								Deny - 20 - Data collected from	n the preced	ing 24 month study p	eriod suppo	orts the current a	ssessment c	n your property.	
R0487596	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1.039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1.039.08	
		Acct. Total:	\$29,137		\$8,450		\$1,039.08		Acct. Total:	\$29,137		\$8,450	12.120070	\$1,039.08	
								Deny - 20 - Data collected fror	n the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment c	on your property.	
R0487597	0100		\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%		12.2968%		
		Acct. Total:	\$29,137		\$8,450		\$1,039.08		Acct. Total:	,		\$8,450		\$1,039.08	
								Deny - 20 - Data collected from	n the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment c	on your property.	
R0487598	0100	13068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	
R0487598	}	Acct. Total:	\$29,137	29.00%	\$8,450	12.2908%	\$1,039.08		Acct. Total:	\$	29.00%	\$8,450 \$8.450	12.2968%	\$1,039.08 \$1.039.08	· · · · · · · · · · · · · · · · · · ·
	ļ	ACCL TOTAL	Ψ29,137		Ψ0,430		\$1,039.00	Deny - 20 - Data collected from			eriod sunno		seesement o	, , , , , , , , , , , , , , , , , , , ,	······································
								Deny - 20 - Data concetted nor	ii tile preced	ing 24 month study p	eriou suppe	its the current a	issessment c	ir your property.	
R0487599	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	S
		Acct. Total:	\$29,137		\$8,450		\$1,039.08		Acct. Total:	\$29,137		\$8,450		\$1,039.08	
								Deny - 20 - Data collected from	n the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	***************************************
R0487600	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	
		Acct. Total:	\$29,137		\$8,450		\$1,039.08		Acct. Total:			\$8,450		\$1,039.08	pr. nampa.e
								Deny - 20 - Data collected fror	n the preced	ing 24 month study po	eriod suppo	rts the current a	issessment o	on your property.	····
50407000	0400	70000	000 107		\$0.450	40.000001	#4 600 00	losoo	loogo	000 407	00.0004	00.450	40.00000	04 000 00	-
R0487602	0100	3068 Acct. Total:	\$29,137 \$29,137	29.00%	\$8,450 \$8,450	12.2968%	\$1,039.08 \$1,039.08	. 0100	3068 Acct. Total:	\$29,137 \$29,137	29.00%	\$8,450 \$8,450	12.2968%	\$1,039.08 \$1,039.08	
		Acci. Iolai.	Φ29,13/		\$0,450;		\$1,039.00	Deny - 20 - Data collected from			eriod suppo		ececement o	·	
				T		·		Derry - 20 - Data Collected IIO	ii iiie preced	ing 24 month study p	eriou suppe	its the content a	issessifierit C	i your property.	798.40 38V
R0487603	0100	3068	\$29.137	29.00%	\$8,450	12,2968%	\$1,039,08	0100	3068	\$29.137	29.00%	\$8,450	12.2968%	\$1,039,08	74-48-48-48-74-48-48-48-48-48-48-48-48-48-48-48-48-48
		Acct. Total:	\$29,137		\$8,450		\$1,039.08		Acct. Total:			\$8,450		\$1,039.08	
						······································		Deny - 20 - Data collected from	n the preced	ing 24 month study p	eriod suppo	orts the current a	ssessment o	n your property.	
			ĺ											[·····
R0487604	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	

	Acct. Total:	\$29,137		\$8,450		\$1,039.08		ct. Total:	\$29,137		\$8,450	1	\$1,039.08	-
							Deny - 20 - Data collected from th	ne precedi	ng 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0487605	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	lo100	3068	\$29.137	29.00%	\$8,450	12.2968%	\$1,039.08	
	Acct. Total:	\$29,137		\$8,450		\$1,039.08	Ac	ct. Total:	\$29,137		\$8,450		\$1,039.08	
			······································				Deny - 20 - Data collected from th	ne precedi	ng 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0487606	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1.039.08	10100	3068	\$29,137	29.00%	\$8.450	12.2968%	\$1,039.08	
	Acct. Total:	\$29,137		\$8,450		\$1,039.08	Ac	ct. Total:	\$29,137		\$8,450	22.20075	\$1,039.08	-
							Deny - 20 - Data collected from th	ne precedi	ng 24 month study pe	eriod suppo	rts the current a	ssessment o	n your property.	
R0487607	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	***************************************	12.2968%	\$1,039.08	
	Acct. Total:	\$29,137		\$8,450		\$1,039.08		ct. Total:	\$29,137	1	\$8,450		\$1,039.08	-
						***************************************	Deny - 20 - Data collected from th	ne precedii	ng 24 month study pe	eriod suppo	rts the current a	issessment o	n your property.	
R0487608	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039,08	
	Acct. Total:	\$29,137		\$8,450		\$1,039.08	Ac	ct. Total:	\$29,137		\$8,450		\$1,039.08	
	Janes 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			·			Deny - 20 - Data collected from th	ne precedi	ng 24 month study pe	eriod suppo	rts the current a	ssessment o	n your property.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
R0487609	0100 3068	620 1 27		#D 450	40.00000			10000						
R0467609	Acct. Total:	\$29,137 \$29,137	29.00%	\$8,450 \$8,450	12.2968%	\$1,039.08 \$1,039.08	0100	3068 ct. Total:	\$29,137	29.00%		12.2968%	\$1,039.08	
	ACC. I Olai.	Φ25,137		\$6,430]		\$1,039.00	Deny - 20 - Data collected from th		\$29,137	oriod augno	\$8,450		\$1,039.08	-
i			· · · · · · · · · · · · · · · · · · ·	T		······································	Deny - 20 - Data Collected Horri ti	ie precedir	ng 24 month study pe	enou suppo	ns the current a	issessment of	your property.	
R0487610	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	(0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	-
	Acct. Total:	\$29,137	I	\$8,450		\$1,039.08		ct. Total:	\$29,137		\$8,450		\$1,039.08	-
							Deny - 20 - Data collected from th	ne precedir	ng 24 month study pe	eriod suppo	rts the current a	ssessment o	n your property.	
R0487611	0100 3068	\$29,137	29.00%	\$8,450	12,2968%	\$1,039.08	0100	3068	\$29,137	29.00%	~~~	12.2968%	\$1,039.08	
	Acct. Total:	\$29,137	1	\$8,450		\$1,039.08		ct. Total:	\$29,137		\$8,450		\$1,039.08	
	}			1			Deny - 20 - Data collected from th	ne precedir	ng 24 month study pe	erioa suppo T	rts the current a	ssessment or	n your property.	
R0487612	0100 (3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29.137	29.00%	\$8,450	12.2968%	\$1,039,08	
	12222						10100	10000	429,137	23.0070	40,430[12.290070	Ψ1,U39.U0)	

	Acct. To	tal: \$29,137		\$8,450		\$1,039.08		Acct. Total:	\$29,137		\$8,450]	\$1,039.08	
							Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0487615	0100 3068	\$29,137	29.00%	\$8.450	12.2968%	\$1.039.08	10100	3068	\$29,137	29.00%	\$8.450	12,2968%	\$1.039.08	er Tooks in W. Whose services a record complete
	Acct. To	tal: \$29,137		\$8,450	1	\$1,039.08		Acct. Total:	\$29,137		\$8,450		\$1,039.08	
			·		γ-		Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0487616	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	
	Acct. To	tal: \$29,137		\$8,450		\$1,039.08		Acct. Total:	\$29,137		\$8,450		\$1,039.08	
			·				Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0487617	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1.039.08	
110407017	Acct. To	***************************************	·}	\$8,450	12.230070	\$1,039.08	0200	Acct. Total:		23.0070	\$8,450	12.230070	\$1,039.08	
				L			Deny - 20 - Data collected fro	m the preced		eriod suppo		ssessment o		
			1						1					
R0487618	0100 3068	\$29,137			12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	
	Acct. To	tal: \$29,137	1	\$8,450		\$1,039.08		Acct. Total:			\$8,450		\$1,039.08	
	<u></u>		T	r	г		Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0487619	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	
	Acct. To	tal: \$29,137		\$8,450		\$1,039.08		Acct. Total:	<u> </u>		\$8,450		\$1,039.08	
			1				Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0487620	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	
	Acct. To	tal: \$29,137		\$8,450		\$1,039.08		Acct. Total:	I		\$8,450		\$1,039.08	
			·				Deny - 20 - Data collected fro	m the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0487621	0100 3068	\$29,137	29.00%	\$8,450	12,2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039,08	
NO-107021	Acct. Te			\$8,450	12,290070	\$1,039.08	0100	Acct. Total:	· · · · · · · · · · · · · · · · · · ·	23.0070	\$8,450	12.290090	\$1,039.08	
							Deny - 20 - Data collected fro	m the preced		eriod suppo		ssessment o		
													Ĭ	
R0487622	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	

		Acct. Total:	\$29,137		\$8,450		\$1,039.08		Acct. Total:	\$29,137		\$8,450		\$1,039.08	
								Deny - 20 - Data collected fron	n the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
															
R0487623	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	
		Acct. Total:	\$29,137		\$8,450		\$1,039.08		Acct. Total:			\$8,450		\$1,039.08	·
							·	Deny - 20 - Data collected fron	1 the preced	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
	1														
R0487624	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%		12.2968%	\$1,039.08	·~ · · · · · · · · · · · · · · · · · ·
		Acct. Total:	\$29,137	l	\$8,450	 4-	\$1,039.08		Acct. Total:			\$8,450		\$1,039.08	
								Deny - 20 - Data collected fron	the preced	ing 24 month study p	enoa suppo	ns the current a	issessment o	n your property.	
R0487625	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	
		Acct. Total:	\$29,137		\$8,450		\$1,039.08		Acct. Total:	\$29,137		\$8,450	22.200070	\$1,039.08	
	ļ							Deny - 20 - Data collected from	the precedi	<u> </u>	eriod suppo		ssessment o		
			i	I]	······································							<u> </u>	······································
R0487626	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	
		Acct. Total:	\$29,137		\$8,450		\$1,039.08		Acct. Total:			\$8,450		\$1,039.08	
								Deny - 20 - Data collected from	the precedi	ng 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
	ļ				<u></u>	<u></u>									
R0487627	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450		\$1,039.08	
		Acct. Total:	\$29,137		\$8,450		\$1,039.08	Control of the Contro	Acct. Total:			\$8,450	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	\$1,039.08	······································
							······································	Deny - 20 - Data collected from	the precedi	ng 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0487628	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039,08	0100	3068	620.427	29.00%	60.450	40.00000	44 655 65	
RU467626		Acct. Total:	\$29,137	29.00%	\$8,450	12.2900%	\$1,039.08		Acct. Total:	\$29,137 \$29,137	29.00%	\$8,450 \$8,450	12.2968%	\$1,039.08 \$1.039.08	
		Acct. Total.	Ψ29,137		Ψ0,430]		Ψ1,039.00	Deny - 20 - Data collected from		L	eriod suppo		seesement o		
	ļ							20 - Data conceled non	Tale precedi	ng 2-7 month addy p	chod adppo	its the current a	SSCSSITICITE O	ir your property.	
R0487629	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	·
		Acct. Total:	\$29,137		\$8,450		\$1,039.08	·	Acct. Total:			\$8,450		\$1,039.08	
				L				Deny - 20 - Data collected from	the precedi	ing 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
				[T T									
R0487630	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	

		Acct. Total:	\$29,137		\$8,450	T T	\$1,039.08				\$8,450		\$1,039.08	
								Deny - 20 - Data collected from the prec	eding 24 month study p	eriod suppo	orts the current a	issessment o	n your property.	
R0487631	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100 3068	\$29,137	29.00%	\$8.450	12.2968%	\$1.039.08	
		Acct. Total:	\$29,137		\$8,450		\$1,039.08	Acct. Tot	al: \$29,137		\$8,450		\$1,039.08	
				ì	γ	γ		Deny - 20 - Data collected from the prec	eding 24 month study p	eriod suppo	orts the current a	ssessment o	n your property.	
R0487632	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	
		Acct. Total:	\$29,137		\$8,450		\$1,039.08	Acct. Tot	al: \$29,137		\$8,450		\$1,039.08	
								Deny - 20 - Data collected from the prec	eding 24 month study p	eriod suppo	rts the current a	issessment o	n your property.	
R0487633	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100 3068	\$29.137	29.00%	\$8.450	12.2968%	\$1,039,08	
	************	Acct. Total:	\$29,137	20.0070	\$8,450	12.200070	\$1,039.08	Acct. Tot	······································	29.0070	\$8,450	12.230070	\$1,039.08	······································
				······································				Deny - 20 - Data collected from the prec		eriod suppo		ssessment o		
														Arrow december with the boson planting in particular
R0487635	0100	3068	\$29,137	29.00%		12.2968%	\$1,039.08	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	-
		Acct. Total:	\$29,137		\$8,450		\$1,039.08	Acct. Tot			\$8,450		\$1,039.08	
			····	······				Deny - 20 - Data collected from the prec	eding 24 month study p	eriod suppo	orts the current a	ssessment o	n your property.	-,
R0487636	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	-
		Acct. Total:	\$29,137		\$8,450		\$1,039.08	Acct. Tot			\$8,450		\$1,039.08	-
								Deny - 20 - Data collected from the prec	eding 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
R0487637	0100	3068	\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	0100 3068	\$29,137	29.00%	\$8,450	12.2968%	\$1.039.08	-
		Acct. Total:	\$29,137	Ì	\$8,450	Ì	\$1,039.08	Acct. Total			\$8,450		\$1,039.08	
		, , , , , , , , , , , , , , , , , , ,		***************************************				Deny - 20 - Data collected from the prec	eding 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.	
	10100	10000	400.100		40.450	40.00000	04.000.00		40.					
R0487638		3068 Acct. Total:	\$29,137 \$29,137	29.00%	\$8,450 \$8,450	12.2968%	\$1,039.08 \$1,039.08	0100 3068 Acct. Tot	\$29,137 al: \$29,137	29.00%	\$8,450 \$8,450	12.2968%	\$1,039.08	
		Acct. Total:	\$29,137		\$6,450	l	φ1,039.00	Deny - 20 - Data collected from the prec		eriod suppo		esessment o	\$1,039.08	-
			<u> </u>				***************************************	2019 20 - Data concetta from the pred	Jung 24 month study p	chou suppo	ats the current a	asessinent U	ir your property.	
	· c	Grand Total:	\$4,652,602		\$1,349,510		\$165,946.35	Grand Tot	al: \$4,652,602		\$1,349,510		\$165,946.35	-

Pet	itioner: Kathleen M. Atencio	Agent: David DeVries
Pro	operty Address: 6584 Lakeside Ci	rcle Abatement Number: 201800114
	x year 2017 sessor's Original Value: \$805,557	
	Hearing Date: June 14, 201	8 Hearing Time: 9:00 a.m.
1.	The Douglas County Assessor w	vas represented at the hearing by Tanner Lindt
2.	The Petitioner was:	
	a. 🛛 present by h	asband, David DeVries
	b. \square not present	
	~ -	esented by Click here to enter text.
	d. □not present/re	epresented by Click here to enter text.
3.	Assessor's Recommended Va	lue: \$805,557
	Petitioner's Requested Value:	\$639,036
4.	Petitioner presented the following	ng testimony and documents in support of the claim: Petitioner submitted

equalization comparables. Petitioner testified that other properties are paying lower taxes for more square footage; the subject property does not have an asphalted driveway, extra garages or outbuildings, or a fence; the requested

value comes from a refinancing appraisal; Petitioner did not have sufficient notice of the hearing to submit

evidence.

5. The A	ssessor presented the following testimony and documents in support of the Assessor's position:
a. b. c. d.	☐ data from sales of comparable properties which sold during the applicable time period; and /or ☐ valuation using the cost approach; and/or ☐ a valuation using the income approach; and/or ☐ other Click here to enter text.
	EREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND VALUE OF THE PROPERTY ARE:
Classification	on: Residential
Total Actua	l Value: \$805,557
Reasons are comparable	as follows: Assessor's comparable sales are the only comparable sales that were submitted, and these sales bracket and support the Assessor's determination of actual value.
IT IS THEI	REFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
	Approved and the value of the subject property is reduced as set forth in the Findings and dations herein
ŀ	o. Approved in part as set forth in the Findings and Recommendations herein
C	. 🛮 Denied after abatement hearing
Ċ	I. Administrative Denial is Granted
REFEREE:	
s/ Karen Smi Name	June 14, 2018 Date

Abatement Log No. 201800114

Tax Year:	2017								Assessor Findings:									
Date Received:	1/31/2	018						Abatement Recommendation:	Deny						* - * * ****			
Petitioner:	DAVID	J DEVRIES	& KATHLEEN M	ATENCIO				20 - Data collected from the preceding 24 month study period supports the current assessment on your property.										
Agent:	1						······································	Staff Appraiser:										
Petitioner's Request:	Value	Too High						Review Appraiser:	BAF									
Petitioner's Requested Value:	\$639,036							Hearing Comments:										
								Assessor Final Review Value:	\$805,557									
Original	Valu	es						Abatement Final Results										
Account #	Abst. Code		Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	<u>Tax</u> Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund		
R0219731	1112	3566	\$218,732	7,20%	\$15,750	11.6866%	\$1,840.64		1112	3566	\$218,732	7.20%	\$15,750	11.6866%	\$1,840.64	-		
	1212	3566	\$586,825	7.20%	\$42,250	11.6866%	\$4,937.59		1212	3566	\$586,825	7.20%	\$42,250	11.6866%	\$4,937.59	-		
		Acct. Total:	\$805,557		\$58,000		\$6,778.23			ct. Total:	\$805,557		\$58,000		\$6,778.23	-		
	ļ.						• .	Deny - 20 - Data collec	ted from th	e precedi	ng 24 month study p	eriod suppo	rts the current a	ssessment o	n your property.			
	Grand Total: \$805,557 \$58,000 \$6,778.23								Grar	nd Total:	\$805,557		\$58,000		\$6,778.23	-		

Petitioner:	David D. Held		Agent: Paul Euler							
Property Addre	ess: 3638 Palmer Ridge Drive, Parker,	CO	Abatement Number: 201800103							
Tax year 2017 Assessor's Orig	rinal Value: \$1,078,487									
Hearing	g Date: June 14, 2018	Hearing Time:	11:00 a.m.							
1. The Doug	las County Assessor was represented a	t the hearing by	Click here to enter text.							
2. The Petition	 2. The Petitioner was: a. □ present b. □ not present c. □ present/represented by Click here to enter text. d. ⊠not present/represented by Paul Euler by telephone conference call. 									
3. Assesso	3. Assessor's Recommended Value: \$1,078,487									
Petition	ner's Requested Value: \$774,800									

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative submitted three comparable sales. Petitioner's representative testified that the Petitioner's comparable sales are located on the same street as the subject property while the Assessor's comparable sales are located four miles from the subject property; the subject property is a ranch which Petitioner's representative understands cost more to build than a two-story, which would be typically be about 15% higher or approximately \$891,020.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:
 a. \(\text{\t
THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:
Classification: Residential
Total Actual Value: - \$1,040,000
Reasons are as follows: Comparable sales closest in location to the subject property and adjusted for differences indicated that a reduction in actual value is appropriate.
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:
Name June 14, 2018 Date
Abatement Log No. 201800103

Tax Year:	2017							Assessor Findings: Revised as per Referee's recommendation									
Date Received:	1/16/2	018	delement (1964) delemente matematika (in entre ent	ge der Merchalt der Gebeure der Steiner der Geberten der Antier der Geberten der Antier der Geberten der Antier	Of this was the health to many about the things come to the think the development	oodfin an adding on the state of the total and the state of the state		Abatement Recommendation:	Adjust								
Petitioner:	DAVID	D HELD						Original Recommendation: Appraiser's custom response: Data collected from the preceding 24 month study period supports the current assessment on your property. Referee Recommendation: Adjusted at the 6/14/18 hearings based on comparable sales.									
Agent:	TAX D	ETECTIVE LLC	>		The state of the s	eren yan dikkara serenganiyan sa saber i biray berence		Staff Appraiser:	www						and the same of th	;	
Petitioner's Request:	Value	Too High						Review Appraiser:	BAF							·	
Petitioner's Requested Value:							Hearing Comments:		And the second s					VIII. (1811)			
	A							Assessor Final Review Value:	\$1,040,000								
Origina	l Valu	es						Abatement Final Results									
Account #	Abst. Code		Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	<u>Tax</u> <u>Dist.</u>	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund	
R0391860	1112	0142	\$199,747	7.20%	\$14,380	8.0744%	\$1,161.10			0142	\$199,747	7.20%	\$14,380	8.0744%	\$1,161.10	entering states among these in the contract of the	
	1212	0142	\$878,740	7.20%	\$63,270	8.0744%	\$5,108.67			0142	\$840,253	7.20%	\$60,500	8.0744%	\$4,885.01	\$223.66	
		Acct. Total:	\$1,078,487		\$77,650		\$6,269.77	Maryanin Malayara (Administrativa Malaya, 1984) ya wasan wa Malayaran ya ka		t. Total:	\$1,040,000		\$74,880		\$6,046.11	\$223.66	
								Original Recommenda current assessment or									
!	 																
		rand Total:	\$1,078,487		\$77,650		\$6,269.77	and the second state in an area of the month department of the second se	Gran	d Total:	\$1,040,000		\$74,880		\$6,046.11	\$223.66	

Petitioner:	Cherlyn K. White	Agent:
Property Addre	ss: Vacant Land	Abatement Number: 201800121 & 201800122
Tax years 2016 Assessor's Origi	& 2017 inal Value: Total of \$437,640 for 2016 and To	otal of \$632,565 for 2017
Hearing	Date: June 14, 2018 Hearin	g Time: 11:30 a.m.
1. The Dougl	las County Assessor was represented at the he	aring by Virginia Wood.
2. The Petitic	oner was:	
:	a. $oxed{oxed}$ present by telephone conference call.	
1	b. \square not present	•
(c. \square present/represented by Click here	
(d. □not present/represented by Click he	re to enter text.
3. Assessor	r's Recommended Value: Total of \$437,640	for both 2016 and 2017
Petition	er's Requested Value: Total of \$230,000 for	2016 and Total of \$250,000 for 2017.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted five comparable sales. Petitioner testified that: the subject parcels are vacant land in Perry Park; over 50% of the land is at a 20% grade and is unbuildable; there is a 100-foot easement; the subject properties have been on the market for seven years at an asking price of about \$500,000; Petitioner has put a lot of money into the properties and is not willing to sell for less; Petitioner may have to file for bankruptcy; the comparable sales support a value of \$9.500 per acre.

	from sales of comparable properties which sold during the applicable time period; and /or
	nation using the cost approach; and/or
	luation using the income approach; and/or
minim 2016 d the ray 2016 d	er The subject parcels have an ER zoning, with the potential for 7-14 residences. The raw land num value for 2016 and 2017 is \$12,000. The parcels were valued at the raw land minimum for despite the ER zoning, and Assessor recommends that the actual values be reduced for 2017 to w land minimum of \$12,000 per acre. Four of Petitioner's five comparable sales occurred in late or 2017, after the study period. The fifth comparable sale sold for \$11,098 per acre and is in an or location, fronting to a railroad.
	FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND E OF THE PROPERTY ARE:
Classification:	Vacant land
Total Actual Value:	Total of \$437,640 for both 2016 and 2017
minimum value of shas been ignored by after the end of the	ows: Assessor recommended the reduction in actual value for 2017, which reflects the raw land \$12,000 per acre. The subject parcels have the potential for more than one house per lot, which y the Assessor, resulting in a favorable value. Four of the Petitioner's comparable sales occurred latest study period, and therefore cannot be considered. A fifth comparable sale has an inferior ct properties are listed for sale at a price higher than the actual values.
IT IS THEREFOR	E RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. $\square Ap$ Recommendations	proved and the value of the subject property is reduced as set forth in the Findings and herein
b. 🛭 A	approved in part as set forth in the Findings and Recommendations herein
с. 🛚 І	Denied after abatement hearing
d. 🗆 A	administrative Denial is Granted
REFEREE:	
s/ Karen Smith Name	June 14, 2018 Date
Abatement Log N	To. 201800121 & 201800122

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

Tax Year:	2016						Assessor Findings:									
Date Received:	2/5/2018	Abatement Recommendation:	Deny													
Petitioner:	JAMES R WHITE L	.IVING TRUST CH	ERLYN K W	HITE LIVING	TRUST		20 - Data collected from the preceding 24 month study period supports the current assessment on your property.									
Agent:			***************************************				Staff Appraiser:	VKW								
Petitioner's	Value Too High		······································			,	Review Appraiser:	swc								
Request:	<u> </u>		· · · · · · · · · · · · · · · · · · ·													
Petitioner's Requested	\$230,000						Hearing Comments:									
Value:																
			-	······································		······································	Assessor Final	\$437,640)							
						·	Review Value:									
Original Values							Abatement Final Results									
Account #	Abst. Tax Dist.	Actual Value		Assessed	Tax Rate	Tax Amt.	Account Decision	Abst.	<u>Tax</u>	Actual Value		Assessed	Tax Rate	Tax Amt.	Refund	
R0361097	Code 0530 0035	\$116,520	Rate 29.00%	Value \$33,790	9.3588%	\$3,162.34	<u> </u>	<u>Code</u> 0530	<u>Dist.</u> 0035	\$116,520	Rate 29.00%	Value \$33,790	9.3588%	\$3,162.34	-	
	Acct. Total:	\$116,520		\$33,790		\$3,162.34	,	A	cct. Total:	\$116,520		\$33,790		\$3,162.34	-	
							Deny - 20 - Data collec	eny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.								

R0361098	0540 0035	\$321,120	29.00%	\$93,120	9.3588%	\$8,714.91		0540	0035	\$321,120	29.00%	\$93,120	9.3588%	\$8,714.91		
R0361098	1		29.00%		9.3566%						29.00%		9.3300 %			
	Acct. Total:	\$321,120		\$93,120		\$8,714.91		1	cct. Total:	\$321,120		\$93,120		\$8,714.91	-	
					1		Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.									
						-										
	Grand Total:	\$437,640	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$126,910		\$11,877.25		Gra	and Total:	\$437,640		\$126,910		\$11,877.25		

Tax Year:	2017							Assessor Findings:								
Date Received:	2/5/201	8						Abatement Recommendation:	Adjust							
Petitioner:	JAMES	R WHITE LIVING	G TRUST CHERLYN	I K WHITE LIV	ING TRUST			22 - A review of comparab	le sales wit	hin your neight	orhood indicates a	n adjustment t	o value is warrante	d.		
Agent:								Staff Appraiser:	VKW					Withdraw without Chan Clair room Wildeler "Wilder		
Petitioner's Request:	Value T	oo High						Review Appraiser:	swc			7		and the second s		
Petitioner's Requested Value:	\$250,00	00		1944				Hearing Comments:		and an area of the control of the co						
							Assessor Final Review Value:	\$437,640	,							
Original	Value	es						Abatement Final Results								
Account #	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	'Assēssed Vāluē'	Tax Rate	Tax Amt,	Account Decision	Abst. Co	ode Tax Dist.	<u>Actual Value</u>	Assm't, Rate	Assessed Value	Tax Rate		
R0361097	0530	0035	\$243,341	29.00%	\$70,570	9.2058%	\$6,496.53		0530	0035	\$116,520	29.00%	\$33,790	9.2058%		
!		Acct. Total:	\$243,341		\$70,570		\$6,496.53			Acct. Total:	\$116,520		\$33,790			
								Adjust - 22 - A review of co	22 - A review of comparable sales within your neighborhood indicates an adjustment to value is warranted.							
	-															
R0361098	0540	0035	\$389,224	29.00%	\$112,870	9.2058%	\$10,390.59		0540	0035	\$321,120	29.00%	\$93,120	9.2058%		
		Acct. Total:	\$389,224		\$112,870	······································	\$10,390.59			Acct. Total:	\$321,120		\$93,120			
								Adjust - 22 - A review of comparable sales within your neighborhood indicates an adjustment to value is warranted.								
	1	Grand Total:	\$632,565		\$183,440	arinan familija arini in ti transferija -njihi ndiga teranim akgar a japihy jejangga	\$16,887.12		7	Grand Total:	\$437,640		\$126,910			

enderstook district, in order to the state and a sun firm from a to enter a superior contract to the contract of the contract

Tax Amt.	Refund
\$3,110.64	\$3,385.89
\$3,110.64	\$3,385.89
\$8,572.44	\$1,818.15
\$8,572.44	\$1,818.15
\$11,683.08	\$5,204.04

reductioner: Castle Partners Two LLC	Agent: Joe Monzon
Property Address: 2220 Castlegate Drive	Abatement Number: 201800082
Tax year 2015 Assessor's Original Value: \$19,202,217	
Hearing Date: June 14, 2018	Hearing Time: 2:00 p.m.
1. The Douglas County Assessor was re	presented at the hearing by Felice Entratter.
2. The Petitioner was:	
a. \square present	
b. \square not present	
c. \square present/represente	ed by Click here to enter text.
d. ⊠not present/represe	nted by Joe Monzon
3. Assessor's Recommended Value:	\$17,491,157
Petitioner's Requested Value: \$16	5,700,000
<u>-</u>	timony and documents in support of the claim: Petitioner's ue stipulated to by the Assessor for tax year 2016 be applied to tax year

5. The Assessor prese	ented the following testimony and documents in support of the Assessor's position:
b. □valuation c. □a valuatio d. □other As assessor's re stipulated to	n sales of comparable properties which sold during the applicable time period; and /or in using the cost approach; and/or on using the income approach; and/or sessor used rent rolls to develop an EDMA analysis as required by the Colorado DPT eference library for affordable housing. This resulted in a value different from the value of by the Assessor for 2016 where the appraiser had valued the subject property using one ffordable housing project in Northglenn.
	DS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND THE PROPERTY ARE:
Classification: R	Residential
Total Actual Value: \$	17,491,157
Reasons are as follows: A to affordable housing pr	Assessor recommended a reduction in actual value based on an EDMA analysis applicable ojects. The stipulated value for 2016 was based on an error by the Assessor's office.
IT IS THEREFORE RE	ECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. Approve Recommendations herein	red and the value of the subject property is reduced as set forth in the Findings and n
b. 🛭 Appro	oved in part as set forth in the Findings and Recommendations herein
c. \square Denie	ed after abatement hearing
d. 🗆 Admir	nistrative Denial is Granted
REFEREE:	
s/ Karen Smith Name	June 14, 2018 Date
Abatement Log No. 2	01800082

Tax Year:	2015										Assess	or Finding	gs:			i		
Date	1/2/20	18						Abatement	Adjust							!		
Received:	ļ							Recommendation:										
Petitioner:	CASTI	E PARTNER	RS TWO LTD					44 - Appraiser's custom response:										
Agent:	MARV	N F. POER	& COMPANY					Staff Appraiser:	Staff Appraiser: FAE									
Petitioner's	Value	Too High	*					Review Appraiser:	1	***		-						
Request:	i							• •	ł									
Petitioner's	\$16,70	0,000						Hearing Comments:										
Requested	1																	
Value:	<u> </u>															!		
								Assessor Final	\$17,491,1	157								
			make san hadi kan pakkan karak - Tiba da kipu, kadik na mapuning Akhang					Review Value:										
<u> </u>	Value	es						Abatement Final	Results									
Account #		Tax Dist.	Actual Value	Assm't.	Assessed	Tax Rate	Tax Amt.	Account Decision	Abst.	Tax	Actual Value	Assm't.	Assessed	Tax Rate	Tax Amt.	Refund		
·	Code	إ		Rate	Value				Code	Dist.		Rate	Value					
R0402720	<u> </u>	2405	\$1,637,856	7.96%	\$130,370	6.7882%	\$8,849.78	<u> </u>	1125	2405	\$1,637,856	7.96%	\$130,370	6.7882%	\$8,849.78	-		
1	1225	2405	\$17,564,361	7.96%	\$1,398,120	6.7882%	\$94,907.18		1225	2405	\$15,853,301	7.96%	\$1,261,920	6.7882%	\$85,661.65	\$9,245.53		
1	<i>A</i>	Acct. Total:	\$19,202,217		\$1,528,490		\$103,756.96		Ac	ct. Total:	\$17,491,157		\$1,392,290		\$94,511.43	\$9,245.53		
:								Adjust - 44 - Appraiser	's custom	response:	Adjusted for afforda	ble housing						
<u> </u>	<u> </u>							2-Poten (Posturette to the 1911) may be made by a market property and										
	G	rand Total:	\$19,202,217		\$1,528,490		\$103,756.96		Gra	ind Total:	\$17,491,157		\$1,392,290		\$94,511.43	\$9,245.53		

Petitioner:	Castle Partners Two Ltd.	Agent: Joe Monzon
Property Add	ress: Castlegate Drive	Abatement Number: 201800083
Tax year 2015 Assessor's Or	5 iginal Value: \$15,680,000	
Heari	ng Date: June 14, 2018	Hearing Time: 2:00 p.m.
1. The Dot	nglas County Assessor was represented a	at the hearing by Felice Entratter
2. The Peti	tioner was: a.	
3. Assess	sor's Recommended Value: \$14,404,48	2
Petitio	oner's Requested Value: 13,753,600	
	•	l documents in support of the claim: Petitioner's ed to by the Assessor for tax year 2016 be applied to tax year

5. The Assessor pre	sented the following testimony and documents in support of the Assessor's position:
b. □valuatio c. □a valuat d. ☒other A assessor's stipulated	om sales of comparable properties which sold during the applicable time period; and /or on using the cost approach; and/or tion using the income approach; and/or Assessor used rent rolls to develop an EDMA analysis as required by the Colorado DPT reference library for affordable housing. This resulted in a value different from the value to by the Assessor for 2016 where the appraiser had valued the subject property using one affordable housing project in Northglenn.
	NDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND F THE PROPERTY ARE:
Classification:	Residential
Total Actual Value:	\$14,404,482
	: Assessor recommended a reduction in actual value based on an EDMA analysis applicable projects. The stipulated value for 2016 was based on an error by the Assessor's office.
IT IS THEREFORE I	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. Appro Recommendations her	oved and the value of the subject property is reduced as set forth in the Findings and rein
b. 🛭 Арр	roved in part as set forth in the Findings and Recommendations herein
c. \square Den	nied after abatement hearing
d. 🗆 Adn	ninistrative Denial is Granted
REFEREE:	
s/ Karen Smith Name	June 14, 2018 Date
Abatement Log No.	201800083

Tax Year:

2015

1	1																	
Date Received:	1/2/20	18						Abatement Recommendation:	Adjust			adough to different season that a street or a supplied in the season of						
Petitioner:	CASTL	E PARTNER:	S TWO LTD					44 - Appraiser's custom response:										
Agent:	MARV	IN F. POER &	COMPANY					Staff Appraiser: FAE										
Petitioner's	Value	Too High						Review Appraiser:										
Petitioner's	\$13,75	3,600						Hearing Comments:										
[Assessor Final \$14,404,482 Review Value:										
Original	Valu	es						Abatement Final Results										
Account#	Abst. Code		Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund		
R0402721	1125	2355	\$705,672	7.96%	\$56,170		\$3,812.93		1125	2355	\$705,672	7.96%	\$56,170	6.7882%	\$3,812.93	-		
1	1225	2355	\$14,974,328	7.96%	\$1,191,960	6.7882%	\$80,912.63		1225	2355	\$13,698,810	7.96%	\$1,090,430	6.7882%	\$74,020.57	\$6,892.06		
	-	Acct. Total:	\$15,680,000		\$1,248,130		\$84,725.56		Ac	cct. Total:	\$14,404,482		\$1,146,600	i	\$77,833.50	\$6,892.06		
								Adjust - 44 - Appraiser's custom response: Adjust for affordable housing.										
	ļ <u>.</u>	rand Total:	\$15,680,000		\$1,248,130		\$84,725.56			and Total:	\$14,404,482		\$1,146,600		\$77.833.50	\$6,892.06		

Assessor Findings:

Petitioner:	Castle Partners Three Ltd.	Agent: Joe Monzon
Property Addre	ess: Castlegate Drive	Abatement Number: 201800084
Tax year 2014 Assessor's Orig	ginal Value: \$18,760,000	
Hearin	g Date: June 14, 2018 H	earing Time: 2:00 p.m.
1. The Doug	glas County Assessor was represented at t	he hearing by Felice Entratter
2. The Petiti	oner was: a.	
3. Assesso	or's Recommended Value: \$15,805,970	
Petition	ner's Requested Value: \$16,455,200	
		ocuments in support of the claim: Petitioner's to by the Assessor for tax year 2016 be applied to tax year

5. The Assessor pro	esented the following testimony and documents in support of the Assessor's position:
b. □valuat c. □a valua d. ⊠other assessor' stipulate	com sales of comparable properties which sold during the applicable time period; and /or ion using the cost approach; and/or ation using the income approach; and/or Assessor used rent rolls to develop an EDMA analysis as required by the Colorado DPT is reference library for affordable housing. This resulted in a value different from the value d to by the Assessor for 2016 where the appraiser had valued the subject property using one in affordable housing project in Northglenn.
	INDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND OF THE PROPERTY ARE:
Classification:	Residential
Total Actual Value:	\$15,805,970
	rs: Assessor recommended a reduction in actual value based on an EDMA analysis applicable projects. The stipulated value for 2016 was based on an error by the Assessor's office.
IT IS THEREFORE	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. Appr Recommendations he	coved and the value of the subject property is reduced as set forth in the Findings and crein
b. 🛭 Ар <u>г</u>	proved in part as set forth in the Findings and Recommendations herein
c. \square De	nied after abatement hearing
d. 🗆 Adı	ministrative Denial is Granted
REFEREE:	
s/ Karen Smith Name	June 14, 2018 Date
Abatement Log No.	. 201800084

Tax Year:	2015							Assessor Findings:									
Date Received:	1/2/20	018						Abatement Recommendation:	Adjust n:								
Petitioner:	CAST	LE PARTNEF	RS THREE LTD					Adjust - 44 - Appraiser's custom response: Adjusted for affordable housing.									
Agent:	MAR	VIN F. POER	& COMPANY			······		Staff Appraiser:									
Petitioner's Request:	Value	Too High						Review Appraiser:	Appraiser:								
Petitioner's Requested Value:	\$16,4	55,200			to called the plantage of the contract of the			Hearing Comments:								1	
								Assessor Final Review Value:	\$15,805,9	970							
Original	Valu	ies						Abatement Final Results									
Account #	Abs Code	t. Tax Dist.	Actual Value	Assm't. <u>Rate</u>	Assessed <u>Value</u>	Tax Rate	Tax Amt.	Account Decision	Abst. Code	<u>Tax</u> Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund	
R0416101	1125	2355	\$1,095,970	7.96%	\$87,240	6.7882%	\$5,922.03		1125	2355	\$1,095,970	7.96%	\$87,240	6.7882%	\$5,922.03	-1	
į	1225	2355	\$17,664,030	7.96%	\$1,406,060	6.7882%	\$95,446.16		1225	2355	\$14,710,000	7.96%	\$1,170,920	6.7882%	\$79,484.39	\$15,961.77	
		Acct. Total:	\$18,760,000		\$1,493,300		\$101,368.19		Ac	ct. Total:	\$15,805,970		\$1,258,160		\$85,406.42	\$15,961.77	
								Adjust - 44 - Appraiser's custom response: Adjusted for affordable housing.									
		Grand Total:	\$18,760,000		\$1,493,300		\$101,368.19		Gra	and Total:	\$15,805,970		\$1,258,160		\$85,406.42	\$15,961.77	

Petitioner: Castle Pa	artners One Ltd	Agent: Joe Monzon
Property Address: Case	tlegate Drive	Abatement Number: 201800085
Tax year 2015 Assessor's Original Valu	ne: \$35,053,875	
Hearing Date:	June 14, 2018	Hearing Time: 2:00 p.m.
1. The Douglas Coun	ity Assessor was represented	at the hearing by Felice Entratter
b.	: present not present present/represented by Clic not present/represented by Jo	
3. Assessor's Recor	mmended Value: \$33,058,90	00
Petitioner's Requ	uested Value: \$30,454,400	
		d documents in support of the claim: Petitioner's ed to by the Assessor for tax year 2016 be applied to tax year

Э,	ine A	ssessor pre	sented the following testimony and documents in support of the Assessor's position:
	a. b. c. d.	□valuati □a valua □ other assessor's stipulated	on using the cost approach; and/or tion using the income approach; and/or Assessor used rent rolls to develop an EDMA analysis as required by the Colorado DPT is reference library for affordable housing. This resulted in a value different from the value of to by the Assessor for 2016 where the appraiser had valued the subject property using one
Class	sificatio	on:	Residential
Tota	l Actua	ıl Value:	\$33,058,900
IT IS	THE	REFORE	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
Reco	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 used rent rolls to develop an EDMA analysis as required by the Colorado DPT assessor's reference library for affordable housing. This resulted in a value different from the value stipulated to by the Assessor for 2016 where the appraiser had valued the subject property using one sale of an affordable housing project in Northglenn THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND CTUAL VALUE OF THE PROPERTY ARE: Lassification: Residential Oral Actual Value: \$33,058,900 easons are as follows: Assessor recommended a reduction in actual value based on an EDMA analysis applicable affordable housing projects. The stipulated value for 2016 was based on an error by the Assessor's office. 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 ecommendations herein b. ☑ Approved in part as set forth in the Findings and Recommendations herein c. □ Denied after abatement hearing d. □ Administrative Denial is Granted EFEREE: **Karen Smith** **Juna 14, 2018*		
	1	о. 🛭 Арр	proved in part as set forth in the Findings and Recommendations herein
	(c. 🗆 Der	nied after abatement hearing
	(d. 🗆 Adn	ninistrative Denial is Granted
REF.	EREE	:	
s/ Ka Nam		ith	•

Abatement Log No. 201800085

Tax Year:

2015

Date Received:	1/2/20	18				STANLE AND THE STANLE STANLE STANLE STANLES	and the second s	Abatement Recommendation:	Adjust								
Petitioner:	CAST	LE PARTNE	RS ONE LTD					Adjust - 44 - Appraiser's custom response: Adjusting for affordable housing.									
Agent:	MAR\	/IN F. POER	& COMPANY	VIL. 271. 14 14 14 14 14 14 14 14 14 14 14 14 14		······································		Staff Appraiser:	FAE								
Petitioner's Request:	Value	Too High	Acceptants & Proposed and the State of the State of Acceptance by Add Address of France and A	14.5 g				Review Appraiser:									
Petitioner's Requested Value:	\$30,4	54,400						Hearing Comments:					Argustellern untdeht so der Geschäftliche Africa also och Franzischen				
								Assessor Final Review Value:	\$33,058,9	900							
Original	Valu	ies						Abatement Final Results									
Account #	Abst Code		Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	<u>Tax</u> Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund	
R0487595	1125	2405	\$2,228,007	7.96%	\$177,350	6.7882%	\$12,038.87		1125	2405	\$2,228,007	7.96%	\$177,350	6.7882%	\$12,038.87	-	
	1225	2405	\$32,825,868	7.96%	\$2,612,940	6.7882%	\$177,371.59		1225	2405	\$30,830,893	7.96%	\$2,454,140	6.7882%	\$166,591.93	\$10,779.66	
		Acct. Total:	\$35,053,875		\$2,790,290		\$189,410.46		Ac	ct. Total:	\$33,058,900	-	\$2,631,490		\$178,630.80	\$10,779.66	
			γ					Adjust - 44 - Appraise	ljust - 44 - Appraiser's custom response: Adjusting for affordable housing.								
	+	Grand Total:	\$35,053,875		\$2,790,290		\$189,410.46		Gra	ınd Total:	\$33,058,900		\$2,631,490		\$178,630.80	\$10,779.66	

Assessor Findings:

Petitioner:	ANB Bank	Agent: Brenda Fearn
Property Addr	ess: Lot 6G-1B	Abatement Number: 201800016
Tax year 2015 Assessor's Ori	ginal Value: \$306,405	
Hearin	ng Date: June 14, 2018	Hearing Time: 10:00 a.m.
1. The Dou	glas County Assessor was represented a	t the hearing by Terryl Tilman
2. The Petit	ioner was: a.	
3. Assess	or's Recommended Value: \$306,405	
Petitio	ner's Requested Value: \$244,865	
representative		documents in support of the claim: Petitioner's angle, vacant lot; the value for 2016 is \$273,400 which

 a.
Classification: Vacant land
Total Actual Value: \$273,400
Reasons are as follows: Per Colorado law, the values for 2015 and 2016 are supposed to be the same absent an unusual condition. Consequently, the value for 2015 should be lowered to match the actual value 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 June 14, 2018 Date
Abatement Log No. 201800016

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

Tax Year:	2015						Assessor Findings:		Revised a	s per Referee's r	ecommend	ation		to the second of the second	1	
Date Received:	12/20/2017						Abatement Adjust Recommendation:								;	
Petitioner:	ANB BANK FKA AMERICAN NATIONAL BANK						Original Recommendation: Appraiser's custom response: Present worth analysis has been applied to the indicated market value the subject property. Referee Recommendation: Adjusted at the 6/14/18 hearings based on value should be lowered to match the actual value for 2016.									
Agent:	STERLING F	ROPE	RTY TAX SPECIAL	ISTS INC	der Frieden, began Millerthiologischer und Willester und der eine Gestellt und der eine			Staff Appraiser:	TMT							
Petitioner's Request:	Value Too High							Review Appraiser:	TMT	Spanyager Committing garyon had be	nandotekkara erenda eraka ya kabusar erenda i	*** ***********************************		tes, supplier war in an elementary	THE STREET STREET STREET STREET STREET	
Petitioner's Requested Value:	\$244,865							Hearing Comments: Assessor Final Review Value:	\$273,400							
Original	l Values		and all the concentrations around APIC to supply to the about the Edit of					Abatement Final	Results							
	Abst. Tax Code	Dist.		Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	<u>Tax</u> Dist.	Actual Value	Assm't. Rate	Assessed <u>Value</u>	Tax Rate	Tax Amt.	Refund
R0488224	0200 1740	<u>-</u>	\$306,405	29.00%	\$88,860	10.2882%	\$9,142.09		0200	1740	\$273,400	29.00%		10.2882%	\$8,157.51	\$984.58
	Acct.	otal:	\$306,405		\$88,860		\$9,142.09	Adjust - 44 - Appraiser property.		esponse: F		sis has beer	\$79,290 applied to the	indicated mai	\$8,157.51 rket value of the s	\$984.58 subject
	Grand	otal:	\$306,405		\$88,860		\$9,142.09		Gra	nd Total:	\$273,400		\$79,290		\$8,157.51	\$984.58

Peti	dioner: High Point on Parker	Agent: Dan George
Pro	perty Address: 10233 S. Parker Road	Abatement Number: 201800104
	s year 2017 essor's Original Value: \$6,575,595	
	Hearing Date: June 14, 2018	Hearing Time: 1:00 p.m.
1.	The Douglas County Assessor was represent	ented at the hearing by Rob Moffitt
2.	The Petitioner was: a.	y Click here to enter text. I by Dan George
3.	Assessor's Recommended Value: \$6,5	75,595
	Petitioner's Requested Value: \$4,500,	000
4. adrr	Petitioner presented the following testimoninistrative denial.	ny and documents in support of the claim: Petitioner requested an

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: \$6,575,595
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 June 14, 2018 Date

Abatement Log No. 201800194

Tax Year:	2017								Assessor Findings:							
Date	1/17/2018							Abatement	Adjust							
Received:								Recommendation:	}							ŀ
Petitioner:	HIGH	POINTE ON	PARKER LLC					42 - After further revie	w, the Inco	me Appro	ach to value suppor	ts an adjustn	nent.		-	·
Agent:	1ST NET REAL ESTATE SERVICES, INC.						Staff Appraiser:	RRM								
Petitioner's Request:	s Value Too High							Review Appraiser:	TMT			-				
Petitioner's Requested Value:	\$4,500	,000				a Andrews American delical del Andrews and an		Hearing Comments:						entre estas estas estas en acusar (Colombia en acusar la esta en acusa en acusa en acusa en acusa en acusa en a		
	THE RESIDENCE OF THE PROPERTY					Assessor Final Review Value:										
Origina	l Valu	es						Abatement Final Results								
Account #	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	<u>Tax</u> Dist	Actual Value	Assm't.	Assessed_	Tax Rate	Tax Amt.	Refund
R0478897	2120	3364	\$979,120	29.00%	\$283,940	8.4798%	\$24,077.54		2120	3364	\$979,120	A 3 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -	\$283,940	8.4798%	\$24,077.54	_
1	2220	3364	\$5,596,475	29.00%	\$1,622,980	8.4798%	\$137,625.46		2220	3364	\$4,820,880		\$1,398,060	8.4798%	\$118,552.69	\$19,072.77
		Acct. Total:	\$6,575,595		\$1,906,920		\$161,703.00		Acc	ct. Total:	\$5,800,000		\$1,682,000		\$142,630.23	\$19,072.77
						Adjust - 42 - After furth considered, with dedu					adjustment. A	ctual income,	expense and re	nt roll data		
							>]
	G	rand Total:	\$6,575,595		\$1,906,920		\$161,703.00		Grai	nd Total:	\$5,800,000		\$1,682,000		\$142,630.23	\$19,072.77

Agent: Todd Stevens

Petitioner: L & P Investments LLC

Property Address: 12501 & 12509 E. Loncoln Aver	Abatement Number: 201800194
Tax year 2017 Assessor's Original Value: R0465345: \$2,542,935; an	d R0465347: \$1,311,401
Hearing Date: June 14, 2018	Hearing Time: 2:00 p.m.
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 Clic d. ⊠not present/represented by T 	
3. Assessor's Recommended Value: R0465345	\$2,542,935; and R0465347: \$1,311,401
Petitioner's Requested Value: Total of \$3,2	00,000
4. Petitioner presented the following testimony anadministrative denial.	d documents in support of the claim: Petitioner requested an

5.	The A	ssessor pre	esented the following t	estimony and do	cuments in suppor	t of the Assessor's po	osition:
	a.	□data fr	om sales of comparabl	le properties whi	ch sold during the	applicable time perio	d; and /or
	b.	□valuati	on using the cost appr	oach; and/or	G	•	
	c.	□a valua	tion using the income	approach; and/o	or		
	d.	🛮 other 1	Petitioner requested ar	n administrative of	lenial.		
			NDS AND RECOM OF THE PROPERT		T THE PROPER	R CLASSIFICATIO	N AND
Clas	sificatio	on:	Commercial				
Tota	al Actua	al Value:	R0465345: \$2,542,93	5; and R0465347	: \$1,311,401.		
Reas	sons are	e as follows	s: Petitioner requested	an administrativ	e denial.		
IT I	S THE	REFORE	RECOMMENDED t	hat for the above	e-stated reasons, the	e Petition for Abaten	nent is:
Reco		a. □Approductions he	oved and the value of rein	the subject prope	erty is reduced as se	et forth in the Findin	gs and
	1	b. 🗆 Арр	proved in part as set fo	eth in the Findin	gs and Recommen	dations herein	
	(c. 🗆 Der	nied after abatement h	earing			
	(d. 🛭 Adr	ninistrative Denial is (Granted			
REF	EREE	:					
s/ K Nan	aren Sm ne	rith			June 14, 2018 Date		

Abatement Log No. 201800194

Tax Year:

rax rear:	2017										Asse	essor Finaing	 5 :		
Date Received:	3/20/201	8	Marie Carlo - Carlo - Marie - Ario - Saldo	**************************************		**************************************	Abatement Recommendation:	Deny		indekardo i i i i i i i i i i i i i i i i i i i	<u> </u>				
Petitioner:	L & P INVESTMENTS LLC							45 - Insufficient data was provided to warrant a value change to this parcel.							
Agent:	STEVEN	STEVENS & ASSOCIATES/INC.						Staff Appraiser:	RRM		······································		·····	· · · · · · · · · · · · · · · · · · ·	
Petitioner's Request:	Value Too High							Review Appraiser:	тмт						
Petitioner's Requested Value:	\$3,200,0	00		, adding a state or algebra as a second by Plane a distance be		Addining a grant of the control of the special of the control of t	aran tari dan yan damidaka perangan ngangga gaga gaga gaga gaga gaga	Hearing Comments:							
								Assessor Final Review Value:	\$3,854,3	336					
Original								Abatement Final Res	ults						
Account #	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	- Account Decision	Abst. C	ode Tax Dist.	Actual Value	Assm't, Rate	Assessed Value	Tax Rate	
R0465345	2112	3094	\$1,842,483	29.00%	\$534,320	12.9452%	\$69,168.79		2112	3094	\$1,842,483	29.00%	\$534,320	12.9452%	
	2212	3094	\$700,452	29.00%	\$203,130	12.9452%	\$26,295.58		2212	3094	\$700,452	29.00%	\$203,130	12.9452%	
		Acct, Total:	\$2,542,935		\$737,450		\$95,464.37			Acct. Total:	\$2,542,935		\$737,450		
								Deny - 45 - Insufficient dat	a was pro	vided to warrant a	a value change to th	is parcel.			
	ļ			·····							***************************************			*******************************	
R0465347	2112	3094	\$829,104	29.00%	\$240,440	12.9452%	\$31,125.44		2112	3094	\$829,104	29.00%	\$240,440	12.9452%	
	2212	3094	\$482,297	29.00%	\$139,870	12.9452%	\$18,106.45		2212	3094	\$482,297	29.00%	\$139,870	12.9452%	
		Acct. Total:	\$1,311,401		\$380,310		\$49,231.89			Acct. Total:	\$1,311,401		\$380,310		
								Deny - 45 - Insufficient dat	a was pro	vided to warrant a	a value change to th	is parcel.			
	-								~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~					 	
······································	1	Grand Total:	\$3,854,336		\$1,117,760		\$144,696.26			Grand Total:	\$3,854,336		\$1,117,760		

Assessor Findings:

····	 	

Tax Amt.	Refund
\$69,168.79	· · · · · · · · · · · · · · · · · · ·
\$26,295.58	
\$95,464.37	
Production of the Control of the Con	
	hima kamba fa mar f tandi tambi ki Badi ka fi tahun da mak ki

\$31,125.44	
\$18,106.45	maken and a second seco
\$49,231.89	-
h 200 - 200	
	and the state of t
\$144,696.26	

Agent: Mike Walter

Wellington Resources LLC

\$800,000; an income approach indicates a value of \$775,000.

Petitioner:

Property Address:	11965 Lioness Way	Abatement Number:	201800102
Tax year 2017 Assessor's Original	Value: \$1,689,750		
Hearing Da	te: June 14, 2018	Hearing Time: 1:00 p.m.	
1. The Douglas (County Assessor was represented a	t the hearing by Rob Moffitt	
2. The Petitioner a. b. c. d.	was: ☐ present ☐ not present ☐ present/represented by Click ☐ not present/represented by Mi		
3. Assessor's F	Recommended Value: \$1,115,235		
Petitioner's	Requested Value: \$775,000		
representative subm subject property da testified that the sul	sented the following testimony and nitted comparable sales, an income ted 8/7/15; and a letter of intent following transfer to that was closure; the current owner purchas	approach and a copy of the a rom a potential tenant in 2013 as originally built for Goodyea	ctual lease in place for the Petitioner's representative or; by 2010 it was vacant and

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 submitted a unit assessment rule fee simple value analysis attributing a value both to the leased fee and the leasehold. Petitioner's comparable sale #1 was dark; Petitioner's comparable sale #2 was actually 6,000 square feet; Petitioner's sale #3 is in an inferior in location, age and quality. Using a qualitative analysis, market sales would support \$165 per square foot.
THE REFEREE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ACTUAL VALUE OF THE PROPERTY ARE:
Classification: Commercial
Total Actual Value: \$1,115,235
Reasons are as follows: Market sales support an adjustment to actual value. Further, because the contract rent per square foot is \$7.00 below the market rent, both the leased fee and the leasehold need to be valued. The Assessor's value reflects the value of the combined unit value and supports the value that was determined using the market approach.
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 June 14, 2018 Date
Abatement Log No. 201800102

Tax Year:	2017							Assessor Findings:									
Date Received:	1/12/20	18			econicomo carcosceríco espelantal espesan	*	C/A-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0	Abatement Adjust Recommendation:									
Petitioner:	WELLIN	IGTON RES	OURCES LLC					53 - After further review, the Market Approach to value supports an adjustment.									
Agent:	1ST NE	T REAL ES	TATE SERVICES,	INC				Staff Appraiser: RRM									
Petitioner's Request:	Value T	oo High	**************************************		***************************************		***************************************	Review Appraiser:	ТМТ								
	\$740,00	00	······································	······································			······	Hearing Comments:	ring Comments:								
								Assessor Final Review Value:									
Original	Values							Abatement Final Results									
Account#	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund	
R0459813		3305	. \$373,222		\$108,230	9.9818%	\$10,803.30		2130	3305	\$373,222	29.00%	\$108,230	9.9818%	\$10,803.30		
		3305	\$1,316,528	29.00%	\$381,790	9.9818%	\$38,109.51		2230	3305	\$742,013	29.00%	\$215,180	9.9818%	\$21,478.84	\$16,630.67	
	A	cct. Total:	\$1,689,750		\$490,020	j	\$48,912.81		Ac	ct. Total:	\$1,115,235	1	\$323,410		\$32,282.14	\$16,630.67	
								Adjust - 53 - After further review, the Market Approach to value supports an adjustment. Recomended value is further supported by									
																·	
	Gr	rand Total:	\$1,689,750	1	\$490,020		\$48,912.81		Gra	nd Total:	\$1,115,235	ĺ	\$323,410		\$32,282.14	\$16,630.67	