

**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 20, 2019; and
2. After hearing all the evidence, Referee Smith makes the recommendations contained in the attached Referee Worksheets for the following Abatement Numbers:

Abatement No.

Petitioner(s)

201900017 & 201900018

James E. Clary

201900020

Kenneth and Cindi Puncerelli

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 be prepared for each abatement petition contained in the attached worksheets and to notify the petitioners of this decision.

PASSED AND ADOPTED this 9th day of July, 2019 in Castle Rock, Douglas County, Colorado.

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

BY: *Roger A. Partridge*
ROGER A. PARTRIDGE, Chair

ATTEST: *Emily Wrenn*
EMILY WRENN, Clerk to the Board



DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: James Eddis Clary

Agent:

Property Address: 19759 Summerset Lane

Abatement Number: 201900017 & 201900018

Assessor's Original Value: \$221,927 for tax years 2017 & 2018

Hearing Date: June 20, 2019

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Jennifer Houchins.
2. The Petitioner was:
 - a. present
 - b. not present
 - c. present/represented by
 - d. not present/represented by

3. Assessor's Recommended Value: \$221,927 for tax years 2017 & 2018

Petitioner's Requested Value: \$174,000 for tax year 2017; \$181,000 for tax year 2018

4. Petitioner presented the following testimony and documents in support of the claim: On his Petition for Abatement or Refund of Taxes, Petitioner stated: "no garage, no patio, just plain vanilla 2-bedroom, 2.5-bathroom, 1,131 square feet; comps viewed by me; former real estate appraiser initially licensed 1998 State of Colorado."

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 townhouse was valued using townhouse sales. Assessor comparable sale #1 is a model match and indicates a value of \$239,837. Assessor's six comparable sales, adjusted, range from \$215,262 to \$259,250. The subject property's actual value falls at the low end of the range of indicated values.

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

Classification: Residential

Total Actual Value: \$221,927 for tax years 2017 & 2018

Reasons are as follows: The only comparable sales were submitted by the Assessor, and these 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 20, 2019
Date

Abatement Log No. 201900017 & 201900018

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Kenneth & Cindi Puncerelli

Agent:

Property Address: 165 Castlemaine Place

Abatement Number: 201900020

Assessor's Original Value: \$1,151,399 for tax year 2018

Hearing Date: June 20, 2019

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Adam Ortenburger.
2. The Petitioner was:
 - a. present
 - b. not present
 - c. present/represented by
 - d. not present/represented by

3. Assessor's Recommended Value: \$1,000,000 for tax year 2018

Petitioner's Requested Value: \$854,000 for tax year 2018

4. Petitioner presented the following testimony and documents in support of the claim: Petitioner stated on their Petition for Abatement or Refund of Taxes: "comparable values in my neighborhood are \$818,000; \$830,000; and \$914,000 with an average of \$854,000." Petitioner submitted a Uniform Residential Appraisal Report for the subject property which valued the subject property at \$914,000 as of 10/28/17.

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 property's quality rating has been dropped from excellent to very good. Assessor comparable sale #2 is the best comparable sale. The subject property is at the low end of very good, which is why the comparable sales grid includes both sales of very good homes and good homes. Assessor comparable sales #1 and #2 are very good, ranch homes; Assessor comparable sales #3 and #4 are very good, two-story homes; and Assessor comparable sales #5 and #6 are good, ranch homes.

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

Classification: Residential

Total Actual Value: \$1,000,000 for tax year 2018

Reasons are as follows: Assessor recommended the reduction in actual value. The date of value for tax year 2018 is June 30, 2016; consequently, the sales to be considered are those that occurred from July 1, 2014 through June 30, 2016. All of Petitioner's comparable sales occurred after June 30, 2016 and therefore cannot be considered. Assessor's comparable sales support the Assessor's recommended 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 20, 2019
Date

Abatement Log No. 201900020