



**BOARD OF EQUALIZATION
TUESDAY, OCTOBER 29, 2024
AGENDA**

Tuesday, October 29, 2024

1:00 PM

Hearing Room

1:00 PM

1. Call to Order

- a. Pledge of Allegiance
- b. Attorney Certification of Agenda
- c. Commissioners Disclosure for Items on This Agenda

2. Consent Agenda

- a. Approval of Minutes from October 31, 2023.

Attachments: [BOE Minutes 10.31.2023](#)

3. Regular Agenda

- a. Review of Referee Decision from the Board of Equalization Hearings Held September Through October 2024.

Christy Gordon, Board of Equalization Clerk — *County Administration*

Attachments: [cboe_report_10_29_2024_Final](#)

8. Adjournment

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MEETING DATE: October 29, 2024

DESCRIPTION: Approval of Minutes from October 31, 2023.

ATTACHMENTS:

BOE Minutes 10.31.2023



BOARD OF EQUALIZATION
TUESDAY, OCTOBER 31, 2023
MINUTES

Tuesday, October 31, 2023

9:00 AM

Hearing Room

1:30 PM

Rollcall

PRESENT: Chairperson Abe Laydon
Commissioner George Teal
Commissioner Lora Thomas

1. Call to Order

a. Pledge of Allegiance

b. Attorney Certification of Agenda

Jeff Garcia, County Attorney, said that all Items on today's agenda have been reviewed and the Board has jurisdiction to proceed.

c. Commissioners Disclosure for Items on This Agenda

a. Approval of Board of Equalization Minutes from September 12, 2023.

b. Approval of Board of Equalization Minutes from September 19, 2023.

2. Consent Agenda

Commissioner Thomas moved that the Board approve the requests in all Items on the Consent Agenda.

RESULT: ADOPTED THE CONSENT AGENDA

MOVER: Lora Thomas

SECONDER: George Teal

AYES: Laydon, Teal, Thomas

3. Regular Agenda

a. Review of Referee Decision from the Board of Equalization Hearings Held September Through October 2023.

Christy Gordon, Clerk to the Board of Equalization, addressed the Board to present on this Item.

Commissioner Thomas commented on this Item.

Commissioner Teal commented on this Item.

Commissioner Laydon commented on this Item.

Citizen Comment:

David Kouts, Parker, addressed the Board to present Citizen Comment.

Jeff Garcia, County Attorney, commented on this Item.

David Kouts presented information regarding his property valuation.

Commissioner Teal commented on Citizen Comment.

David Kouts presented Exhibit A and Exhibit B to the Board.

Commissioner Laydon commented on this Item.

Toby Damisch, County Assessor, commented on this Item.

Becky Fisher, Assessor's Office, commented on this Item.

Commissioner Laydon asked clarifying questions.
Ms. Fisher answered the Commissioner's questions.
Jeff Garcia answered the Commissioner's questions.

Commissioner Thomas commented on this Item.

Commissioner Teal asked clarifying questions
Ms. Fisher answered the Commissioners' questions.

Mr. Kouts presented additional information.

Commissioner Teal commented on this Item.

Ms. Fisher provided additional information.

Mr. Kouts provided additional information.

Commissioner Laydon asked clarifying questions.
Mr. Kouts answered the Commissioner's questions.
Jeff Garcia answered the Commissioner's questions.
Ms. Fisher answered the Commissioner's questions.

Mr. Kouts provided additional information.

Ms. Fisher provided additional information.

Assessor Damisch provided additional information and recommended a valuation adjustment.

Commissioner Laydon asked clarifying questions.
Assessor Damisch answered the Commissioner's questions.

Commissioner Thomas asked clarifying questions.
Assessor Damisch answered the Commissioner's questions.

Commissioner Laydon asked clarifying questions.
Ms. Gordon answered the Commissioner's questions.

Commissioner Laydon commented on this Item.

Ms. Fisher provided additional information.

Commissioner Laydon commented on this Item.

Commissioner Teal commented on this Item.

Commissioner Laydon commented on this Item.

Commissioner Thomas commented on this Item.

Commissioner Teal commented on this Item.

Steve Board addressed the Board to present Citizen Comment.

Commissioner Laydon commented on Citizen Comment.

Jeff Garcia commented on Citizen Comment.

Steve Board provided additional information.

Sally Morgan addressed the Board to provided Citizen Comment.

Assessor Damisch provided additional information.

Commissioner Thomas provided additional comment.

Commissioner Teal provided additional comment.

This is Motion No. 023-175

Commissioner Teal moved that the Board approve Review of Referee Decisions from the Board of Equalization Hearings Held September Through October 2023 with 1 amendment to appeal #202304361, being the property located at 15963 Red Bud Dr, setting the actual

value, per the Assessor's recommendation, at \$801,483.00

RESULT: ADOPTED

MOVER: George Teal

SECONDER: Lora Thomas

AYES: Laydon, Teal, Thomas

b. Presentation by Assessor Damisch.

Assessor Toby Damisch addressed the Board to thank the CBOE staff, provided additional comments and introduced a digital file, Exhibit C, into the record.

Commissioner Laydon commented on Assessor Damisch's comments.

Commissioner Thomas thanked the Assessor and his office for all their hard work this year.

Commissioner Teal commented on the Assessor's comments and thanked the citizens of Douglas County.

Commissioner Laydon commented on this Item.

4. Adjournment

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MEETING DATE: October 29, 2024

STAFF PERSON RESPONSIBLE: Christy Gordon, Board of Equalization Clerk

DESCRIPTION: Review of Referee Decision from the Board of Equalization Hearings Held September Through October 2024.

SUMMARY: Commissioners will review the referee decisions from the Board of Equalization Hearings.

RECOMMENDED ACTION: Approve the decisions from the Board of Equalization Hearings.

ATTACHMENTS:
cboe_report_10_29_2024_Final

Status	Account	Property Type	Decision	Original Value	Requested	Final Value	Value Change
Withdrawn	R0602540	Residential		700000			
Submitted	R0454097	Residential	Administrative	1911229			
Submitted	R0611699	Residential	Adjusted	1100000	999950	1000000	-100000
Submitted	R0615891	Commercial	Adjusted	63960000	52327500	57400000	-6560000
Submitted	R0615890	Commercial	Adjusted	62790000	52327500	56350000	-6440000
Withdrawn	R0428800	Residential		1600000	1600000	1600000	0
Submitted	R0487695	Residential	Denied	673070	640000	673070	0
Submitted	R0497973	Residential	Administrative	572555			
Submitted	R0388860	Residential	Denied	2457007	1800000	2457007	0
Submitted	R0444058	Commercial	Administrative	9335314			
Submitted	R0621606	Commercial	Administrative	16923905			
Submitted	R0621607	Commercial	Administrative	1609985			
Submitted	R0343754	Commercial	Administrative	14288428			
Submitted	R0614292	Commercial	Adjusted	9723000	6750000	8031000	-1692000
Submitted	R0150931	Residential	Adjusted	290000	70000	150000	-140000
Submitted	R0610677	Agriculture	Adjusted	1713024	895446	1338752	-374272
Submitted	R0426142	Residential	Adjusted	3100000	2670000	2850000	-250000
Submitted	R0615776	Residential	Administrative	531956			
Submitted	R0612041	Residential	Adjusted	780196	699900	750000	-30196
Submitted	R0482319	Commercial	Administrative	3962196			
Submitted	R0482329	Commercial	Administrative	13636215			
Submitted	R0421030	Residential	Denied	1204557	882000	1204557	0
Submitted	R0469578	Residential	Denied	998459	958000	998459	0
Submitted	R0148822	Residential	Denied	820000	800000	820000	0
Submitted	R0422610	Residential	Denied	527325	482409	527325	0
Submitted	R0000457	Industrial	Administrative	3146231			
Submitted	R0070666	Commercial	Administrative	740000			
Submitted	R0070682	Commercial	Administrative	1665000			
Submitted	R0333621	Commercial	Administrative	7358780			
Submitted	R0341634	Commercial	Administrative	1656760			
Submitted	R0362321	Industrial	Administrative	2945000			
Submitted	R0386557	Commercial	Administrative	2715300			
Submitted	R0401115	Commercial	Administrative	6756750			
Submitted	R0405771	Commercial	Administrative	4733625			
Submitted	R0406137	Commercial	Administrative	19889100			
Submitted	R0415799	Commercial	Administrative	2460925			
Submitted	R0439550	Commercial	Denied	3055460	2300000	3055460	0
Submitted	R0459851	Commercial	Adjusted	2986876	2250000	2835700	-151176
Submitted	R0496860	Commercial	Administrative	5931750	3350000	5931750	0
Submitted	R0609063	Commercial	Denied	4023200	2600000	4023200	0
Submitted	R0439856	Commercial	Administrative	4845520			
Submitted	R0445270	Commercial	Administrative	2352730			
Submitted	R0459912	Commercial	Administrative	1482940			
Submitted	R0472309	Commercial	Administrative	2968988			
Submitted	R0475923	Commercial	Administrative	4688644			
Submitted	R0475934	Industrial	Administrative	550836			

Submitted	R0490707	Commercial Administra	6934200			
Submitted	R0496501	Commercial Administra	4780000			
Submitted	R0607054	Commercial Administra	1887031			
Submitted	R0607055	Commercial Administra	1216840			
Submitted	R0607056	Commercial Administra	1791330			
Submitted	R0607057	Commercial Administra	951200			
Submitted	R0607327	Commercial Administra	5461200			
Submitted	R0391398	Residential Denied	730000	468845	730000	0
Submitted	R0605685	Residential Administra	133759			
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Submitted	R0396629	Commerciæ Denied	1692075	1289169	1692075		0
Submitted	R0410765	Commerciæ Denied	1532323	1240303	1532323		0
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Submitted	R0381119	Commerciæ Administra	2251507				
Submitted	R0494853	Commerciæ Administra	33120000				
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Submitted	R0381118	Commerciæ Administra	1210453				
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Submitted	R0488962	Commerciã Administra	32916800				

Submitted	R0433860	Commerciã Administra	2086425
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Submitted	R0439857	Commerciã Administra	2105145
Submitted	R0617715	Commerciã Administra	1.23E+08
Submitted	R0475930	Industrial Administra	9606463
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Submitted	R0459913	Commerciã Administra	1513680
Submitted	R0478136	Commerciã Administra	13039373
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Submitted	R0481725	Vacant Lan Administra	1147432
Submitted	R0607045	Commerciã Administra	9304160
Submitted	R0607046	Commerciã Administra	11476629
Submitted	R0479563	Industrial Administra	9770400
Submitted	R0218456	Commerciã Administra	2919000
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Submitted	R0386442	Commerciã Administra	2349100
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Submitted	R0438841	Commerciã Administra	7527515
Submitted	R0448318	Commerciã Administra	7636500
Submitted	R0463606	Commerciã Administra	10738711
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Submitted	R0496503	Commerciã Administra	9066141
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Submitted	R0465298	Commerciã Administra	19026900
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Submitted	R0487921	Commerciã Administra	2.63E+08			
Submitted	R0409253	Exempt Administra	17987983			
Submitted	R0414666	Commerciã Administra	2.02E+08			
Submitted	P0503540	Personal Adjusted	1738140	340090	1214420	-523720
Submitted	R0485985	Commerciã Administra	1.03E+08			
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Submitted	R0470672	Commerciã Administra	76270000			
Submitted	R0422399	Commerciã Administra	1.19E+08			
Submitted	R0367733	Commerciã Administra	1.14E+08			
Withdrawn	R0491194	Commercial	85410000			
Submitted	R0416101	Commerciã Administra	33816793			
Submitted	R0402720	Commerciã Administra	35068764			
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Submitted	R0487595	Commerciã Administra	63325880			
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Submitted	R0390542	Commerciã Administra	68200000			
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Submitted	R0435218	Commerciã Administra	2.18E+08			
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Submitted	R0470283	Residential Administra	4300000			

Submitted	R0478177	Commercial Administra	5131500				
Submitted	R0490708	Commercial Administra	6156000				
Submitted	R0496216	Commercial Administra	15892399				
Submitted	R0490959	Commercial Adjusted	2605200	1980000	2438000	-167200	
Submitted	R0061840	Industrial Adjusted	2816000	1643186	2440000	-376000	
Submitted	R0460110	Commercial Administra	6370000				
Submitted	R0388637	Industrial Denied	3972210	3115604	3972210		0
Submitted	P0514859	Personal Administra	10416843				
Submitted	R0423510	Vacant Lan Administra	3758				
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Submitted	R0423538	Commercial Administra	24310115				
Submitted	R0431158	Commercial Administra	2471600				
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Submitted	R0416190	Commercial Administra	11678165				
Submitted	R0416192	Commercial Administra	2263660				
Submitted	R0607028	Residential Denied	723090	723090	723090		0