

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:

<u>Abatement No.</u>	<u>Petitioner(s)</u>
201800102	Wellington Resources LLC
201800110	Kenneth LaVearn Shields et al.
201800014 & 201800015	High Point On Parker LLC
201800057 & 201800058	Castle Rock Imports TM VB LLC
201800059 & 201800060	736 W. Castleton Road Unit C
201800086	Toll CO LP
201800114	Kathleen M. Atencio
201800103	David D. Held
201800121 & 201800122	Cherlyn K. White
201800082	Castle Partners Two Ltd.
201800083	Castle Partners Two Ltd.
201800084	Castle Partners Three Ltd.
201800085	Castle Partners One Ltd.
201800016	ANB Bank
201800104	High Point On Parker
201800194	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.

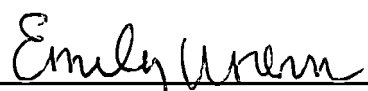
**PASSED AND ADOPTED** this 14<sup>th</sup> day of August, 2018 in Castle Rock, Douglas County, Colorado.

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

**BY:**

  
\_\_\_\_\_  
**LORA L. THOMAS, Chair**

**ATTEST:**

  
\_\_\_\_\_  
**EMILY WRENN, 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 Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Virginia Wood.

2. The Petitioner was:

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

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.

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

- a. ☒ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☐ valuation using the cost approach; and/or
- c. ☐ a valuation using the income approach; and/or
- d. ☒ other The 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 preliminary 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.

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

Classification: Vacant land

Total Actual Value: Total of \$353,744

Reasons are as follows: The existence of the preliminary plat makes the property more valuable than it was as unplatted commercial land. Consequently, the Assessor's comparable sales of similarly entitled parcels are more relevant than Petitioner's comparable sales of residential vacant land sales.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

- a. ☐ Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
- b. ☐ Approved in part as set forth in the Findings and Recommendations herein
- c. ☒ Denied after abatement hearing
- d. ☐ Administrative Denial is Granted

REFEREE:

*s/ Karen Smith*  
Name

*June 14, 2018*  
Date

Abatement Log No. 201800110

Transmittal Sheet for Abatement #: 201800110

Tax Year: 2017								Assessor Findings:								
Date Received: 1/26/2018								Abatement Recommendation: Deny								
Petitioner: Kenneth Lavearn Shields et al								59 - Your property has been valued as raw land.								
Agent: KEN SHIELDS								Staff Appraiser: VKW								
Petitioner's Request: Value Too High								Review Appraiser: SWC								
Petitioner's Requested Value: \$199,119								Hearing Comments:								
								Assessor Final Review Value: \$353,744								
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
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 property has been 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:		\$88,436		\$25,650		\$2,366.98	-
								Deny - 59 - Your property has been 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	-
	Acct. Total:		\$88,436		\$25,650		\$2,366.98		Acct. Total:		\$88,436		\$25,650		\$2,366.98	-
								Deny - 59 - Your property has been valued as raw land.								
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	-
	Acct. Total:		\$44,218		\$12,820		\$1,183.03		Acct. Total:		\$44,218		\$12,820		\$1,183.03	-
								Deny - 59 - Your property has been valued as raw land.								

**Transmittal Sheet for Abatement #: 201800110**

R0420936	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 property has been valued as raw land.																
R0475327	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 property has been valued as raw land.																
Grand Total:			\$353,744		\$102,580		\$9,466.08		Grand Total:			\$353,744		\$102,580		\$9,466.08	-

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: High Point On Parker LLC

Agent: Dan George

Property Address: 10233 S. Parker Road

Abatement Number: 201800014 & 201800015

Tax years 2015 & 2016

Assessor's Original Value: \$5,058,150

Hearing Date: June 14, 2018

Hearing Time: 1:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Rob Moffitt

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$4,475,000

Petitioner'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:

- 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 Lease-up analysis indicating an adjustment of \$713,500 to be subtracted from the stabilized value of \$5,190,000.

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

Classification: Commercial

Total Actual Value: \$3,991,000

Reasons are as follows: Petitioner's evidence of value was persuasive. The use of \$30 per square foot for finish by the Assessor ignored the actual costs incurred by Petitioner to finish the space.

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. 201800014 & 201800015

Transmittal Sheet for Abatement #: 201800014

Tax Year:	2015	Assessor Findings:	Revised as per Referee's recommendation																			
Date Received:	12/20/2017	Abatement Recommendation:	Adjust																			
Petitioner:	HIGH POINTE ON PARKER LLC	Original Recommendation: After further review, the Income Approach to value supports an adjustment. Referee Recommendation: Further adjusted at the 6/14/18 hearings based on petitioner's evidence of value.																				
Agent:	1ST NET REAL ESTATE SERVICES, INC.	Staff Appraiser:	RRM																			
Petitioner's Request:	Value Too High	Review Appraiser:	TMT																			
Petitioner's Requested Value:	\$3,500,000	Hearing Comments:																				
		Assessor Final Review Value:	\$3,991,000																			
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						
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		Acct. Total:		\$3,991,000		\$1,157,390		\$101,813.28	\$27,224.34						
								Adjust - 42 - After further review, the Income Approach to value supports an adjustment.														
Grand Total:							\$5,058,150		\$1,466,870		\$129,037.62	Grand Total:					\$3,991,000		\$1,157,390		\$101,813.28	\$27,224.34

Transmittal Sheet for Abatement #: 201800015

Tax Year:	2016	Assessor Findings:	Revised as per Referee's recommendation													
Date Received:	12/20/2017	Abatement Recommendation:	Adjust													
Petitioner:	HIGH POINTE ON PARKER LLC	Original Recommendation: After further review, the Income Approach to value supports an adjustment. Referee Recommendation: Further adjusted at the 6/14/18 hearings based on petitioner's evidence of value.														
Agent:	1ST NET REAL ESTATE SERVICES, INC.	Staff Appraiser:	RRM													
Petitioner's Request:	Value Too High	Review Appraiser:	TMT													
Petitioner's Requested Value:	\$3,500,000	Hearing Comments:														
		Assessor Final Review Value:	\$3,991,000													
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
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		Acct. Total:		\$3,991,000		\$1,157,390		\$99,991.55	\$26,737.21
								Adjust - 42 - After further review, the Income Approach to value supports an adjustment. Actual income, expense and rent roll data								
Grand Total:		\$5,058,150		\$1,466,870		\$126,728.76		Grand Total:		\$3,991,000		\$1,157,390		\$99,991.55	\$26,737.21	

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Castle Rock Imports TM VB LLC

Agent: Mark Von Engeln

Property Address: 736 W. Castleton Rd., Unit D

Abatement Number: 201800057 & 201800058

Tax years 2015 & 2016

Assessor's Original Value: \$1,287,080

Hearing Date: June 14, 2018

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Terryl Tilman.

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$1,287,080

Petitioner's Requested Value: \$800,000

4. Petitioner presented the following testimony and 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. ☒ 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 Comparable sales within Douglas County sold for \$253.47 and \$238.72 per square foot. Tile the subject property has been valued at \$230 per square foot.

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

Classification:            Commercial

Total Actual Value:     \$1,287,080

Reasons are as follows: Assessor’s comparable sales are more indicative of the subject property’s value than the Petitioner’s evidence of value.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

- a. ☐ Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
- b. ☐ Approved in part as set forth in the Findings and Recommendations herein
- c. ☒ Denied after abatement hearing
- d. ☐ Administrative Denial is Granted

REFEREE:

*s/ Karen Smith*  
Name

*June 14, 2018*  
Date

Abatement Log No. 201800057 & 201800058

Transmittal Sheet for Abatement #: 201800057

<b>Tax Year:</b> 2015								<b>Assessor Findings:</b>								
<b>Date</b> 12/26/2017								<b>Abatement</b> Deny								
<b>Received:</b>								<b>Recommendation:</b>								
<b>Petitioner:</b> CASTLE ROCK IMPORTS TM VB LLC								25 - The Market Approach to value was used in determining the subjects value, resulting in no change.								
<b>Agent:</b> ASSET REALTY ADVISORS INC								<b>Staff Appraiser:</b> TMT								
<b>Petitioner's Request:</b> Value Too High								<b>Review Appraiser:</b> TMT								
<b>Petitioner's Requested Value:</b> \$800,000								<b>Hearing Comments:</b>								
								<b>Assessor Final Review Value:</b> \$1,287,080								
<b>Original Values</b>								<b>Abatement Final Results</b>								
<b>Account #</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt.</b>	<b>Account Decision</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt.</b>	<b>Refund</b>
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	-
	<b>Acct. Total:</b>		\$1,287,080		\$373,260		\$35,759.80		<b>Acct. Total:</b>		\$1,287,080		\$373,260		\$35,759.80	-
								Deny - 25 - The Market Approach to value was used in determining the subjects value, resulting in no change.								
<b>Grand Total:</b>			\$1,287,080		\$373,260		\$35,759.80	<b>Grand Total:</b>			\$1,287,080		\$373,260		\$35,759.80	-

Transmittal Sheet for Abatement #: 201800058

<b>Tax Year:</b> 2016								<b>Assessor Findings:</b>								
<b>Date Received:</b> 12/26/2017								<b>Abatement Recommendation:</b> Deny								
<b>Petitioner:</b> CASTLE ROCK IMPORTS TM VB LLC								25 - The Market Approach to value was used in determining the subjects value, resulting in no change.								
<b>Agent:</b> ASSET REALTY ADVISORS INC								<b>Staff Appraiser:</b> TMT								
<b>Petitioner's Request:</b> Value Too High								<b>Review Appraiser:</b> TMT								
<b>Petitioner's Requested Value:</b> \$800,000								<b>Hearing Comments:</b>								
								<b>Assessor Final Review Value:</b> \$1,287,080								
<b>Original Values</b>								<b>Abatement Final Results</b>								
<b>Account #</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt.</b>	<b>Account Decision</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt.</b>	<b>Refund</b>
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	0185	\$149,988	29.00%	\$43,500	9.4492%	\$4,110.40		3130	0185	\$149,988	29.00%	\$43,500	9.4492%	\$4,110.40	-
	<b>Acct. Total:</b>		\$1,287,080		\$373,260		\$35,270.08		<b>Acct. Total:</b>		\$1,287,080		\$373,260		\$35,270.08	-
								Deny - 25 - The Market Approach to value was used in determining the subjects value, resulting in no change.								
<b>Grand Total:</b>		\$1,287,080		\$373,260		\$35,270.08		<b>Grand Total:</b>		\$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.

1. The Douglas County Assessor was represented at the hearing by Terryl Tilman.

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$1,313,760

Petitioner's Requested Value: \$800,000

4. Petitioner presented the following testimony and 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. ☒ 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 Comparable sales within Douglas County sold for \$253.47 and \$238.72 per square foot. The subject property has been valued at \$230 per square foot. Subject property sold in 2010 for \$1,070,000. Petitioner's comparable sales #1 and #2 are not very comparable to the subject property. Assessor's comparable sales #1 and #3, which are Petitioner's comparable sales #3 and #4, have similar parking as the subject property.

**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**

Transmittal Sheet for Abatement #: 201800059

Tax Year: 2015								Assessor Findings:								
Date 12/26/2017								Abatement Deny								
Received: 12/26/2017								Recommendation: 15 - Tax year previously protested as per CRS 39-10-114(1)(a)(I)(D).								
Petitioner: 736 W CASTLETON ROAD NO C LLC								Staff Appraiser: TMT								
Agent: ASSET REALTY ADVISORS INC								Review Appraiser:								
Petitioner's Value Too High								Hearing Comments:								
Request: Value Too High								Assessor Final Review Value: \$1,313,760								
Petitioner's Requested Value: \$800,000								Assessor Final Review Value: \$1,313,760								
Value: \$800,000								Assessor Final Review Value: \$1,313,760								
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
R0459911	2230	0185	\$1,161,583	29.00%	\$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		Acct. Total:		\$1,313,760		\$380,990		\$36,500.37	-
Grand Total: \$1,313,760 \$380,990 \$36,500.37								Deny - 15 - Tax year previously protested as per CRS 39-10-114(1)(a)(I)(D).								
Grand Total: \$1,313,760 \$380,990 \$36,500.37								Grand Total: \$1,313,760 \$380,990 \$36,500.37								

Transmittal Sheet for Abatement #: 201800060

Tax Year:		2016		Assessor Findings:																			
Date Received:		12/26/2017		Abatement Recommendation:		Deny																	
Petitioner:		736 W CASTLETON ROAD NO C LLC		25 - The Market Approach to value was used in determining the subjects value, resulting in no change.																			
Agent:		ASSET REALTY ADVISORS INC		Staff Appraiser:		TMT																	
Petitioner's Request:		Value Too High		Review Appraiser:																			
Petitioner's Requested Value:		\$800,000		Hearing Comments:																			
				Assessor Final Review Value:		\$1,313,760																	
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							
R0459911	2230	0185	\$1,161,583	29.00%	\$336,860	9.4492%	\$31,830.58		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	-							
	Acct. Total:		\$1,313,760		\$380,990		\$36,000.51		Acct. Total:		\$1,313,760		\$380,990		\$36,000.51	-							
								Deny - 25 - The Market Approach to value was used in determining the subjects value, resulting in no change.															
Grand Total:		\$1,313,760		\$380,990		\$36,000.51		Grand Total:		\$1,313,760		\$380,990		\$36,000.51	-								

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Toll CO LP

Agent: Darla Jaramillo

Property Address: 21976 E. Idyllwide Drive +115

Abatement Number: 201800086

Assessor's Original Value: Total of \$4,652,602

Hearing Date: June 14, 2018

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Steve Campbell.

2. The Petitioner was:

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

3. Assessor's Recommended Value: Total of \$4,652,602

Petitioner's Requested Value: no specific value requested – just stating that the Assessor's use of certain finished lots results in a value that is too high.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative testified that contrary to statute, the Assessor had refused to supply the basis for the value; Petitioner did not know the basis for the valuation until she received the Assessor's packet for the hearing; Petitioner's representative submitted seven comparable sales of finished lots; it is impossible to verify the Assessor's sales because the schedule number is not included on the list of sales and the Assessor does not provide the actual sale price but only the adjusted sale price.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:
- a. ☒ data from sales of comparable properties which sold during the applicable time period; and /or
  - b. ☐ valuation using the cost approach; and/or
  - c. ☐ a valuation using the income approach; and/or
  - d. ☒ other Subject comprises 116 lots; five comparable sales of finished lots have a median price per lot of \$87,151; Assessor used \$85,000 as a base to value the lots. The Assessor's data does include the reception number and the name of the buyer, which could be used to verify the sales.

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

Classification: Vacant land

Total Actual Value: \$4,652,602.

Reasons are as follows: Assessor's evidence of value was more persuasive than Petitioner's evidence of value. Assessor's comparable sales support the Assessor's determination of actual value.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

- a. ☐ Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
- b. ☐ Approved in part as set forth in the Findings and Recommendations herein
- c. ☒ Denied after abatement hearing
- d. ☐ Administrative Denial is Granted

REFEREE:

*s/ Karen Smith*  
Name

*June 14, 2018*  
Date

Abatement Log No. 201800086

Transmittal Sheet for Abatement #: 201800086

<b>Tax Year:</b> 2015								<b>Assessor Findings:</b>								
<b>Date Received:</b> 1/2/2018								<b>Abatement Recommendation:</b> Deny								
<b>Petitioner:</b> TOLL CO LP								20 - Data collected from the preceding 24 month study period supports the current assessment on your property.								
<b>Agent:</b> STERLING PROPERTY TAX SPECIALISTS INC								<b>Staff Appraiser:</b> SWC								
<b>Petitioner's Request:</b> Value Too High								<b>Review Appraiser:</b> SWC								
<b>Petitioner's Requested Value:</b> -								<b>Hearing Comments:</b>								
								<b>Assessor Final Review Value:</b> \$4,652,602								
<b>Original Values</b>								<b>Abatement Final Results</b>								
<b>Account #</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt.</b>	<b>Account Decision</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt.</b>	<b>Refund</b>
R0481454	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	-
	<b>Acct. Total:</b>		\$55,089		\$15,980		\$1,965.03		<b>Acct. Total:</b>		\$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.								
R0481461	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	-
	<b>Acct. Total:</b>		\$55,089		\$15,980		\$1,965.03		<b>Acct. Total:</b>		\$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.								
R0481463	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	-
	<b>Acct. Total:</b>		\$55,089		\$15,980		\$1,965.03		<b>Acct. Total:</b>		\$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.								
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	-
	<b>Acct. Total:</b>		\$55,089		\$15,980		\$1,965.03		<b>Acct. Total:</b>		\$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.								
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	-

Transmittal Sheet for Abatement #: 201800086

	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.																
R0481477	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.																
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 from the preceding 24 month study period supports the current assessment on your property.																
R0481484	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.																
R0481485	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.																
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:		\$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.																
R0481487	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.																
R0481488	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.																
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		-

Transmittal Sheet for Abatement #: 201800086

	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.
	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03		
	Acct. Total:		\$55,089		\$15,980		\$1,965.03		
R0481491									Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.
	0100	3068	\$55,089	29.00%	\$15,980	12.2968%	\$1,965.03	-	
	Acct. Total:		\$55,089		\$15,980		\$1,965.03	-	
R0481495									Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.
	0100	3068	\$63,353	29.00%	\$18,370	12.2968%	\$2,258.92	-	
	Acct. Total:		\$63,353		\$18,370		\$2,258.92	-	
R0481499									Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.
	0100	3068	\$63,353	29.00%	\$18,370	12.2968%	\$2,258.92	-	
	Acct. Total:		\$63,353		\$18,370		\$2,258.92	-	
R0481510									Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.
	0100	3068	\$69,983	29.00%	\$20,300	12.2968%	\$2,496.25	-	
	Acct. Total:		\$69,983		\$20,300		\$2,496.25	-	
R0481512									Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.
	0100	3068	\$69,983	29.00%	\$20,300	12.2968%	\$2,496.25	-	
	Acct. Total:		\$69,983		\$20,300		\$2,496.25	-	
R0481520									Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.
	0100	3068	\$69,983	29.00%	\$20,300	12.2968%	\$2,496.25	-	
	Acct. Total:		\$69,983		\$20,300		\$2,496.25	-	
R0481522									Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.
	0100	3068	\$69,983	29.00%	\$20,300	12.2968%	\$2,496.25	-	
	Acct. Total:		\$69,983		\$20,300		\$2,496.25	-	
R0481525									Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.
	0100	3068	\$69,983	29.00%	\$20,300	12.2968%	\$2,496.25	-	



Transmittal Sheet for Abatement #: 201800086

			Acct. Total:	\$69,983		\$20,300		\$2,496.25	
R0485986	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	
R0485987	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	
R0485988	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	
R0485989	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	
R0485990	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	
R0485991	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	
R0485992	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	
R0485993	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	

			Acct. Total:	\$69,983		\$20,300		\$2,496.25	-
Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.									
	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	-
Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.									
	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	-
Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.									
	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	-
Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.									
	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	-
Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.									
	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	-
Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.									
	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	-
Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.									
	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	-
Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.									
	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			Acct. Total:	\$40,507		\$11,750		\$1,444.87	-

Transmittal Sheet for Abatement #: 201800086

	Acct. Total:		\$40,507		\$11,750		\$1,444.87		Acct. Total:		\$40,507		\$11,750		\$1,444.87		
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on 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		\$1,444.87		Acct. Total:		\$40,507		\$11,750		\$1,444.87		
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on 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 from the preceding 24 month study period supports the current assessment on 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:		\$40,507		\$11,750		\$1,444.87		
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																
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		\$11,750		\$1,444.87		Acct. Total:		\$40,507		\$11,750		\$1,444.87		
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																
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		
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on 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 from the preceding 24 month study period supports the current assessment on your property.																
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		\$11,750		\$1,444.87		Acct. Total:		\$40,507		\$11,750		\$1,444.87		
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on 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	

Transmittal Sheet for Abatement #: 201800086

			Acct. Total:	\$40,507		\$11,750		\$1,444.87			Acct. Total:	\$40,507		\$11,750		\$1,444.87		-	
R0486003	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	-
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	-
R0486005	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	-
R0486006	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	-
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	-
			Acct. Total:	\$40,507		\$11,750		\$1,444.87					Acct. Total:	\$40,507		\$11,750		\$1,444.87	-
R0486008	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	-
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	-
			Acct. Total:	\$40,507		\$11,750		\$1,444.87					Acct. Total:	\$40,507		\$11,750		\$1,444.87	-
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	-

Transmittal Sheet for Abatement #: 201800086

			Acct. Total:	\$40,507		\$11,750		\$1,444.87			Acct. Total:	\$40,507		\$11,750		\$1,444.87			
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
			Acct. Total:	\$40,507		\$11,750		\$1,444.87						Acct. Total:	\$40,507		\$11,750		\$1,444.87
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
R0486013	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
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
R0486015	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
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:	\$40,507		\$11,750		\$1,444.87
R0486017	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
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

Transmittal Sheet for Abatement #: 201800086

	Acct. Total:		\$40,507		\$11,750		\$1,444.87		Acct. Total:		\$40,507		\$11,750		\$1,444.87	
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.															
R0486019	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 preceding 24 month study period supports the current assessment on 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	-
	Acct. Total:		\$40,507		\$11,750		\$1,444.87		Acct. Total:		\$40,507		\$11,750		\$1,444.87	-
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your 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		\$1,444.87	-
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.															
R0486022	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 preceding 24 month study period supports the current assessment on your property.															
R0486023	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 preceding 24 month study period supports the current assessment on 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	-
	Acct. Total:		\$40,507		\$11,750		\$1,444.87		Acct. Total:		\$40,507		\$11,750		\$1,444.87	-
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.															
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		\$11,750		\$1,444.87		Acct. Total:		\$40,507		\$11,750		\$1,444.87	-
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on 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	-

**Transmittal Sheet for Abatement #: 201800086**

			<b>Acct. Total:</b>	\$40,507		\$11,750		\$1,444.87	-
R0486027	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			<b>Acct. Total:</b>	\$40,507		\$11,750		\$1,444.87	-
R0486028	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			<b>Acct. Total:</b>	\$40,507		\$11,750		\$1,444.87	-
R0486029	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			<b>Acct. Total:</b>	\$40,507		\$11,750		\$1,444.87	-
R0486030	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			<b>Acct. Total:</b>	\$40,507		\$11,750		\$1,444.87	-
R0486031	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			<b>Acct. Total:</b>	\$40,507		\$11,750		\$1,444.87	-
R0486032	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			<b>Acct. Total:</b>	\$40,507		\$11,750		\$1,444.87	-
R0486033	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-
			<b>Acct. Total:</b>	\$40,507		\$11,750		\$1,444.87	-
R0486034	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87	-

Transmittal Sheet for Abatement #: 201800086

			Acct. Total:	\$40,507		\$11,750		\$1,444.87			Acct. Total:	\$40,507		\$11,750		\$1,444.87		
R0486035	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87										
				Acct. Total:	\$40,507		\$11,750		\$1,444.87									
R0486036	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87										
				Acct. Total:	\$40,507		\$11,750		\$1,444.87									
R0486037	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87										
				Acct. Total:	\$40,507		\$11,750		\$1,444.87									
R0486038	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87										
				Acct. Total:	\$40,507		\$11,750		\$1,444.87									
R0486039	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87										
				Acct. Total:	\$40,507		\$11,750		\$1,444.87									
R0486040	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87										
				Acct. Total:	\$40,507		\$11,750		\$1,444.87									
R0486042	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87										
				Acct. Total:	\$40,507		\$11,750		\$1,444.87									
R0486043	0100	3068		\$40,507	29.00%	\$11,750	12.2968%	\$1,444.87										

**Transmittal Sheet for Abatement #: 201800086**

	Acct. Total:		\$40,507		\$11,750		\$1,444.87		Acct. Total:		\$40,507		\$11,750		\$1,444.87	
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on 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		\$1,039.08	
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.															
R0487597	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 from the preceding 24 month study period supports the current assessment on your property.															
R0487598	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 from the preceding 24 month study period supports the current assessment on 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	
	Acct. Total:		\$29,137		\$8,450		\$1,039.08		Acct. Total:		\$29,137		\$8,450		\$1,039.08	
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on 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:		\$29,137		\$8,450		\$1,039.08	
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.															
R0487602	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 from the preceding 24 month study period supports the current assessment on your property.															
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	
	Acct. Total:		\$29,137		\$8,450		\$1,039.08		Acct. Total:		\$29,137		\$8,450		\$1,039.08	
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.															
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	



Transmittal Sheet for Abatement #: 201800086

			Acct. Total:	\$29,137		\$8,450		\$1,039.08				Acct. Total:	\$29,137		\$8,450		\$1,039.08		
R0487605	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 from the preceding 24 month study period supports the current assessment on your property.																		
R0487606	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 from the preceding 24 month study period supports the current assessment on your property.																		
R0487607	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 from the preceding 24 month study period supports the current assessment on 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						Acct. Total:	\$29,137		\$8,450		\$1,039.08
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																		
R0487609	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 from the preceding 24 month study period supports the current assessment on 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		\$8,450		\$1,039.08						Acct. Total:	\$29,137		\$8,450		\$1,039.08
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																		
R0487611	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 from the preceding 24 month study period supports the current assessment on 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

Transmittal Sheet for Abatement #: 201800086

			Acct. Total:	\$29,137		\$8,450		\$1,039.08			Acct. Total:	\$29,137		\$8,450		\$1,039.08	-		
			Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																
R0487615	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 from the preceding 24 month study period supports the current assessment on 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. Total:	\$29,137		\$8,450		\$1,039.08				Acct. Total:	\$29,137		\$8,450		\$1,039.08	-	
			Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on 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	-
			Acct. Total:	\$29,137		\$8,450		\$1,039.08				Acct. Total:	\$29,137		\$8,450		\$1,039.08	-	
			Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																
R0487618	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 from the preceding 24 month study period supports the current assessment on 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. Total:	\$29,137		\$8,450		\$1,039.08				Acct. Total:	\$29,137		\$8,450		\$1,039.08	-	
			Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on 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. Total:	\$29,137		\$8,450		\$1,039.08				Acct. Total:	\$29,137		\$8,450		\$1,039.08	-	
			Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on 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	-
			Acct. Total:	\$29,137		\$8,450		\$1,039.08				Acct. Total:	\$29,137		\$8,450		\$1,039.08	-	
			Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																
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	-

**Transmittal Sheet for Abatement #: 201800086**

			Acct. Total:	\$29,137		\$8,450		\$1,039.08				Acct. Total:	\$29,137		\$8,450		\$1,039.08				-
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on 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:	\$29,137		\$8,450		\$1,039.08			-
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																				
R0487624	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 from the preceding 24 month study period supports the current assessment on 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		\$1,039.08			-
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																				
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:	\$29,137		\$8,450		\$1,039.08			-
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																				
R0487627	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 from the preceding 24 month study period supports the current assessment on your property.																				
R0487628	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 from the preceding 24 month study period supports the current assessment on 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:	\$29,137		\$8,450		\$1,039.08			-
	Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																				
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			-

**Transmittal Sheet for Abatement #: 201800086**

			Acct. Total:	\$29,137		\$8,450		\$1,039.08	-
									-
R0487631	0100	3068		\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	-
			Acct. Total:	\$29,137		\$8,450		\$1,039.08	-
									-
R0487632	0100	3068		\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	-
			Acct. Total:	\$29,137		\$8,450		\$1,039.08	-
									-
R0487633	0100	3068		\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	-
			Acct. Total:	\$29,137		\$8,450		\$1,039.08	-
									-
R0487635	0100	3068		\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	-
			Acct. Total:	\$29,137		\$8,450		\$1,039.08	-
									-
R0487636	0100	3068		\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	-
			Acct. Total:	\$29,137		\$8,450		\$1,039.08	-
									-
R0487637	0100	3068		\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	-
			Acct. Total:	\$29,137		\$8,450		\$1,039.08	-
									-
R0487638	0100	3068		\$29,137	29.00%	\$8,450	12.2968%	\$1,039.08	-
			Acct. Total:	\$29,137		\$8,450		\$1,039.08	-
									-
			Grand Total:	\$4,652,602		\$1,349,510		\$165,946.35	-

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Kathleen M. Atencio

Agent: David DeVries

Property Address: 6584 Lakeside Circle

Abatement Number: 201800114

Tax year 2017

Assessor's Original Value: \$805,557

Hearing Date: June 14, 2018

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Tanner Lindt

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$805,557

Petitioner's Requested Value: \$639,036

4. Petitioner presented the following 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 Assessor presented the following testimony and documents in support of the Assessor's position:

- a. ☒ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☐ valuation using the cost approach; and/or
- c. ☐ a valuation using the income approach; and/or
- d. ☐ other [Click here to enter text.](#)

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

Classification: Residential

Total Actual Value: \$805,557

Reasons are as follows: Assessor's comparable sales are the only comparable sales that were submitted, and these comparable sales bracket and support the Assessor's determination of actual value.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

- a. ☐ Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
- b. ☐ Approved in part as set forth in the Findings and Recommendations herein
- c. ☒ Denied after abatement hearing
- d. ☐ Administrative Denial is Granted

REFEREE:

*s/ Karen Smith*  
Name

*June 14, 2018*  
Date

Abatement Log No. 201800114

# Transmittal Sheet for Abatement #: 201800114

<b>Tax Year:</b>	2017	<b>Assessor Findings:</b>																				
<b>Date Received:</b>	1/31/2018	<b>Abatement Recommendation:</b>	Deny																			
<b>Petitioner:</b>	DAVID J DEVRIES & KATHLEEN M ATENCIO	20 - Data collected from the preceding 24 month study period supports the current assessment on your property.																				
<b>Agent:</b>		<b>Staff Appraiser:</b>	TJL																			
<b>Petitioner's Request:</b>	Value Too High	<b>Review Appraiser:</b>	BAF																			
<b>Petitioner's Requested Value:</b>	\$639,036	<b>Hearing Comments:</b>																				
		<b>Assessor Final Review Value:</b>	\$805,557																			
<b>Original Values</b>		<b>Abatement Final Results</b>																				
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						
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	-						
	<b>Acct. Total:</b>		\$805,557		\$58,000		\$6,778.23		<b>Acct. Total:</b>		\$805,557		\$58,000		\$6,778.23	-						
								Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.														
<b>Grand Total:</b>							\$805,557		\$58,000		\$6,778.23	<b>Grand Total:</b>					\$805,557		\$58,000		\$6,778.23	-

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: David D. Held

Agent: Paul Euler

Property Address: 3638 Palmer Ridge Drive, Parker, CO

Abatement Number: 201800103

Tax year 2017

Assessor's Original Value: \$1,078,487

Hearing Date: June 14, 2018

Hearing Time: 11:00 a.m.

1. The Douglas County Assessor was represented at the hearing by [Click here to enter text.](#)

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$1,078,487

Petitioner'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. ☒ 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 There were no comparable sales of ranch style houses in the immediate area; but the comparable sales looked similar to the subject property and had similar land. Assessor also submitted a comparable grid with Petitioner's comparable sales and made a \$15,000 adjustment for style; the resulting indicated value ranges from \$911,647 to \$1,188,473.

**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:

*s/ Karen Smith*  
Name

*June 14, 2018*  
Date

**Abatement Log No. 201800103**

**Transmittal Sheet for Abatement #: 201800103**

<b>Tax Year:</b>	2017							<b>Assessor Findings:</b>		Revised as per Referee's recommendation						
<b>Date Received:</b>	1/16/2018							<b>Abatement Recommendation:</b>	Adjust							
<b>Petitioner:</b>	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: <b>Adjusted at the 6/14/18 hearings based on comparable sales.</b>								
<b>Agent:</b>	TAX DETECTIVE LLC							<b>Staff Appraiser:</b>	WWW							
<b>Petitioner's Request:</b>	Value Too High							<b>Review Appraiser:</b>	BAF							
<b>Petitioner's Requested Value:</b>	\$774,800							<b>Hearing Comments:</b>								
							<b>Assessor Final Review Value:</b>	\$1,040,000								
<b>Original Values</b>							<b>Abatement Final Results</b>									
<b>Account #</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt. ,</b>	<b>Account Decision</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt.</b>	<b>Refund</b>
R0391860	1112	0142	\$199,747	7.20%	\$14,380	8.0744%	\$1,161.10		1112	0142	\$199,747	7.20%	\$14,380	8.0744%	\$1,161.10	-
	1212	0142	\$878,740	7.20%	\$63,270	8.0744%	\$5,108.67		1212	0142	\$840,253	7.20%	\$60,500	8.0744%	\$4,885.01	\$223.66
	<b>Acct. Total:</b>		\$1,078,487		\$77,650		\$6,269.77		<b>Acct. Total:</b>		\$1,040,000		\$74,880		\$6,046.11	\$223.66
							Original Recommendation: Appraiser's custom response: Data collected from the preceding 24 month study period supports the current assessment on your property. Referee Recommendation: <b>Adjusted at the 6/14/18 hearings based on comparable sales.</b>									
	<b>Grand Total:</b>		\$1,078,487		\$77,650		\$6,269.77		<b>Grand Total:</b>		\$1,040,000		\$74,880		\$6,046.11	\$223.66

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Cherlyn K. White

Agent:

Property Address: Vacant Land

Abatement Number: 201800121 & 201800122

Tax years 2016 & 2017

Assessor's Original Value: Total of \$437,640 for 2016 and Total of \$632,565 for 2017

Hearing Date: June 14, 2018

Hearing Time: 11:30 a.m.

1. The Douglas County Assessor was represented at the hearing by Virginia Wood.
2. The Petitioner was:
  - a. ☒ present by telephone conference call.
  - b. ☐ not present
  - c. ☐ present/represented by [Click here to enter text.](#)
  - d. ☐ not present/represented by [Click here to enter text.](#)
3. Assessor's Recommended Value: Total of \$437,640 for both 2016 and 2017

Petitioner'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.

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

- a. ☒ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☐ valuation using the cost approach; and/or
- c. ☐ a valuation using the income approach; and/or
- d. ☒ other The subject parcels have an ER zoning, with the potential for 7-14 residences. The raw land minimum value for 2016 and 2017 is \$12,000. The parcels were valued at the raw land minimum for 2016 despite the ER zoning, and Assessor recommends that the actual values be reduced for 2017 to the raw land minimum of \$12,000 per acre. Four of Petitioner's five comparable sales occurred in late 2016 or 2017, after the study period. The fifth comparable sale sold for \$11,098 per acre and is in an inferior location, fronting to a railroad.

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

Classification: Vacant land

Total Actual Value: Total of \$437,640 for both 2016 and 2017

Reasons are as follows: Assessor recommended the reduction in actual value for 2017, which reflects the raw land minimum value of \$12,000 per acre. The subject parcels have the potential for more than one house per lot, which has been ignored by the Assessor, resulting in a favorable value. Four of the Petitioner's comparable sales occurred after the end of the latest study period, and therefore cannot be considered. A fifth comparable sale has an inferior location. The subject properties are listed for sale at a price higher than the actual values.

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. 201800121 & 201800122

Transmittal Sheet for Abatement #: 201800121

<b>Tax Year:</b> 2016								<b>Assessor Findings:</b>								
<b>Date Received:</b> 2/5/2018								<b>Abatement Recommendation:</b> Deny								
<b>Petitioner:</b> JAMES R WHITE LIVING TRUST CHERLYN K WHITE LIVING TRUST								20 - Data collected from the preceding 24 month study period supports the current assessment on your property.								
<b>Agent:</b>								<b>Staff Appraiser:</b> VKW								
<b>Petitioner's Request:</b> Value Too High								<b>Review Appraiser:</b> SWC								
<b>Petitioner's Requested Value:</b> \$230,000								<b>Hearing Comments:</b>								
								<b>Assessor Final Review Value:</b> \$437,640								
<b>Original Values</b>								<b>Abatement Final Results</b>								
<b>Account #</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt.</b>	<b>Account Decision</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt.</b>	<b>Refund</b>
R0361097	0530	0035	\$116,520	29.00%	\$33,790	9.3588%	\$3,162.34		0530	0035	\$116,520	29.00%	\$33,790	9.3588%	\$3,162.34	-
	<b>Acct. Total:</b>		\$116,520		\$33,790		\$3,162.34	<b>Acct. Total:</b>			\$116,520		\$33,790		\$3,162.34	-
								Deny - 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	-
	<b>Acct. Total:</b>		\$321,120		\$93,120		\$8,714.91	<b>Acct. Total:</b>			\$321,120		\$93,120		\$8,714.91	-
								Deny - 20 - Data collected from the preceding 24 month study period supports the current assessment on your property.								
<b>Grand Total:</b>			\$437,640		\$126,910		\$11,877.25	<b>Grand Total:</b>			\$437,640		\$126,910		\$11,877.25	-

Transmittal Sheet for Abatement #: 201800122

Tax Year:		2017						Assessor Findings:																	
Date Received:		2/5/2018						Abatement Recommendation:		Adjust															
Petitioner:		JAMES R WHITE LIVING TRUST CHERLYN K WHITE LIVING TRUST						22 - A review of comparable sales within your neighborhood indicates an adjustment to value is warranted.																	
Agent:								Staff Appraiser:		VKW															
Petitioner's Request:		Value Too High						Review Appraiser:		SWC															
Petitioner's Requested Value:		\$250,000						Hearing Comments:																	
								Assessor Final Review Value:		\$437,640															
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				
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						
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						
		Grand Total:		\$632,565			\$183,440			\$16,887.12				Grand Total:		\$437,640			\$126,910						



DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: 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 represented at the hearing by Felice Entratter.

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$17,491,157

Petitioner's Requested Value: \$16,700,000

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative requested that the actual value stipulated to by the Assessor for tax year 2016 be applied to tax year 2015.



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 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 ACTUAL VALUE OF THE PROPERTY ARE:**

Classification: Residential

Total Actual Value: \$17,491,157

Reasons are as follows: Assessor recommended a reduction in actual value based on an EDMA analysis applicable to 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 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. 201800082

Transmittal Sheet for Abatement #: 201800082

Tax Year:		2015						Assessor Findings:																			
Date Received:		1/2/2018						Abatement Recommendation:		Adjust																	
Petitioner:		CASTLE PARTNERS TWO LTD						44 - Appraiser's custom response:																			
Agent:		MARVIN F. POER & COMPANY						Staff Appraiser:		FAE																	
Petitioner's Request:		Value Too High						Review Appraiser:																			
Petitioner's Requested Value:		\$16,700,000						Hearing Comments:																			
								Assessor Final Review Value:		\$17,491,157																	
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											
R0402720	1125	2405	\$1,637,856	7.96%	\$130,370	6.7882%	\$8,849.78		1125	2405	\$1,637,856	7.96%	\$130,370	6.7882%	\$8,849.78	-											
	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											
	Acct. Total:		\$19,202,217		\$1,528,490		\$103,756.96	Acct. Total:		\$17,491,157		\$1,392,290		\$94,511.43	\$9,245.53												
	Adjust - 44 - Appraiser's custom response: Adjusted for affordable housing																										
Grand Total:		\$19,202,217		\$1,528,490		\$103,756.96	Grand Total:		\$17,491,157		\$1,392,290		\$94,511.43	\$9,245.53													

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Castle Partners Two Ltd.

Agent: Joe Monzon

Property Address: Castlegate Drive

Abatement Number: 201800083

Tax year 2015

Assessor's Original Value: \$15,680,000

Hearing Date: June 14, 2018

Hearing Time: 2:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Felice Entratter

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$14,404,482

Petitioner's Requested Value: 13,753,600

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative requested that the actual value stipulated to by the Assessor for tax year 2016 be applied to tax year 2015.

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 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 ACTUAL VALUE OF THE PROPERTY ARE:**

Classification: Residential

Total Actual Value: \$14,404,482

Reasons are as follows: Assessor recommended a reduction in actual value based on an EDMA analysis applicable to 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 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. 201800083**

Transmittal Sheet for Abatement #: 201800083

Tax Year:		2015		Assessor Findings:												
Date Received:		1/2/2018		Abatement Recommendation:		Adjust										
Petitioner:		CASTLE PARTNERS TWO LTD		44 - Appraiser's custom response:												
Agent:		MARVIN F. POER & COMPANY		Staff Appraiser:		FAE										
Petitioner's Request:		Value Too High		Review Appraiser:												
Petitioner's Requested:		\$13,753,600		Hearing Comments:												
				Assessor Final Review Value:		\$14,404,482										
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
R0402721	1125	2355	\$705,672	7.96%	\$56,170	6.7882%	\$3,812.93		1125	2355	\$705,672	7.96%	\$56,170	6.7882%	\$3,812.93	-
	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	Acct. Total:		\$14,404,482		\$1,146,600		\$77,833.50	\$6,892.06	
								Adjust - 44 - Appraiser's custom response: Adjust for affordable housing.								
Grand Total:		\$15,680,000		\$1,248,130		\$84,725.56	Grand Total:		\$14,404,482		\$1,146,600		\$77,833.50	\$6,892.06		

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Castle Partners Three Ltd.

Agent: Joe Monzon

Property Address: Castlegate Drive

Abatement Number: 201800084

Tax year 2014

Assessor's Original Value: \$18,760,000

Hearing Date: June 14, 2018

Hearing Time: 2:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Felice Entratter

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$15,805,970

Petitioner's Requested Value: \$16,455,200

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative requested that the actual value stipulated to by the Assessor for tax year 2016 be applied to tax year 2015.

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 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 ACTUAL VALUE OF THE PROPERTY ARE:**

Classification: Residential

Total Actual Value: \$15,805,970

Reasons are as follows: Assessor recommended a reduction in actual value based on an EDMA analysis applicable to 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 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. 201800084

Transmittal Sheet for Abatement #: 201800084

Tax Year:		2015						Assessor Findings:																			
Date Received:		1/2/2018						Abatement Recommendation:		Adjust																	
Petitioner:		CASTLE PARTNERS THREE LTD						Adjust - 44 - Appraiser's custom response: Adjusted for affordable housing.																			
Agent:		MARVIN F. POER & COMPANY						Staff Appraiser:		FAE																	
Petitioner's Request:		Value Too High						Review Appraiser:																			
Petitioner's Requested Value:		\$16,455,200						Hearing Comments:																			
								Assessor Final Review Value:		\$15,805,970																	
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											
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	-											
	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	Acct. 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	Grand Total:		\$15,805,970		\$1,258,160		\$85,406.42	\$15,961.77												



DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Castle Partners One Ltd

Agent: Joe Monzon

Property Address: Castlegate Drive

Abatement Number: 201800085

Tax year 2015

Assessor's Original Value: \$35,053,875

Hearing Date: June 14, 2018

Hearing Time: 2:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Felice Entratter

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$33,058,900

Petitioner's Requested Value: \$30,454,400

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative requested that the actual value stipulated to by the Assessor for tax year 2016 be applied to tax year 2015.

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 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 ACTUAL VALUE OF THE PROPERTY ARE:**

Classification: Residential

Total Actual Value: \$33,058,900

Reasons are as follows: Assessor recommended a reduction in actual value based on an EDMA analysis applicable to 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 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. 201800085

Transmittal Sheet for Abatement #: 201800085

Tax Year:		2015						Assessor Findings:								
Date Received:		1/2/2018						Abatement Recommendation:		Adjust						
Petitioner:		CASTLE PARTNERS ONE LTD						Adjust - 44 - Appraiser's custom response: Adjusting for affordable housing.								
Agent:		MARVIN F. POER & COMPANY						Staff Appraiser:		FAE						
Petitioner's Request:		Value Too High						Review Appraiser:								
Petitioner's Requested Value:		\$30,454,400						Hearing Comments:								
								Assessor Final Review Value:		\$33,058,900						
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
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	Acct. Total:		\$33,058,900		\$2,631,490		\$178,630.80	\$10,779.66	
								Adjust - 44 - Appraiser's custom response: Adjusting for affordable housing.								
Grand Total:		\$35,053,875		\$2,790,290		\$189,410.46	Grand Total:		\$33,058,900		\$2,631,490		\$178,630.80	\$10,779.66		

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: ANB Bank

Agent: Brenda Fearn

Property Address: Lot 6G-1B

Abatement Number: 201800016

Tax year 2015

Assessor's Original Value: \$306,405

Hearing Date: June 14, 2018

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Terryl Tilman

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$306,405

Petitioner's Requested Value: \$244,865

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative testified that the subject property is a single, vacant lot; the value for 2016 is \$273,400 which Petitioner requests to be the value for 2015.

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 testified that the use of present worth discounting was inappropriate.

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

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

Transmittal Sheet for Abatement #: 201800016

Tax Year:	2015	Assessor Findings:	Revised as per Referee's recommendation																			
Date Received:	12/20/2017	Abatement Recommendation:	Adjust																			
Petitioner:	ANB BANK FKA AMERICAN NATIONAL BANK		Original Recommendation: Appraiser's custom response: Present worth analysis has been applied to the indicated market value of 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 PROPERTY TAX SPECIALISTS INC		Staff Appraiser:	TMT																		
Petitioner's Request:	Value Too High		Review Appraiser:	TMT																		
Petitioner's Requested Value:	\$244,865		Hearing Comments:																			
		Assessor Final Review Value:	\$273,400																			
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						
R0488224	0200	1740	\$306,405	29.00%	\$88,860	10.2882%	\$9,142.09		0200	1740	\$273,400	29.00%	\$79,290	10.2882%	\$8,157.51	\$984.58						
	Acct. Total:		\$306,405		\$88,860		\$9,142.09		Acct. Total:		\$273,400		\$79,290		\$8,157.51	\$984.58						
								Adjust - 44 - Appraiser's custom response: Present worth analysis has been applied to the indicated market value of the subject property.														
Grand Total:								\$306,405		\$88,860		\$9,142.09										
								Grand Total:									\$273,400		\$79,290		\$8,157.51	\$984.58

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: High Point on Parker

Agent: Dan George

Property Address: 10233 S. Parker Road

Abatement Number: 201800104

Tax year 2017

Assessor's Original Value: \$6,575,595

Hearing Date: June 14, 2018

Hearing Time: 1:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Rob Moffitt

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$6,575,595

Petitioner's Requested Value: \$4,500,000

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner requested an administrative denial.

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

- a. ☐ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☐ valuation using the cost approach; and/or
- c. ☐ a valuation using the income approach; and/or
- d. ☒ other Petitioner requested an administrative denial.

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

Classification: Commercial

Total Actual Value: \$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



**Transmittal Sheet for Abatement #: 201800104**

<b>Tax Year:</b> 2017								<b>Assessor Findings:</b>								
<b>Date</b> 1/17/2018								<b>Abatement</b> Adjust								
<b>Received:</b>								<b>Recommendation:</b>								
<b>Petitioner:</b> HIGH POINTE ON PARKER LLC								42 - After further review, the Income Approach to value supports an adjustment.								
<b>Agent:</b> 1ST NET REAL ESTATE SERVICES, INC.								<b>Staff Appraiser:</b> RRM								
<b>Petitioner's Request:</b> Value Too High								<b>Review Appraiser:</b> TMT								
<b>Petitioner's Requested Value:</b> \$4,500,000								<b>Hearing Comments:</b>								
								<b>Assessor Final Review Value:</b> \$5,800,000								
<b>Original Values</b>								<b>Abatement Final Results</b>								
<b>Account #</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt.</b>	<b>Account Decision</b>	<b>Abst. Code</b>	<b>Tax Dist.</b>	<b>Actual Value</b>	<b>Assm't. Rate</b>	<b>Assessed Value</b>	<b>Tax Rate</b>	<b>Tax Amt.</b>	<b>Refund</b>
R0478897	2120	3364	\$979,120	29.00%	\$283,940	8.4798%	\$24,077.54		2120	3364	\$979,120	29.00%	\$283,940	8.4798%	\$24,077.54	-
	2220	3364	\$5,596,475	29.00%	\$1,622,980	8.4798%	\$137,625.46		2220	3364	\$4,820,880	29.00%	\$1,398,060	8.4798%	\$118,552.69	\$19,072.77
	<b>Acct. Total:</b>		\$6,575,595		\$1,906,920		\$161,703.00	<b>Acct. Total:</b>		\$5,800,000		\$1,682,000		\$142,630.23	\$19,072.77	
	Adjust - 42 - After further review, the Income Approach to value supports an adjustment. Actual income, expense and rent roll data considered, with deduction made for lease-up expense to market vacancy.															
<b>Grand Total:</b> \$6,575,595 \$1,906,920 \$161,703.00 \$5,800,000 \$1,682,000 \$142,630.23 \$19,072.77																

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: L & P Investments LLC

Agent: Todd Stevens

Property Address: 12501 & 12509 E. Loncoln Avenue

Abatement Number: 201800194

Tax year 2017

Assessor's Original Value: R0465345: \$2,542,935; and R0465347: \$1,311,401

Hearing Date: June 14, 2018

Hearing Time: 2:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Rob Moffitt
2. The Petitioner was:
  - a. ☐ present
  - b. ☐ not present
  - c. ☐ present/represented by [Click here to enter text.](#)
  - d. ☒ not present/represented by Todd Stevens
3. Assessor's Recommended Value: R0465345: \$2,542,935; and R0465347: \$1,311,401

Petitioner's Requested Value: Total of \$3,200,000

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner requested an administrative denial.

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

- a. ☐ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☐ valuation using the cost approach; and/or
- c. ☐ a valuation using the income approach; and/or
- d. ☒ other Petitioner requested an administrative denial.

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

Classification: Commercial

Total Actual Value: R0465345: \$2,542,935; and R0465347: \$1,311,401.

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

Transmittal Sheet for Abatement #: 201800194

Tax Year:	2017	Assessor Findings:												
Date Received:	3/20/2018	Abatement Recommendation:	Deny											
Petitioner:	L & P INVESTMENTS LLC	45 - Insufficient data was provided to warrant a value change to this parcel.												
Agent:	STEVENS & ASSOCIATES/INC.	Staff Appraiser:	RRM											
Petitioner's Request:	Value Too High	Review Appraiser:	TMT											
Petitioner's Requested Value:	\$3,200,000	Hearing Comments:												
		Assessor Final Review Value:	\$3,854,336											
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
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 data was provided to warrant a value change to this parcel.						
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 data was provided to warrant a value change to this parcel.						
Grand Total:		\$3,854,336		\$1,117,760		\$144,696.26		Grand Total:		\$3,854,336		\$1,117,760		


Tax Amt.	Refund
\$69,168.79	-
\$26,295.58	-
\$95,464.37	-

\$31,125.44	-
\$18,106.45	-
\$49,231.89	-

\$144,696.26	-

DOUGLAS COUNTY ABATEMENT HEARING  
REFEREE WORKSHEET

Petitioner: Wellington Resources LLC

Agent: Mike Walter

Property Address: 11965 Lioness Way

Abatement Number: 201800102

Tax year 2017

Assessor's Original Value: \$1,689,750

Hearing Date: June 14, 2018

Hearing Time: 1:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Rob Moffitt

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$1,115,235

Petitioner's Requested Value: \$775,000

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative submitted comparable sales, an income approach and a copy of the actual lease in place for the subject property dated 8/7/15; and a letter of intent from a potential tenant in 2013. Petitioner's representative testified that the subject property is a tire store that was originally built for Goodyear; by 2010 it was vacant and then went into foreclosure; the current owner purchased it in 2012; four comparable sales indicate a value of \$800,000; an income approach indicates a value of \$775,000.

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

- a. ☐ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☐ valuation using the cost approach; and/or
- c. ☒ a valuation using the income approach; and/or
- d. ☒ other 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**

Transmittal Sheet for Abatement #: 201800102

Tax Year: 2017								Assessor Findings:														
Date Received: 1/12/2018								Abatement Recommendation: Adjust														
Petitioner: WELLINGTON RESOURCES LLC								53 - After further review, the Market Approach to value supports an adjustment.														
Agent: 1ST NET REAL ESTATE SERVICES, INC								Staff Appraiser: RRM														
Petitioner's Request: Value Too High								Review Appraiser: TMT														
Petitioner's Requested: \$740,000								Hearing Comments:														
								Assessor Final Review Value: \$1,115,235														
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	2130	3305	\$373,222	29.00%	\$108,230	9.9818%	\$10,803.30		2130	3305	\$373,222	29.00%	\$108,230	9.9818%	\$10,803.30	-						
	2230	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						
	Acct. Total:		\$1,689,750		\$490,020		\$48,912.81		Acct. Total:		\$1,115,235		\$323,410		\$32,282.14	\$16,630.67						
								Adjust - 53 - After further review, the Market Approach to value supports an adjustment. Recomend value is further supported by analysis of income data provided.														
Grand Total:							\$1,689,750		\$490,020		\$48,912.81	Grand Total:					\$1,115,235		\$323,410		\$32,282.14	\$16,630.67