#### DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Petitioner:	J. Scott Barron	Agent:
Parcel No.:	R0419834	Abatement Number: 202500039
Assessor's Orig	ginal Value: \$959,146 (2024)	
Hearing Date:	May 15, 2025	Hearing Time: 9:30 a.m.
1. The Dou	glas County Assessor was represented a	at the hearing by Lisa Dyer
2. The Petiti	ioner was:  a. ⊠ present  b. □ not present  c. □ present/represented by Clic  d. □not present/represented by Cl	
3. Assess	or's Recommended Value: \$959,146 (1	No Change)
Petitio	ner's Requested Value: \$809,000	

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner describes the property as having original builder finishes, including poor quality flooring and no window coverings. Significant repairs are needed, including \$25,000 for the master bath,\$15,000 for the two other bathrooms, \$10,000 for the laundry room, \$20,000 for flooring replacement and an estimated \$30,000 for deck replacement. He requested a

value of \$809,000.

5. The Assessor pres	sented the following testimony and documents in support of the Assessor's position:
b. □valuatio c. □a valuat	om sales of comparable properties which sold during the applicable time period; and /or on using the cost approach; and/or ion using the income approach; and/or lick here to enter text.
	NDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND F THE PROPERTY ARE:
Classification:	(1212) Residential
Total Actual Value:	\$935,000 (Partial adjustment)
ranged from \$802,673	The assessor provided six comparable sales adjusted for characteristics and time, which to \$1,002,094 after adjustments. The four sales most similar in size to the subject property to \$977,409 and suggest a lower value. It is recommended to reduce the value to \$935,000.
IT IS THEREFORE I	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a.   Appro  Recommendations her	oved and the value of the subject property is reduced as set forth in the Findings and ein
b. 🛭 Арр	roved in part as set forth in the Findings and Recommendations herein
c. $\square$ Den	ied after abatement hearing
d. 🗆 Adm	inistrative Denial is Granted
REFEREE:	Jon
s/ Jeffrey Hamilton Name	<i>5-15-2025</i> Date

Abatement Log No. 202500039

#### **Transmittal Sheet for Abatement #: 202500039**

Abatement #	202500039	Staff Appraiser	LRD
Tax Year	2024	Review Appraiser	BAF
Date Received	2/10/2025	Recommendation	Revised as per Hearing Officer's recommendation
Petitioner	J SCOTT BARRON & JUDY K SUGINO BARRON	Reason	The Market Approach to value was used in determining the
Agent		Reason	subjects value, resulting in no change.
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$809,000	Assessor Final Review Value	\$935,000

Original Recommendation: The subject is a good quality, 2-story home at 11552 Canterberry Ln, Parker. The Petitioner is appealing the 2024 valuation and requesting a value of \$809,000. The adjusted comparable sales range is from \$802,673 to \$1,002,094. Comparables 2 and 3 are closest to the same model as the subject and on the same side of the street. The valuation of the subject was appealed in 2023. The indicated value is the same for 2023 and 2024 unless a characteristic change has been made to the property. Based on the adjusted comparable sales, the market analysis indicates no adjustment to the 2024 market value, which is at \$959,146. Hearing Officer Recommendation: Adjusted at the 5/15/25 hearing based on comparable sales.

#### **Original Values**

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0419834	1112	2633	\$186,443	\$0	\$186,443	6.700%	\$12,490	10.2854%	\$1,284.65
	1212	2633	\$772,703	(\$55,000)	\$717,703	6.700%	\$48,090	10.2854%	\$4,946.25
	Account	Total:	\$959,146	(\$55,000)	\$904,146		\$60,580		\$6,230.90

#### **Final Values**

Account #	Abstract Code	Tax District		*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0419834	1112	2633	\$186,443	\$0	\$186,443	6.700%	\$12,490	10.2854%	\$1,284.65
	1212	2633	\$748,557	(\$55,000)	\$693,557	6.700%	\$46,470	10.2854%	\$4,779.63
	Account	Total:	\$935,000	(\$55,000)	\$880,000		\$58,960		\$6,064.28

#### **Refund Amounts**

Account #	Original Total Actual Value	Original Adj Total Assessed	Original Total Taxes	Final Total Actual Value	Final Adj Total Assessed	Final Total Taxes	Refund Amount
R0419834	\$959,146	\$60,580	\$6,230.90	\$935,000	\$58,960	\$6,064.28	\$166.62
Totals	\$959,146	\$60,580	\$6,230.90	\$935,000	\$58,960	\$6,064.28	\$166.62

### \*Adjustments

Account #	Adjustment Description	Adjustment Amount
R0419834	SB-001 Residential 55k Exemption	(\$55,000)

# 202500039-2024

#### PETITION FOR ABATEMENT OR REFUND OF TAXES

DCASSESSOR FEB 10 2025 RCD

County:					Dai	te Received Use Assi	essor's or Comn	nissioners' Date Stamp)
ection I: Per	titioner,	please	complete Section I	only.		(		
ate: <b>2</b>	10	2425						
Month	Day	Year						
etitioner's Na	ame:	J 50	OH BARRON					
etitioner's Ma	ailing Add	ress:	11552 CANTE	RBERRY LA	NE	8.0	120	
		ARKE	EK .	<u> </u>		Zip Ci	138	
	City	or Town		State		Zip Gi	ode	
CHEDULE OR	PARCEL	NUMBER	834	(1552 CANT	RTY ADDRESS OF	R LEGAL DESC L <b>ane</b>	RIPTION OF	PROPERTY
A BOY		7		PARKER, CO	90138			
Octitioner reques	ete an aba	tement o	r refund of the appropri	ate taxes and states	that the taxes ass	essed against th	ne above prop	erty for property tax
ear(s) 202	<b>3</b> an	d 202	are incorre	ct for the following re	easons: (Briefly de	escribe why the t	axes have be	en levied erroneously
legally, whether	r due to er	roneous	valuation, irregularity ir	levying, clerical erro	or or overvaluation	. Attach addition	nal sheets if ne	ecessary.)
				\	0.0			
etitioner's e	stimate	of value	e: \$	2823) a	nd \$ 809/	000 (2)	024	
			Value	Year	Value	`	rear	
declare under	nenalty of	nerium ir	n the second degree, th	nat this petition, toge	ther with any acco	mpanying exhibi	ts or statemer	nts, has been prepare
r examined by	me, and to	the best	of my knowledge, info	rmation and belief, is	s true, correct, and	complete.		
X And	AT B.		Ph	one Number ( <b>72</b>	0, 232-68	93 Email	scottba	rron@comea
Peti	itioner's	Signatu	ıre	one ramber <u>r</u>	/	Linaii_		
,			Ph *	ana Numbar (	Λ.	Email		
βy <b>Δ</b> α	ient's Si	anature	* Pn	ione ivumber (		[[1]]		
وم Letter of ager	ncy must	be attac	ched when petition is	s submitted by an	agent.			
F: .			ing tax amounts are	calculated from the	no adjusted actu	ial value. If the	Board of Co	ounty Commission
oursuant to 8	39-10-11	4(1) C.F	R.S., or the Property	/ Tax Administrato	or, pursuant to §	39-2-116, C.R	.S.,denies th	ne petition for refur
or abatement	of taxes	in whole	or in part, the Petiti	oner may appeal	to the Board of A	Assessment Ap	opeals pursu	uant to the provisio
of § 39-2-125,	C.R.S.,	within th	irty days of the entr	y of any such deci	51011, § 39-10-11	14.5(1), C.K.S.		
Section II:				sessor's Re or Assessor's Use		ation		
			(F	or Assessor's Use	Olliy)			
Tax	Year		Value	Adjusted	Assessment	Assessed	Mill	
	Ac	tual	Adjustment	Actual	Rate	Value	Levy	Tax
Original			_	_				
Corrected			_	_				
Abate/Refund			_	_ :				
Tax	Year							
Tux			Value	Adjusted	Assessment	Assessed	Mill	Tax
		tual	Adjustment	Actual	Rate	Value	Levy	lax
Original			_					
				_				
Corrected							10-	
Abate/Refund			_	_				
Abate/Refund				_				
Abate/Refund  Assesso	or recor	nmend	s approval as ou	utlined above.	ation, no abatem	ent or refund o	of taxes shal	I be made if an
Abate/Refund  Assesso  If the request objection or p	or recor	nmend ement is such va	_	utlined above.	ation, no abatem	ent or refund o	of taxes shaled to the tax	I be made if an payer, § 39-10-
Abate/Refund  Assessor f the request objection or p 114(1)(a)(l)(D	for abate protest to 0), C.R.S	mmend ement is such va	s approval as ou based upon the gro luation has been file	ntlined above.  bunds of overvaluated and a Notice of	ation, no abatem Determination h	ent or refund on as been maile	ed to the tax	oayer, § 39-10-
Abate/Refund  Assesso  If the request objection or p 114(1)(a)(l)(D	for abate protest to 0), C.R.S	mmend ement is such va	s approval as ou	utlined above.  bunds of overvalua d and a Notice of  ☐ Yes (If a protes	ation, no abatem Determination h	ent or refund on as been maile	of the NOD.	oayer, § 39-10-
Abate/Refund  Assesso	for abate protest to (), C.R.S	nmend ement is such va test?	s approval as ou based upon the gro luation has been file	ntlined above.  bunds of overvaluated and a Notice of	ation, no abatem Determination h	ent or refund on as been maile	of the NOD.	oayer, § 39-10-
Abate/Refund  Assessor f the request objection or p 114(1)(a)(I)(D Tax year:  Tax year:	or recor	mmend ement is such va . test? test?	s approval as out based upon the ground luation has been file.  No No	utlined above.  bunds of overvalua ed and a Notice of  Yes (If a protes	ation, no abatem Determination h at was filed, pleas	ent or refund on as been maile	of the NOD.	oayer, § 39-10-
Abate/Refund  Assessor  f the request objection or p 114(1)(a)(I)(D  Fax year:  Fax year:	or recor	mmend ement is such va . test? test?	s approval as out based upon the ground luation has been file.	utlined above.  bunds of overvalua ed and a Notice of  Yes (If a protes	ation, no abatem Determination h at was filed, pleas	ent or refund on as been maile	of the NOD.	oayer, § 39-10-
Abate/Refund  Assesso  If the request objection or p 114(1)(a)(I)(C)  Tax year:	or recor	mmend ement is such va . test? test?	s approval as out based upon the ground luation has been file.  No No	utlined above.  bunds of overvalua ed and a Notice of  Yes (If a protes	ation, no abatem Determination h at was filed, pleas	ent or refund on as been maile	of the NOD.	oayer, § 39-10-

# FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY (Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III:		Written Mutual	Agreement o		d Petitioner			
petitions for abate	The Commissioners of County authorize the Assessor by Resolution No to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.							
The Assessor a		nutually agree to t	he values and	tax abatement/re	efund of:			
Tax T	Actual	– Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax	
Original								
Corrected								
Abate/Refund								
Tax Y	ear	_	Adjusted	Assessment	Assessed	Mill		
	Actual	Adjustment	Actual	Rate	Value	Levy	Tax	
Original								
Corrected Abate/Refund				-				
Note: The total tax		include accrued intere		fees associated with	n late and/or delinqu	ent tax payments	s, if applicable.	
Petitioner Sign	ature:				Date:			
Assessor's or	Deputy Assess	or's Signature:			Date:			
7,0000001 0 01								
Decision of the County Commissioners  (Must be completed if Section III does not apply)  WHEREAS, the County Commissioners of County, State of Colorado, at a duly and lawfully called regular meeting held on (month/day/year) /, at which meeting there were present the following members:  with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor  (being presentnot present) and Petitioner Name  (being presentnot present), and WHEREAS, the said County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board (agreesdoes not agree) with the recommendation of the Assessor and the petition be (approvedapproved in partdenied) with an abatement/refund as follows:  Year Assessed Value Taxes Abate/Refund Year Assessed Value Taxes Abate/Refund								
Chairperson of the Board of County Commissioners' Signature I,County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.  IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this day of								
Note: Abatements		Month 000 per schedule, per	Year year, must be su		County Clerk's or D to the Property Tax	, ,		
Section V: The action of	the Board of C	Ac	(For all abatements	roperty Tax Adi		ereby		
☐ Approved	☐ Approved i	n part \$		_ Denied for	the following re	eason(s):		
Seci	retary's Signature			Property	Tax Administrator's	Signature	Date	

#### DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Petitioner:	Gopala Hospitality Inc.	Agent: Dipak Gopal
Parcel No.:	R0402467	Abatement Number: 202500062
Assessor's Orig	ginal Value: \$4,830,000 (2024)	
Hearing Date:	May 15, 2025	Hearing Time: 10:00 a.m.
1. The Doug	glas County Assessor was represented a	at the hearing by Sean Hickey
2. The Petiti	oner was:  a.  □ present  b. □ not present  c. □ present/represented by Clic  d. □ not present/represented by Clic	
3. Assesso	or's Recommended Value: \$4,830,000	(No change)
Petition	ner's Requested Value: \$4,140,000	
the 2021- and 2	2022-year end financials along with an	I documents in support of the claim: The petitioner provided assessment comparable located at 4691 Castleton Way (Days value be reduced to \$60,000/room or \$4,140,000.

5. The Asso	essor 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: Reviewed the 2021 and 2022 year end financials provided by the petitioner.
	REE FINDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND ALUE OF THE PROPERTY ARE:
Classification:	(2215) Hotel
Total Actual V	Value: \$4,830,000 (No Change)
compared to a	s follows: The seven sales provided by the appraiser offer a more accurate reflection of market value a single assessment comparable provided by the petitioner. Moreover, the 2021 and 2022 year-end gest that the property might be undervalued when considering an income approach. Petition Denied.
IT IS THERE	EFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
a. Recommenda	☐ Approved and the value of the subject property is reduced as set forth in the Findings and tions herein
b.	☐ Approved in part as set forth in the Findings and Recommendations herein
c.	☐ Denied after abatement hearing
d.	☐ Administrative Denial is Granted

REFEREE:

s/ Jeffrey Hamilton Name

5-15-2025 Date

Abatement Log No. 202500062

#### **Transmittal Sheet for Abatement #: 202500062**

Abatement #	202500062	Staff Appraiser	SJH		
Tax Year	2024	Review Appraiser	SJH		
Date Received	3/10/2025	Recommendation	Deny		
Petitioner	GOPALA HOSPITALITY INC	Reason	Consideration was given to the actual income operating data provided, and it was determined to support the Assessor's		
Agent		Neason	value with no adjustment warranted.		
Petitioner's Request	Value Too High				
Petitioner's Requested Value	\$4,140,000	Assessor Final Review Value	\$4 830 000		

Assessor valued the subject by the market approach using comparable sales of lodging properties similar to the subject in age, size and amenities that sold during the study period. Petitioner provided historical 2021 and 2022 operating data and a STR report for the subject property. Data provided by the Petitioner supports the Assessor's estimate of market value for the subject property.

# **Original Values**

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0402467	2115	2375	\$1,260,532	\$0	\$1,260,532	27.900%	\$351,690	9.3321%	\$32,820.06
	2215	2375	\$3,569,468	(\$30,000)	\$3,539,468	27.900%	\$987,510	9.3321%	\$92,155.42
	Account Total:		\$4,830,000	(\$30,000)	\$4,800,000		\$1,339,200		\$124,975.48

#### **Final Values**

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0402467	2115	2375	\$1,260,532	\$0	\$1,260,532	27.900%	\$351,690	9.3321%	\$32,820.06
	2215	2375	\$3,569,468	(\$30,000)	\$3,539,468	27.900%	\$987,510	9.3321%	\$92,155.42
	Account Total:		\$4,830,000	(\$30,000)	\$4,800,000		\$1,339,200		\$124,975.48

#### **Refund Amounts**

Account #	Original Total Actual Value	Original Adj Total Assessed	Original Total Taxes	Final Total Actual Value	Final Adj Total Assessed	Final Total Taxes	Refund Amount
R0402467	\$4,830,000	\$1,339,200	\$124,975.48	\$4,830,000	\$1,339,200	\$124,975.48	\$0.00
Totals	\$4,830,000	\$1,339,200	\$124,975.48	\$4,830,000	\$1,339,200	\$124,975.48	\$0.00

# \*Adjustments

Account #	Adjustment Description	Adjustment Amount
R0402467	SB22-238 Commercial 30k Exemption	(\$30,000)

BURSSESSOR MAR 10 2025 RCD

# 202500062-2024 PETITION FOR ABATEMENT OR REFUND OF TAXES

HD

County:			Dat	e Received			
•				(Use Asse	ssor's or Comm	issioners' Date Stamp)	)
Section I: Petitioner, please co	omplete Section I o	nly.					
Date: 03 10 2025	-						
AND MALE	DIPAK GO	PAL	1.1		D.	. Lee	
Petitioner's Name: GoPala			sest wes	rean CA	STLY RO	E M	_
Petitioner's Mailing Address:	595 GENDA	CO		80	109		
City or Town		State		Zip Co			
ACCUED IN E OR RADGEL NUMBER	(6)	PROPER	TY ADDRESS OF	R LEGAL DESC	RIPTION OF	PROPERTY	
ROYDZY67 2351-274	-05-006 5	75 GENDA	WAY, CA	STLE ROCK	COP	0109	
Petitioner requests an abatement or	refund of the appropriate	e taxes and states	that the taxes ass	essed against th	e above prop	erty for property tax	8
year(s) 2013 and 202	are incorrect	for the following re	asons: (Briefly de	scribe why the ta	axes have bee	en levied erroneous	ly or
illegally, whether due to erroneous va	aluation, irregularity in le	evying, clerical erro	r or overvaluation	. Attach addition	al sheets if he	ecessary.)	
		X					
Petitioner's estimate of value:	\$ 4,140,000	( <b>233</b> ) ar	nd \$ 4,140,	000 (20	(ear		
	Value	Year	value	,	eai		
I declare, under penalty of perjury in	the second degree, that	t this petition, toget	ther with any acco	mpanying exhibi	ts or statemer	nts, has been prepa	red
or examined by me, and to the best	of my knowledge, inform	nation and belief, is	true, correct, and	complete.			
1111					DIPAK @	GOPALCO. CO	M
Petitioner's Signatur		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
Ву	Pho	ne Number (	)	Email			
Agent's Signature*							
*Letter of agency must be attack	hed when petition is	submitted by an	agent.				
The assessed value and resulting	ng tax amounts are c	alculated from th	ne adjusted actu	al value. If the	Board of Co	ounty Commissio	ners,
nursuant to \$ 20 10 114(1) C P	S or the Property	Fax Administrato	r pursuant to 8	39-2-116, C.R	.S.,denies ti	le petition for feit	ariu
or abatement of taxes in whole of § 39-2-125, C.R.S., within thi	or in part, the Petition	ner may appeal t of any such deci:	o the Board of A sion. § 39-10-11	Assessment Ap 14.5(1), C.R.S.	peais pursi	iant to the provisi	.0115
01 § 39-2-120, O.14.0., Within the							
Section II:		sessor's Re		ation			
T	(,		•				
Tax Year	Value	Adjusted	Assessment	Assessed	Mill	T	
Actual	Adjustment	Actual	Rate	Value	Levy	Tax	
Original							
Corrected							
Abate/Refund					-		
Tax Year							
Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax	
				1141041001001			
6 8333 4 5							
Assessor recommends							
If the request for abatement is objection or protest to such val	based upon the grou	nds of overvalua	ation, no abatem	nent or refund ( has been maile	of taxes sha ed to the tax	ll be made if an paver. § 39-10-	
114(1)(a)(I)(D), C.R.S.	uation has been lifed	and a Notice of	Determination	nao boomman		, , , ,	
, , , , , , , ,	¬ No	☐ Yes (If a protes	st was filed, pleas	se attach a copy	of the NOD.	)	
Tax your	_	☐ Yes (If a protes					
Tax year: Protest?	No	⊔ res (ir a protes	ot was med, pieas	oc attach a copy	3	r	
Assessor recommend	s denial for the fo	ollowing reaso	on(s):				
Assessor recommend	o demai for the fe		(-)				
			-	Accessor's or	Denuty Asse	ssor's Signature	

# FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY (Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III:		Written Mutual	Agreement o	of Assessor and	Petitioner		
The Commissioner	s of	Count	y authorize the A	ssessor by Resolutio	n No		to review
petitions for abaten per tract, parcel, or	nent or refund and lot of land or per	to settle by written muschedule of personal p	utual agreement a property, in accor	any such petition for a dance with § 39-1-11	abatement or refund 3(1.5), C.R.S.	in an amount o	f \$10,000 or less
	nd Petitioner r ear	mutually agree to t _	he values and				
	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax
Original							
Corrected			_				v v <del></del>
Abate/Refund _							_
Tax Ye	ear		Adjusted	Assessment	Assessed	Mill	
	Actual	Adjustment	Actual	Rate	Value	Levy	Tax
Original							
Corrected							
Abate/Refund							
- Note: The total tax		include accrued intere		d fees associated with	n late and/or delinqu	ent tax payment	ts, if applicable.
Petitioner Sign	ature:				Date:		
-					Date:		
Assessor's or l	Deputy Assess	or's Signature:			Date:		
Name (being present are fully advised	not present),	g been given to the(being prese and WHEREAS, th reto, NOW BE IT RE be (approvedappr	entnot presence e said County ( ESOLVED, that	<i>nt)</i> and Petitioner_ Commissioners ha t the Board <i>(agree</i> )	Name ve carefully consi sdoes not agre	dered the with	- nin petition, and commendation of
Year	Assessed Value	Taxes Abate/R	efund	Year Asse	ssed Value	Taxes Abate/F	Refund
IN WITNESS W	the Board of Co  /HEREOF, I ha  day of	County C county, do hereby county Commissione ve hereunto set my	ertify that the ars. hand and affixo	icio Clerk of the Bobove and foregoing ed the seal of said	g order is truly co County County Clerk's or [	ommissioners pied from the	record of the
Section V:		A	ction of the I	Property Tax Ac	Iministrator		
			(For all abatement	ts greater than \$10,000)		oroby.	
The action of	the Board of	County Commissi	oners, relativ	e to this abatem	ent petition, is r	ereby	
☐ Approved	☐ Approved	I in part \$		Denied fo	or the following i	eason(\$):	
Sec	retary's Signature	9		Property	/ Tax Administrator's	s Signature	Date

#### DOUGLAS COUNTY ABATEMENT HEARING REFEREE WORKSHEET

Petitioner:	Castle Rock Hi LLC	Agent: Dipak Gopal
Parcel No.:	R0483954	Abatement Number: 202500063
Assessor's Orig	ginal Value: \$7,560,000 (2024)	
Hearing Date:	May 15, 2025	Hearing Time: 10:30 a.m.
1. The Doug	glas County Assessor was represented a	at the hearing by Sean Hickey
2. The Petiti	oner was:  a.	
3. Assesso	or's Recommended Value: \$7,560,000	(No change)
Petition	ner's Requested Value: \$5,880,000	
		documents in support of the claim: The petitioner provided assessment comparable located at 4755 Castleton Way

(Comfort Suites) valued at \$70,000/room. He requested that the value be reduced to \$70,000/room or \$5,880,000.

5.	The A	ssessor pre	esented the following testimony and documents in support of the Assessor's position:
	a. b. c. d.	□valuati □a valua	om sales of comparable properties which sold during the applicable time period; and /or on using the cost approach; and/or ation using the income approach; and/or Reviewed the 2021 and 2022 year end financials provided by the petitioner.
			INDS AND RECOMMENDS THAT THE PROPER CLASSIFICATION AND OF THE PROPERTY ARE:
Clas	sificatio	on:	(2215) Hotel
Tota	ıl Actua	al Value:	\$7,560,000 ( No change)
com	pared t	o a single a	s: The eight sales provided by the appraiser offer a more accurate reflection of market value assessment comparable provided by the petitioner. Moreover, the 2021 and 2022 year-end the property might be undervalued when considering an income approach. Petition Denied.
IT IS	S THE	REFORE	RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:
Reco		a. □Appr dations he	oved and the value of the subject property is reduced as set forth in the Findings and rein
	1	ь. 🗆 Арр	proved in part as set forth in the Findings and Recommendations herein
	(	c. 🛛 De	nied after abatement hearing
	(	d. 🗆 Adr	ministrative Denial is Granted

REFEREE:

s/ Jeffrey Hamilton Name

Date

5-15-2025

Abatement Log No. 202500063

#### **Transmittal Sheet for Abatement #: 202500063**

Abatement #	202500063	Staff Appraiser	SJH		
Tax Year	2024	Review Appraiser	SJH		
Date Received	3/10/2025	Recommendation	Deny		
Petitioner	CASTLE ROCK HILLC	Reason	Consideration was given to the actual income operating dat provided, and it was determined to support the Assessor's value with no adjustment warranted.		
Agent		Keason			
Petitioner's Request	Value Too High				
Petitioner's Requested Value	\$5.880.000	Assessor Final Review Value	\$7.560.000		

Assessor valued the subject by the market approach using comparable sales of lodging properties similar to the subject in age, size and amenities that sold during the study period. Petitioner provided historical 2021 and 2022 operating data and a STR report for the subject property. Data provided by the Petitioner supports the Assessor's estimate of market value for the subject property.

# **Original Values**

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0483954	2115	2375	\$1,468,739	\$0	\$1,468,739	27.900%	\$409,780	9.3321%	\$38,241.08
	2215	2375	\$6,091,261	(\$30,000)	\$6,061,261	27.900%	\$1,691,090	9.3321%	\$157,814.21
	Account	Total:	\$7,560,000	(\$30,000)	\$7,530,000		\$2,100,870		\$196,055.29

#### **Final Values**

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0483954	2115	2375	\$1,468,739	\$0	\$1,468,739	27.900%	\$409,780	9.3321%	\$38,241.08
	2215	2375	\$6,091,261	(\$30,000)	\$6,061,261	27.900%	\$1,691,090	9.3321%	\$157,814.21
	Account Total:		\$7,560,000	(\$30,000)	\$7,530,000		\$2,100,870		\$196,055.29

#### **Refund Amounts**

Account #	Original Total Actual Value	Original Adj Total Assessed	Original Total Taxes	Final Total Actual Value	Final Adj Total Assessed	Final Total Taxes	Refund Amount
R0483954	\$7,560,000	\$2,100,870	\$196,055.29	\$7,560,000	\$2,100,870	\$196,055.29	\$0.00
Totals	\$7,560,000	\$2,100,870	\$196,055.29	\$7,560,000	\$2,100,870	\$196,055.29	\$0.00

# \*Adjustments

Account #	Adjustment Description	Adjustment Amount
R0483954	SB22-238 Commercial 30k Exemption	(\$30,000)

202500063-2024
PETITION FOR ABATEMENT OR REFUND OF TAXES

DCASSESSOR

MAR 10 2025 RCD

Section I: Petitioner, please complete Section I only.  Date: 93   925	eived	H
Petitioner's Name:  Castle Rock HT Lic Joba Abulay  Petitioner's Mailing Address: \$5 GENDA LAN  Castle Rock HT Lic Joba Abulay  SCHEDULE OR PARCEL NUMBER(S)  R P483954   2351-214-05-013 PROPERTY ADDRESS OR LEGGION GEADA LAN COMPANIENCE  Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed year(s) 2023 and 2021 are incorrect for the following reasons: (Briefly describe to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attact RecGILARTY IN LEGYING  Petitioner's estimate of value: \$5,880,000 Value  I declare, under pepalty of perjury in the second degree, that this petition, together with any accompany or examined by me land to the best of my knowledge, information and belief, is true, correct, and complete the companience of the period of	(Use Assessor's or C	Commissioners' Date Stamp)
Petitioner's Name: ASTLE ROCK HILL ADDRESS OF LEGA CONTROL OF SMAILING Address: SS GRADA UAN STATE BOX Coty or Town  SCHEDULE OR PARCEL NUMBER(S) PROPERTY ADDRESS OR LEGA COLOR OF COL		
Petitioner's Name: Castle Rock HT LLC 4		
Petitioner's Mailling Address: STATE DOC Corporate Laws and states that the taxes assessed year(s) 233 and 2221 are incorrect for the following reasons: (Briefly describe illegally, whether doe to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attact Record LARTY IN LEVYING  Petitioner's estimate of value: \$5.880,000 Yalue Yeak and \$5.880,000 Yalue  I declare, under pegalty of perjury in the second degree, that this petition, together with any accompany or examined by me, lambour the best of my knowledge, information and belief, is true, correct, and complement of a period to the second degree, that this petition, together with any accompany or examined by me, lambour to the best of my knowledge, information and belief, is true, correct, and complement of a gency must be attached when petition is submitted by an agent.  The assessed value and resulting tax amounts are calculated from the adjusted actual value pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to \$ 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to \$ 39-10-114.5(1)  Section II:  Assessor's Recommendation (For Assessor's Recommendation (For Assessor's Use Only)  Tax Year Value Adjusted Assessment Rate Value Adjusted Actual Rate Value Adjusted Actual Value Adjusted Actual Value Adjusted Adjusted Actual Value Adjusted Adjusted Actual Value Adjusted Adjusted Adjusted Adjusted Adjusted Adjusted Actual Value Adjusted Actual Actu	C N.	LE CALTE DON
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and are incorrect for the following reasons: (Briefly describe illegally, whether doe to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attact  ***IREGULARITY IN LEVYING**  Petitioner's estimate of value: \$_\$_880,000		
Petitioner's estimate of value: \$ \$ 880,000   Value	against the above	property for property tax
Petitioner's estimate of value: \$ 5,880,000   Yalue   Yeak   Yalue   Y	why the taxes have	been levied erroneously or if necessary)
Petitioner's estimate of value: \$ 5.880,000   Year   Yalue   Actual   Actual   Actual   Adjustment   Actual   A	ir additional shoots	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
I declare, under penalty of perjury in the second degree, that this petition, together with any accompanyly or examined by me land to the best of my knowledge, information and belief, is true, correct, and complete penalty of petitioner's Signature  Phone Number Ph		
I declare, under penalty of perjury in the second degree, that this petition, together with any accompanyly or examined by me land to the best of my knowledge, information and belief, is true, correct, and complete peritioner's Signature  Phone Number ()  Agent's Signature*  *Letter of agency must be attached when petition is submitted by an agent.  The assessed value and resulting tax amounts are calculated from the adjusted actual value pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-10 or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assess of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1)  Section II:  Assessor's Recommendation (For Assessor's Use Only)  Tax Year Value Adjusted Actual Assessment Asse Value Actual Adjustment Actual Act	Year	
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Agent's Signature* *Letter of agency must be attached when petition is submitted by an agent.  The assessed value and resulting tax amounts are calculated from the adjusted actual value pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-10 or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assess of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1)  Section II:  Assessor's Recommendation (For Assessor's Use Only)  Tax Year Value Adjusted Actual Rate Value Adjusted Actual Rate Value Adjusted		
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	een mailed to the	taxpayer, § 39-10-
Tax year: Protest? No Yes (If a protest was filed, please attac		IOD.)
Tux your		
Tax year: Protest? No Tes (ii a protest was field, please attain	ch a copy of the N	
Assessor recommends denial for the following reason(s):	ch a copy of the N	
Massessor recommends define for the following following.	ch a copy of the N	
Asses	ch a copy of the N	
Tax year: Protest?  No  Yes (If a protest was filed, please attaction of the following reason(s):		NOD.)

# FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY (Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III:		Written Mutual	(Only for abateme	nts up to \$10,000)			
he Commissioners	s of	Count	y authorize the A	ssessor by Resolutio	n No		to review
petitions for abatem per tract, parcel, or	nent or refund and lot of land or per	to settle by written meschedule of personal p	utual agreement property, in accor	any such petition for a dance with § 39-1-11	abatement or refund 3(1.5), C.R.S.	d in an amount of	\$10,000 or less
	ind Petitioner r	nutually agree to t	he values and	tax abatement/re	efund of:		
	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax
Original _							
Corrected					-		
Abate/Refund _							
Tax Ye	ear		A -11 11	Assessment	Assessed	Mill	
	Actual		Adjusted Actual	Assessment Rate	Assessed Value	Levy	Tax
Original							
Corrected							
Abate/Refund							
- Note: The total tax		include accrued intere		d fees associated with	n late and/or delinqu	uent tax payment	s, if applicable.
					Date:		
_					Dato		
Assessor's or l	Deputy Assess	or's Signature:			Date		
meeting held on	n (month/day/ye	(Mussioners of/	t be completed if \$	neeting there were	ly) olorado, at a duly present the follorwith n	wing members: otice of such m	
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