

RESOLUTION NO. 019- 061

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 May 14, 2019; 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>
201900044 & 201900045	IMO US West LLC
201900056 & 201900057	Robert & Faye Kennish
201900074	UFC Gym

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 that a separate resolution for each abatement petition contained in the attached worksheets be prepared and that the petitioners are notified of this decision.

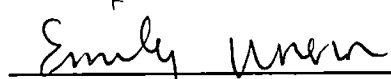
PASSED AND ADOPTED this 11th day of June, 2019 in Castle Rock, Douglas County, Colorado.

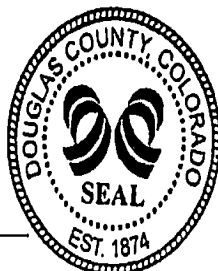
THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO

BY:


ROGER A. PARTRIDGE, Chair

ATTEST:


EMILY WRENN, Clerk to the Board



DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: IMO US West LLC

Agent: Todd Stevens

Property Address: 16937-16941 E. Lincoln Ave.

Abatement Numbers: 201900044 and 201900045

Assessor's Original Value: \$1,060,785 for tax years 2017 and 2018

Hearing Date: May 14, 2019

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Rob Moffitt.
2. The Petitioner was:
 - a. ☐ present
 - b. ☐ not present
 - c. ☐ present/represented by
 - d. ☒ not present/represented by Tyler Hume, by telephone conference call.
3. Assessor's Recommended Value: \$945,452 for 2017 and \$1,033,196 for 2018

Petitioner's Requested Value: \$860,000 for tax years 2017 and 2018

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner's representative accepted the Assessor's recommended new actual values of \$945,452 for 2017 and \$1,033,196 for 2018.

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

- a. ☐ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☒ valuation using the cost approach; and/or
- c. ☐ a valuation using the income approach; and/or
- d. ☒ other Assessor recommended reductions in actual value to correct property characteristics.

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

Classification: Commercial

Total Actual Value: \$945,452 for 2017 and \$1,033,196 for 2018

Reasons are as follows: Recommended new actual values reflect corrections to property characteristics. The new actual values were calculated by the Assessor and agreed to by Petitioner's representative.

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

May 14, 2019
Date

Abatement Log Nos. 201900044 and 201900045

Transmittal Sheet for Abatement #: 201900044

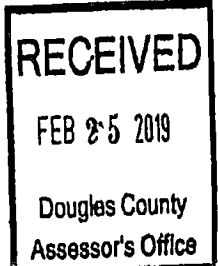
Tax Year:		2017		Assessor Findings:																							
Date		2/25/2019		Abatement		Deny																					
Received:				Recommendation:																							
Petitioner:		IMO US WEST LLC		37 - The Cost Approach to value was used in determining the subjects value, resulting in no change.																							
Agent:		STEVENS & ASSOCIATES		Staff Appraiser:		IRRM																					
Petitioner's Request:		Value Too High		Review Appraiser:		TMT																					
Petitioner's Requested Value:		\$860,000		Hearing Comments:																							
				Assessor Final Review Value:		\$1,060,785																					
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											
R0497377	2130	1005	\$634,234	29.00%	\$183,930	10.1391%	\$18,648.85		2130	1005	\$634,234	29.00%	\$183,930	10.1391%	\$18,648.85	-											
	2230	1005	\$426,551	29.00%	\$123,700	10.1391%	\$12,542.07		2230	1005	\$426,551	29.00%	\$123,700	10.1391%	\$12,542.07	-											
	Acct. Total:		\$1,060,785		\$307,630		\$31,190.92	Acct. Total:		\$1,060,785		\$307,630		\$31,190.92	-												
	Deny - 37 - The Cost Approach to value was used in determining the subjects value, resulting in no change.																										
Grand Total:		\$1,060,785		\$307,630		\$31,190.92	Grand Total:		\$1,060,785		\$307,630		\$31,190.92														

Transmittal Sheet for Abatement #: 201900045

Tax Year:	2018	Assessor Findings:														
Date Received:	2/25/2019	Abatement Recommendation: Deny														
Petitioner:	IMO US WEST LLC	37 - The Cost Approach to value was used in determining the subjects value, resulting in no change.														
Agent:	STEVENS & ASSOCIATES	Staff Appraiser: RRM														
Petitioner's Request:	Value Too High	Review Appraiser: TMT														
Petitioner's Requested Value:	\$860,000	Hearing Comments:														
		Assessor Final Review Value: \$1,060,785														
Original Values		Abatement Final Results														
Account #	Abst. Code	Tax Dist.	Actual Value	Assm'l. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	Tax Dist.	Actual Value	Assm'l. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund
R0497377	2130	1005	\$634,234	29.00%	\$183,930	10.7621%	\$19,794.73		2130	1005	\$634,234	29.00%	\$183,930	10.7621%	\$19,794.73	-
	2230	1005	\$426,551	29.00%	\$123,700	10.7621%	\$13,312.72		2230	1005	\$426,551	29.00%	\$123,700	10.7621%	\$13,312.72	-
	Acct. Total:		\$1,060,785		\$307,630		\$33,107.45		Acct. Total:		\$1,060,785		\$307,630		\$33,107.45	-
Deny - 37 - The Cost Approach to value was used in determining the subjects value, resulting in no change.																
Grand Total: \$1,060,785 \$307,630 \$33,107.45																



201900044-2017
201900045-2018



Office of the County Assessor
Lisa Frizell, Assessor
Phone 303-660-7450 303- 479-9751
Fax 303-479-9751

301 Wilcox Street
Castle Rock, CO 80104

PETITION FOR ABATEMENT OR REFUND OF TAXES

County Douglas

Date Received _____

Use Assessor's or Commissioners' Date Stamp

Section I: Petitioner, please complete Section I only.

Date: 02 22 2019
Month Day Year

E-MAIL robynd@stevensandassoc.com

Petitioner's Name: IMO US WEST LLC

Petitioner's mailing address: 6063 S Syracuse Way
Centennial CO 80111
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)
R0497377

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
16937-16941 E Lincoln Ave

Petitioner states that the taxes assessed against the above property for property tax years 2017-2018 are incorrect for the following reasons:
(Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

THE ASSESSOR DID NOT PROPERLY CONSIDER THE COST, MARKET OR INCOME APPROACHES TO VALUE OR ASPECTS OF THE PROPERTY IN QUESTION.

Petitioner's estimate of actual value \$ 2017 860,000 and \$ 2018 860,000
Value Year Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct and complete.

Petitioner's Signature

Daytime Phone Number [REDACTED]

By

[Signature]
Agent's Signature*

Daytime Phone Number [REDACTED]

*Letter of agency must be attached when petition is submitted.

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-125 within thirty days of the entry of any such decision. §39-10-114.5(1), C.R.S.

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Robert W. and Faye D. Kennish

Agent:

Property Address: 138 North Ridge Road

Abatement Numbers: 201900056 and 201900057

Assessor's Original Value: R0418537: \$117,878 for 2017 and 2018 with 2017 classified as contiguous residential and 2018 classified as residential; R0420497: \$438,151 for 2017 and 2018.

Hearing Date: May 14, 2019

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
- d. ☐ not present/represented by

3. Assessor's Recommended Value: R0418537: \$117,878 for 2017 and 2018 with both 2017 and 2018 classified as contiguous residential; R0420497: \$438,151 for 2017 and 2018.

Petitioner's Requested Value: R0418537: Contiguous residential classification for both 2017 and 2018.
R0420497: not appealing this account.

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner testified that the properties have always been owned by the Petitioner or a trust; estate planning lawyer recommended that the house be kept in a revocable trust and the land be kept in an irrevocable trust; a deed was submitted to the Clerk and Recorder in 2017 that was intended to be for the residential property; however, the legal description did not include the residential property and the deed was eventually rejected; Petitioner did not learn that the deed was rejected until he received the tax bill; once Petitioner learned of the property tax ramifications of the proposed estate planning, he decided not to proceed with the estate planning.

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 recommends that the vacant parcel be classified as contiguous residential for 2018.

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

Classification: R0418537: contiguous residential vacant land. R0420497: residential.

Total Actual Value: R0418537: \$117,878 for 2017 and 2018 with both 2017 and 2018 classified as contiguous residential; R0420497: \$438,151 for 2017 and 2018.

Reasons are as follows: Assessor recommended that R0418537 be classified as contiguous residential for 2018 as the subject property meets the criteria for such classification. No valuation issue was raised for either parcel.

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

May 14, 2019
Date

Abatement Log Nos. 201900056 and 201900057

Transmittal Sheet for Abatement #: 201900056

Tax Year: 2017								Assessor Findings:								
Date Received: 2/26/2019								Abatement Recommendation:		Deny						
Petitioner: ROBERT W KENNISH & FAYE D KENNISH								43 - Appraiser's custom response:								
Agent:								Staff Appraiser:		VKW						
Petitioner's Request: Property Condition								Review Appraiser:		SWC						
Petitioner's Requested Value: -								Hearing Comments:								
								Assessor Final Review Value:		\$556,029						
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
R0418537	1112CP	0156	\$117,878	7.20%	\$8,490	7.9382%	\$673.95		1112CP	0156	\$117,878	7.20%	\$8,490	7.9382%	\$673.95	-
	Acct. Total:		\$117,878		\$8,490		\$673.95	Deny - 43 - Appraiser's custom response: PROPERTY IS CLASSIFIED AS CONTIGUOUS RESIDENTIAL FOR 2017 TAX YEAR AND OWNER IS NOT CONTESTING THE VALUE								
R0420497	1112	0156	\$176,751	7.20%	\$12,730	7.9382%	\$1,010.53		1112	0156	\$176,751	7.20%	\$12,730	7.9382%	\$1,010.53	-
	1212	0156	\$261,400	7.20%	\$18,820	7.9382%	\$1,493.97		1212	0156	\$261,400	7.20%	\$18,820	7.9382%	\$1,493.97	-
	Acct. Total:		\$438,151		\$31,550		\$2,504.50	Deny - 43 - Appraiser's custom response: PROPERTY IS IMPROVED. OWNER STATED HE IS NOT APPEALING THE VALUE OF THIS ACCOUNT.								
	Less Senior Exemption:		(\$100,000)	7.20%	(\$7,200)	7.9382%	(\$571.55)									
Grand Total:		\$556,029		\$32,840		\$2,606.90	Grand Total:		\$556,029		\$32,840		\$2,606.90			

Transmittal Sheet for Abatement #: 201900057

Tax Year:	2018							Assessor Findings: Revised as per Referee's recommendation								
Date Received:	2/26/2019							Abatement Recommendation:	Referee Recommendation: At the 5/14/2019 hearing - No change to Account R0420497. For Account R0418537 classification change to contiguous is granted, no change in value however with Assessment rate changing to 7.2%, warrants an adjustment to taxes.							
Petitioner:	ROBERT W KENNISH & FAYE D KENNISH							Staff Appraiser:	VKW							
Agent:								Review Appraiser:	SWC							
Petitioner's Request:	Property Condition							Hearing Comments:								
Petitioner's Requested Value:								Assessor Final Review Value:	\$556,029							
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
R0418537	0100	0156	\$117,878	29.00%	\$34,180	8.5559%	\$2,924.41		1112CP	0156	\$117,878	7.20%	\$8,490	8.5559%	\$726.40	\$2,198.01
	Acct. Total:		\$117,878		\$34,180		\$2,924.41	Acct. Total:			\$117,878		\$8,490		\$726.40	\$2,198.01
								Adjust - 44 - Appraiser's custom response: Adjusted at the 5/14/2019 hearing to contiguous classification. No Change to R0420497.								
R0420497	1112	0156	\$176,751	7.20%	\$12,730	8.5559%	\$1,089.17		1112	0156	\$176,751	7.20%	\$12,730	8.5559%	\$1,089.17	-
	1212	0156	\$261,400	7.20%	\$18,820	8.5559%	\$1,610.22		1212	0156	\$261,400	7.20%	\$18,820	8.5559%	\$1,610.22	-
	Acct. Total:		\$438,151		\$31,550		\$2,699.39	Acct. Total:			\$438,151		\$31,550		\$2,699.39	-
								Deny - 43 - Appraiser's custom response: Owner stated he is only appealing the classification of account R0418537.								
	Less Senior		(\$100,000)	7.20%	(\$7,200)	8.5559%	(\$616.02)				(\$100,000)	7.20%	(\$7,200)	8.5559%	(\$616.02)	
Grand Total:			\$556,029		\$65,730		\$5,623.80	Grand Total:			\$556,029		\$40,040		\$3,425.79	\$2,198.01

PETITION FOR ABATEMENT OR REFUND OF TAXES

Section I: Petitioner, please complete Section I only.

201900056-2017
201900057-2018

Date: Feb 26 2017
Month Day Year

Date Received _____

Petitioner's Name: Robert W. + Faye D. Kennish - Homestead
1971 Trust

Petitioner's Mailing Address: 138 N. Ridge Road
Castle Rock CO 80104
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>RO 420497</u>	<u>138 No. Ridge Road</u>
<u>RO 418537</u>	<u>VACANT</u>

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year _____ are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

Petitioner's estimate of value: \$ CP 2017 and \$ CP 2018
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

Robert W. Kennish Daytime Phone Number [REDACTED]
Petitioner's Signature Email _____

By _____ Daytime Phone Number (_____) _____
Agent's Signature* LETTER OF AGENCY REQUIRED

Printed Name: _____ Email _____

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II:		Assessor's Recommendation (For Assessor's Use Only)					
		Tax Year _____			Tax Year _____		
		Actual	Assessed	Tax	Actual	Assessed	Tax
Original	_____	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/> Assessor recommends approval as outlined above.							
If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.							
Tax year: _____		Protest?	<input type="checkbox"/> No <input type="checkbox"/> Yes	(If a protest was filed, please attach a copy of the NOD.)			
Tax year: _____		Protest?	<input type="checkbox"/> No <input type="checkbox"/> Yes	(If a protest was filed, please attach a copy of the NOD.)			
<input type="checkbox"/> Assessor recommends denial for the following reason(s): _____							
Assessor's or Deputy Assessor's Signature _____							

DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Petitioner: UFC Gym of Parker

Agent: Heather Corken

Property Address: 17002 E. Mainstreet #L

Abatement Number: 201900074

Assessor's Original Value: \$38,084 for tax year 2018

Hearing Date: May 14, 2019

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Christie Miller
2. The Petitioner was:
 - a. ☐ present
 - b. ☒ not present
 - c. ☐ present/represented by
 - d. ☐ not present/represented by
3. Assessor's Recommended Value: \$38,084 for tax year 2018

Petitioner's Requested Value:

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner submitted an email stating that two locations of Freedom Fitness dba UFC GYM in Parker and Lone Tree were acquired; the Parker location was closed on January 31, 2018; on the advice of the Assessor, business personal property taxes were paid in full for both locations and an abatement petition was filed to obtain a refund for 11/12 of the amount paid for the Parker location; the request was denied because a declaration schedule had not been filed.

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 No personal property declaration was filed for the Parker location.

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

Classification: Personal Property

Total Actual Value: \$38,084 for tax year 2018

Reasons are as follows: Colorado Revised Statutes Section 39-5-115 requires Assessors to impose a \$50 penalty on taxpayers who fail to file personal property declarations and allows Assessors to value personal property using the best information available. Per the Colorado Supreme Court decision of Property Tax Administrator v. Production Geophysical Services, Inc., a taxpayer is barred “from seeking an abatement of taxes when the taxpayer has failed to file a personal property schedule with the county assessor as statutorily required under C.R.S. Section 39-5-108, and the county assessor makes a best information available valuation because of the taxpayer’s failure to file a personal property schedule.”

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:

<i>s/ Karen Smith</i>	<i>May 14, 2019</i>
Name	Date

Abatement Log No. 201900074

PETITION FOR ABATEMENT OR REFUND OF TAXES

Section I: Petitioner, please complete Section I only.

201900074-2018

Date: April 1 2019
Month Day Year

Date Received _____

Petitioner's Name: Heather Coeken

Petitioner's Mailing Address: UFC Gym of Lone Tree c/o Heather Coeken
7824 Park Meadows Dr, #125 CO Lone Tree 80124
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)

P0508375

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

UFC Gym of Parker
17002 E. Main Street #L
Parker, CO 80134

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2018 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

Petitioner's estimate of value: \$ 1,374.98 (2018) *Full amt Paid
Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

[Signature]
Petitioner's Signature

Daytime Phone Number [Redacted]
Email [Redacted]

By _____ Daytime Phone Number (_____) _____
Agent's Signature* LETTER OF AGENCY REQUIRED

Printed Name: _____ Email _____

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II:		Assessor's Recommendation		
		(For Assessor's Use Only)		
	Actual	Assessed	Tax	Tax Year _____
Original	_____	_____	_____	
Corrected	_____	_____	_____	
Abate/Refund	_____	_____	_____	
<input type="checkbox"/> Assessor recommends approval as outlined above.				
If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.				
Tax year: _____ Protest? <input type="checkbox"/> No <input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NOD.)				
<input type="checkbox"/> Assessor recommends denial for the following reason(s): _____				
_____ Assessor's or Deputy Assessor's Signature				