

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Jennifer Castro & Sergio Arias

Agent:

Parcel No.: R0489579

Abatement Number: 202500202

Assessor's Original Value: \$746,598

Hearing Date: September 17, 2025

Hearing Time: 9:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Lisa Dyer

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: \$746,598 (No change)

Petitioner's Requested Value: \$700,000

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner did not provide any evidence to support their requested value.

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: (1212) Single family residence

Total Actual Value: \$746,598 (No change)

Reasons are as follows: The five sales, adjusted for relevant characteristics and time by the assessor, present a consistent range and support the assigned 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/ Jeffrey Hamilton
Name

9-17-2025
Date

Abatement Log No. 202500202

202500202-2024
PETITION FOR ABATEMENT OR REFUND OF TAXES

DCASSESSOR
APR 16 2025 RCD

County: DOUGLAS

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 04 16 2025
Month Day Year

Petitioner's Name: Sergio Anias & Jennifer Castro
Petitioner's Mailing Address: 1444 Sidewinder Circle
Castle Rock CO 81080
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)

250106409021

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

1444 Sidewinder Circle

Castle Rock CO 80108-2810

R0489579

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 2024 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: \$ 700,000 2024 & 2025
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 (626) 233-8672 (626) 497 0566
Email ariasse3@gmail.com & jrcastro10@gmail.com

By _____
Agent's Signature*

Daytime Phone Number ()

Printed Name: _____ Email _____

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

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	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	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.)							
<input type="checkbox"/> Assessor recommends denial for the following reason(s):							
Assessor's or Deputy Assessor'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 of Assessor and Petitioner

(Only for abatements up to \$10,000)

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 and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____	Value	Adjusted	Assessment	Assessed	Mill	
	Actual	Adjustment	Actual	Rate	Value	Levy Tax
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

Petitioner's Signature _____

Date _____

Assessor's or Deputy Assessor's Signature _____

Date _____

Section IV: 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 ____/____/____, at which meeting there were present the following members:

Month Day Year

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 present--not present) and

Name

Petitioner _____ (being present--not present), and WHEREAS, the said

Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board (~~agrees--does not agree~~) with the recommendation of the Assessor, and that the petition be (~~approved--approved in part--denied~~) with an abatement/refund as follows:

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 _____, _____

Month

Year

County Clerk's or Deputy County Clerk's Signature _____

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator

(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby

☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s):

Secretary's Signature _____

Property Tax Administrator's Signature _____

Date _____

Transmittal Sheet for Abatement #: 202500202

Abatement #	202500202	Staff Appraiser	LRD
Tax Year	2024	Review Appraiser	BAF
Date Received	4/16/2025	Recommendation	Deny
Petitioner	JENNIFER CASTRO & SERGIO ARIAS	Reason	Data collected from the preceding 24 month study period supports the current assessment on your property.
Agent			
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$700,000	Assessor Final Review Value	\$746,598

The subject is an average quality, good condition, 2-story home at 1444 Sidewinder Cir., Castle Rock. The Petitioner is appealing the 2024 valuation and requesting a value of \$700,000. The subject sold 8/2/2024 for \$700,000. The Assessor is required to use valid, arms-length transactions, which occurred during the study period of 7/1/2020 to 6/30/2022, to determine value for 2024, using an appraisal date of June 30, 2022. Values were appreciating at 1.75% per month during the study period in the subject's neighborhood. The adjusted comparable sales range is from \$721,000 to \$783,000. Per Colorado Revised Statutes, post appraisal date sales and current market conditions cannot be considered. Market analysis indicates no adjustment to the 2024 value.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0489579	1112	3193	\$141,291	\$0	\$141,291	6.700%	\$9,470	10.5708%	\$1,001.05
	1212	3193	\$605,307	(\$55,000)	\$550,307	6.700%	\$36,870	10.5708%	\$3,897.45
	Account Total:		\$746,598	(\$55,000)	\$691,598		\$46,340		\$4,898.50

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0489579	1112	3193	\$141,291	\$0	\$141,291	6.700%	\$9,470	10.5708%	\$1,001.05
	1212	3193	\$605,307	(\$55,000)	\$550,307	6.700%	\$36,870	10.5708%	\$3,897.45
	Account Total:		\$746,598	(\$55,000)	\$691,598		\$46,340		\$4,898.50

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
R0489579	\$746,598	\$46,340	\$4,898.50	\$746,598	\$46,340	\$4,898.50	\$0.00
Totals	\$746,598	\$46,340	\$4,898.50	\$746,598	\$46,340	\$4,898.50	\$0.00

*Adjustments

Account #	Adjustment Description	Adjustment Amount
R0489579	SB-001 Residential 55k Exemption	(\$55,000)

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: DA Investment Group Inc.

Agent: Demitrii Reison

Parcel No.: R0382202

Abatement Number: 202502075

Assessor's Original Value: \$833,653

Hearing Date: September 17, 2025

Hearing Time: 9:30 a.m.

1. The Douglas County Assessor was represented at the hearing by Rudolph Largaespada
2. The Petitioner was:
 - a. ☐ present
 - b. ☐ not present
 - c. ☒ present/represented by Demitrii Reison
 - d. ☐ not present/represented by [Click here to enter text.](#)

3. Assessor's Recommended Value: \$833,653 (No change)

Petitioner's Requested Value: \$627,719

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner presented five comparable sales from the 24-month study period and one post-period sale, priced between \$554,000 and \$705,000. He argued the property's poor condition did not justify the assessor's value and requested a reduction to \$627,719.

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: (1212) Single Family Residence

Total Actual Value: \$833,653 (No change)

Reasons are as follows: The assessor presented six comparable sales, two of which were also utilized by the petitioner. Appropriate adjustments for property characteristics and time were applied, resulting in a consistent range of values after adjustment. In contrast, the petitioner relied on raw sales data without adjustments for time or characteristics, leading to a proposed value below market levels. The assessor's adjusted sales substantiate the assigned value. Therefore, the petition is denied.

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/ Jeffrey Hamilton
Name

[Click here to enter text.](#)
Date

Abatement Log No. 202502075

202502075-2024

PETITION FOR ABATEMENT OR REFUND OF TAXES

County DouglasDate Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date 05 22 2025
Month Day YearPetitioner's Name: DA Investment Group IncPetitioner's Mailing Address: 16618 Black Oak CtParkerCO80134

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)

223317416047

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY


16618 Black Oak Ct, Parker,
CO 80134R0382202

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 2024 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.) Assessed value of \$833,653 is overstated. Recent comparable sales during the legal study period support a lower market value. Comparable sales list attached.

Petitioner's estimate of value:

\$ 627,719 (2024)
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.



Petitioner's Signature
Daytime Phone Number (720) 299-5604Email dainvestmentgroupinc@gmail.comBy _____
Agent's Signature

Daytime Phone Number ()

Printed Name: _____

Email _____

*Letter of agency must be attached when petition is submitted by an agent

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	Value	Adjusted	Assessment	Assessed	Mill		
Actual	Adjustment	Actual	Rate	Value	Levy	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.)							
<input type="checkbox"/> Assessor recommends denial for the following reason(s):							
Assessor's or Deputy Assessor's Signature _____							

Received
MAY 22 2025
Douglas County
Assessor's Office

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 of Assessor and Petitioner
(Only for abatements up to \$10,000)

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 and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax
Original	_____	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

Petitioner's Signature _____ Date _____

Assessor's or Deputy Assessor's Signature _____ Date _____

Section IV: 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 ____/____/____, at which meeting there were present the following members:

Month Day Year

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 _____

Name _____ (being present--not present) and

Petitioner _____ Name _____ (being present--not 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 (agrees--does not agree) with the recommendation of the Assessor, and that the petition be (approved--approved in part--denied) with an abatement/refund as follows:

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 _____
Month Year

County Clerk's or Deputy County Clerk's Signature _____

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator
(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby

☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s): _____

Secretary's Signature _____

Property Tax Administrator's Signature _____

Date _____

Comparable Sales - Supporting Abatement Request

Parcel #223317416047

Subject Property Assessed Value (2023): \$833,653

Owner's Market Estimate: \$627,719

Valuation Basis: Sales Study Period (July 1, 2020 - June 30, 2022)

Address	Sale Price	Sale Date	Notes
10495 Shorepine Ct	\$610,000	1/4/2021	Same layout as subject property
10577 Oakmoor Ln	\$589,000	7/9/2020	Similar size and location
15509 Flowerhill Cir	\$705,000	6/24/2022	Close proximity, similar layout
10240 Travertine Pl	\$625,000	10/21/2022	Comparable size and location
15368 Woodruff Way	\$675,000	6/28/2022	Within the same neighborhood
10489 Longleaf Dr	\$554,000	9/1/2020	Similar size, same immediate area

These sales clearly support a lower valuation. Based on this data, I respectfully request the 2023 assessed value be reduced to reflect a more accurate market value of approximately \$627,719.

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Parker, CO

Home value Cost calculator Owner options Home details Neighborhood

• Other, Gas

Cooling

• Central

Appliances

✓ Show more

Services availability

🔗 Switch to Quantum Fiber

Price history

Date	Event	Price
1/4/2021	Sold	\$610,000 \$172/sqft

Source: Public Record Report

Vinyl

- Basement: Finished
- Has fireplace: Yes
- Fireplace features: Gas, Family Room, Master Bedroom, Gas Log

Get a cash offer in 3 minutes

Find out how much your home could sell for in as little as 3 minutes with a no-obligation cash offer.

Estimated market value

\$780,300

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Search

Deals for You



80134



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Parker, CO

Home value Cost calculator Owner options **Home details** Neighborhood

- Forced air, Gas

Cooling

- Central

Appliances

✓ Show more

Services availability

Switch to Quantum Fiber ⓘ

- Fireplace features: Living Room

Interior area

- Total interior livable area: 3,984 sqft
- Finished area below ground: 1,159 sqft

Get a cash offer in 3 minutes

Find out how much your home could sell for in as little as 3 minutes with a no-obligation cash offer.

Estimated market value

\$800,700

What is this number?

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Claim this home

Price history

Date	Event	Price
7/10/2020	Sold	\$589,000 -0.1% \$148/sqft

Source: Zillow Research (ZRE) #1300934, 80134 [Report](#)

Help Sign in

Homes for You

80134

Buy Rent S

Parker, CO

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Home value Cost calculator Owner options Home details Neighborhood

- Level: Upper
- Area: 132 Square Feet
- Dimensions: 11 x 12

Bedroom

Show more

Services availability

Price history

Date	Event	Price
6/24/2022	Sold	\$705,000 \$197/sqft

Source: RECOLORADO Reviewed: 6/25/2022 Report

- Level: Main
- Area: 270 Square Feet
- Dimensions: 18 x 15

Get a cash offer in 3 minutes

Find out how much your home could sell for in as little as 3 minutes with a no-obligation cash offer.

Estimated market value

\$749,200

What is this number?

Unlock your offer

Claim this home

[View on ASACOLORADO](#) [#9441237](#) Report

10/21/2022

Sold

\$625,000 -1.6%
\$222/sqft

Source: [RECOLORADO](#) | [re.colorado](#) # 7115148 [Report](#)

10/3/2022

Pending sale

\$635,000
\$225/sqft

Source: [Dodge HomeSmart #7132146 Report](#)

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Get a cash offer in 3 minutes

Find out how much your home could sell for in as little as 3 minutes with a no-obligation cash offer.

Estimated market value

\$715,000

What is this number?

Unlock your offer

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Home value Cost calculator Owner options Home details Neighborhood

Dimensions: 13 x 17

Kitchen

Show more

Services availability

Price history

Date	Event	Price
6/28/2022	Sold	\$675,000 -2.2% \$181/sqft
Source: RECOLORADO Colorado Real Estate Report		
5/16/2022	Pending sale	\$690,000 \$185/sqft
Source: Redfin HomeSmart #3189625 Report		

Get a cash offer in 3 minutes

Find out how much your home could sell for in as little as 3 minutes with a no-obligation cash offer.

Estimated market value

\$729,200

What is this number?

Unlock your offer

Claim this home

Back to search



Save Share More

Home value Cost calculator Owner options Home details Neighborhood

Services availability

Switch to Quantum Fiber

Price history

Date	Event	Price
9/1/2020	Sold	\$554,000 \$156/sqft
Source: Trulia Inc. Report		
7/25/2020	Pending sale	\$554,000 \$156/sqft
Source: Trulia Inc. Report		
7/14/2020	Price change	\$554,000 -1.1% \$156/sqft
Source: Trulia Inc. Report		
7/14/2020	Price change	\$554,000 -1.1% \$156/sqft
Source: Trulia Inc. Report		

Get a cash offer in 3 minutes

Find out how much your home could sell for in as little as 3 minutes with a no-obligation cash offer.

Estimated market value

\$756,100

What is this number?

Unlock your offer

Claim this home

Brenda Davis

From: Assessors
Sent: Thursday, May 22, 2025 7:35 PM
To: Brenda Davis
Cc: Felice Entratter
Subject: Fw: Abatement Petition – Parcel #223317416047
Attachments: Petition_for_abatement_or_refund_of_taxes.pdf; Shorepine_Ct.jpg; Oakmoor_Ln.jpg; Flowerhill_Cir.jpg; Travertine_Pl.jpg; Woodruff_Way.jpg; 10489Longleaf_Dr.jpg

Douglas County Assessor's Office
Mail: 301 Wilcox, Castle Rock, CO 80134
Email: assessors@douglas.co.us
Public Assistance Line: 303-660-7450
Web: douglas.co.us/assessor

From: Dmitrii <dainvestmentgroupinc@gmail.com>
Sent: Thursday, May 22, 2025 6:31:24 PM
To: Assessors <Assessors@douglas.co.us>
Subject: Abatement Petition – Parcel #223317416047

Dear Douglas County Assessor's Office,

I am submitting a petition for abatement regarding the 2023 valuation of my property, which impacts the 2024 property taxes. Please find attached the completed and signed abatement form, along with all supporting documentation.

Included in this submission:

Signed abatement petition form

Written explanation of my valuation concern

A list of comparable property sales during the official study period (July 1, 2020 – June 30, 2022)

Supporting screenshots from Zillow showing sale prices, dates, and property details.

Property Address: 16618 Black Oak Court, Parker, CO 80134
Parcel Number: 223317416047

The assessed value of \$834,614 does not reflect actual market conditions during the required time frame. Based on verified comparable sales, I respectfully propose a corrected valuation of approximately \$627,719.

Please confirm receipt of this submission, and let me know if you need any further information. I appreciate your time and consideration in reviewing my request.

Warm regards,
DA Investment Group Inc
Phone: 720-299-5604

Transmittal Sheet for Abatement #: 202502075

Abatement #	202502075	Staff Appraiser	REL
Tax Year	2024	Review Appraiser	BAF
Date Received	5/22/2025	Recommendation	Deny
Petitioner	DA INVESTMENT GROUP INC	Reason	The Market Approach to value was used in determining the subjects value, resulting in no change.
Agent			
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$627,719	Assessor Final Review Value	\$833,653

The subject is a good, 2-Story dwelling located at 16618 Black Oak Ct, Parker. The Petitioner is appealing the 2024 valuation and requesting a value adjustment to \$627,719. The Petitioner provided six sales to review while two were utilized and adjusted accordingly within the comparable sales grid. The other four sales provided are smaller in terms of the above grade living area and were omitted from the grid. All of the sales utilized within the comparable sales grid are within 100 sf of above grade living area and appears to contain similar features to the subject property. The adjusted comparable sales range from \$780,000 to \$916,000. The Assessor is required to use valid, arms-length transactions, which occurred during the study period, to determine value for 2024, using an appraisal date of June 30, 2022. Per Colorado Revised Statutes, post appraisal date sales and current market conditions cannot be considered. Market analysis indicates no adjustment to the 2024 value.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0382202	1112	1003	\$156,891	\$0	\$156,891	6.700%	\$10,510	10.7084%	\$1,125.45
	1212	1003	\$676,762	(\$55,000)	\$621,762	6.700%	\$41,660	10.7084%	\$4,461.12
	Account Total:		\$833,653	(\$55,000)	\$778,653		\$52,170		\$5,586.57

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0382202	1112	1003	\$156,891	\$0	\$156,891	6.700%	\$10,510	10.7084%	\$1,125.45
	1212	1003	\$676,762	(\$55,000)	\$621,762	6.700%	\$41,660	10.7084%	\$4,461.12
	Account Total:		\$833,653	(\$55,000)	\$778,653		\$52,170		\$5,586.57

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
R0382202	\$833,653	\$52,170	\$5,586.57	\$833,653	\$52,170	\$5,586.57	\$0.00
Totals	\$833,653	\$52,170	\$5,586.57	\$833,653	\$52,170	\$5,586.57	\$0.00

*Adjustments

Account #	Adjustment Description	Adjustment Amount
R0382202	SB-001 Residential 55k Exemption	(\$55,000)

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Lareen Archer Trust

Agent: Lareen Archer

Parcel No.: R0496092

Abatement Number: 202505725 & 202505726

Assessor's Original Value: \$301,871

Hearing Date: September 17, 2025

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Edward Weller
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: \$301,871 (No change)

Petitioner's Requested Value: \$100,000

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner stated that the vacant land parcel was used for parking for their business and has a .07 ac portion that is not useable because of its topography. They believe the assessor is valuing it as a building site and not as parking for their business. They further stated that the value for 2021 and 2022 was around \$100,000 then increased to \$310,871 for 2023 and 2024 and then reduced to \$100,000 again for 2025. They requested that the value be reduced to \$100,000 for tax years 2023 and 2024.

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: (0200) Vacant land/Parking

Total Actual Value: \$100,000

Reasons are as follows: The vacant land or parking parcel currently serves as parking for the business located on Wilcox Street. Although an alley separates the business parcel from the parking parcel, resulting in non-contiguous properties, they function effectively as a single economic unit. Based on these considerations, I recommend that the value be adjusted to \$100,000. [Click here to enter text.](#)

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/ Jeffrey Hamilton
Name

9-17-2025
Date

Abatement Log No. 202505725 & 202505726

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. 202505725-2023

Date: July 7, 2025 202505726-2024
Month Day Year

**DCASSESSOR
JUL 07 2025 RCD**

Petitioner's Name: Lareen Archer Trust
 Petitioner's Mailing Address: 1855 Low Meadow BLVD
Castle Rock CO 80109
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S) 250511217023
R0496092
PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY Lot 28, Town of Castle Rock 28th and

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2023 and 2024 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.)

It was appraised as a building site, when it is just sitting idle for our business -
 Petitioner's estimate of value: \$ _____ (2023) and \$ _____ (2024)
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.

Lareen Archer Trust Phone Number (303) 688-4746 Email CRS4R2@gmail.com
 Petitioner's Signature

By _____ Phone Number () _____ Email _____
 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. 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 _____	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax
Original	_____	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____	_____

Tax Year _____	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax
Original	_____	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____	_____

☐ 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? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: _____ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☐ Assessor recommends denial for the following reason(s):

 Assessor's or Deputy Assessor'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 of Assessor and Petitioner
(Only for abatements up to \$10,000)

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 and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____							
	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax
Original	_____	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____	_____

Tax Year _____							
	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax
Original	_____	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

Petitioner Signature: _____

Date: _____

Assessor's or Deputy Assessor's Signature: _____

Date: _____

Section IV:

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 present--not present) and Petitioner _____

(being present--not 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 (agrees--does not agree) with the recommendation of the Assessor and the petition be (approved--approved in part--denied) 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 _____, _____
Month Year

County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V:

Action of the Property Tax Administrator

(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s):

Secretary's Signature

Property Tax Administrator's Signature

Date

P.O. BOX 1208
100 Third Street, Suite 120
Castle Rock, CO 80104

2024 Real Estate Tax Notice
2024 Taxes Due 2025



Scan Me!

ACCOUNT # **R0496092**
PARCEL # 250511217023
TAX DISTRICT # 3287
Email Verification Key GN87MXD1

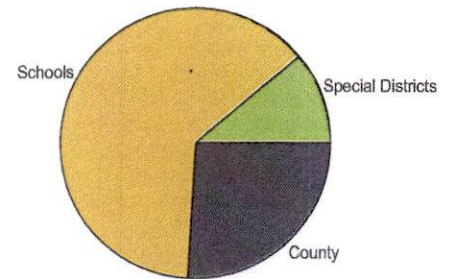
10733*25**G50**0.67**1/4*****AUTO**5-DIGIT 80104
LAREEN E ARCHER TRUST
1855 LOW MEADOW BLVD UNIT 126
CASTLE ROCK CO 80109-8023



Valuation	Actual	Assessed
LAND	\$301,871	\$84,220
BUILDING/IMPROVE	\$0	\$0
PERSONAL	\$0	\$0
TOTAL	\$301,871	\$84,220
NET TOTAL	\$301,871	\$84,220

Tax Authority	Tax Levy	Temp Tax Credit	General Tax
DOUGLAS COUNTY GOVERNMENT	17.859000	1.048000	1,504.09
DEVELOPMENTAL DISABILITY	0.867000	0.000000	73.02
DOUGLAS COUNTY SCHOOLS	45.528000	0.000000	3,834.37
TOWN OF CASTLE ROCK	0.920000	0.000000	77.48
CEDAR HILL CEMETERY	0.104000	0.000000	8.76
DOUGLAS COUNTY LIBRARIES	4.000000	0.000000	336.88
CASTLE ROCK DDA	3.000000	0.000000	252.66
TOTAL	NET LEVY = 72.278000		6,087.26
	GRAND TOTAL		6,087.26

Distribution Breakdown



Payment	Due Date	Amount
FIRST HALF	FEB 28, 2025	3,043.63
SECOND HALF	JUN 16, 2025	3,043.63
FULL PAYMENT	APR 30, 2025	6,087.26

The school general fund mill levy for 2025 would have been 63.714 mills if there had been no state revenues. \$360,661,227 of state revenues is estimated to be received by this district during fiscal year 2024-2025.

Legal Description

LOT 2B TOWN OF CASTLE ROCK 28TH AMD 0.231 AM/L

parking lot

SITUS ADDRESS: 80104

* Please see reverse side of this form for additional information.

RETAIN TOP PORTION FOR YOUR RECORDS If you have sold this property, please forward this statement to the new owner or return to this office marked "property sold." Please fold on perforation BEFORE tearing

Unpaid prior year taxes:

NO

DOUGLAS COUNTY

TREASURER'S OFFICE COLORADO

P.O. BOX 1208
100 Third Street, Suite 120
Castle Rock, CO 80104

2023 Real Estate Tax Notice

2023 Taxes Due 2024



Scan Me!

ACCOUNT # R0496092
PARCEL # 250511217023
TAX DISTRICT # 3287
Email Verification Key JT7KXNB5

9956*28**G50**0.91**3/6*****AUTO5-DIGIT 80104
LAREEN E ARCHER
1855 LOW MEADOW BLVD UNIT 126
CASTLE ROCK CO 80109-8023

Valuation	Actual	Assessed
LAND	\$301,871	\$84,220
BUILDING/IMPROVE	\$0	\$0
PERSONAL	\$0	\$0
TOTAL	\$301,871	\$84,220
NET TOTAL	\$301,871	\$84,220

Tax Authority	Tax Levy	Temp Tax Credit	General Tax
DOUGLAS COUNTY GOVERNMENT	18.907000	0.000000	1,592.35
DEVELOPMENTAL DISABILITY	0.867000	0.000000	73.02
DOUGLAS COUNTY SCHOOLS	45.934000	0.000000	3,868.56
TOWN OF CASTLE ROCK	0.920000	0.000000	77.48
CEDAR HILL CEMETERY	0.104000	0.000000	8.76
DOUGLAS COUNTY LIBRARIES	3.513000	0.487000	295.87
CASTLE ROCK DDA	3.000000	0.000000	252.66
TOTAL	NET LEVY = 73.245000		6,168.70
	GRAND TOTAL		6,168.70

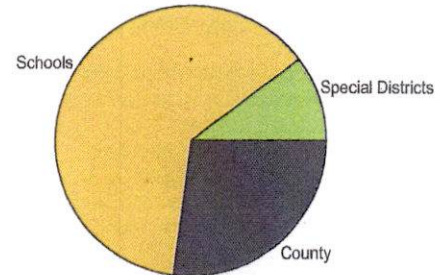
parking lot

Tax Authority	Temp Tax Credit	Estimated Tax
Douglas County Government Tax Reserve	-3.6790000	310.00

The general fund mill levy for 2024 would have been 59.542 mills if there had been no state revenues. \$351,458,425 of state revenues is estimated to be received by this district during fiscal year 2023-2024.

Legal Description
LOT 2B TOWN OF CASTLE ROCK 28TH AMD 0.231 AM/L

Distribution Breakdown



Payment	Due Date	Amount
FIRST HALF	FEB 29, 2024	3,084.35
SECOND HALF	JUN 17, 2024	3,084.35
FULL PAYMENT	APR 30, 2024	6,168.70

Unpaid prior year taxes:

NO

SITUS ADDRESS: 80104

* Please see reverse side of this form for additional information.

RETAIN TOP PORTION FOR YOUR RECORDS If you have sold this property, please forward this statement to the new owner or return to this office marked "property sold." Please fold on perforation BEFORE tearing

Transmittal Sheet for Abatement #: 202505725

Abatement #	202505725	Staff Appraiser	EGW
Tax Year	2023	Review Appraiser	SJH
Date Received	7/7/2025	Recommendation	Revised as per Hearing Officer's recommendation
Petitioner	LAREEN E ARCHER	Reason	A review of the market value of land in your neighborhood indicates your land assessment is correct.
Agent			
Petitioner's Request	Value Too High		
Petitioner's Requested Value		Assessor Final Review Value	\$100,000

Original Recommendation: The subject property is a 10,062.36 SF vacant commercial land parcel located in Castle Rock. The Petitioner did not supply any market data for consideration or an opinion of value for this appeal. For the 2023 tax year, the subject is valued at the market approach and is supported by vacant commercial land sales in the surrounding land economic area. A denial of the appeal is recommended. Hearing Officer Recommendation: **Adjusted at the 9/17/25 hearing as although an alley separates the business parcel from the parking parcel, resulting in non-contiguous properties, they function effectively as a single economic unit, therefore an adjustment is recommended.**

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0496092	0200	3287	\$301,871	\$0	\$301,871	27.900%	\$84,220	7.3245%	\$6,168.69
Account Total:			\$301,871	\$0	\$301,871		\$84,220		\$6,168.69

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0496092	0200	3287	\$100,000	\$0	\$100,000	27.900%	\$27,900	7.3245%	\$2,043.54
Account Total:			\$100,000	\$0	\$100,000		\$27,900		\$2,043.54

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
R0496092	\$301,871	\$84,220	\$6,168.69	\$100,000	\$27,900	\$2,043.54	\$4,125.15
Totals	\$301,871	\$84,220	\$6,168.69	\$100,000	\$27,900	\$2,043.54	\$4,125.15

Final Refund Amounts with Property Tax Relief Rebate Adjustments

* If the tax rebate fields are blank that means there was no rebate check issued for that account

Account #	Original Total Taxes	Final Total Taxes	Tax Refund Amount	Tax Rebate Original	Tax Rebate Final	Tax Rebate Adjustment	Final Refund Amount
R0496092	\$6,168.69	\$2,043.54	\$4,125.15	\$309.85	\$102.64	(\$207.21)	\$3,917.94
Totals	\$6,168.69	\$2,043.54	\$4,125.15	\$309.85	\$102.64	(\$207.21)	\$3,917.94

Transmittal Sheet for Abatement #: 202505726

Abatement #	202505726	Staff Appraiser	EGW
Tax Year	2024	Review Appraiser	SJH
Date Received	7/7/2025	Recommendation	Revised as per Hearing Officer's recommendation
Petitioner	LAREEN E ARCHER TRUST	Reason	A review of the market value of land in your neighborhood indicates your land assessment is correct.
Agent			
Petitioner's Request	Value Too High		
Petitioner's Requested Value		Assessor Final Review Value	\$100,000

Original Recommendation: The subject property is a 10,062.36 SF vacant commercial land parcel located in Castle Rock. The Petitioner did not supply any market data for consideration or an opinion of value for this appeal. For the 2024 tax year, the subject is valued at the market approach and is supported by vacant commercial land sales in the surrounding land economic area. A denial of the appeal is recommended. Hearing Officer Recommendation: **Adjusted at the 9/17/25 hearing as although an alley separates the business parcel from the parking lot parcel, resulting in non-contiguous properties, they function effectively as a single economic unit, therefore an adjustment is recommended.**

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0496092	0200	3287	\$301,871	\$0	\$301,871	27.900%	\$84,220	7.2278%	\$6,087.25
Account Total:			\$301,871	\$0	\$301,871		\$84,220		\$6,087.25

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0496092	0200	3287	\$100,000	\$0	\$100,000	27.900%	\$27,900	7.2278%	\$2,016.56
Account Total:			\$100,000	\$0	\$100,000		\$27,900		\$2,016.56

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
R0496092	\$301,871	\$84,220	\$6,087.25	\$100,000	\$27,900	\$2,016.56	\$4,070.69
Totals	\$301,871	\$84,220	\$6,087.25	\$100,000	\$27,900	\$2,016.56	\$4,070.69

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Berkenkitter Holdings LLC

Agent: Marian Woodward

Parcel No.: R0399930

Abatement Number: 202500237

Assessor's Original Value: \$3,311,080

Hearing Date: September 17, 2025

Hearing Time: 11:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Edward Weller
2. The Petitioner was:
 - a. ☐ present
 - b. ☐ not present
 - c. ☒ present/represented by Marian Woodward
 - d. ☐ not present/represented by [Click here to enter text.](#)

3. Assessor's Recommended Value: \$3,311,080 (No change)

Petitioner's Requested Value: \$2,700,000

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner's agent indicated that the strip mall property was previously tax-exempt as part of the Douglas County Library prior to its acquisition by the current owner. The new owner intended to lease the retail spaces but needed to address deferred maintenance issues. The agent provided estimated annual rents and expenses and referenced sales comps, including one also cited by the assessor (514 N Perry St), which she identified as most similar to the subject property. She requested that the property value be reduced to \$2,700,000.

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 [Click here to enter text.](#)

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

Classification: (2212) Retail

Total Actual Value: \$3,311,080 (No change)

Reasons are as follows: The assessor's income approach is supported by lease comps, market data, and capitalization rates. The petitioner's rent projections match the assessor's rate. The agent's lump sum expense adjustment of \$280,000, including capital expenditures, is improper appraisal practice and would undervalue the property. The assessor's value is justified; the petition should be denied.

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/ Jeffrey Hamilton
Name

9-17-2025
Date

Abatement Log No. 202500237

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Douglas

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

202500237-2024

Section I: Petitioner, please complete Section I only.

Date: April 22 2025
Month Day Year

Petitioner's Name: Berthen Kottler Holdings LLC

Petitioner's Mailing Address: 11 S. Wilcox St
Castle Rock CO 80104
City or Town State Zip Code

BUP
per call to
Agent
4/29/25

SCHEDULE OR PARCEL NUMBER(S)
B0399430
~~B0496019~~

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
102 W. Wilcox St

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:

\$ 2,700,000 2024
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 (303) 809-1618

Email tw@bmotors.us

By [Signature]
Agent's Signature

Daytime Phone Number (303) 229-9321

Printed Name: Marian Woodward

Email marwoodward2@gmail.com
mawoodward2@gmail.com

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

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	Value	Adjusted	Assessment	Assessed	Mill	
Actual	Adjustment	Actual	Rate	Value	Levy	Tax
Original						
Corrected						
Abate/Refund						

☐ 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? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☐ Assessor recommends denial for the following reason(s):

Assessor's or Deputy Assessor's Signature

Berkenkotter Holdings LLC
11 S Wilcox St
Castle Rock CO 80104

Ref: Abatement R0399930 – 250511306017 Reason for Abatement: Value Too High

Previously Exempt from taxes as part of the Douglas County Library property, this strip mall has suffered from lack of maintenance and upkeep. All tenants were given notice to vacate when the library purchased the building. Many of the existing tenants had occupied their units for lengthy periods with little or no updates or maintenance. Upon the strip malls purchase in 2017 the Library Association planned on using the existing acreage as a parking lot with plans to demolish the existing units. After several revisions the final plan was to demolish the existing library and move the new structure to its current location..

Berkenkotter Holdings LLC purchased the strip mall with the expectation that the units would be available to rent. After inspecting the units, it was determined that major maintenance items would need to be resolved. Examples of deferred maintenance include but not limited to:

- Roof and gutter repairs
- Electrical Upgrades to code
- Fire and security upgrades
- Plumbing and drainage repairs / *Expensive Grease TRAP?*
- Exterior Paint
- Concrete and sidewalk repairs
- Parking
- Repairs to Doors and Windows
- Removal and Disposal of prior Tenant finish and Equipment

For 2024 this building and all units remained empty. Forecasting the impact of the \$5.90 per square ft tax impact on future tenants demonstrates that this tax burden will make these units unaffordable and not within a competitive market for Castle Rock. Estimates for overhead costs associated with each unit place a burden of \$8.00 per sq ft. Using the current tax rate the associated costs or overhead burden would be approximately \$10.00 per sqft. This becomes untenable for most business owners. This building should be valued based on its projected rents and expected annual costs to operate. We have attached projected Triple net lease rents for all units. We ask that the Value of this property be adjusted accordingly.

UNIT	SQ FT	PROJECTED RENT	
102	1488	3472	
106	2672	5742	
110	1350	3150	
116	4464	7700	
118	1116	2406	

Based on estimated annual expenses of \$280,000 per year and projected rents of \$269,650 per year, the value of this property is in its investment value.

We request the value of this building be reduced to \$2,700,000. We would like to point out that the acreage that appears on the Douglas County Assessor website is incorrect.

Transmittal Sheet for Abatement #: 202500237

Abatement #	202500237	Staff Appraiser	EGW
Tax Year	2024	Review Appraiser	SJH
Date Received	4/28/2025	Recommendation	Deny
Petitioner	BERKENKOTTER HOLDINGS LLC	Reason	Data collected from the preceding 24 month study period supports the current assessment on your property.
Agent	MARIAN WOODWARD		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$2,700,000	Assessor Final Review Value	\$3,311,080

The subject property is a 11,224 SF multi-tenant neighborhood shopping center built in 1979. Documentation provided by the Petitioner's agent was deemed insufficient to warrant an adjustment. No property specific study period information or market data was provided and no estimates or support for the deferred maintenance indicated was presented. The sales comparison approach was used to value the property for the 2024 tax year, with the model chosen to value the subject supported by study period comparable sales (\$295/SF). A denial of the appeal is recommended.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0399930	2112	3287	\$958,564	\$0	\$958,564	27.900%	\$267,440	7.2278%	\$19,330.03
	2212	3287	\$2,307,282	(\$30,000)	\$2,277,282	27.900%	\$635,360	7.2278%	\$45,922.55
	9191	3287	\$13,277	\$0	\$13,277	27.900%	\$3,700	7.2278%	\$0.00
	9291	3287	\$31,957	\$0	\$31,957	27.900%	\$8,920	7.2278%	\$0.00
	Account Total:		\$3,311,080	(\$30,000)	\$3,281,080		\$915,420		\$65,252.58

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0399930	2112	3287	\$958,564	\$0	\$958,564	27.900%	\$267,440	7.2278%	\$19,330.03
	2212	3287	\$2,307,282	(\$30,000)	\$2,277,282	27.900%	\$635,360	7.2278%	\$45,922.55
	9191	3287	\$13,277	\$0	\$13,277	27.900%	\$3,700	7.2278%	\$0.00
	9291	3287	\$31,957	\$0	\$31,957	27.900%	\$8,920	7.2278%	\$0.00
	Account Total:		\$3,311,080	(\$30,000)	\$3,281,080		\$915,420		\$65,252.58

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
R0399930	\$3,311,080	\$915,420	\$65,252.58	\$3,311,080	\$915,420	\$65,252.58	\$0.00
Totals	\$3,311,080	\$915,420	\$65,252.58	\$3,311,080	\$915,420	\$65,252.58	\$0.00

*Adjustments

Account #	Adjustment Description	Adjustment Amount
R0399930	SB22-238 Commercial 30k Exemption	(\$30,000)

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Berkenkitter Holdings LL

Agent: Marian Woodward

Parcel No.: R0446019

Abatement Number: 202500238

Assessor's Original Value: \$520,685

Hearing Date: September 17, 2025

Hearing Time: 11:30 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 Marian Woodward
- d. ☐ not present/represented by [Click here to enter text.](#)

3. Assessor's Recommended Value: \$375,000

Petitioner's Requested Value: \$250,000

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner's agent submitted exterior photos and testified that the property has not served as a habitat for eight years, currently lacks utilities, and is in poor condition. The property was purchased with two other parcels, including an auto repair structure, for \$1,200,000. Sales comparables were provided verbally, and a value reduction to \$250,000 was requested.

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: (1212 Single Family Residence)

Total Actual Value: \$375,000 (Assessor recommended value)

Reasons are as follows: The original assigned value was \$520,685 and was adjusted by the assessor based on photos provided by the agent to \$375,000. Without an on site inspection by the assessor a further reduction would be speculative. I recommend the petition be denied pending an inspection.

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/ Jeffrey Hamilton
Name

9-17-2025
Date

Abatement Log No. 202500238

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Douglas

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

202500238-2024

Section I: Petitioner, please complete Section I only.

Date: April 22 2025
Month Day Year

Petitioner's Name: Berthen Kottler Holdings LLC

Petitioner's Mailing Address: 11 S. Wilcox St

Castle Rock City or Town CO State 80104 Zip Code

SCHEDULE OR PARCEL NUMBER(S)

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

~~80399430~~
80446019

102 Wilcox St

BLD
per
phone call
to Agent
4/29/25

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:

250,000 BLD
~~\$2,700,000~~ 2024
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 (303) 809-1618

Email tw@bmotors.us

By [Signature]
Agent's Signature

Daytime Phone Number (303) 229-9321

Printed Name: Marion Woodward

Email marwoodward2@gmail.com
marwoodward@gmail.com

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

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	Value	Adjusted	Assessment	Assessed	Mill	
Actual	Adjustment	Actual	Rate	Value	Levy	Tax
Original						
Corrected						
Abate/Refund						

☐ 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? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☐ Assessor recommends denial for the following reason(s):

Assessor's or Deputy Assessor's Signature

Berkenkotter Holdings LLC
11 S Wilcox St
Castle Rock CO 80104

Ref: Abatement R0446019– Reason for Abatement: Value Too High, Condition Poor,
Owner Value: 250,000.

This residential structure has been abandoned and not fit for reasonable use as a habitat for over 8 years.

There is no electric service, no water service, no gas or residential service of any nature. The structure suffers from extreme deferred maintenance and the property has been vandalized and used as a haven for animals and humans. All the doors and windows are broken leaving the structure open to nature and other inhabitants. Attached you will find photos of some of the poor condition this structure suffers.

This property was purchased as part of a bulk business purchase that included a car repair structure. There were no plans in place to use the structure as it stands. Please adjust the value accordingly.

Items that would need replacement or repair.

- Roof and gutter repairs
- Electrical Upgrades to code
- Fire and security upgrades
- Plumbing and drainage repairs
- Exterior Paint and siding
- Concrete and sidewalk repairs
- Garage and out building repairs
- Repairs to Doors and Windows
- Removal and Disposal of trash and discarded items.

The owner has no plans to remodel or update the remnants of the structure at this time.

17 N CANTRIL ST
CASTLE ROCK, CO 80104

Ownership Information
BERKENKOTTER HOLDINGS LLC
11 S WILCOX ST
CASTLE ROCK, CO 80104



Account #: R0446019

State Parcel #: 2505-111-43-012
Account Type: Residential
Tax District: 0215
Neighborhood-Ext: 401-A

Building Permit Authority

Town of Castle Rock
Phone: 720-733-3527

Subdivision

Name: CRAIG AND GOULDS ADDITION
Reception No: 0000004

Location Description

LOTS 7-8-9 BLK 19 CRAIG & GOULDS ADDITION TO CASTLE
ROCK & PART OF VACATED FRONT ST 0.305 AM/L

Public Land Survey System (PLSS)

Quarter: NE; Section: 11
Township: 8; Range: 67

Land and Location

Land Type: Residential
Class Code: 1112
Descr.: IMPROVED RESIDENTIAL LAND
Acreage: 0.260 acres
LEA Code: 4EE

Land Valuation

Actual Value: \$169,327

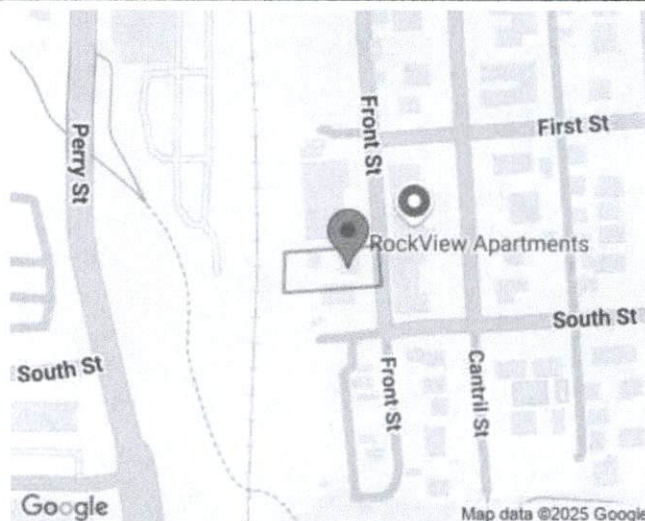
Land Attributes: Rail Freight Proximity High Impact-M, Railroad
Influence-M

Property Type: Residential

Year Built: 1944
Square Footage: 1,344 sqft
Style: Ranch 1 Story
Quality: Average
% Complete: 100%

Stories: 1
Bedrooms: 2
Bathrooms: 1
Basement Area: 576 sqft
Finished Bsmt. Area: 0 sqft(0%)
Total Finished Area: 1,344 sqft
Walkout: N
Fireplaces: 1
Porch/Deck Area: 96 sqft
Garage Type: Garage Area
Attached: 0 sqft
Detached: 0 sqft

Building Use: Single Family Residential
Building Use %: 100%
Actual Value: \$332,826



Valuation Summary

Total Actual Value: \$502,153 Current Tax Rate: 6.9278%
Total Assessed Value: \$33,640 Est. Tax Amount: \$2,331









Transmittal Sheet for Abatement #: 202500238

Abatement #	202500238	Staff Appraiser	SDJ
Tax Year	2024	Review Appraiser	BAF
Date Received	4/28/2025	Recommendation	Adjust
Petitioner	BERKENKOTTER HOLDINGS LLC	Reason	A review of comparable sales within your neighborhood indicates an adjustment to value is warranted.
Agent	MARIAN WOODWARD		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$250,000	Assessor Final Review Value	\$375,000

The subject is an average, ranch style home at 17 N Cantril St in Castle Rock. The Petitioner is appealing the 2024 valuation and requesting a value of \$250,000. The Petitioner provided a list detailing the subject's poor condition and a few photos. The adjusted comparable sales range is \$349,000 to \$505,000. Based on the adjusted comparable sales and subject condition review, market analysis indicates an adjustment to \$375,000 for the 2024 value.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0446019	1112	0215	\$143,621	\$0	\$143,621	6.700%	\$9,620	6.9278%	\$666.45
	1212	0215	\$377,064	(\$55,000)	\$322,064	6.700%	\$21,580	6.9278%	\$1,495.02
	Account Total:		\$520,685	(\$55,000)	\$465,685		\$31,200		\$2,161.47

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0446019	1112	0215	\$143,621	\$0	\$143,621	6.700%	\$9,620	6.9278%	\$666.45
	1212	0215	\$231,379	(\$55,000)	\$176,379	6.700%	\$11,820	6.9278%	\$818.87
	Account Total:		\$375,000	(\$55,000)	\$320,000		\$21,440		\$1,485.32

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
R0446019	\$520,685	\$31,200	\$2,161.47	\$375,000	\$21,440	\$1,485.32	\$676.15
Totals	\$520,685	\$31,200	\$2,161.47	\$375,000	\$21,440	\$1,485.32	\$676.15

*Adjustments

Account #	Adjustment Description	Adjustment Amount
R0446019	SB-001 Residential 55k Exemption	(\$55,000)

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: JRE 1160 LLC

Agent: Todd Stevens

Parcel No.: R0077139

Abatement Number: 202501066 & 202500329

Assessor's Original Value: [Click here to enter text.](#)

Hearing Date: September 17, 2025

Hearing Time: 12:00 p.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 Stevens and Associates

3. Assessor's Recommended Value: [Click here to enter text.](#)

Petitioner's Requested Value: [Click here to enter text.](#)

4. Petitioner presented the following testimony and documents in support of the claim: The 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 [Click here to enter text.](#)

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

Classification: [Click here to enter text.](#)

Total Actual Value: [Click here to enter text.](#)

Reasons are as follows: The 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/ Jeffrey Hamilton
Name

9-17-2025
Date

Abatement Log No. 202501066 & 202500329



August 26, 2025

Todd Stevens
info@stevensandassoc.com
Stevens & Associates LLC
10303 East Dry Creek Road, Suite 240
Englewood, CO 80112

Reference Log Number(s): 202500329 & 202501066
Account Number: R0077139
Owner: JRE 1160 LLC
Address of Property: 1160 Caprice Drive

*****PLEASE NOTE*****

Your abatement hearing(s) will be held telephonically using the County's telephone conferencing program. Instructions to access the hearing will follow by separate e-mail invitation.

Dear Mr. Stevens:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number(s) 202500329 & 202501066 and is recommending denial of the petition for tax year 2023 & 2024. The enclosed Transmittal Sheets provides details of the Assessor's decision. Please review the following options below and indicate your choice by initialing on the appropriate line.

_____ I wish to withdraw my petition without any reduction in value and end any further appeal.

 X I wish to take an Administrative Denial which allows me to proceed to a higher level of appeal.

_____ I wish to have a hearing of my petition before a referee appointed by the County Board of Commissioners. The hearing will be held on **September 17, 2025 at 10:30 a.m.**

Dated this 9th day of September , 2025.

202501066-2023

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: May 08, 2025
Month Day Year

Petitioner's Name: JRE 1160 LLC

Petitioner's Mailing Address: 9377 E 147th PI

Brighton CO 80602
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)
R0077139

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
1160 Caprice Drive

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 2023 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.)

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

Petitioner's estimate of value: \$ 1,440,000 (2023)
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.

Petitioner's Signature _____ Daytime Phone Number (_____)

Email _____

By Todd Stevens _____ Daytime Phone Number (303) 347-1878
Agent's Signature*

Printed Name: Todd Stevens Email info@stevensandassoc.com

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

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 _____	
	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.)			
<input type="checkbox"/> Assessor recommends denial for the following reason(s):			

Assessor's or Deputy Assessor's Signature			



Property Tax Consultant - Agency Agreement

Owner Address: ~~9377 E 147th Pl, Brighton, CO 80602~~ 1737 Whistlepig Lane
Broomfield, CO 80020
Property Address/Legal Description/Schedule #: See Attached Exhibit A

Consultant/Agent: Stevens & Associates Cost Reduction Specialists, LLC

I/We JRE 1160 LLC, subsidiaries, parent companies and all affiliated companies agree with Stevens & Associates Cost Reduction Specialists, LLC that for the property tax/sales and use tax assessment years 2025, 2026 and prior years, in Colorado as the property referred to above, that Stevens & Associates Cost Reduction Specialists, LLC is hereby engaged and authorized to act as agent and consultant before either the Board of Review as well as the State Tax Review Board or for any hearing pertinent to the property for the property tax/sales and use tax assessment years 2025, 2026 and prior years. Please direct all correspondence and refunds to Stevens & Associates Cost Reduction Specialists, LLC.

The undersigned further authorizes Stevens & Associates Cost Reduction Specialists, LLC as agent of the undersigned, in the name of the undersigned, to execute and cause to be filed on behalf of the undersigned, in the name of the undersigned, any and all documents relating to an appeal of the said assessments, for the assessment years in question and prior years before either the Board of Review as well as the State Tax Review Board or any hearings pertinent to the property.

Thus, done and executed on this 31st day of December 2024.

Agreed By:
JRE 1160 LLC

By: Mary Lou Johnson
Mary Lou Johnson

Title: Managing Member

{Notary column needs to be complete}

STATE OF Colorado
The foregoing instrument was acknowledged before me

This 31st day of December, 2024

By: Mary Lou Johnson

Witness my hand and official seal.

my commission expires: 2-9-2027

Mary Gapinski Mary Johnson
Notary Public Notary Signature

Please direct all correspondence/refunds to:

Stevens & Associates / LLC
10303 East Dry Creek Road, Ste 240
Englewood, Colorado 80112

Office: (303) 347-1878
Email: info@stevensandassoc.com

MARY GAPINSKI
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 19944020213
MY COMMISSION EXPIRES 02-09-2027



Exhibit A

Owner Name	Address	Assessor	Parcel ID	Account
JRE 1160 LLC	1160 Caprice Drive	Douglas	2505-023-14-010	R0077139

**Limited Summary
Consulting Assignment**

Douglas County Board

Owner: JRE 1160 LLC

Property Type: Industrial

Property Address: 1160 Caprice Dr
Castle Rock, Colorado

Schedule/Account #: 2505-023-14-010

Parcel ID: R0077139

Tax Year: 2023 & 2024

Prepared By
Stevens & Associates

Assessment Date: January 1, 2023 & 2024
Date of Value: June 30, 2022
Date of Report: April 2024



Summary of Important Facts and Conclusions

Property Location:	1160 Caprice Dr	
Parcel Number:	R0077139	
Schedule Number:	2505-023-14-010	
Land:	101,059	Square Feet
	2.32	Acres
Improvement Size:	16,800	Gross Square Feet
Year of Construction:	1971	
Highest and Best Use:	For ad valorem tax purposes in Colorado the highest and best use of the subject is its current use.	
County Value:	\$3,360,001	\$200.00 PSF
Cost Approach:	N/A	
Sales Comparison Approach:	N/A	
Income Approach:	\$1,440,000	\$85.71 PSF
Reconciliation:	\$1,400,000	\$83.33 PSF
Date of Value:	June 30, 2022	

Income Approach - Lease Comps

Base Period: 1/1/21-6/30/22

Property Information:

Property Type
Class
Address
City
Submarket
YOC
Building SF
Lease SF

SUBJECT	1	2
Industrial	Industrial	Industrial
C	C	B
1160 Caprice Dr	607 S Gilbert St	701 Topeka Way
Castle Rock	Castle Rock	Castle Rock
Parker/Castle Rock Submarket	Parker/Castle Rock Submarket	Parker/Castle Rock Submarket
1971	1976/2019	1984
16,800	25,150	79,396
15,000	10,950	18,000

Lease Information:

Lease Date
Base Rent (\$/SF)
Basis

Jan-21
\$10.00
NNN
Mar-21
\$7.50
NNN

Conclusion:

Indicated Lease Rate

\$8.00

Notes:

The subject is a multi-tenant, industrial facility located in the Parker/Castle Rock Industrial Submarket of Castle Rock with frontage along Caprice Dr and proximity to the I-25/E Wolfensberger Rd intersection. The lease comps in the grid above include market lease rates for comparable industrial spaces with newer effective ages and similar property characteristics, relative to the subject. Lease comp #2 has a superior clear height of 21' compared to the subject's 16' clear height and a similar dock/drive-in count of (7). The financials attached below are reflective of leased fee value, which includes step-up rates and is not indicative of fee simple value as required for property tax valuation purposes. After considering adjustments for unit size, the indicated lease rate for the subject's industrial space is \$8.00/sf NNN, as shown in the proforma below.

Fee Simple Income Proforma		
Gross Building Area	16,800	
Net Rentable Area	15,000	
Indicated Lease Rate (NNN)	\$8.00	
Potential Gross Income		\$120,000
Vacancy & Collection Loss	10.00%	\$12,000
Effective Gross Income (EGI)		\$108,000
Operating Expenses (CAM, Management, Etc.)	8.00%	\$8,640
Reserves	2.00%	\$2,160
NOI (Net Operating Income)		\$97,200
Indicated Capitalization Rate		6.75%
Capitalized Value of Property		\$1,440,000
Price Per SF		\$85.71

1,800 sf stor

Brenda Davis

From: Joyce Lee <JoyceL@stevensandassoc.com>
Sent: Thursday, May 8, 2025 2:23 PM
To: Brenda Davis
Subject: 2023 Abatements
Attachments: (2023) - Douglas Abatement Petition - 1160 Caprice Drive - Johnson Auto Plaza.pdf

Hi Brenda,

Attached is a 2023 abatement petition for account R0077139.

Please confirm receipt.

Thank you,

Joyce Lee
Director of Operations

Direct (720) 500-1084

Main (303) 347-1878



Visit our website at stevensandassoc.com

Transmittal Sheet for Abatement #: 202501066

Abatement #	202501066	Staff Appraiser	EGW
Tax Year	2023	Review Appraiser	SJH
Date Received	5/8/2025	Recommendation	Deny
Petitioner	JRE 1160 LLC	Reason	Data collected from the preceding 24 month study period supports the current assessment on your property.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$1,440,000	Assessor Final Review Value	\$3,360,001

The subject property is two warehouses totaling 16,800 SF built in 1971. Documentation provided by the Petitioner's agent was deemed insufficient to warrant an adjustment. The Petitioner's estimates of the market rent, vacancy, expenses and capitalization rate applied to their income approach are not supported by market indicators, actual subject leasing history, and the physical characteristics of the subject. No actual income and expense information and rent rolls for the subject were provided, although research indicates the subject is currently leased to multiple tenants. An email was sent on 5/16/2025 requesting this information for the study period and there has been no response from the Petitioner's agent. The sales comparison approach was used to value the property for the 2023 tax year, with the model chosen to value the subject supported by study period comparable sales (\$200/SF). A denial of the appeal is recommended.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0077139	3112	0215	\$656,884	\$0	\$656,884	27.900%	\$183,270	7.0245%	\$12,873.80
	3212	0215	\$2,703,117	\$0	\$2,703,117	27.900%	\$754,170	7.0245%	\$52,976.67
	Account Total:		\$3,360,001	\$0	\$3,360,001		\$937,440		\$65,850.47

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0077139	3112	0215	\$656,884	\$0	\$656,884	27.900%	\$183,270	7.0245%	\$12,873.80
	3212	0215	\$2,703,117	\$0	\$2,703,117	27.900%	\$754,170	7.0245%	\$52,976.67
	Account Total:		\$3,360,001	\$0	\$3,360,001		\$937,440		\$65,850.47

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
R0077139	\$3,360,001	\$937,440	\$65,850.47	\$3,360,001	\$937,440	\$65,850.47	\$0.00
Totals	\$3,360,001	\$937,440	\$65,850.47	\$3,360,001	\$937,440	\$65,850.47	\$0.00

Transmittal Sheet for Abatement #: 202500329

Abatement #	202500329	Staff Appraiser	EGW
Tax Year	2024	Review Appraiser	SJH
Date Received	5/6/2025	Recommendation	Deny
Petitioner	JRE 1160 LLC	Reason	Data collected from the preceding 24 month study period supports the current assessment on your property.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$1,400,000	Assessor Final Review Value	\$3,360,001

The subject property is two warehouses totaling 16,800 SF built in 1971. Documentation provided by the Petitioner's agent was deemed insufficient to warrant an adjustment. The Petitioner's estimates of the market rent, vacancy, expenses and capitalization rate applied to their income approach are not supported by market indicators, actual subject leasing history, and the physical characteristics of the subject. No actual income and expense information and rent rolls for the subject were provided, although research indicates the subject is currently leased to multiple tenants. An email was sent on 5/16/2025 requesting this information for the study period and there has been no response from the Petitioner's agent. The sales comparison approach was used to value the property for the 2024 tax year, with the model chosen to value the subject supported by study period comparable sales (\$200/SF). A denial of the appeal is recommended.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0077139	3112	0215	\$656,884	\$0	\$656,884	27.900%	\$183,270	6.9278%	\$12,696.58
	3212	0215	\$2,703,117	\$0	\$2,703,117	27.900%	\$754,170	6.9278%	\$52,247.39
	Account Total:		\$3,360,001	\$0	\$3,360,001		\$937,440		\$64,943.97

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0077139	3112	0215	\$656,884	\$0	\$656,884	27.900%	\$183,270	6.9278%	\$12,696.58
	3212	0215	\$2,703,117	\$0	\$2,703,117	27.900%	\$754,170	6.9278%	\$52,247.39
	Account Total:		\$3,360,001	\$0	\$3,360,001		\$937,440		\$64,943.97

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
R0077139	\$3,360,001	\$937,440	\$64,943.97	\$3,360,001	\$937,440	\$64,943.97	\$0.00
Totals	\$3,360,001	\$937,440	\$64,943.97	\$3,360,001	\$937,440	\$64,943.97	\$0.00