

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Frank M. Denver III Living Trust Agent: Frank M. Denver, III

Parcel No.: R0156734 Abatement Number: 202400166

Assessor's Original Value: \$22,050

Hearing Date: April 16, 2024

Hearing Time: 10:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Thomas Chagolla
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: No change - \$22,050

Petitioner's Requested Value: \$6,000

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner didn't present any specific information but stated that his taxes continue to go up to the point that he would have to sell his property.

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: Residential vacant lot - 0100

Total Actual Value: No change - \$22,050

Reasons are as follows: Two of the assessor's sales were contiguous to the subject property and previously owned by the petitioner. The assessor's sales 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

4-16-2024
Date

Abatement Log No. 202400166

Transmittal Sheet for Abatement #: 202400166

Abatement #	202400166	Staff Appraiser	TAC
Tax Year	2023	Review Appraiser	SWC
Date Received	2/26/2024	Recommendation	Deny
Petitioner	FRANK M DENVER III LIVING TRUST & TERRI L DENVER LIVING TRUST	Reason	A review of the market value of land in your neighborhood indicates your land assessment is correct.
Agent			
Petitioner's Request			
Petitioner's Requested Value	\$6,000	Assessor Final Review Value	\$22,050

The subject is a 0.9-acre interior buildable lot in the West Creek Lakes subdivision in southwest Douglas County. The Petitioner estimates a value of \$6,000 but did not submit comparable sales and cited no supporting existing conditions. Three closely comparable sales are on the same street. The sales are of similar size, shape, orientation, and all were burned in the 2002 Hayman fire like the subject. The three comparable sales had a median time adjusted sale price (TASP) of \$28,095 per acre. The subject property's current value of \$22,050 is at \$24,500 per acre. The comparable sales support the current value and therefore the Assessor's recommendation is to deny the abatement.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0156734	0100	3140	\$22,050	\$0	\$22,050	27.900%	\$6,150	9.8665%	\$606.79
Account Total:			\$22,050	\$0	\$22,050		\$6,150		\$606.79

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0156734	0100	3140	\$22,050	\$0	\$22,050	27.900%	\$6,150	9.8665%	\$606.79
Account Total:			\$22,050	\$0	\$22,050		\$6,150		\$606.79

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
R0156734	\$22,050	\$6,150	\$606.79	\$22,050	\$6,150	\$606.79	\$0.00
Totals	\$22,050	\$6,150	\$606.79	\$22,050	\$6,150	\$606.79	\$0.00

202400166-2023

PETITION FOR ABATEMENT OR REFUND OF TAXES

DCASSESSOR
FEB 26 2024 RCD

Section I: Petitioner, please complete Section I only.

Date: 02 20 2024
Month Day Year

Date Received _____

Petitioner's Name: FRANK M. DENVER III Living Trust

Petitioner's Mailing Address: 13973 Hedi Rd. Woodland Park Co. 80863

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

RD 156734

LOT 8 14874 EVERGREEN PL. WESTERIDGE LAKE 80863

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.)

Petitioner's estimate of value: \$ 8000.00 (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.

Frank M. Denver III Trustee

Petitioner's Signature

Daytime Phone Number (303) 647-0223

Email colortouch@jano.com

By _____
Agent's Signature* LETTER OF AGENCY REQUIRED

Daytime Phone Number () Same

Printed Name: _____ Email _____

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

Section II: Assessor's Recommendation
(For Assessor's Use Only)

	Actual	Assessed	Tax	Tax Year _____
Original	_____	_____	_____	
Corrected	_____	_____	_____	
Abate/Refund	_____	_____	_____	

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: 2023 Protest? No Yes (if a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
* See Transmittal

Joby D. Russell
Assessor's or Deputy Assessor's Signature

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: James Cherrington

Agent: James Cherrington

Parcel No.: R0365167

Abatement Number: 202400067

Assessor's Original Value: 2023 - \$1,203,892

Hearing Date: April 16, 2024

Hearing Time: 9:30 a.m.

1. The Douglas County Assessor was represented at the hearing by Wesley 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: No change - \$1,203,892

Petitioner's Requested Value: \$1,050,000

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner stated that he purchased the property on 4-25-2023 for \$1,050,000 and that is what the value should be. He further stated that his neighbor protested and received a reduction to his value and can't understand why his value shouldn't also be reduced.

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
 - e. other [Click here to enter text.](#)

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

Classification: Single family residence - 1212

Total Actual Value: No change - \$1,203,892

Reasons are as follows: The petitioner's subject property sale was after the study period (6-30-2022) and could not be considered for the 2023 tax year. In addition, the comparables used for his neighbor's home were all two-story homes which are not comparable (inferior) to his ranch style home. The petitioner presented insufficient information to warrant an adjustment to 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

4-16-2024
Date

Abatement Log No. 202400067

Transmittal Sheet for Abatement #: 202400067

Abatement #	202400067	Staff Appraiser	WWW
Tax Year	2023	Review Appraiser	BAF
Date Received	1/2/2024	Recommendation	Deny
Petitioner	JAMES F CHERRINGTON & PATRICIA G CHERRINGTON	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	\$1,050,000	Assessor Final Review Value	\$1,203,892

The subject is a very good quality ranch style home located in Castle Pines Village. Petitioner is appealing the 2023 value. Petitioner submitted the purchase of the home on 4/25/23 of \$1,050,000 however this sale could not be used in the analysis due to fact it sold outside of the study period used for the 2023 valuation of July 1, 2020 to June 30, 2022. Petitioner also submitted a neighboring property that was adjusted in value for the 2023 valuation. Adjusted neighborhood sales with the same style and similar in size and location to the subject support the 2023 value.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0365167	1112	3473	\$405,607	\$0	\$405,607	6.700%	\$27,180	11.7909%	\$3,204.77
	1212	3473	\$798,285	(\$55,000)	\$743,285	6.700%	\$49,800	11.7909%	\$5,871.87
Account Total:			\$1,203,892	(\$55,000)	\$1,148,892		\$76,980		\$9,076.64

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0365167	1112	3473	\$405,607	\$0	\$405,607	6.700%	\$27,180	11.7909%	\$3,204.77
	1212	3473	\$798,285	(\$55,000)	\$743,285	6.700%	\$49,800	11.7909%	\$5,871.87
Account Total:			\$1,203,892	(\$55,000)	\$1,148,892		\$76,980		\$9,076.64

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
R0365167	\$1,203,892	\$76,980	\$9,076.64	\$1,203,892	\$76,980	\$9,076.64	\$0.00
Totals	\$1,203,892	\$76,980	\$9,076.64	\$1,203,892	\$76,980	\$9,076.64	\$0.00

*Adjustments

Account #	Adjustment Description	Adjustment Amount
R0365167	SB-001 Residential 55k Exemption	(\$55,000)

202400067-2023

PETITION FOR ABATEMENT OR REFUND OF TAXES

RECEIVED
JAN 02 2024

Section I: Petitioner, please complete Section I only.

Date: January 2 2024
Month Day Year

Date Received _____

BY: _____

Petitioner's Name: James F Cherrington

Petitioner's Mailing Address: 805 Country Club Parkway

Castle Rock Colorado 80108
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>Parcel 2352-171-02-004</u>	<u>805 Country Club Pkwy</u>
<u>County of Douglas, State of Colorado</u>	<u>Castle Rock, CO 80108</u>
<u>R0365167</u>	

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

Petitioner's estimate of value: \$ 732744 (2022) and \$ 1,050,000 (2023)
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.

James F Cherrington Daytime Phone Number (303) 960-8251
Petitioner's Signature Email fritzsails@gmail.com

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

Printed Name: _____ Email _____

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

Section II: Assessor's Recommendation
(For Assessor's Use Only)

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

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: 2023 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):
See Transmittal

Toby Damisch
Assessor's or Deputy Assessor's Signature



March 28, 2024

James F. Cherrington
fritzsails@gmail.com
805 Country Club Parkway
Castle Rock, CO 80108

Reference Log Number(s): 202400067
Account Number: R0365167
Owner: James F. Cherrington
Address of Property: 805 Country Club Parkway

*****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. Cherrington:

The Douglas County Assessor's Office has reviewed the abatement petition you filed for the above referenced Log Number(s) 202400067 and is recommending denial of the petition for tax year 2023. The enclosed Transmittal Sheet 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.

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

 x _____ 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 **April 16, 2024 at 11:00 a.m.**

Dated this 1 day of April , 2024

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: LTF Club Operatiосn Co Inc. Agent: Todd Barron

Parcel No.: P0507664 Abatement Number: 202400076 & 202400077

Assessor's Original Value: 2021 - \$1,198,076 2022 - \$1,753,299

Hearing Date: April 16, 2024

Hearing Time: 10:30 a.m.

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

2. The Petitioner was:

- a. present
- b. not present
- c. present/represented by Todd Barron
- d. not present/represented by [Click here to enter text.](#)

3. Assessor's Recommended Value: No change -2021 - \$1,198,076 2022 - \$1,753,299

Petitioner's Requested Value: 2021 - \$1,000,000 2022 - \$1,500,000

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner's agent requested an administrative denial at the hearing.

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
- f. other Administrative denial

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

Classification: Personal property - 2410

Total Actual Value: No change -2021 - \$1,198,076 2022 - \$1,753,299

Reasons are as follows: 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

4-16-2024
Date

Abatement Log No. 202400076 & 202400077

Transmittal Sheet for Abatement #: 202400076

Tax Year:	2021							Assessor Findings:									
Date Received:	1/2/2024							Abatement Recommendation:	Adjust								
Petitioner:	LTF CLUB OPERATIONS CO INC C/O PROPERTY TAX DEPT							Adjust - As a result of further review, changes have been made to your personal property records.									
Agent:	BARRON CORPORATE TAX SOLUTIONS LTD							Staff Appraiser:	TBH								
Petitioner's Request:	Value Too High							Review Appraiser:	kam								
Petitioner's Requested Value:	\$1,000,000							Hearing Comments:									
								Assessor Final Review Value:	\$1,141,153								
Original Values								Abatement Final Results									
Account #	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund	
P0507664	2410	2625	\$1,198,076	29.00%	\$347,440	9.2242%	\$32,048.56		2410	2625	\$1,141,153	29.00%	\$330,930	9.2242%	\$30,525.65	\$1,522.91	
		Less Business Exemption	\$100,000	29.00%	\$29,000	2.0126%	(\$583.64)				\$100,000	29.00%	\$29,000	2.0126%	(\$583.64)		
								Adjust - As a result of further review, changes have been made to your personal property records.									
																Refund Interest:	No
		Grand Total:	\$1,198,076		\$347,440		\$31,464.92		Grand Total:		\$1,141,153		\$330,930		\$29,942.01	\$1,522.91	

Transmittal Sheet for Abatement #: 202400077

Tax Year:	2022	Assessor Findings:															
Date Received:	1/2/2024	Abatement Recommendation:	Deny														
Petitioner:	LTF CLUB OPERATIONS CO INC C/O PROPERTY TAX DEPT	Deny - These adjustments and others will be done via Special Notice of Value															
Agent:	BARRON CORPORATE TAX SOLUTIONS LTD	Appraiser recommends denying Abatement #202400077. There are additional adjustments that need to be done to this account other than deletes provided. All the needed adjustments will be done through a Special Notice of Value (SNOV).															
Petitioner's Request:	Value Too High	Staff Appraiser:	TBH														
Petitioner's Requested Value:	\$1,500,000	Review Appraiser:	kam														
		Hearing Comments:															
		Assessor Final Review Value:	\$1,753,299														
Original Values								Abatement Final Results									
Account #	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund	
P0507664	2410	2625	\$1,753,299	29.00%	\$508,460	9.1258%	\$46,401.04		2410	2625	\$1,753,299	29.00%	\$508,460	9.1258%	\$46,401.04	-	
	Less Business Exemption		\$100,000	29.00%	\$29,000	2.0126%	(\$583.64)				\$100,000	29.00%	\$29,000	2.0126%	(\$583.64)		
Deny - These adjustments and others will be done via Special Notice of Value																	
																Refund Interest:	No
Grand Total:			\$1,753,299		\$508,460		\$45,817.40	Grand Total:			\$1,753,299		\$508,460		\$45,817.40		



Toby Damisch, Douglas County Assessor
301 Wilcox St. | Castle Rock, CO 80104
Office: 303.660.7450 Fax: 303.479.9751

PETITION FOR ABATEMENT OR REFUND OF TAXES

JAN 02 2024 RCD

Section I: Petitioner, please complete Section I only.

202400076-2021
202400077-2022

Date: 12/29/2023
Month Day Year

Date Received

Petitioner's Name: LTF CLUB OPERATIONS CO INC

Petitioner's Mailing Address: 2902 Corporate PI

Chanhassen MN
City or Town State Zip Code

Table with 2 columns: SCHEDULE OR PARCEL NUMBER(S) and PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY. Row 1: P0507664, Personal Property - 9250 Crown Crest Blvd

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 2021 & 2022 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.)

Value was incorrect due to asset base being incorrect in both tax years

Petitioner's estimate of value: \$1,000,000 (2021) and \$1,500,000 (2022)
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.

Petitioner's Signature Daytime Phone Number ()
Email

By [Signature] Daytime Phone Number (630) 942-8100 x330
Agent's Signature LETTER OF AGENCY REQUIRED

Printed Name: Todd Barron Email: tbarron@barrontax.com

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)
Table with columns: Tax Year, Actual, Assessed, Tax. Includes checkboxes for Assessor recommends approval as outlined above and Assessor recommends denial for the following reason(s). Signature of Toby Damisch.



March 28, 2024

Todd Barron
tbarron@barrontax.com
Barron Corporate Tax Solutions
128 S. County Farm Rd.
Suite E
Wheaton, IL 60187

Reference Log Number(s): 202400076 & 202400077
Account Number: R0507664
Owner: LTF Club Operations Co Inc.
Address of Property: 9250 Crown Crest Blvd.

*****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. Barron:

The Douglas County Assessor’s Office has reviewed the abatement petition you filed for the above referenced Log Number(s) 202400076 & 202400077 and is recommending adjustment of the petition for tax year 2021 and denial of the petition for tax year 2022. The enclosed Transmittal Sheet provides details of the Assessor’s decision and recommended adjusted values for each Log Number. Please note that the tax dollar references are an estimate only, the actual tax dollar amounts will be determined by the Douglas County Treasurer. Please review the following options below and indicate your choice by initialing on the appropriate line.

_____ I accept the Assessor’s recommended reduction in value and terminate any further appeal.

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

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

 X 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 **April 16, 2024 at 12:00 p.m.**

Dated this 5th day of April , 2024

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Wiens Ranch Company Inc.

Agent: Tom Wiens

Parcel No.: R0607062+

Abatement Number: 202333720 & 202333721

Assessor's Original Value: 2021 - \$4,904,085 (76 parcels) 2022 - \$5,136,540 (63 parcels)

Hearing Date: April 16, 2024

Hearing Time: 1:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Steve Cambell
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: 2021 - \$1,092,879 (76 parcels) 2022 - \$708,647 (63 parcels)

Petitioner's Requested Value: 2021 - \$2,849 (76 parcels) 2022 - \$2,500 (63 parcels)

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner stated that the assessor changed the classification of the single family residential lots in the Remuda Ranch subdivision for tax years 2021 and 2022 from agricultural to vacant residential lots, therefore increasing the taxable value significantly. The petitioner contends that the classification of all of the lots appealed should maintain their agricultural classification for tax years 2021 and 2022. He provided numerous photos, receipts and other documentation and testimony indicating a long-term cattle and ranching operation called Wiens Ranch. He requested that the classification be changed back to agricultural for both years.

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
 - g. other - At the hearing the assessor conceded that a portion of the lots should have been classified as agricultural and the lots that couldn't be grazed because of the recent subdivision development should remain classified as vacant residential lots.

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

Classification: 2021 – 21 lots vacant res. and 55 lots ag. 2022 – 12 lots vacant res. 51 lots ag.

Total Actual Value: 2021 - \$1,092,879 (76 parcels) 2022 - \$708,647 (63 parcels)

Reasons are as follows: Based on the photos presented by the assessor and petitioner, I agree with the assessor's recommendation that the majority of the lots appeared to be grazable and their classification should be changed back to agricultural and the portion of the subdivision effected by the development and not grazeable should remain vacant residential lots. (See attached spreadsheet for breakdown)

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

4-18-2024
Date

Abatement Log No. 202333720 & 202333721

ACCOUNTNO	Proposed Abstract	LANDACRES	AG \$/Acre	ACTUAL VALUE	Assmt Rate	Mil Levy	Estimated Tax
R0607111	0100	0.22	n/a	\$50,405	0.29	0.150849	\$2,205
R0607112	0100	0.22	n/a	\$50,405	0.29	0.150849	\$2,205
R0607113	0100	0.22	n/a	\$50,405	0.29	0.150849	\$2,205
R0607114	0100	0.22	n/a	\$50,405	0.29	0.150849	\$2,205
R0607115	0100	0.22	n/a	\$50,405	0.29	0.150849	\$2,205
R0607116	0100	0.22	n/a	\$50,405	0.29	0.150849	\$2,205
R0607117	0100	0.22	n/a	\$50,405	0.29	0.150849	\$2,205
R0607118	0100	0.22	n/a	\$50,405	0.29	0.150849	\$2,205
R0607119	0100	0.22	n/a	\$50,405	0.29	0.150849	\$2,205
R0607125	0100	0.211	n/a	\$49,849	0.29	0.150849	\$2,181
R0607126	0100	0.211	n/a	\$49,849	0.29	0.150849	\$2,181
R0607127	0100	0.211	n/a	\$49,849	0.29	0.150849	\$2,181
R0607128	0100	0.211	n/a	\$49,849	0.29	0.150849	\$2,181
R0607143	0100	0.317	n/a	\$55,534	0.29	0.150849	\$2,429
R0607144	0100	0.317	n/a	\$55,534	0.29	0.150849	\$2,429
R0607145	0100	0.317	n/a	\$55,534	0.29	0.150849	\$2,429
R0607146	0100	0.317	n/a	\$55,534	0.29	0.150849	\$2,429
R0607152	0100	0.237	n/a	\$51,410	0.29	0.150849	\$2,249
R0607153	0100	0.237	n/a	\$51,410	0.29	0.150849	\$2,249
R0607154	0100	0.237	n/a	\$51,410	0.29	0.150849	\$2,249
R0607155	0100	0.237	n/a	\$51,410	0.29	0.150849	\$2,249
R0607062	4124	1.081	\$191.10	\$207	0.29	0.150849	\$9
R0607063	4124	1.047	\$191.10	\$200	0.29	0.150849	\$9
R0607064	4124	1.03	\$191.10	\$197	0.29	0.150849	\$9
R0607065	4124	1.056	\$191.10	\$202	0.29	0.150849	\$9
R0607066	4124	1.126	\$191.10	\$215	0.29	0.150849	\$9
R0607067	4124	1.154	\$191.10	\$221	0.29	0.150849	\$10
R0607068	4124	1.111	\$191.10	\$212	0.29	0.150849	\$9
R0607071	4124	1.008	\$191.10	\$193	0.29	0.150849	\$8
R0607072	4124	1.107	\$191.10	\$212	0.29	0.150849	\$9
R0607073	4124	1.192	\$191.10	\$228	0.29	0.150849	\$10
R0607074	4124	1.027	\$191.10	\$196	0.29	0.150849	\$9
R0607075	4124	1.007	\$191.10	\$192	0.29	0.150849	\$8

R0607076	4124	1.102	\$191.10	\$211	0.29	0.150849	\$9
R0607077	4124	1.21	\$191.10	\$231	0.29	0.150849	\$10
R0607078	4124	1.042	\$191.10	\$199	0.29	0.150849	\$9
R0607079	4124	1.04	\$191.10	\$199	0.29	0.150849	\$9
R0607083	4124	1.359	\$191.10	\$260	0.29	0.150849	\$11
R0607084	4124	1.223	\$191.10	\$234	0.29	0.150849	\$10
R0607085	4124	1.186	\$191.10	\$227	0.29	0.150849	\$10
R0607086	4124	1.148	\$191.10	\$219	0.29	0.150849	\$10
R0607087	4124	1.094	\$191.10	\$209	0.29	0.150849	\$9
R0607088	4124	1.025	\$191.10	\$196	0.29	0.150849	\$9
R0607089	4124	1.022	\$191.10	\$195	0.29	0.150849	\$9
R0607090	4124	1.03	\$191.10	\$197	0.29	0.150849	\$9
R0607091	4124	1.007	\$191.10	\$192	0.29	0.150849	\$8
R0607094	4124	1.315	\$191.10	\$251	0.29	0.150849	\$11
R0607095	4124	1.195	\$191.10	\$228	0.29	0.150849	\$10
R0607097	4124	1.007	\$191.10	\$192	0.29	0.150849	\$8
R0607098	4124	1.004	\$191.10	\$192	0.29	0.150849	\$8
R0607099	4124	1.162	\$191.10	\$222	0.29	0.150849	\$10
R0607100	4124	1.218	\$191.10	\$233	0.29	0.150849	\$10
R0607102	4124	1.01	\$191.10	\$193	0.29	0.150849	\$8
R0607103	4124	1.01	\$191.10	\$193	0.29	0.150849	\$8
R0607104	4124	1.01	\$191.10	\$193	0.29	0.150849	\$8
R0607105	4124	1.01	\$191.10	\$193	0.29	0.150849	\$8
R0607107	4124	1.152	\$191.10	\$220	0.29	0.150849	\$10
R0607108	4124	1.152	\$191.10	\$220	0.29	0.150849	\$10
R0607129	4124	1.153	\$191.10	\$220	0.29	0.150849	\$10
R0607130	4124	1.025	\$191.10	\$196	0.29	0.150849	\$9
R0607131	4124	1.008	\$191.10	\$193	0.29	0.150849	\$8
R0607132	4124	1.01	\$191.10	\$193	0.29	0.150849	\$8
R0607133	4124	1.01	\$191.10	\$193	0.29	0.150849	\$8
R0607134	4124	1.01	\$191.10	\$193	0.29	0.150849	\$8
R0607135	4124	1.125	\$191.10	\$215	0.29	0.150849	\$9
R0607136	4124	1.004	\$191.10	\$192	0.29	0.150849	\$8
R0607137	4124	1.03	\$191.10	\$197	0.29	0.150849	\$9

R0607138	4124	1.011	\$191.10	\$193	0.29	0.150849	\$8
R0607139	4124	1.009	\$191.10	\$193	0.29	0.150849	\$8
R0607140	4124	1.008	\$191.10	\$193	0.29	0.150849	\$8
R0607141	4124	1.007	\$191.10	\$192	0.29	0.150849	\$8
R0607142	4124	1.021	\$191.10	\$195	0.29	0.150849	\$9
R0607157	4124	2.001	\$191.10	\$382	0.29	0.150849	\$17
R0607159	4124	2.001	\$191.10	\$382	0.29	0.150849	\$17
R0607160	4124	2.001	\$191.10	\$382	0.29	0.150849	\$17
R0607161	4124	2.006	\$191.10	\$383	0.29	0.150849	\$17
Totals				\$1,092,879			\$47,809
2021 NOV				\$4,904,085			\$214,528
Difference				-\$3,811,206			-\$166,719

ACCOUNTNO	PARCELNO	ABSTRACT	LANDACRES	AG \$/Acre	ACTUAL VALUE	Assmt Rate	Mil Levy	Estimated Tax
R0607111	260910305015	0100	0.22	n/a	\$56,705	0.29	0.150445	\$2,474.00
R0607112	260910305016	0100	0.22	n/a	\$56,705	0.29	0.150445	\$2,474.00
R0607113	260910305017	0100	0.22	n/a	\$56,705	0.29	0.150445	\$2,474.00
R0607114	260910305018	0100	0.22	n/a	\$56,705	0.29	0.150445	\$2,474.00
R0607115	260910305019	0100	0.22	n/a	\$56,705	0.29	0.150445	\$2,474.00
R0607116	260910305020	0100	0.22	n/a	\$56,705	0.29	0.150445	\$2,474.00
R0607117	260910305021	0100	0.22	n/a	\$56,705	0.29	0.150445	\$2,474.00
R0607118	260910305022	0100	0.22	n/a	\$56,705	0.29	0.150445	\$2,474.00
R0607119	260910305023	0100	0.22	n/a	\$56,705	0.29	0.150445	\$2,474.00
R0607144	260910306002	0100	0.317	n/a	\$62,475	0.29	0.150445	\$2,726.00
R0607145	260910306003	0100	0.317	n/a	\$62,475	0.29	0.150445	\$2,726.00
R0607146	260910306004	0100	0.317	n/a	\$62,475	0.29	0.150445	\$2,726.00
R0607062	260909103001	4124	1.081	\$191.10	\$207	0.29	0.150445	\$9.00
R0607063	260909103002	4124	1.047	\$191.10	\$200	0.29	0.150445	\$9.00
R0607064	260909103003	4124	1.03	\$191.10	\$197	0.29	0.150445	\$9.00
R0607065	260909103004	4124	1.056	\$191.10	\$202	0.29	0.150445	\$9.00
R0607066	260909103005	4124	1.126	\$191.10	\$215	0.29	0.150445	\$9.00
R0607068	260909103007	4124	1.111	\$191.10	\$212	0.29	0.150445	\$9.00
R0607071	260909103010	4124	1.008	\$191.10	\$193	0.29	0.150445	\$8.00
R0607072	260909103011	4124	1.107	\$191.10	\$212	0.29	0.150445	\$9.00
R0607073	260909103012	4124	1.192	\$191.10	\$228	0.29	0.150445	\$10.00
R0607074	260909103013	4124	1.027	\$191.10	\$196	0.29	0.150445	\$9.00
R0607075	260909103014	4124	1.007	\$191.10	\$192	0.29	0.150445	\$8.00
R0607076	260909103015	4124	1.102	\$191.10	\$211	0.29	0.150445	\$9.00
R0607077	260909103016	4124	1.21	\$191.10	\$231	0.29	0.150445	\$10.00
R0607079	260909103018	4124	1.04	\$191.10	\$199	0.29	0.150445	\$9.00
R0607083	260909402001	4124	1.359	\$191.10	\$260	0.29	0.150445	\$11.00
R0607084	260909402002	4124	1.223	\$191.10	\$234	0.29	0.150445	\$10.00
R0607085	260909402003	4124	1.186	\$191.10	\$227	0.29	0.150445	\$10.00
R0607086	260909402004	4124	1.148	\$191.10	\$219	0.29	0.150445	\$10.00
R0607087	260909402005	4124	1.094	\$191.10	\$209	0.29	0.150445	\$9.00
R0607088	260909402006	4124	1.025	\$191.10	\$196	0.29	0.150445	\$9.00
R0607089	260909402007	4124	1.022	\$191.10	\$195	0.29	0.150445	\$9.00

R0607090	260909402008	4124	1.03	\$191.10	\$197	0.29	0.150445	\$9.00
R0607091	260909402009	4124	1.007	\$191.10	\$192	0.29	0.150445	\$8.00
R0607094	260910205002	4124	1.315	\$191.10	\$251	0.29	0.150445	\$11.00
R0607095	260910205003	4124	1.195	\$191.10	\$228	0.29	0.150445	\$10.00
R0607097	260910305001	4124	1.007	\$191.10	\$192	0.29	0.150445	\$8.00
R0607098	260910305002	4124	1.004	\$191.10	\$192	0.29	0.150445	\$8.00
R0607099	260910305003	4124	1.162	\$191.10	\$222	0.29	0.150445	\$10.00
R0607100	260910305004	4124	1.218	\$191.10	\$233	0.29	0.150445	\$10.00
R0607102	260910305006	4124	1.01	\$191.10	\$193	0.29	0.150445	\$8.00
R0607103	260910305007	4124	1.01	\$191.10	\$193	0.29	0.150445	\$8.00
R0607104	260910305008	4124	1.01	\$191.10	\$193	0.29	0.150445	\$8.00
R0607105	260910305009	4124	1.01	\$191.10	\$193	0.29	0.150445	\$8.00
R0607107	260910305011	4124	1.152	\$191.10	\$220	0.29	0.150445	\$10.00
R0607108	260910305012	4124	1.152	\$191.10	\$220	0.29	0.150445	\$10.00
R0607129	260910305033	4124	1.153	\$191.10	\$220	0.29	0.150445	\$10.00
R0607130	260910305034	4124	1.025	\$191.10	\$196	0.29	0.150445	\$9.00
R0607131	260910305035	4124	1.008	\$191.10	\$193	0.29	0.150445	\$8.00
R0607132	260910305036	4124	1.01	\$191.10	\$193	0.29	0.150445	\$8.00
R0607133	260910305037	4124	1.01	\$191.10	\$193	0.29	0.150445	\$8.00
R0607134	260910305038	4124	1.01	\$191.10	\$193	0.29	0.150445	\$8.00
R0607135	260910305039	4124	1.125	\$191.10	\$215	0.29	0.150445	\$9.00
R0607136	260910305040	4124	1.004	\$191.10	\$192	0.29	0.150445	\$8.00
R0607137	260910305041	4124	1.03	\$191.10	\$197	0.29	0.150445	\$9.00
R0607138	260910305042	4124	1.011	\$191.10	\$193	0.29	0.150445	\$8.00
R0607139	260910305043	4124	1.009	\$191.10	\$193	0.29	0.150445	\$8.00
R0607140	260910305044	4124	1.008	\$191.10	\$193	0.29	0.150445	\$8.00
R0607141	260910305045	4124	1.007	\$191.10	\$192	0.29	0.150445	\$8.00
R0607142	260910305046	4124	1.021	\$191.10	\$195	0.29	0.150445	\$9.00
R0607159	260910308003	4124	2.001	\$191.10	\$382	0.29	0.150445	\$17.00
R0607160	260910308004	4124	2.001	\$191.10	\$382	0.29	0.150445	\$17.00
Totals					\$708,647			\$30,916.00
2021 NOV					\$5,136,540			\$224,106.00
Difference					-\$4,427,893			-\$193,190.00

Transmittal Sheet for Abatement #: 202333720

Tax Year:	2021	Assessor Findings:	
Date Received:	10/24/2023	Abatement Recommendation:	Adjust
Petitioner:	WIENS RANCH COMPANY INC	Revised as per Hearing Officer's Recommendation	
		<p>Original Recommendation: The subject accounts are 76 single family residential lots in the Remuda Ranch Exemption 1st Amendment subdivision. All 76 accounts were timely appealed at the Assessor level in May of 2021 via email from Diana Wiens, President, Wiens Ranch Company Inc. The cover page stated, "Wiens Ranch Company, Inc, wishes to appeal all Remuda Ranch Exemption Subdivision Properties and Account Numbers R0479529, R0479531 and R0479532." Therefore, an appeal was initiated by the Assessor's office and a determination made.</p> <p>The Notice of Determination for the appealed accounts was sent to the property owner via email August 16, 2021. In addition, the Notice of Determination for each account was posted to the Assessor's public web site. The property owner did not continue their appeal to the County Board of Equalization ending their appeal options for the 2021 tax year.</p> <p>Per the Assessor's Reference Library (ARL), Colorado Revised Statutes and Colorado case law, an abatement is barred if the property owner previously filed an appeal for the tax year. Case law specific to this abatement filing; the Colorado Court of Appeals denied an abatement by ruling reclassification from agricultural to vacant land was an overvaluation issue, and the petitioner had filed an earlier appeal based on overvaluation. Wylor/Pebble Creek Ranch v. Board of Assessment Appeals, 883 P.2d 597 (Colo. App. 1994).</p> <p>Hearing Officer's Recommendation: Adjusted at the 4/16/24 Hearing</p>	
Agent:		Staff Appraiser:	SWC
Petitioner's Request:	Property Condition	Review Appraiser:	SWC
Petitioner's Requested Value:	\$45	Hearing Comments:	
		Assessor Final Review Value:	\$1,092,878

Transmittal Sheet for Abatement #: 202333720

Original Values								Abatement Final Results								
Account #	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund
R0607062	0100	3300	\$67,283	29.00%	\$19,510	15.0849%	\$2,943.06		4124	3300	\$207	29.00%	\$60	15.0849%	\$9.05	\$2,934.01
	Acct. Total:		\$67,283		\$19,510		\$2,943.06		Acct. Total:		\$207		\$60		\$9.05	\$2,934.01
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607063	0100	3300	\$66,715	29.00%	\$19,350	15.0849%	\$2,918.93		4124	3300	\$200	29.00%	\$60	15.0849%	\$9.05	\$2,909.88
	Acct. Total:		\$66,715		\$19,350		\$2,918.93		Acct. Total:		\$200		\$60		\$9.05	\$2,909.88
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607064	0100	3300	\$66,426	29.00%	\$19,260	15.0849%	\$2,905.35		4124	3300	\$197	29.00%	\$60	15.0849%	\$9.05	\$2,896.30
	Acct. Total:		\$66,426		\$19,260		\$2,905.35		Acct. Total:		\$197		\$60		\$9.05	\$2,896.30
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607065	0100	3300	\$66,867	29.00%	\$19,390	15.0849%	\$2,924.96		4124	3300	\$202	29.00%	\$60	15.0849%	\$9.05	\$2,915.91
	Acct. Total:		\$66,867		\$19,390		\$2,924.96		Acct. Total:		\$202		\$60		\$9.05	\$2,915.91
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607066	0100	3300	\$68,015	29.00%	\$19,720	15.0849%	\$2,974.74		4124	3300	\$215	29.00%	\$60	15.0849%	\$9.05	\$2,965.69
	Acct. Total:		\$68,015		\$19,720		\$2,974.74		Acct. Total:		\$215		\$60		\$9.05	\$2,965.69
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								

Transmittal Sheet for Abatement #: 202333720

			Acct. Total:	\$66,374		\$19,250		\$2,903.84			Acct. Total:	\$196		\$60		\$9.05	\$2,894.79	
									Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.									
R0607075	0100	3300		\$66,029	29.00%	\$19,150	15.0849%	\$2,888.76		4124	3300	\$192	29.00%	\$60	15.0849%	\$9.05	\$2,879.71	
			Acct. Total:	\$66,029		\$19,150		\$2,888.76				Acct. Total:	\$192		\$60		\$9.05	\$2,879.71
									Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.									
R0607076	0100	3300		\$67,627	29.00%	\$19,610	15.0849%	\$2,958.15		4124	3300	\$211	29.00%	\$60	15.0849%	\$9.05	\$2,949.10	
			Acct. Total:	\$67,627		\$19,610		\$2,958.15				Acct. Total:	\$211		\$60		\$9.05	\$2,949.10
									Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.									
R0607077	0100	3300		\$69,326	29.00%	\$20,100	15.0849%	\$3,032.06		4124	3300	\$231	29.00%	\$70	15.0849%	\$10.56	\$3,021.50	
			Acct. Total:	\$69,326		\$20,100		\$3,032.06				Acct. Total:	\$231		\$70		\$10.56	\$3,021.50
									Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.									
R0607078	0100	3300		\$66,630	29.00%	\$19,320	15.0849%	\$2,914.40		4124	3300	\$199	29.00%	\$60	15.0849%	\$9.05	\$2,905.35	
			Acct. Total:	\$66,630		\$19,320		\$2,914.40				Acct. Total:	\$199		\$60		\$9.05	\$2,905.35
									Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.									
R0607079	0100	3300		\$66,596	29.00%	\$19,310	15.0849%	\$2,912.89		4124	3300	\$199	29.00%	\$60	15.0849%	\$9.05	\$2,903.84	
			Acct. Total:	\$66,596		\$19,310		\$2,912.89				Acct. Total:	\$199		\$60		\$9.05	\$2,903.84
									Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.									

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R0607083	0100	3300	\$71,495	29.00%	\$20,730	15.0849%	\$3,127.10		4124	3300	\$260	29.00%	\$80	15.0849%	\$12.07	\$3,115.03
	Acct. Total:		\$71,495		\$20,730		\$3,127.10		Acct. Total:		\$260		\$80		\$12.07	\$3,115.03
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607084	0100	3300	\$69,522	29.00%	\$20,160	15.0849%	\$3,041.12		4124	3300	\$234	29.00%	\$70	15.0849%	\$10.56	\$3,030.56
	Acct. Total:		\$69,522		\$20,160		\$3,041.12		Acct. Total:		\$234		\$70		\$10.56	\$3,030.56
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607085	0100	3300	\$68,958	29.00%	\$20,000	15.0849%	\$3,016.98		4124	3300	\$227	29.00%	\$70	15.0849%	\$10.56	\$3,006.42
	Acct. Total:		\$68,958		\$20,000		\$3,016.98		Acct. Total:		\$227		\$70		\$10.56	\$3,006.42
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607086	0100	3300	\$68,365	29.00%	\$19,830	15.0849%	\$2,991.34		4124	3300	\$219	29.00%	\$60	15.0849%	\$9.05	\$2,982.29
	Acct. Total:		\$68,365		\$19,830		\$2,991.34		Acct. Total:		\$219		\$60		\$9.05	\$2,982.29
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607087	0100	3300	\$67,497	29.00%	\$19,570	15.0849%	\$2,952.11		4124	3300	\$209	29.00%	\$60	15.0849%	\$9.05	\$2,943.06
	Acct. Total:		\$67,497		\$19,570		\$2,952.11		Acct. Total:		\$209		\$60		\$9.05	\$2,943.06
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607088	0100	3300	\$66,340	29.00%	\$19,240	15.0849%	\$2,902.33		4124	3300	\$196	29.00%	\$60	15.0849%	\$9.05	\$2,893.28
	Acct. Total:		\$66,340		\$19,240		\$2,902.33		Acct. Total:		\$196		\$60		\$9.05	\$2,893.28
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																

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R0607089	0100	3300	\$66,288	29.00%	\$19,220	15.0849%	\$2,899.32	4124	3300	\$195	29.00%	\$60	15.0849%	\$9.05	\$2,890.27
	Acct. Total:		\$66,288		\$19,220		\$2,899.32	Acct. Total:		\$195		\$60		\$9.05	\$2,890.27
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607090	0100	3300	\$66,426	29.00%	\$19,260	15.0849%	\$2,905.35	4124	3300	\$197	29.00%	\$60	15.0849%	\$9.05	\$2,896.30
	Acct. Total:		\$66,426		\$19,260		\$2,905.35	Acct. Total:		\$197		\$60		\$9.05	\$2,896.30
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607091	0100	3300	\$66,029	29.00%	\$19,150	15.0849%	\$2,888.76	4124	3300	\$192	29.00%	\$60	15.0849%	\$9.05	\$2,879.71
	Acct. Total:		\$66,029		\$19,150		\$2,888.76	Acct. Total:		\$192		\$60		\$9.05	\$2,879.71
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607094	0100	3300	\$80,998	29.00%	\$23,490	15.0849%	\$3,543.44	4124	3300	\$251	29.00%	\$70	15.0849%	\$10.56	\$3,532.88
	Acct. Total:		\$80,998		\$23,490		\$3,543.44	Acct. Total:		\$251		\$70		\$10.56	\$3,532.88
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607095	0100	3300	\$78,968	29.00%	\$22,900	15.0849%	\$3,454.44	4124	3300	\$228	29.00%	\$70	15.0849%	\$10.56	\$3,443.88
	Acct. Total:		\$78,968		\$22,900		\$3,454.44	Acct. Total:		\$228		\$70		\$10.56	\$3,443.88
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607097	0100	3300	\$66,029	29.00%	\$19,150	15.0849%	\$2,888.76	4124	3300	\$192	29.00%	\$60	15.0849%	\$9.05	\$2,879.71
	Acct. Total:		\$66,029		\$19,150		\$2,888.76	Acct. Total:		\$192		\$60		\$9.05	\$2,879.71
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															

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R0607098	0100	3300	\$65,977	29.00%	\$19,130	15.0849%	\$2,885.74		4124	3300	\$192	29.00%	\$60	15.0849%	\$9.05	\$2,876.69			
	Acct. Total:		\$65,977		\$19,130		\$2,885.74		Acct. Total:		\$192		\$60		\$9.05	\$2,876.69			
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																			
R0607099	0100	3300	\$68,585	29.00%	\$19,890	15.0849%	\$3,000.39		4124	3300	\$222	29.00%	\$60	15.0849%	\$9.05	\$2,991.34			
	Acct. Total:		\$68,585		\$19,890		\$3,000.39		Acct. Total:		\$222		\$60		\$9.05	\$2,991.34			
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																			
R0607100	0100	3300	\$69,447	29.00%	\$20,140	15.0849%	\$3,038.10		4124	3300	\$233	29.00%	\$70	15.0849%	\$10.56	\$3,027.54			
	Acct. Total:		\$69,447		\$20,140		\$3,038.10		Acct. Total:		\$233		\$70		\$10.56	\$3,027.54			
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																			
R0607102	0100	3300	\$75,521	29.00%	\$21,900	15.0849%	\$3,303.59		4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$3,294.54			
	Acct. Total:		\$75,521		\$21,900		\$3,303.59		Acct. Total:		\$193		\$60		\$9.05	\$3,294.54			
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																			
R0607103	0100	3300	\$75,521	29.00%	\$21,900	15.0849%	\$3,303.59		4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$3,294.54			
	Acct. Total:		\$75,521		\$21,900		\$3,303.59		Acct. Total:		\$193		\$60		\$9.05	\$3,294.54			
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																			
R0607104	0100	3300	\$75,521	29.00%	\$21,900	15.0849%	\$3,303.59		4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$3,294.54			
	Acct. Total:		\$75,521		\$21,900		\$3,303.59		Acct. Total:		\$193		\$60		\$9.05	\$3,294.54			

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								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607105	0100	3300	\$75,521	29.00%	\$21,900	15.0849%	\$3,303.59		4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$3,294.54
	Acct. Total:		\$75,521		\$21,900		\$3,303.59		Acct. Total:		\$193		\$60		\$9.05	\$3,294.54
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607107	0100	3300	\$78,204	29.00%	\$22,680	15.0849%	\$3,421.26		4124	3300	\$220	29.00%	\$60	15.0849%	\$9.05	\$3,412.21
	Acct. Total:		\$78,204		\$22,680		\$3,421.26		Acct. Total:		\$220		\$60		\$9.05	\$3,412.21
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607108	0100	3300	\$78,204	29.00%	\$22,680	15.0849%	\$3,421.26		4124	3300	\$220	29.00%	\$60	15.0849%	\$9.05	\$3,412.21
	Acct. Total:		\$78,204		\$22,680		\$3,421.26		Acct. Total:		\$220		\$60		\$9.05	\$3,412.21
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607111	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41		0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	-
	Acct. Total:		\$50,405		\$14,620		\$2,205.41		Acct. Total:		\$50,405		\$14,620		\$2,205.41	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607112	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41		0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	-
	Acct. Total:		\$50,405		\$14,620		\$2,205.41		Acct. Total:		\$50,405		\$14,620		\$2,205.41	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607113	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41		0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	-

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Acct. Total:								\$50,405	\$14,620	\$2,205.41	Acct. Total:								\$50,405	\$14,620	\$2,205.41	-
R0607114	Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.																					
	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	-							
	Acct. Total:		\$50,405		\$14,620		\$2,205.41	Acct. Total:		\$50,405		\$14,620		\$2,205.41	-							
R0607115	Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.																					
	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	-							
	Acct. Total:		\$50,405		\$14,620		\$2,205.41	Acct. Total:		\$50,405		\$14,620		\$2,205.41	-							
R0607116	Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.																					
	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	-							
	Acct. Total:		\$50,405		\$14,620		\$2,205.41	Acct. Total:		\$50,405		\$14,620		\$2,205.41	-							
R0607117	Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.																					
	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	-							
	Acct. Total:		\$50,405		\$14,620		\$2,205.41	Acct. Total:		\$50,405		\$14,620		\$2,205.41	-							
R0607118	Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.																					
	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	-							
	Acct. Total:		\$50,405		\$14,620		\$2,205.41	Acct. Total:		\$50,405		\$14,620		\$2,205.41	-							

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R0607119	0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41		0100	3300	\$50,405	29.00%	\$14,620	15.0849%	\$2,205.41	-
	Acct. Total:		\$50,405		\$14,620		\$2,205.41		Acct. Total:		\$50,405		\$14,620		\$2,205.41	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607125	0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28		0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28	-
	Acct. Total:		\$49,849		\$14,460		\$2,181.28		Acct. Total:		\$49,849		\$14,460		\$2,181.28	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607126	0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28		0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28	-
	Acct. Total:		\$49,849		\$14,460		\$2,181.28		Acct. Total:		\$49,849		\$14,460		\$2,181.28	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607127	0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28		0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28	-
	Acct. Total:		\$49,849		\$14,460		\$2,181.28		Acct. Total:		\$49,849		\$14,460		\$2,181.28	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607128	0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28		0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28	-
	Acct. Total:		\$49,849		\$14,460		\$2,181.28		Acct. Total:		\$49,849		\$14,460		\$2,181.28	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607129	0100	3300	\$68,444	29.00%	\$19,850	15.0849%	\$2,994.35		4124	3300	\$220	29.00%	\$60	15.0849%	\$9.05	\$2,985.30
	Acct. Total:		\$68,444		\$19,850		\$2,994.35		Acct. Total:		\$220		\$60		\$9.05	\$2,985.30
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								

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R0607130	0100	3300	\$66,340	29.00%	\$19,240	15.0849%	\$2,902.33		4124	3300	\$196	29.00%	\$60	15.0849%	\$9.05	\$2,893.28
	Acct. Total:		\$66,340		\$19,240		\$2,902.33		Acct. Total:		\$196		\$60		\$9.05	\$2,893.28
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607131	0100	3300	\$66,046	29.00%	\$19,150	15.0849%	\$2,888.76		4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$2,879.71
	Acct. Total:		\$66,046		\$19,150		\$2,888.76		Acct. Total:		\$193		\$60		\$9.05	\$2,879.71
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607132	0100	3300	\$66,081	29.00%	\$19,160	15.0849%	\$2,890.27		4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$2,881.22
	Acct. Total:		\$66,081		\$19,160		\$2,890.27		Acct. Total:		\$193		\$60		\$9.05	\$2,881.22
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607133	0100	3300	\$66,081	29.00%	\$19,160	15.0849%	\$2,890.27		4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$2,881.22
	Acct. Total:		\$66,081		\$19,160		\$2,890.27		Acct. Total:		\$193		\$60		\$9.05	\$2,881.22
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607134	0100	3300	\$66,081	29.00%	\$19,160	15.0849%	\$2,890.27		4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$2,881.22
	Acct. Total:		\$66,081		\$19,160		\$2,890.27		Acct. Total:		\$193		\$60		\$9.05	\$2,881.22
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607135	0100	3300	\$67,999	29.00%	\$19,720	15.0849%	\$2,974.74		4124	3300	\$215	29.00%	\$60	15.0849%	\$9.05	\$2,965.69
	Acct. Total:		\$67,999		\$19,720		\$2,974.74		Acct. Total:		\$215		\$60		\$9.05	\$2,965.69
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																

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R0607136	0100	3300	\$65,977	29.00%	\$19,130	15.0849%	\$2,885.74	4124	3300	\$192	29.00%	\$60	15.0849%	\$9.05	\$2,876.69
	Acct. Total:		\$65,977		\$19,130		\$2,885.74	Acct. Total:		\$192		\$60		\$9.05	\$2,876.69
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607137	0100	3300	\$66,426	29.00%	\$19,260	15.0849%	\$2,905.35	4124	3300	\$197	29.00%	\$60	15.0849%	\$9.05	\$2,896.30
	Acct. Total:		\$66,426		\$19,260		\$2,905.35	Acct. Total:		\$197		\$60		\$9.05	\$2,896.30
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607138	0100	3300	\$66,098	29.00%	\$19,170	15.0849%	\$2,891.78	4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$2,882.73
	Acct. Total:		\$66,098		\$19,170		\$2,891.78	Acct. Total:		\$193		\$60		\$9.05	\$2,882.73
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607139	0100	3300	\$66,064	29.00%	\$19,160	15.0849%	\$2,890.27	4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$2,881.22
	Acct. Total:		\$66,064		\$19,160		\$2,890.27	Acct. Total:		\$193		\$60		\$9.05	\$2,881.22
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607140	0100	3300	\$66,046	29.00%	\$19,150	15.0849%	\$2,888.76	4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$2,879.71
	Acct. Total:		\$66,046		\$19,150		\$2,888.76	Acct. Total:		\$193		\$60		\$9.05	\$2,879.71
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607141	0100	3300	\$66,029	29.00%	\$19,150	15.0849%	\$2,888.76	4124	3300	\$192	29.00%	\$60	15.0849%	\$9.05	\$2,879.71
	Acct. Total:		\$66,029		\$19,150		\$2,888.76	Acct. Total:		\$192		\$60		\$9.05	\$2,879.71

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								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607142	0100	3300	\$66,271	29.00%	\$19,220	15.0849%	\$2,899.32		4124	3300	\$195	29.00%	\$60	15.0849%	\$9.05	\$2,890.27
	Acct. Total:		\$66,271		\$19,220		\$2,899.32		Acct. Total:		\$195		\$60		\$9.05	\$2,890.27
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607143	0100	3300	\$55,534	29.00%	\$16,100	15.0849%	\$2,428.67		0100	3300	\$55,534	29.00%	\$16,100	15.0849%	\$2,428.67	-
	Acct. Total:		\$55,534		\$16,100		\$2,428.67		Acct. Total:		\$55,534		\$16,100		\$2,428.67	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607144	0100	3300	\$55,534	29.00%	\$16,100	15.0849%	\$2,428.67		0100	3300	\$55,534	29.00%	\$16,100	15.0849%	\$2,428.67	-
	Acct. Total:		\$55,534		\$16,100		\$2,428.67		Acct. Total:		\$55,534		\$16,100		\$2,428.67	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607145	0100	3300	\$55,534	29.00%	\$16,100	15.0849%	\$2,428.67		0100	3300	\$55,534	29.00%	\$16,100	15.0849%	\$2,428.67	-
	Acct. Total:		\$55,534		\$16,100		\$2,428.67		Acct. Total:		\$55,534		\$16,100		\$2,428.67	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607146	0100	3300	\$55,534	29.00%	\$16,100	15.0849%	\$2,428.67		0100	3300	\$55,534	29.00%	\$16,100	15.0849%	\$2,428.67	-
	Acct. Total:		\$55,534		\$16,100		\$2,428.67		Acct. Total:		\$55,534		\$16,100		\$2,428.67	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607152	0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16		0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16	-

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	Acct. Total: \$51,410 \$14,910 \$2,249.16							Acct. Total: \$51,410 \$14,910 \$2,249.16							-		
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.									
R0607153	0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16		0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16		-
	Acct. Total:		\$51,410		\$14,910		\$2,249.16		Acct. Total:		\$51,410		\$14,910		\$2,249.16		-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.									
R0607154	0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16		0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16		-
	Acct. Total:		\$51,410		\$14,910		\$2,249.16		Acct. Total:		\$51,410		\$14,910		\$2,249.16		-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.									
R0607155	0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16		0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16		-
	Acct. Total:		\$51,410		\$14,910		\$2,249.16		Acct. Total:		\$51,410		\$14,910		\$2,249.16		-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.									
R0607157	0100	3300	\$79,223	29.00%	\$22,970	15.0849%	\$3,465.00		4124	3300	\$382	29.00%	\$110	15.0849%	\$16.59	\$3,448.41	
	Acct. Total:		\$79,223		\$22,970		\$3,465.00		Acct. Total:		\$382		\$110		\$16.59	\$3,448.41	
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.									
R0607159	0100	3300	\$79,223	29.00%	\$22,970	15.0849%	\$3,465.00		4124	3300	\$382	29.00%	\$110	15.0849%	\$16.59	\$3,448.41	
	Acct. Total:		\$79,223		\$22,970		\$3,465.00		Acct. Total:		\$382		\$110		\$16.59	\$3,448.41	
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.									

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R0607160	0100	3300	\$79,223	29.00%	\$22,970	15.0849%	\$3,465.00		4124	3300	\$382	29.00%	\$110	15.0849%	\$16.59	\$3,448.41
	Acct. Total:		\$79,223		\$22,970		\$3,465.00		Acct. Total:		\$382		\$110		\$16.59	\$3,448.41
	Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607161	0100	3300	\$79,275	29.00%	\$22,990	15.0849%	\$3,468.02		4124	3300	\$383	29.00%	\$110	15.0849%	\$16.59	\$3,451.43
	Acct. Total:		\$79,275		\$22,990		\$3,468.02		Acct. Total:		\$383		\$110		\$16.59	\$3,451.43
	Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
Grand Total:			\$4,904,085		\$1,422,140		\$214,528.38		Grand Total:		\$1,092,878		\$317,050		\$47,826.63	\$166,701.75

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Tax Year:	2022	Assessor Findings:	
Date Received:	10/24/2023	Abatement Recommendation:	Adjust
Petitioner:	WIENS RANCH COMPANY INC	Revised as per Hearing Officer's Recommendation	
		<p>Original Recommendation: The subject accounts are 63 single family residential lots in the Remuda Ranch Exemption 1st Amendment subdivision in west central Douglas County. The subject accounts were subdivided within the larger Wiens Ranch agricultural operation via the Remuda Ranch Exemption 1st Amendment plat recorded September 4, 2019. Because of the subsequent development, road installation, etc. the subject accounts were reclassified for the 2021 tax year from agricultural to residential vacant land.</p> <p>The subject accounts were appealed to the Assessor for the 2021 tax year. An Assessor level appeal was not filed for the 2022 tax year. The 2021 appeal was denied by the Assessor and the petitioner did not continue their appeal to the County Board of Equalization ending their appeal options for the 2021 tax year. Therefore, the subject accounts were not classified as agricultural for the 2021 tax year. To qualify for agricultural classification a parcel must have been used for a qualifying farm or ranch purpose for the prior two years plus the current year.</p> <p>An inspection on October 10, 2023 of the subject accounts showed all or parts of the subject accounts had been reseeded and/or had hay cut on them in 2023. No evidence has been provided that the subject accounts had hay harvested on them in 2022. As 2022 was a particularly dry year in terms of moisture to grow a hay crop that would support the assumption hay was not harvested on the subjects in 2022. Therefore, it is the recommendation of the Assessor's office that the 2022 abatement petition request for agricultural classification be denied. Hearing Officer's Recommendation: Adjusted at the 4/16/24 Hearing.</p>	
Agent:		Staff Appraiser:	SWC
Petitioner's Request:	Property Condition	Review Appraiser:	SWC
Petitioner's Requested Value:	\$45	Hearing Comments:	
		Assessor Final Review Value:	\$708,646

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Original Values								Abatement Final Results								
Account #	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund
R0607062	0100	3300	\$86,507	29.00%	\$25,090	15.0445%	\$3,774.67		4124	3300	\$207	26.40%	\$50	15.0445%	\$7.52	\$3,767.15
	Acct. Total:		\$86,507		\$25,090		\$3,774.67		Acct. Total:		\$207		\$50		\$7.52	\$3,767.15
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607063	0100	3300	\$85,776	29.00%	\$24,880	15.0445%	\$3,743.07		4124	3300	\$200	26.40%	\$50	15.0445%	\$7.52	\$3,735.55
	Acct. Total:		\$85,776		\$24,880		\$3,743.07		Acct. Total:		\$200		\$50		\$7.52	\$3,735.55
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607064	0100	3300	\$85,405	29.00%	\$24,770	15.0445%	\$3,726.52		4124	3300	\$197	26.40%	\$50	15.0445%	\$7.52	\$3,719.00
	Acct. Total:		\$85,405		\$24,770		\$3,726.52		Acct. Total:		\$197		\$50		\$7.52	\$3,719.00
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607065	0100	3300	\$85,971	29.00%	\$24,930	15.0445%	\$3,750.59		4124	3300	\$202	26.40%	\$50	15.0445%	\$7.52	\$3,743.07
	Acct. Total:		\$85,971		\$24,930		\$3,750.59		Acct. Total:		\$202		\$50		\$7.52	\$3,743.07
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607066	0100	3300	\$87,448	29.00%	\$25,360	15.0445%	\$3,815.29		4124	3300	\$215	26.40%	\$60	15.0445%	\$9.03	\$3,806.26
	Acct. Total:		\$87,448		\$25,360		\$3,815.29		Acct. Total:		\$215		\$60		\$9.03	\$3,806.26
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								

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R0607068	0100	3300	\$87,137	29.00%	\$25,270	15.0445%	\$3,801.75	4124	3300	\$212	26.40%	\$60	15.0445%	\$9.03	\$3,792.72
	Acct. Total:		\$87,137		\$25,270		\$3,801.75	Acct. Total:		\$212		\$60		\$9.03	\$3,792.72
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607071	0100	3300	\$84,917	29.00%	\$24,630	15.0445%	\$3,705.46	4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,697.94
	Acct. Total:		\$84,917		\$24,630		\$3,705.46	Acct. Total:		\$193		\$50		\$7.52	\$3,697.94
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607072	0100	3300	\$87,054	29.00%	\$25,250	15.0445%	\$3,798.74	4124	3300	\$212	26.40%	\$60	15.0445%	\$9.03	\$3,789.71
	Acct. Total:		\$87,054		\$25,250		\$3,798.74	Acct. Total:		\$212		\$60		\$9.03	\$3,789.71
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607073	0100	3300	\$88,779	29.00%	\$25,750	15.0445%	\$3,873.96	4124	3300	\$228	26.40%	\$60	15.0445%	\$9.03	\$3,864.93
	Acct. Total:		\$88,779		\$25,750		\$3,873.96	Acct. Total:		\$228		\$60		\$9.03	\$3,864.93
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607074	0100	3300	\$85,339	29.00%	\$24,750	15.0445%	\$3,723.51	4124	3300	\$196	26.40%	\$50	15.0445%	\$7.52	\$3,715.99
	Acct. Total:		\$85,339		\$24,750		\$3,723.51	Acct. Total:		\$196		\$50		\$7.52	\$3,715.99
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607075	0100	3300	\$84,894	29.00%	\$24,620	15.0445%	\$3,703.96	4124	3300	\$192	26.40%	\$50	15.0445%	\$7.52	\$3,696.44

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			Acct. Total:	\$84,894		\$24,620		\$3,703.96			Acct. Total:	\$192		\$50		\$7.52	\$3,696.44	
			Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607076	0100	3300		\$86,949	29.00%	\$25,220	15.0445%	\$3,794.22		4124	3300	\$211	26.40%	\$60	15.0445%	\$9.03	\$3,785.19	
			Acct. Total:	\$86,949		\$25,220		\$3,794.22				Acct. Total:	\$211		\$60		\$9.03	\$3,785.19
			Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607077	0100	3300		\$89,133	29.00%	\$25,850	15.0445%	\$3,889.00		4124	3300	\$231	26.40%	\$60	15.0445%	\$9.03	\$3,879.97	
			Acct. Total:	\$89,133		\$25,850		\$3,889.00				Acct. Total:	\$231		\$60		\$9.03	\$3,879.97
			Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607079	0100	3300		\$85,624	29.00%	\$24,830	15.0445%	\$3,735.55		4124	3300	\$199	26.40%	\$50	15.0445%	\$7.52	\$3,728.03	
			Acct. Total:	\$85,624		\$24,830		\$3,735.55				Acct. Total:	\$199		\$50		\$7.52	\$3,728.03
			Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607083	0100	3300		\$91,922	29.00%	\$26,660	15.0445%	\$4,010.86		4124	3300	\$260	26.40%	\$70	15.0445%	\$10.53	\$4,000.33	
			Acct. Total:	\$91,922		\$26,660		\$4,010.86				Acct. Total:	\$260		\$70		\$10.53	\$4,000.33
			Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607084	0100	3300		\$89,386	29.00%	\$25,920	15.0445%	\$3,899.53		4124	3300	\$234	26.40%	\$60	15.0445%	\$9.03	\$3,890.50	
			Acct. Total:	\$89,386		\$25,920		\$3,899.53				Acct. Total:	\$234		\$60		\$9.03	\$3,890.50
			Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															

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R0607085	0100	3300	\$88,660	29.00%	\$25,710	15.0445%	\$3,867.94		4124	3300	\$227	26.40%	\$60	15.0445%	\$9.03	\$3,858.91
	Acct. Total:		\$88,660		\$25,710		\$3,867.94		Acct. Total:		\$227		\$60		\$9.03	\$3,858.91
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607086	0100	3300	\$87,898	29.00%	\$25,490	15.0445%	\$3,834.84		4124	3300	\$219	26.40%	\$60	15.0445%	\$9.03	\$3,825.81
	Acct. Total:		\$87,898		\$25,490		\$3,834.84		Acct. Total:		\$219		\$60		\$9.03	\$3,825.81
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607087	0100	3300	\$86,781	29.00%	\$25,170	15.0445%	\$3,786.70		4124	3300	\$209	26.40%	\$60	15.0445%	\$9.03	\$3,777.67
	Acct. Total:		\$86,781		\$25,170		\$3,786.70		Acct. Total:		\$209		\$60		\$9.03	\$3,777.67
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607088	0100	3300	\$85,294	29.00%	\$24,740	15.0445%	\$3,722.01		4124	3300	\$196	26.40%	\$50	15.0445%	\$7.52	\$3,714.49
	Acct. Total:		\$85,294		\$24,740		\$3,722.01		Acct. Total:		\$196		\$50		\$7.52	\$3,714.49
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607089	0100	3300	\$85,228	29.00%	\$24,720	15.0445%	\$3,719.00		4124	3300	\$195	26.40%	\$50	15.0445%	\$7.52	\$3,711.48
	Acct. Total:		\$85,228		\$24,720		\$3,719.00		Acct. Total:		\$195		\$50		\$7.52	\$3,711.48
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																
R0607090	0100	3300	\$85,405	29.00%	\$24,770	15.0445%	\$3,726.52		4124	3300	\$197	26.40%	\$50	15.0445%	\$7.52	\$3,719.00
	Acct. Total:		\$85,405		\$24,770		\$3,726.52		Acct. Total:		\$197		\$50		\$7.52	\$3,719.00
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																

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R0607091	0100	3300	\$84,894	29.00%	\$24,620	15.0445%	\$3,703.96	4124	3300	\$192	26.40%	\$50	15.0445%	\$7.52	\$3,696.44
	Acct. Total:		\$84,894		\$24,620		\$3,703.96	Acct. Total:		\$192		\$50		\$7.52	\$3,696.44
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607094	0100	3300	\$91,123	29.00%	\$26,430	15.0445%	\$3,976.26	4124	3300	\$251	26.40%	\$70	15.0445%	\$10.53	\$3,965.73
	Acct. Total:		\$91,123		\$26,430		\$3,976.26	Acct. Total:		\$251		\$70		\$10.53	\$3,965.73
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607095	0100	3300	\$88,838	29.00%	\$25,760	15.0445%	\$3,875.46	4124	3300	\$228	26.40%	\$60	15.0445%	\$9.03	\$3,866.43
	Acct. Total:		\$88,838		\$25,760		\$3,875.46	Acct. Total:		\$228		\$60		\$9.03	\$3,866.43
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607097	0100	3300	\$84,894	29.00%	\$24,620	15.0445%	\$3,703.96	4124	3300	\$192	26.40%	\$50	15.0445%	\$7.52	\$3,696.44
	Acct. Total:		\$84,894		\$24,620		\$3,703.96	Acct. Total:		\$192		\$50		\$7.52	\$3,696.44
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607098	0100	3300	\$84,827	29.00%	\$24,600	15.0445%	\$3,700.95	4124	3300	\$192	26.40%	\$50	15.0445%	\$7.52	\$3,693.43
	Acct. Total:		\$84,827		\$24,600		\$3,700.95	Acct. Total:		\$192		\$50		\$7.52	\$3,693.43
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607099	0100	3300	\$88,181	29.00%	\$25,570	15.0445%	\$3,846.88	4124	3300	\$222	26.40%	\$60	15.0445%	\$9.03	\$3,837.85
	Acct. Total:		\$88,181		\$25,570		\$3,846.88	Acct. Total:		\$222		\$60		\$9.03	\$3,837.85
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															

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R0607100	0100	3300	\$89,289	29.00%	\$25,890	15.0445%	\$3,895.02		4124	3300	\$233	26.40%	\$60	15.0445%	\$9.03	\$3,885.99	
	Acct. Total:		\$89,289		\$25,890		\$3,895.02		Acct. Total:		\$233		\$60		\$9.03	\$3,885.99	
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																	
R0607102	0100	3300	\$84,962	29.00%	\$24,640	15.0445%	\$3,706.96		4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,699.44	
	Acct. Total:		\$84,962		\$24,640		\$3,706.96		Acct. Total:		\$193		\$50		\$7.52	\$3,699.44	
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																	
R0607103	0100	3300	\$84,962	29.00%	\$24,640	15.0445%	\$3,706.96		4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,699.44	
	Acct. Total:		\$84,962		\$24,640		\$3,706.96		Acct. Total:		\$193		\$50		\$7.52	\$3,699.44	
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																	
R0607104	0100	3300	\$84,962	29.00%	\$24,640	15.0445%	\$3,706.96		4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,699.44	
	Acct. Total:		\$84,962		\$24,640		\$3,706.96		Acct. Total:		\$193		\$50		\$7.52	\$3,699.44	
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																	
R0607105	0100	3300	\$84,962	29.00%	\$24,640	15.0445%	\$3,706.96		4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,699.44	
	Acct. Total:		\$84,962		\$24,640		\$3,706.96		Acct. Total:		\$193		\$50		\$7.52	\$3,699.44	
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																	
R0607107	0100	3300	\$87,979	29.00%	\$25,510	15.0445%	\$3,837.85		4124	3300	\$220	26.40%	\$60	15.0445%	\$9.03	\$3,828.82	
	Acct. Total:		\$87,979		\$25,510		\$3,837.85		Acct. Total:		\$220		\$60		\$9.03	\$3,828.82	

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								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.												
R0607108	0100	3300	\$87,979	29.00%	\$25,510	15.0445%	\$3,837.85		4124	3300	\$220	26.40%	\$60	15.0445%	\$9.03	\$3,828.82				
	Acct. Total:		\$87,979		\$25,510		\$3,837.85		Acct. Total:		\$220		\$60		\$9.03	\$3,828.82				
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.												
R0607111	0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32		0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32	-				
	Acct. Total:		\$56,705		\$16,440		\$2,473.32		Acct. Total:		\$56,705		\$16,440		\$2,473.32	-				
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.												
R0607112	0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32		0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32	-				
	Acct. Total:		\$56,705		\$16,440		\$2,473.32		Acct. Total:		\$56,705		\$16,440		\$2,473.32	-				
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.												
R0607113	0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32		0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32	-				
	Acct. Total:		\$56,705		\$16,440		\$2,473.32		Acct. Total:		\$56,705		\$16,440		\$2,473.32	-				
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.												
R0607114	0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32		0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32	-				
	Acct. Total:		\$56,705		\$16,440		\$2,473.32		Acct. Total:		\$56,705		\$16,440		\$2,473.32	-				
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.												
R0607115	0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32		0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32	-				

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			Acct. Total:	\$56,705		\$16,440		\$2,473.32			Acct. Total:	\$56,705		\$16,440		\$2,473.32		-	
R0607116	0100	3300		\$56,705	29.00%	\$16,440		15.0445%	\$2,473.32			0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32	-
			Acct. Total:	\$56,705		\$16,440			\$2,473.32			Acct. Total:	\$56,705		\$16,440			\$2,473.32	-
R0607117	0100	3300		\$56,705	29.00%	\$16,440		15.0445%	\$2,473.32			0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32	-
			Acct. Total:	\$56,705		\$16,440			\$2,473.32			Acct. Total:	\$56,705		\$16,440			\$2,473.32	-
R0607118	0100	3300		\$56,705	29.00%	\$16,440		15.0445%	\$2,473.32			0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32	-
			Acct. Total:	\$56,705		\$16,440			\$2,473.32			Acct. Total:	\$56,705		\$16,440			\$2,473.32	-
R0607119	0100	3300		\$56,705	29.00%	\$16,440		15.0445%	\$2,473.32			0100	3300	\$56,705	29.00%	\$16,440	15.0445%	\$2,473.32	-
			Acct. Total:	\$56,705		\$16,440			\$2,473.32			Acct. Total:	\$56,705		\$16,440			\$2,473.32	-
R0607129	0100	3300		\$87,999	29.00%	\$25,520		15.0445%	\$3,839.36			4124	3300	\$220	26.40%	\$60	15.0445%	\$9.03	\$3,830.33
			Acct. Total:	\$87,999		\$25,520			\$3,839.36			Acct. Total:	\$220		\$60			\$9.03	\$3,830.33

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R0607130	0100	3300	\$85,294	29.00%	\$24,740	15.0445%	\$3,722.01		4124	3300	\$196	26.40%	\$50	15.0445%	\$7.52	\$3,714.49
	Acct. Total:		\$85,294		\$24,740		\$3,722.01		Acct. Total:		\$196		\$50		\$7.52	\$3,714.49
	Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607131	0100	3300	\$84,917	29.00%	\$24,630	15.0445%	\$3,705.46		4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,697.94
	Acct. Total:		\$84,917		\$24,630		\$3,705.46		Acct. Total:		\$193		\$50		\$7.52	\$3,697.94
	Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607132	0100	3300	\$84,962	29.00%	\$24,640	15.0445%	\$3,706.96		4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,699.44
	Acct. Total:		\$84,962		\$24,640		\$3,706.96		Acct. Total:		\$193		\$50		\$7.52	\$3,699.44
	Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607133	0100	3300	\$84,962	29.00%	\$24,640	15.0445%	\$3,706.96		4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,699.44
	Acct. Total:		\$84,962		\$24,640		\$3,706.96		Acct. Total:		\$193		\$50		\$7.52	\$3,699.44
	Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607134	0100	3300	\$84,962	29.00%	\$24,640	15.0445%	\$3,706.96		4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,699.44
	Acct. Total:		\$84,962		\$24,640		\$3,706.96		Acct. Total:		\$193		\$50		\$7.52	\$3,699.44
	Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607135	0100	3300	\$87,427	29.00%	\$25,350	15.0445%	\$3,813.78		4124	3300	\$215	26.40%	\$60	15.0445%	\$9.03	\$3,804.75
	Acct. Total:		\$87,427		\$25,350		\$3,813.78		Acct. Total:		\$215		\$60		\$9.03	\$3,804.75
	Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															

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R0607136	0100	3300	\$84,827	29.00%	\$24,600	15.0445%	\$3,700.95	4124	3300	\$192	26.40%	\$50	15.0445%	\$7.52	\$3,693.43
	Acct. Total:		\$84,827		\$24,600		\$3,700.95	Acct. Total:		\$192		\$50		\$7.52	\$3,693.43
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607137	0100	3300	\$85,405	29.00%	\$24,770	15.0445%	\$3,726.52	4124	3300	\$197	26.40%	\$50	15.0445%	\$7.52	\$3,719.00
	Acct. Total:		\$85,405		\$24,770		\$3,726.52	Acct. Total:		\$197		\$50		\$7.52	\$3,719.00
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607138	0100	3300	\$84,984	29.00%	\$24,650	15.0445%	\$3,708.47	4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,700.95
	Acct. Total:		\$84,984		\$24,650		\$3,708.47	Acct. Total:		\$193		\$50		\$7.52	\$3,700.95
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607139	0100	3300	\$84,939	29.00%	\$24,630	15.0445%	\$3,705.46	4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,697.94
	Acct. Total:		\$84,939		\$24,630		\$3,705.46	Acct. Total:		\$193		\$50		\$7.52	\$3,697.94
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607140	0100	3300	\$84,917	29.00%	\$24,630	15.0445%	\$3,705.46	4124	3300	\$193	26.40%	\$50	15.0445%	\$7.52	\$3,697.94
	Acct. Total:		\$84,917		\$24,630		\$3,705.46	Acct. Total:		\$193		\$50		\$7.52	\$3,697.94
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															
R0607141	0100	3300	\$84,894	29.00%	\$24,620	15.0445%	\$3,703.96	4124	3300	\$192	26.40%	\$50	15.0445%	\$7.52	\$3,696.44
	Acct. Total:		\$84,894		\$24,620		\$3,703.96	Acct. Total:		\$192		\$50		\$7.52	\$3,696.44
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.															

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R0607142	0100	3300	\$85,206	29.00%	\$24,710	15.0445%	\$3,717.50		4124	3300	\$195	26.40%	\$50	15.0445%	\$7.52	\$3,709.98				
	Acct. Total:		\$85,206		\$24,710		\$3,717.50		Acct. Total:		\$195		\$50		\$7.52	\$3,709.98				
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																				
R0607144	0100	3300	\$62,475	29.00%	\$18,120	15.0445%	\$2,726.06		0100	3300	\$62,475	29.00%	\$18,120	15.0445%	\$2,726.06					
	Acct. Total:		\$62,475		\$18,120		\$2,726.06		Acct. Total:		\$62,475		\$18,120		\$2,726.06					
Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.																				
R0607145	0100	3300	\$62,475	29.00%	\$18,120	15.0445%	\$2,726.06		0100	3300	\$62,475	29.00%	\$18,120	15.0445%	\$2,726.06					
	Acct. Total:		\$62,475		\$18,120		\$2,726.06		Acct. Total:		\$62,475		\$18,120		\$2,726.06					
Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.																				
R0607146	0100	3300	\$62,475	29.00%	\$18,120	15.0445%	\$2,726.06		0100	3300	\$62,475	29.00%	\$18,120	15.0445%	\$2,726.06					
	Acct. Total:		\$62,475		\$18,120		\$2,726.06		Acct. Total:		\$62,475		\$18,120		\$2,726.06					
Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.																				
R0607159	0100	3300	\$101,858	29.00%	\$29,540	15.0445%	\$4,444.15		4124	3300	\$382	26.40%	\$100	15.0445%	\$15.04	\$4,429.11				
	Acct. Total:		\$101,858		\$29,540		\$4,444.15		Acct. Total:		\$382		\$100		\$15.04	\$4,429.11				
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																				
R0607160	0100	3300	\$101,858	29.00%	\$29,540	15.0445%	\$4,444.15		4124	3300	\$382	26.40%	\$100	15.0445%	\$15.04	\$4,429.11				
	Acct. Total:		\$101,858		\$29,540		\$4,444.15		Acct. Total:		\$382		\$100		\$15.04	\$4,429.11				
Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.																				

Transmittal Sheet for Abatement #: 202333721

	Grand Total:	\$5,136,540		\$1,489,620		\$224,105.89		Grand Total:	\$708,646		\$205,180		\$30,868.31	\$193,237.58

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Wiens Ranch Company Inc.

Agent: Tom Wiens

Parcel No.: R0607069+

Abatement Number: 202333722 & 202333723

Assessor's Original Value: 2021 - \$848,441 (14 parcels) 2022 - \$807,590 (12 parcels)

Hearing Date: April 16, 2024

Hearing Time: 1:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Steve Campbell

2. The Petitioner was:

- a. present
- b. not present
- c. present/represented by
- d. not present/represented by [Click here to enter text.](#)

3. Assessor's Recommended Value: 2021 - \$403,308 (14 parcels) 2022 - \$519,106 (12 parcels)

Petitioner's Requested Value: 2021 - \$388 2022 - \$301

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner stated that the assessor changed the classification of the single family residential lots in the Remuda Ranch subdivision for tax years 2021 and 2022 from agricultural to vacant residential lots, therefore increasing the taxable value significantly. The petitioner contends that the classification of all the lots appealed should maintain their agricultural classification for tax years 2021 and 2022. He provided numerous photos, receipts and other documentation and testimony indicating a long-term cattle and ranching operation called Wiens Ranch. He requested that the classification be changed back to agricultural for both years.

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
 - h. other - At the hearing the assessor conceded that a portion of the lots should have been classified as agricultural and the lots that couldn't be grazed because of the recent subdivision development should remain classified as vacant residential lots.
 - i.

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

Classification: 2021 – 8 lots vacant res. and 6 lots ag. 2022 – 9 lots vacant res. and 3 lots ag.

Total Actual Value: 2021 - \$403,308 (14 parcels) 2022 - \$519,106 – (12 parcels)

Reasons are as follows: Based on the photos presented by the assessor and petitioner, I agree with the assessor's recommendation that the lots that appear to be grazable should have their classification changed back to agricultural and the portion of the subdivision effected by the development and not grazeable should remain vacant residential lots. (See attached spreadsheet for breakdown)

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

4-18-2024
Date

Abatement Log No. 202333722 & 202333723

ACCOUNTNO	PARCELNO	ABSTRACT	LANDACRES	AG \$/Acre	ACTUAL VALUE	Assmt Rate	Mil Levy	Estimated Tax
R0607121	260910305025	0100	0.195	n/a	\$48,817	0.29	0.150849	\$2,136
R0607122	260910305026	0100	0.211	n/a	\$49,849	0.29	0.150849	\$2,181
R0607123	260910305027	0100	0.211	n/a	\$49,849	0.29	0.150849	\$2,181
R0607124	260910305028	0100	0.211	n/a	\$49,849	0.29	0.150849	\$2,181
R0607148	260910307001	0100	0.202	n/a	\$49,276	0.29	0.150849	\$2,156
R0607149	260910307002	0100	0.237	n/a	\$51,410	0.29	0.150849	\$2,249
R0607150	260910307003	0100	0.237	n/a	\$51,410	0.29	0.150849	\$2,249
R0607151	260910307004	0100	0.237	n/a	\$51,410	0.29	0.150849	\$2,249
R0607069	260909103008	4124	1.007	\$191.10	\$192	0.29	0.150849	\$8
R0607070	260909103009	4124	1.04	\$191.10	\$199	0.29	0.150849	\$9
R0607093	260910205001	4124	1.315	\$191.10	\$251	0.29	0.150849	\$11
R0607101	260910305005	4124	1.01	\$191.10	\$193	0.29	0.150849	\$8
R0607106	260910305010	4124	1.152	\$191.10	\$220	0.29	0.150849	\$10
R0607158	260910308002	4124	2.001	\$191.10	\$382	0.29	0.150849	\$17
Totals					\$403,308			\$17,645
2021 NOV					\$848,441			\$37,118
Difference					-\$445,133			-\$19,473

ACCOUNTNO	PARCELNO	ABSTRACT	LANDACRES	AG \$/Acre	ACTUAL VALUE	Assmt Rate	Mil Levy	Estimated Tax
R0607125	260910305029	0100	0.211	n/a	\$56,080	0.29	0.150445	\$2,447
R0607126	260910305030	0100	0.211	n/a	\$56,080	0.29	0.150445	\$2,447
R0607127	260910305031	0100	0.211	n/a	\$56,080	0.29	0.150445	\$2,447
R0607128	260910305032	0100	0.211	n/a	\$56,080	0.29	0.150445	\$2,447
R0607143	260910306001	0100	0.317	n/a	\$62,475	0.29	0.150445	\$2,726
R0607152	260910307005	0100	0.237	n/a	\$57,836	0.29	0.150445	\$2,523
R0607153	260910307006	0100	0.237	n/a	\$57,836	0.29	0.150445	\$2,523
R0607154	260910307007	0100	0.237	n/a	\$57,836	0.29	0.150445	\$2,523
R0607155	260910307008	0100	0.237	n/a	\$57,836	0.29	0.150445	\$2,523
R0607078	260909103017	4124	1.042	191.1	\$199	0.29	0.150445	\$9
R0607157	260910308001	4124	2.001	191.1	\$382	0.29	0.150445	\$17
R0607161	260910308005	4124	2.006	191.1	\$383	0.29	0.150445	\$17
Totals					<u>\$519,106</u>			<u>\$22,649</u>
2021 NOV					<u>\$807,590</u>			<u>\$35,231</u>
Difference					<u>-\$288,484</u>			<u>-\$12,582</u>

Transmittal Sheet for Abatement #: 202333722

Tax Year:	2021	Assessor Findings:	
Date Received:	10/24/2023	Abatement Recommendation:	Adjust
Petitioner:	WIENS RANCH COMPANY INC	Revised as per Hearing Officer's Recommendation	
		<p>Original Recommendation: The subject accounts are 14 single family residential lots in the Remuda Ranch Exemption 1st Amendment subdivision. All 14 accounts were timely appealed at the Assessor level in May of 2021 via email from Diana Wiens, President, Wiens Ranch Company Inc. The cover page stated, "Wiens Ranch Company, Inc, wishes to appeal all Remuda Ranch Exemption Subdivision Properties and Account Numbers R0479529, R0479531 and R0479532." Therefore, an appeal was initiated by the Assessor's office and a determination made.</p> <p>The Notice of Determination for the appealed accounts was sent to the property owner via email August 16, 2021. In addition, the Notice of Determination for each account was posted to the Assessor's public web site. The property owner did not continue their appeal to the County Board of Equalization ending their appeal options for the 2021 tax year.</p> <p>Per the Assessor's Reference Library (ARL), Colorado Revised Statutes and Colorado case law, an abatement is barred if the property owner previously filed an appeal for the tax year. Case law specific to this abatement filing; the Colorado Court of Appeals denied an abatement by ruling reclassification from agricultural to vacant land was an overvaluation issue, and the petitioner had filed an earlier appeal based on overvaluation. Wyler/Pebble Creek Ranch v. Board of Assessment Appeals, 883 P.2d 597 (Colo. App. 1994). Hearing Officer's Recommendation: Adjusted at the 4/16/24 Hearing.</p>	
Agent:		Staff Appraiser:	SWC
Petitioner's Request:	Property Condition	Review Appraiser:	SWC
Petitioner's Requested Value:	\$42	Hearing Comments:	
		Assessor Final Review Value:	\$403,307

Transmittal Sheet for Abatement #: 202333722

Original Values								Abatement Final Results								
Account #	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund
R0607069	0100	3300	\$66,029	29.00%	\$19,150	15.0849%	\$2,888.76		4124	3300	\$192	29.00%	\$60	15.0849%	\$9.05	\$2,879.71
	Acct. Total:		\$66,029		\$19,150		\$2,888.76		Acct. Total:		\$192		\$60		\$9.05	\$2,879.71
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607070	0100	3300	\$66,596	29.00%	\$19,310	15.0849%	\$2,912.89		4124	3300	\$199	29.00%	\$60	15.0849%	\$9.05	\$2,903.84
	Acct. Total:		\$66,596		\$19,310		\$2,912.89		Acct. Total:		\$199		\$60		\$9.05	\$2,903.84
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607093	0100	3300	\$80,998	29.00%	\$23,490	15.0849%	\$3,543.44		4124	3300	\$251	29.00%	\$70	15.0849%	\$10.56	\$3,532.88
	Acct. Total:		\$80,998		\$23,490		\$3,543.44		Acct. Total:		\$251		\$70		\$10.56	\$3,532.88
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607101	0100	3300	\$75,521	29.00%	\$21,900	15.0849%	\$3,303.59		4124	3300	\$193	29.00%	\$60	15.0849%	\$9.05	\$3,294.54
	Acct. Total:		\$75,521		\$21,900		\$3,303.59		Acct. Total:		\$193		\$60		\$9.05	\$3,294.54
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607106	0100	3300	\$78,204	29.00%	\$22,680	15.0849%	\$3,421.26		4124	3300	\$220	29.00%	\$60	15.0849%	\$9.05	\$3,412.21
	Acct. Total:		\$78,204		\$22,680		\$3,421.26		Acct. Total:		\$220		\$60		\$9.05	\$3,412.21
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								

Transmittal Sheet for Abatement #: 202333722

R0607121	0100	3300	\$48,817	29.00%	\$14,160	15.0849%	\$2,136.02		0100	3300	\$48,817	29.00%	\$14,160	15.0849%	\$2,136.02	-
	Acct. Total:		\$48,817		\$14,160		\$2,136.02		Acct. Total:		\$48,817		\$14,160		\$2,136.02	-
								Deny - Using the present worth discounting method, your property has been valued appropriately.								
R0607122	0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28		0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28	-
	Acct. Total:		\$49,849		\$14,460		\$2,181.28		Acct. Total:		\$49,849		\$14,460		\$2,181.28	-
								Deny - Using the present worth discounting method, your property has been valued appropriately.								
R0607123	0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28		0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28	-
	Acct. Total:		\$49,849		\$14,460		\$2,181.28		Acct. Total:		\$49,849		\$14,460		\$2,181.28	-
								Deny - Using the present worth discounting method, your property has been valued appropriately.								
R0607124	0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28		0100	3300	\$49,849	29.00%	\$14,460	15.0849%	\$2,181.28	-
	Acct. Total:		\$49,849		\$14,460		\$2,181.28		Acct. Total:		\$49,849		\$14,460		\$2,181.28	-
								Deny - Using the present worth discounting method, your property has been valued appropriately.								
R0607148	0100	3300	\$49,276	29.00%	\$14,290	15.0849%	\$2,155.63		0100	3300	\$49,276	29.00%	\$14,290	15.0849%	\$2,155.63	-
	Acct. Total:		\$49,276		\$14,290		\$2,155.63		Acct. Total:		\$49,276		\$14,290		\$2,155.63	-
								Deny - Using the present worth discounting method, your property has been valued appropriately.								
R0607149	0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16		0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16	-
	Acct. Total:		\$51,410		\$14,910		\$2,249.16		Acct. Total:		\$51,410		\$14,910		\$2,249.16	-

Transmittal Sheet for Abatement #: 202333722

								Deny - Using the present worth discounting method, your property has been valued appropriately.								
R0607150	0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16		0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16	-
	Acct. Total:		\$51,410		\$14,910		\$2,249.16		Acct. Total:		\$51,410		\$14,910		\$2,249.16	-
								Deny - Using the present worth discounting method, your property has been valued appropriately.								
R0607151	0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16		0100	3300	\$51,410	29.00%	\$14,910	15.0849%	\$2,249.16	-
	Acct. Total:		\$51,410		\$14,910		\$2,249.16		Acct. Total:		\$51,410		\$14,910		\$2,249.16	-
								Deny - Using the present worth discounting method, your property has been valued appropriately.								
R0607158	0100	3300	\$79,223	29.00%	\$22,970	15.0849%	\$3,465.00		4124	3300	\$382	29.00%	\$110	15.0849%	\$16.59	\$3,448.41
	Acct. Total:		\$79,223		\$22,970		\$3,465.00		Acct. Total:		\$382		\$110		\$16.59	\$3,448.41
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
	Grand Total:		\$848,441		\$246,060		\$37,117.91		Grand Total:		\$403,307		\$116,980		\$17,646.32	\$19,471.59

Transmittal Sheet for Abatement #: 202333723

Tax Year:	2022	Assessor Findings:	
Date Received:	10/24/2023	Abatement Recommendation:	Adjust
Petitioner:	WIENS RANCH COMPANY INC	Revised as per Hearing Officer's Recommendation	
		<p>Original Recommendation: The subject accounts are 12 single family residential lots in the Remuda Ranch Exemption 1st Amendment subdivision in west central Douglas County. The subject accounts were subdivided within the larger Wiens Ranch agricultural operation via the Remuda Ranch Exemption 1st Amendment plat recorded September 4, 2019. Because of the subsequent development, road installation, etc. the subject accounts were reclassified for the 2021 tax year from agricultural to residential vacant land.</p> <p>The subject accounts were appealed to the Assessor for the 2021 tax year. An Assessor level appeal was not filed for the 2022 tax year. The 2021 appeal was denied by the Assessor and the petitioner did not continue their appeal to the County Board of Equalization ending their appeal options for the 2021 tax year. Therefore, the subject accounts were not classified as agricultural for the 2021 tax year. To qualify for agricultural classification a parcel must have been used for a qualifying farm or ranch purpose for the prior two years plus the current year.</p> <p>An inspection on October 10, 2023 of the subject accounts showed all or parts of the subject accounts had been reseeded and/or had hay cut on them in 2023. No evidence has been provided that the subject accounts had hay harvested on them in 2022. As 2022 was a particularly dry year in terms of moisture to grow a hay crop that would support the assumption hay was not harvested on the subjects in 2022. Therefore, it is the recommendation of the Assessor's office that the 2022 abatement petition request for agricultural classification be denied. Hearing Officer's Recommendation: Adjusted at the 4/16/24 Hearing.</p>	
Agent:		Staff Appraiser:	SWC
Petitioner's Request:	Property Condition	Review Appraiser:	SWC
Petitioner's Requested Value:	\$44	Hearing Comments:	
		Assessor Final Review Value:	\$519,103

Transmittal Sheet for Abatement #: 202333723

Original Values								Abatement Final Results								
Account #	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Account Decision	Abst. Code	Tax Dist.	Actual Value	Assm't. Rate	Assessed Value	Tax Rate	Tax Amt.	Refund
R0607078	0100	3300	\$85,667	29.00%	\$24,840	15.0445%	\$3,737.05		4124	3300	\$199	26.40%	\$50	15.0445%	\$7.52	\$3,729.53
	Acct. Total:		\$85,667		\$24,840		\$3,737.05		Acct. Total:		\$199		\$50		\$7.52	\$3,729.53
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.								
R0607125	0100	3300	\$56,080	29.00%	\$16,260	15.0445%	\$2,446.24		0100	3300	\$56,080	29.00%	\$16,260	15.0445%	\$2,446.24	-
	Acct. Total:		\$56,080		\$16,260		\$2,446.24		Acct. Total:		\$56,080		\$16,260		\$2,446.24	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607126	0100	3300	\$56,080	29.00%	\$16,260	15.0445%	\$2,446.24		0100	3300	\$56,080	29.00%	\$16,260	15.0445%	\$2,446.24	-
	Acct. Total:		\$56,080		\$16,260		\$2,446.24		Acct. Total:		\$56,080		\$16,260		\$2,446.24	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607127	0100	3300	\$56,080	29.00%	\$16,260	15.0445%	\$2,446.24		0100	3300	\$56,080	29.00%	\$16,260	15.0445%	\$2,446.24	-
	Acct. Total:		\$56,080		\$16,260		\$2,446.24		Acct. Total:		\$56,080		\$16,260		\$2,446.24	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607128	0100	3300	\$56,080	29.00%	\$16,260	15.0445%	\$2,446.24		0100	3300	\$56,080	29.00%	\$16,260	15.0445%	\$2,446.24	-
	Acct. Total:		\$56,080		\$16,260		\$2,446.24		Acct. Total:		\$56,080		\$16,260		\$2,446.24	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								

Transmittal Sheet for Abatement #: 202333723

R0607143	0100	3300	\$62,475	29.00%	\$18,120	15.0445%	\$2,726.06		0100	3300	\$62,475	29.00%	\$18,120	15.0445%	\$2,726.06	-
	Acct. Total:		\$62,475		\$18,120		\$2,726.06		Acct. Total:		\$62,475		\$18,120		\$2,726.06	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607152	0100	3300	\$57,836	29.00%	\$16,770	15.0445%	\$2,522.96		0100	3300	\$57,836	29.00%	\$16,770	15.0445%	\$2,522.96	-
	Acct. Total:		\$57,836		\$16,770		\$2,522.96		Acct. Total:		\$57,836		\$16,770		\$2,522.96	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607153	0100	3300	\$57,836	29.00%	\$16,770	15.0445%	\$2,522.96		0100	3300	\$57,836	29.00%	\$16,770	15.0445%	\$2,522.96	-
	Acct. Total:		\$57,836		\$16,770		\$2,522.96		Acct. Total:		\$57,836		\$16,770		\$2,522.96	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607154	0100	3300	\$57,836	29.00%	\$16,770	15.0445%	\$2,522.96		0100	3300	\$57,836	29.00%	\$16,770	15.0445%	\$2,522.96	-
	Acct. Total:		\$57,836		\$16,770		\$2,522.96		Acct. Total:		\$57,836		\$16,770		\$2,522.96	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607155	0100	3300	\$57,836	29.00%	\$16,770	15.0445%	\$2,522.96		0100	3300	\$57,836	29.00%	\$16,770	15.0445%	\$2,522.96	-
	Acct. Total:		\$57,836		\$16,770		\$2,522.96		Acct. Total:		\$57,836		\$16,770		\$2,522.96	-
								Deny - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have not been met.								
R0607157	0100	3300	\$101,858	29.00%	\$29,540	15.0445%	\$4,444.15		4124	3300	\$382	26.40%	\$100	15.0445%	\$15.04	\$4,429.11
	Acct. Total:		\$101,858		\$29,540		\$4,444.15		Acct. Total:		\$382		\$100		\$15.04	\$4,429.11

Transmittal Sheet for Abatement #: 202333723

								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.							
R0607161	0100	3300	\$101,926	29.00%	\$29,560	15.0445%	\$4,447.15	4124	3300	\$383	26.40%	\$100	15.0445%	\$15.04	\$4,432.11
	Acct. Total:		\$101,926		\$29,560		\$4,447.15	Acct. Total:		\$383		\$100		\$15.04	\$4,432.11
								Adjust - Requirements for classification as Agricultural Land under C.R.S. 39-1-102(1.6)(A) have been met.							
	Grand Total:		\$807,590		\$234,180		\$35,231.21	Grand Total:		\$519,103		\$150,490		\$22,640.46	\$12,590.75

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Parker Road Auto Plaza LLC Agent: Todd Stevens

Parcel No.: R0607054 Abatement Number: 202400082 & 202400083

Assessor's Original Value: 2021 and 2022 - \$1,561,681

Hearing Date: April 16, 2024

Hearing Time: 11:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Rob Moffitt
2. The Petitioner was:
 - a. present
 - b. not present
 - c. present/represented by Patrick DeJoung of Stevens & Associates
 - d. not present/represented by [Click here to enter text.](#)
3. Assessor's Recommended Value: No change - \$1,561,681

Petitioner's Requested Value: \$668,129

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner's agent did a cost approach using a depreciated improvement cost (for all four parcels) of \$1,832,447, adopting the assigned land value by the assessor of \$610,074, and then applying a 15% economic obsolescence for covid. His requested value is \$2,070,000 for all four parcels.

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
 - j. other - The assessor requested the base period financials and rent rolls for the four parcels but did not receive them.
 - k.

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

Classification: Commercial condominium - 3230

Total Actual Value: No change - \$1,561,681

Reasons are as follows: The assessor's sales of individual commercial condos support the assigned value. The cost approach used by the agent is not the best indicator of value for a four-unit commercial condo complex. The actual income, expense and rent rolls using the income approach should also be considered, however this documentation was not provided by the agent.

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

4-17-2024
Date

Abatement Log No. 202400082 & 202400083

Transmittal Sheet for Abatement #: 202400082

Abatement #	202400082	Staff Appraiser	RRM
Tax Year	2021	Review Appraiser	FAE
Date Received	1/2/2024	Recommendation	Deny
Petitioner	PARKER ROAD AUTO PLAZA LLC	Reason	Insufficient data was provided to warrant a value change to this parcel. Operating data has been requested.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$780,000	Assessor Final Review Value	\$1,561,681

The petitioner's agent submitted a value estimate but provided no market information to consider for adjustment to value. The assessor's 2021 valuation model which was used to value the subject property is supported by study period comparable sales, including within the subject condominium development. Operating data for the tenant-occupied areas has been requested. No adjustment is warranted based on the information provided.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607054	3130	0800	\$196,921	\$0	\$196,921	29.000%	\$57,110	8.7485%	\$4,996.27
	3230	0800	\$1,364,760	\$0	\$1,364,760	29.000%	\$395,780	8.7485%	\$34,624.81
Account Total:			\$1,561,681	\$0	\$1,561,681		\$452,890		\$39,621.08

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607054	3130	0800	\$196,921	\$0	\$196,921	29.000%	\$57,110	8.7485%	\$4,996.27
	3230	0800	\$1,364,760	\$0	\$1,364,760	29.000%	\$395,780	8.7485%	\$34,624.81
Account Total:			\$1,561,681	\$0	\$1,561,681		\$452,890		\$39,621.08

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
R0607054	\$1,561,681	\$452,890	\$39,621.08	\$1,561,681	\$452,890	\$39,621.08	\$0.00
Totals	\$1,561,681	\$452,890	\$39,621.08	\$1,561,681	\$452,890	\$39,621.08	\$0.00

Transmittal Sheet for Abatement #: 202400083

Abatement #	202400083	Staff Appraiser	RRM
Tax Year	2022	Review Appraiser	FAE
Date Received	1/2/2024	Recommendation	Deny
Petitioner	PARKER ROAD AUTO PLAZA LLC	Reason	Insufficient data was provided to warrant a value change to this parcel. Operating data has been requested.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$780,000	Assessor Final Review Value	\$1,561,681

The petitioner's agent submitted a value estimate but provided no market information to consider for adjustment to value. The assessor's 2021 valuation model which was used to value the subject property is supported by study period comparable sales, including within the subject condominium development. Operating data for the tenant-occupied areas has been requested. No adjustment is warranted based on the information provided.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607054	3130	0800	\$196,921	\$0	\$196,921	29.000%	\$57,110	8.6456%	\$4,937.50
	3230	0800	\$1,364,760	\$0	\$1,364,760	29.000%	\$395,780	8.6456%	\$34,217.56
Account Total:			\$1,561,681	\$0	\$1,561,681		\$452,890		\$39,155.06

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607054	3130	0800	\$196,921	\$0	\$196,921	29.000%	\$57,110	8.6456%	\$4,937.50
	3230	0800	\$1,364,760	\$0	\$1,364,760	29.000%	\$395,780	8.6456%	\$34,217.56
Account Total:			\$1,561,681	\$0	\$1,561,681		\$452,890		\$39,155.06

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
R0607054	\$1,561,681	\$452,890	\$39,155.06	\$1,561,681	\$452,890	\$39,155.06	\$0.00
Totals	\$1,561,681	\$452,890	\$39,155.06	\$1,561,681	\$452,890	\$39,155.06	\$0.00

202400082-2021

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: December 2023
Month Day Year

RECEIVED
JAN 02 2024

Petitioner's Name: PARKER ROAD AUTO PLAZA LLC

Petitioner's Mailing Address: 17633 E Grouseberry Way

Parker CO 80134
City or Town State Zip Code

BY: _____

SCHEDULE OR PARCEL NUMBER(S)
R0607054

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
9078 Woodman Way B

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 2021 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: \$ 780,000 (2021)
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
By [Signature]
Agent's Signature

Daytime Phone Number (303) 500-1087
Email info@stevensandassoc.com
Daytime Phone Number (303) 347-1878
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	_____	_____	_____

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)(1)(D), C.R.S.

Tax year 2021 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
* See Transmittal

Assessor's or Deputy Assessor's Signature

202400083-2022

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: December 2023
Month Day Year

RECEIVED
JAN 02 2024

Petitioner's Name: PARKER ROAD AUTO PLAZA LLC

Petitioner's Mailing Address: 17633 E Grouseberry Way

Parker

CO

80134

BY: _____

City or Town

State

Zip Code

SCHEDULE OR PARCEL NUMBER(S)
R0607054

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
9078 Woodman Way B

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 2022 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: \$ 780,000 (2022)
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 (303) 500-1087

Email info@stevensandassoc.com

By 
Agent's Signature*

Daytime Phone Number (303) 347-1878

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)

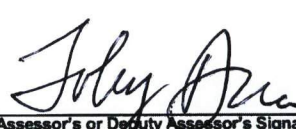
	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

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: 2022 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
* See Transmittal


Assessor's or Deputy Assessor's Signature



March 28, 2024

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

Reference Log Number(s): 202400082, 202400083, 202400084, 202400085, 202400088,
202400089, 202400090 & 202400091
Account Number: R0607054, R0607055, R0607056 & R0607057
Owner: Parker Road Auto Plaza LLC
Address of Property: 9078 Woodman Way

*****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) 202400082, 202400083, 202400084, 202400085, 202400088, 202400089, 202400090 & 202400091 and is recommending denial of the petitions for tax year 2021 and 2022. The enclosed Transmittal Sheet 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.

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

 X 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 **April 16, 2024 at 1:30 p.m.**

Dated this 2nd day of April , 2024

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Parker Road Auto Plaza LLC Agent: Todd Stevens

Parcel No.: R0607055 Abatement Number: 202400084 & 202400085

Assessor's Original Value: 2021 and 2022 - \$1,007,040

Hearing Date: April 16, 2024

Hearing Time: 11:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Rob Moffitt
2. The Petitioner was:
 - a. present
 - b. not present
 - c. present/represented by Patrick DeJoung of Stevens & Associates
 - d. not present/represented by [Click here to enter text.](#)
3. Assessor's Recommended Value: No change - \$1,007,040

Petitioner's Requested Value: \$430,839

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner's agent did a cost approach using a depreciated improvement cost (for all four parcels) of \$1,832,447, adopting the assigned land value by the assessor of \$610,074, and then applying a 15% economic obsolescence for covid. His requested value is \$2,070,000 for all four parcels.

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
 - l. other The assessor requested the base period financials and rent rolls for the four parcels but did not receive them.

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

Classification: Commercial condominium - 3230

Total Actual Value: No change - \$1,007,040

Reasons are as follows: The assessor's sales of individual commercial condos support the assigned value. The cost approach used by the agent is not the best indicator of value for a four-unit commercial condo complex. The actual income, expense and rent rolls using the income approach should also be considered, however this documentation was not provided by the agent.

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

4-17-2024
Date

Abatement Log No. 202400084 & 202400085

Transmittal Sheet for Abatement #: 202400084

Abatement #	202400084	Staff Appraiser	RRM
Tax Year	2021	Review Appraiser	FAE
Date Received	1/2/2024	Recommendation	Deny
Petitioner	PARKER ROAD AUTO PLAZA LLC	Reason	Insufficient data was provided to warrant a value change to this parcel. Operating data has been requested.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$500,000	Assessor Final Review Value	\$1,007,040

The petitioner's agent submitted a value estimate but provided no market information to consider for adjustment to value. The assessor's 2021 valuation model which was used to value the subject property is supported by study period comparable sales, including within the subject condominium development. Operating data for the tenant-occupied areas has been requested. No adjustment is warranted based on the information provided.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607055	3130	0800	\$126,989	\$0	\$126,989	29.000%	\$36,830	8.7485%	\$3,222.07
	3230	0800	\$880,051	\$0	\$880,051	29.000%	\$255,210	8.7485%	\$22,327.05
Account Total:			\$1,007,040	\$0	\$1,007,040		\$292,040		\$25,549.12

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607055	3130	0800	\$126,989	\$0	\$126,989	29.000%	\$36,830	8.7485%	\$3,222.07
	3230	0800	\$880,051	\$0	\$880,051	29.000%	\$255,210	8.7485%	\$22,327.05
Account Total:			\$1,007,040	\$0	\$1,007,040		\$292,040		\$25,549.12

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
R0607055	\$1,007,040	\$292,040	\$25,549.12	\$1,007,040	\$292,040	\$25,549.12	\$0.00
Totals	\$1,007,040	\$292,040	\$25,549.12	\$1,007,040	\$292,040	\$25,549.12	\$0.00

Transmittal Sheet for Abatement #: 202400085

Abatement #	202400085	Staff Appraiser	RRM
Tax Year	2022	Review Appraiser	FAE
Date Received	1/2/2024	Recommendation	Deny
Petitioner	PARKER ROAD AUTO PLAZA LLC	Reason	Insufficient data was provided to warrant a value change to this parcel. Operating data has been requested.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$500,000	Assessor Final Review Value	\$1,007,040

The petitioner's agent submitted a value estimate but provided no market information to consider for adjustment to value. The assessor's 2021 valuation model which was used to value the subject property is supported by study period comparable sales, including within the subject condominium development. Operating data for the tenant-occupied areas has been requested. No adjustment is warranted based on the information provided.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607055	3130	0800	\$126,989	\$0	\$126,989	29.000%	\$36,830	8.6456%	\$3,184.17
	3230	0800	\$880,051	\$0	\$880,051	29.000%	\$255,210	8.6456%	\$22,064.44
Account Total:			\$1,007,040	\$0	\$1,007,040		\$292,040		\$25,248.61

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607055	3130	0800	\$126,989	\$0	\$126,989	29.000%	\$36,830	8.6456%	\$3,184.17
	3230	0800	\$880,051	\$0	\$880,051	29.000%	\$255,210	8.6456%	\$22,064.44
Account Total:			\$1,007,040	\$0	\$1,007,040		\$292,040		\$25,248.61

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
R0607055	\$1,007,040	\$292,040	\$25,248.61	\$1,007,040	\$292,040	\$25,248.61	\$0.00
Totals	\$1,007,040	\$292,040	\$25,248.61	\$1,007,040	\$292,040	\$25,248.61	\$0.00

202400084-2021

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: December 2023
Month Day Year

RECEIVED
JAN 02 2024

Petitioner's Name: PARKER ROAD AUTO PLAZA LLC

Petitioner's Mailing Address: 17633 E Grouseberry Way
Parker CO 80134
City or Town State Zip Code

BY: _____

SCHEDULE OR PARCEL NUMBER(S)
R0607055

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
9078 Woodman Way C

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 2021 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: \$ 500,000 (2021)
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
By [Signature]
Agent's Signature*

Daytime Phone Number (303) 500-1087
Email info@stevensandassoc.com
Daytime Phone Number (303) 347-1878
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)

	Actual	Assessed	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: 2021 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
See Transmittal

[Signature]
Assessor's or Deputy Assessor's Signature

202400085-2022

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: December 2023
Month Day Year

Petitioner's Name: PARKER ROAD AUTO PLAZA LLC

Petitioner's Mailing Address: 17633 E Grouseberry Way
Parker CO 80134
City or Town State Zip Code

RECEIVED
JAN 02 2024
BY: _____

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R0607055</u>	<u>9078 Woodman Way C</u>
_____	_____
_____	_____

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2022 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: \$ 500,000 (2022)
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 (303) 500-1087
Email info@stevensandassoc.com

By [Signature]
Agent's Signature

Daytime Phone Number (303) 347-1878
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	_____	_____	_____

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: 2022 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
* See transmitter

Assessor's or Deputy Assessor's Signature

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Parker Road Auto Plaza LLC Agent: Todd Stevens

Parcel No.: R0607056 Abatement Number: 202400088 & 202400089

Assessor's Original Value: 2021 and 2022 - \$1,482,480

Hearing Date: April 16, 2024

Hearing Time: 11:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Rob Moffitt
2. The Petitioner was:
 - a. present
 - b. not present
 - c. present/represented by Patrick DeJoung of Stevens & Associates
 - d. not present/represented by [Click here to enter text.](#)
3. Assessor's Recommended Value: No change - \$1,482,480

Petitioner's Requested Value: \$634,246

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner's agent did a cost approach using a depreciated improvement cost (for all four parcels) of \$1,832,447, adopting the assigned land value by the assessor of \$610,074, and then applying a 15% economic obsolescence for covid. His requested value is \$2,070,000 for all four parcels.

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
 - m. other The assessor requested the base period financials and rent rolls for the four parcels but did not receive them.

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

Classification: Commercial condominium - 3230

Total Actual Value: No change - \$1,482,480

Reasons are as follows: The assessor's sales of individual commercial condos support the assigned value. The cost approach used by the agent is not the best indicator of value for a four-unit commercial condo complex. The actual income, expense and rent rolls using the income approach should also be considered, however this documentation was not provided by the agent.

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

4-17-2024
Date

Abatement Log No. 202400088 & 202400089

Transmittal Sheet for Abatement #: 202400088

Abatement #	202400088	Staff Appraiser	RRM
Tax Year	2021	Review Appraiser	FAE
Date Received	1/2/2024	Recommendation	Deny
Petitioner	PARKER ROAD AUTO PLAZA LLC	Reason	Insufficient data was provided to warrant a value change to this parcel. Operating data has been requested.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$740,000	Assessor Final Review Value	\$1,482,480

The petitioner's agent submitted a value estimate but provided no market information to consider for adjustment to value. The assessor's 2021 valuation model which was used to value the subject property is supported by study period comparable sales, including within the subject condominium development. Operating data for the tenant-occupied areas has been requested. No adjustment is warranted based on the information provided.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607056	3130	0800	\$186,899	\$0	\$186,899	29.000%	\$54,200	8.7485%	\$4,741.69
	3230	0800	\$1,295,581	\$0	\$1,295,581	29.000%	\$375,720	8.7485%	\$32,869.86
Account Total:			\$1,482,480	\$0	\$1,482,480		\$429,920		\$37,611.55

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607056	3130	0800	\$186,899	\$0	\$186,899	29.000%	\$54,200	8.7485%	\$4,741.69
	3230	0800	\$1,295,581	\$0	\$1,295,581	29.000%	\$375,720	8.7485%	\$32,869.86
Account Total:			\$1,482,480	\$0	\$1,482,480		\$429,920		\$37,611.55

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
R0607056	\$1,482,480	\$429,920	\$37,611.55	\$1,482,480	\$429,920	\$37,611.55	\$0.00
Totals	\$1,482,480	\$429,920	\$37,611.55	\$1,482,480	\$429,920	\$37,611.55	\$0.00

Transmittal Sheet for Abatement #: 202400089

Abatement #	202400089	Staff Appraiser	RRM
Tax Year	2022	Review Appraiser	FAE
Date Received	1/2/2024	Recommendation	Deny
Petitioner	PARKER ROAD AUTO PLAZA LLC	Reason	Insufficient data was provided to warrant a value change to this parcel. Operating data has been requested.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$740,000	Assessor Final Review Value	\$1,482,480

The petitioner's agent submitted a value estimate but provided no market information to consider for adjustment to value. The assessor's 2021 valuation model which was used to value the subject property is supported by study period comparable sales, including within the subject condominium development. Operating data for the tenant-occupied areas has been requested. No adjustment is warranted based on the information provided.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607056	3130	0800	\$186,899	\$0	\$186,899	29.000%	\$54,200	8.6456%	\$4,685.92
	3230	0800	\$1,295,581	\$0	\$1,295,581	29.000%	\$375,720	8.6456%	\$32,483.25
Account Total:			\$1,482,480	\$0	\$1,482,480		\$429,920		\$37,169.17

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607056	3130	0800	\$186,899	\$0	\$186,899	29.000%	\$54,200	8.6456%	\$4,685.92
	3230	0800	\$1,295,581	\$0	\$1,295,581	29.000%	\$375,720	8.6456%	\$32,483.25
Account Total:			\$1,482,480	\$0	\$1,482,480		\$429,920		\$37,169.17

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
R0607056	\$1,482,480	\$429,920	\$37,169.17	\$1,482,480	\$429,920	\$37,169.17	\$0.00
Totals	\$1,482,480	\$429,920	\$37,169.17	\$1,482,480	\$429,920	\$37,169.17	\$0.00

202400088-2021

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: December 2023
Month Day Year

RECEIVED
JAN 02 2024

Petitioner's Name: PARKER ROAD AUTO PLAZA LLC
Petitioner's Mailing Address: 17633 E Grouseberry Way
Parker CO 80134
City or Town State Zip Code

BY: _____

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R0607056</u>	<u>9078 Woodman Way D</u>
_____	_____
_____	_____

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2021 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: \$ 740,000 (2021)
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 (303) 500-1087
Email info@stevensandassoc.com

By *Todd*
Agent's Signature

Daytime Phone Number (303) 347-1878
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	_____	_____	_____

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: 2021 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
* See Transmittal

Assessor's or Deputy Assessor's Signature

202400089-2022

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: December 2023
Month Day Year

RECEIVED
JAN 02 2024

Petitioner's Name: PARKER ROAD AUTO PLAZA LLC
Petitioner's Mailing Address: 17633 E Grouseberry Way BY: _____
Parker CO 80134
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S) R0607056 PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY 9078 Woodman Way D

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 2022 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: \$ 740,000 (2022)
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.

Daytime Phone Number (303) 500-1087
Email info@stevensandassoc.com
By: [Signature] Daytime Phone Number (303) 347-1878
Agent's Signature* 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	_____	_____	_____

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: 2022 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
See transmitter

[Signature]
Assessor's or Deputy Assessor's Signature

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Parker Road Auto Plaza LLC Agent: Todd Stevens

Parcel No.: R0607057 Abatement Number: 202400090 & 202400091

Assessor's Original Value: 2021 and 2022 - \$787,200

Hearing Date: April 16, 2024

Hearing Time: 11:00 a.m.

1. The Douglas County Assessor was represented at the hearing by Rob Moffitt
2. The Petitioner was:
 - a. present
 - b. not present
 - c. present/represented by Patrick DeJoung of Stevens & Associates
 - d. not present/represented by [Click here to enter text.](#)
3. Assessor's Recommended Value: No change - \$787,200

Petitioner's Requested Value: \$336,786

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner's agent did a cost approach using a depreciated improvement cost (for all four parcels) of \$1,832,447, adopting the assigned land value by the assessor of \$610,074, and then applying a 15% economic obsolescence for covid. His requested value is \$2,070,000 for all four parcels.

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
 - n. other The assessor requested the base period financials and rent rolls for the four parcels but did not receive them.

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

Classification: Commercial condominium - 3230

Total Actual Value: No change - \$787,200

Reasons are as follows: The assessor's sales of individual commercial condos support the assigned value. The cost approach used by the agent is not the best indicator of value for a four-unit commercial condo complex. The actual income, expense and rent rolls using the income approach should also be considered, however this documentation was not provided by the agent.

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

4-17-2024
Date

Abatement Log No. 202400090 & 202400091

Transmittal Sheet for Abatement #: 202400090

Abatement #	202400090	Staff Appraiser	RRM
Tax Year	2021	Review Appraiser	FAE
Date Received	1/2/2024	Recommendation	Deny
Petitioner	PARKER ROAD AUTO PLAZA LLC	Reason	Insufficient data was provided to warrant a value change to this parcel. Operating data has been requested.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$390,000	Assessor Final Review Value	\$787,200

The petitioner's agent submitted a value estimate but provided no market information to consider for adjustment to value. The assessor's 2021 valuation model which was used to value the subject property is supported by study period comparable sales, including within the subject condominium development. Operating data for the tenant-occupied areas has been requested. No adjustment is warranted based on the information provided.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607057	3130	0800	\$99,265	\$0	\$99,265	29.000%	\$28,790	8.7485%	\$2,518.69
	3230	0800	\$687,935	\$0	\$687,935	29.000%	\$199,500	8.7485%	\$17,453.26
Account Total:			\$787,200	\$0	\$787,200		\$228,290		\$19,971.95

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607057	3130	0800	\$99,265	\$0	\$99,265	29.000%	\$28,790	8.7485%	\$2,518.69
	3230	0800	\$687,935	\$0	\$687,935	29.000%	\$199,500	8.7485%	\$17,453.26
Account Total:			\$787,200	\$0	\$787,200		\$228,290		\$19,971.95

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
R0607057	\$787,200	\$228,290	\$19,971.95	\$787,200	\$228,290	\$19,971.95	\$0.00
Totals	\$787,200	\$228,290	\$19,971.95	\$787,200	\$228,290	\$19,971.95	\$0.00

Transmittal Sheet for Abatement #: 202400091

Abatement #	202400091	Staff Appraiser	RRM
Tax Year	2022	Review Appraiser	FAE
Date Received	1/2/2024	Recommendation	Deny
Petitioner	PARKER ROAD AUTO PLAZA LLC	Reason	Insufficient data was provided to warrant a value change to this parcel. Operating data has been requested.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$390,000	Assessor Final Review Value	\$787,200

The petitioner's agent submitted a value estimate but provided no market information to consider for adjustment to value. The assessor's 2021 valuation model which was used to value the subject property is supported by study period comparable sales, including within the subject condominium development. Operating data for the tenant-occupied areas has been requested. No adjustment is warranted based on the information provided.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607057	3130	0800	\$99,265	\$0	\$99,265	29.000%	\$28,790	8.6456%	\$2,489.07
	3230	0800	\$687,935	\$0	\$687,935	29.000%	\$199,500	8.6456%	\$17,247.97
Account Total:			\$787,200	\$0	\$787,200		\$228,290		\$19,737.04

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0607057	3130	0800	\$99,265	\$0	\$99,265	29.000%	\$28,790	8.6456%	\$2,489.07
	3230	0800	\$687,935	\$0	\$687,935	29.000%	\$199,500	8.6456%	\$17,247.97
Account Total:			\$787,200	\$0	\$787,200		\$228,290		\$19,737.04

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
R0607057	\$787,200	\$228,290	\$19,737.04	\$787,200	\$228,290	\$19,737.04	\$0.00
Totals	\$787,200	\$228,290	\$19,737.04	\$787,200	\$228,290	\$19,737.04	\$0.00

202400090-2021

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: December 2023
Month Day Year

Petitioner's Name: PARKER ROAD AUTO PLAZA LLC

Petitioner's Mailing Address: 17633 E Grouseberry Way

Parker CO 80134
City or Town State Zip Code

RECEIVED
JAN 02 2024

BY: _____

SCHEDULE OR PARCEL NUMBER(S)
R0607057

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
9078 Woodman Way E

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 2021 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: \$ 390,000 (2021)
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
By [Signature]
Agent's Signature*

Daytime Phone Number (303) 500-1087
Email info@stevensandassoc.com
Daytime Phone Number (303) 347-1878
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	_____	_____	_____

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: 2021 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
A See Transmittal

[Signature]
Assessor's or Deputy Assessor's Signature

202400091-2022

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: December 2023
Month Day Year

RECEIVED
JAN 02 2024

Petitioner's Name: PARKER ROAD AUTO PLAZA LLC

Petitioner's Mailing Address: 17633 E Grouseberry Way

Parker CO 80134
City or Town State Zip Code

BY: _____

SCHEDULE OR PARCEL NUMBER(S)
R0607057

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
9078 Woodman Way E

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 2022 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: \$ 390,000 (2022)
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
By: [Signature]
Agent's Signature*

Daytime Phone Number (303) 500-1087
Email info@stevensandassoc.com
Daytime Phone Number (303) 347-1878
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)(1)(D), C.R.S.				
Tax year:	<u>2022</u>	Protest?	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes (if a protest was filed, please attach a copy of the NOD.)
<input checked="" type="checkbox"/> Assessor recommends denial for the following reason(s):				
<u>See transmittal</u>				<u>[Signature]</u> Assessor's or Deputy Assessor's Signature

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: MBFB LLC

Agent: Todd Stevens

Parcel No.: R0600111

Abatement Number: 202400080 & 202400081

Assessor's Original Value: 2021 and 2022 - \$510,175

Hearing Date: April 16, 2024

Hearing Time: 12:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Ed Weller
2. The Petitioner was:
 - a. present
 - b. not present
 - c. present/represented by Patrick DeJoung of Stevens & Associates
 - d. not present/represented by [Click here to enter text.](#)
3. Assessor's Recommended Value: No change - \$510,175

Petitioner's Requested Value: Administrative denial

4. Petitioner presented the following testimony and documents in support of the claim: Agent requested an administrative denial prior to the hearing.

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
- o. other Administrative denial

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

Classification: Tie back parcel

Total Actual Value: No change - \$510,175

Reasons are as follows: 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

4-17-2024
Date

Abatement Log No. 202400080 & 202400081

Transmittal Sheet for Abatement #: 202400080

Abatement #	202400080	Staff Appraiser	EGW
Tax Year	2021	Review Appraiser	RRM
Date Received	1/2/2024	Recommendation	Deny
Petitioner	MBFB LLC	Reason	Failure by the petitioner or agent to state the reason for the appeal and to present any information to be considered by the Assessor in determining whether an adjustment in value is warranted.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$500,000	Assessor Final Review Value	\$510,175

Subject property is a parking lot with site improvements that is valued as one economic unit with R0477203. Petitioner's agent did not supply any supporting documentation to recommend an adjustment. The cost approach was used to value the property for the 2021 tax year. 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
R0600111	2112	1740	\$510,175	\$0	\$510,175	29.000%	\$147,950	10.2605%	\$15,180.41
Account Total:			\$510,175	\$0	\$510,175		\$147,950		\$15,180.41

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0600111	2112	1740	\$510,175	\$0	\$510,175	29.000%	\$147,950	10.2605%	\$15,180.41
Account Total:			\$510,175	\$0	\$510,175		\$147,950		\$15,180.41

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
R0600111	\$510,175	\$147,950	\$15,180.41	\$510,175	\$147,950	\$15,180.41	\$0.00
Totals	\$510,175	\$147,950	\$15,180.41	\$510,175	\$147,950	\$15,180.41	\$0.00

Transmittal Sheet for Abatement #: 202400081

Abatement #	202400081	Staff Appraiser	EGW
Tax Year	2022	Review Appraiser	RRM
Date Received	1/2/2024	Recommendation	Deny
Petitioner	MBFB LLC	Reason	Failure by the petitioner or agent to state the reason for the appeal and to present any information to be considered by the Assessor in determining whether an adjustment in value is warranted.
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$500,000	Assessor Final Review Value	\$510,175

Subject property is a parking lot with site improvements that is valued as one economic unit with R0477203. Petitioner's agent did not supply any supporting documentation to recommend an adjustment. The cost approach was used to value the property for the 2022 tax year. 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
R0600111	2112	1740	\$510,175	\$0	\$510,175	29.000%	\$147,950	10.1632%	\$15,036.45
Account Total:			\$510,175	\$0	\$510,175		\$147,950		\$15,036.45

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0600111	2112	1740	\$510,175	\$0	\$510,175	29.000%	\$147,950	10.1632%	\$15,036.45
Account Total:			\$510,175	\$0	\$510,175		\$147,950		\$15,036.45

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
R0600111	\$510,175	\$147,950	\$15,036.45	\$510,175	\$147,950	\$15,036.45	\$0.00
Totals	\$510,175	\$147,950	\$15,036.45	\$510,175	\$147,950	\$15,036.45	\$0.00

202400080-2021

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: December 2023
Month Day Year

RECEIVED
JAN 02 2024

Petitioner's Name: MBFB LLC

Petitioner's Mailing Address: 1004 Singing Wood Dr
Arcadia CA 91006
City or Town State Zip Code

BY: _____

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R0600111</u>	<u>Parking Lot</u>
_____	_____
_____	_____

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2021 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: \$ 500,000 (2021)
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
By Todd [Signature]
Agent's Signature

Daytime Phone Number (303) 500-1087
Email info@stevensandassoc.com
Daytime Phone Number (303) 347-1878
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	_____	_____	_____
Abata/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: 2021 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
See Transmittal

Assessor's or Deputy Assessor's Signature

202400081-2022

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Douglas

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

RECEIVED
JAN 02 2024

Section I: Petitioner, please complete Section I only.

Date: December 2023
Month Day Year

Petitioner's Name: MBFB LLC

Petitioner's Mailing Address: 1004 Singing Wood Dr
Arcadia CA 91006
City or Town State Zip Code

BY: _____

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R0600111</u>	<u>Parking Lot</u>
_____	_____
_____	_____

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2022 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: \$ 500,000 (2022)
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 (303) 500-1087
Email info@stevensandassoc.com

By *Todd Pitt*
Agent's Signature

Daytime Phone Number (303) 347-1878
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	_____	_____	_____

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: 2022 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
See transmittal

Assessor's or Deputy Assessor's Signature



March 28, 2024

Todd Stevens
info@stevensassoc.com
Stevens & Associates
10303 East Dry Creek Rd.
Suite 240
Englewood, CO 80112

Reference Log Number(s): 202400080, 202400081, 202400086 & 202400087
Account Number: R0600111 & R0477203
Owner: MBFB LLC
Address of Property: 3911 Ambrosia St. and Parking Lot

*****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) 202400080, 202400081, 202400086 & 202400087 and is recommending denial of the petitions for tax year 2021 and 2022. The enclosed Transmittal Sheet 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.

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

 X 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 **April 16, 2024 at 2:30 p.m.**

Dated this 2nd day of April , 2024

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: MBFB LLC

Agent: Todd Stevens

Parcel No.: R0477203

Abatement Number: 202400086 & 202400087

Assessor's Original Value: 2021 and 2022 - \$8,964,431

Hearing Date: April 16, 2024

Hearing Time: 12:00 p.m.

1. The Douglas County Assessor was represented at the hearing by Ed Weller
2. The Petitioner was:
 - a. present
 - b. not present
 - c. present/represented by Patrick DeJoung of Stevens & Associates
 - d. not present/represented by [Click here to enter text.](#)
3. Assessor's Recommended Value: \$8,399,825

Petitioner's Requested Value: \$3,690,000

4. Petitioner presented the following testimony and documents in support of the claim: The agent provided two lease comps, one for office space for \$16/sf and one retail lease comp at \$18/sf. He did an income approach blending the office and retail rates, he applied a 15% vacancy and collection loss, 11% operating expenses and an 8% cap rate to arrive at the requested value of \$3,690,000. He also provided the base period income and expense and rent roll statements as required.

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
 - p. other - He reviewed the actual income and expense and rent roll statements, considered the base period subject sale with a covid discount and recommended a reduction to the original value.

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

Classification: Retail and office - 2220

Total Actual Value: Assessor's recommended value - \$8,399,825

Reasons are as follows: The assessor's blended sales of retail and office properties (including the sale of the subject property), plus the actual base period financials support the new recommended 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

4-17-2024
Date

Abatement Log No. 202400086 & 202400087

Transmittal Sheet for Abatement #: 202400086

Abatement #	202400086	Staff Appraiser	EGW
Tax Year	2021	Review Appraiser	RRM
Date Received	1/2/2024	Recommendation	Adjust
Petitioner	MBFB LLC	Reason	Revised as per Hearing Officer's Recommendation
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$7,480,000	Assessor Final Review Value	\$8,399,825

Original Recommendation: Subject property consists of two commercial buildings totaling 27,637 SF built in 2017 that functions as one economic unit with R0600111. Petitioner's agent did not supply any information to recommend an adjustment. An email was sent 2/8/2024 requesting actual operating data for the study period and there has been no response from petitioner's agent. The sales comparison approach was used to value the property for the 2021 tax year and the model that was chosen to value the subject is appropriate. A denial of the appeal is recommended. Hearing Officer's Recommendation: **Adjusted at the 4/16/24 Hearing based on sales.**

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0477203	2112	1740	\$351,806	\$0	\$351,806	29.000%	\$102,020	10.2605%	\$10,467.76
	2212	1740	\$4,121,240	\$0	\$4,121,240	29.000%	\$1,195,160	10.2605%	\$122,629.39
	2220	1740	\$4,491,385	\$0	\$4,491,385	29.000%	\$1,302,500	10.2605%	\$133,643.01
Account Total:			\$8,964,431	\$0	\$8,964,431		\$2,599,680		\$266,740.16

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0477203	2112	1740	\$351,806	\$0	\$351,806	29.000%	\$102,020	10.2605%	\$10,467.76
	2212	1740	\$3,863,049	\$0	\$3,863,049	29.000%	\$1,120,280	10.2605%	\$114,946.33
	2220	1740	\$4,184,970	\$0	\$4,184,970	29.000%	\$1,213,640	10.2605%	\$124,525.53
Account Total:			\$8,399,825	\$0	\$8,399,825		\$2,435,940		\$249,939.62

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
R0477203	\$8,964,431	\$2,599,680	\$266,740.16	\$8,399,825	\$2,435,940	\$249,939.62	\$16,800.54
Totals	\$8,964,431	\$2,599,680	\$266,740.16	\$8,399,825	\$2,435,940	\$249,939.62	\$16,800.54

Transmittal Sheet for Abatement #: 202400087

Abatement #	202400087	Staff Appraiser	EGW
Tax Year	2022	Review Appraiser	RRM
Date Received	1/2/2024	Recommendation	Adjust
Petitioner	MBFB LLC	Reason	Revised as per Hearing Officer's Recommendation
Agent	STEVENS & ASSOCIATES/INC.		
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$7,480,000	Assessor Final Review Value	\$8,399,825

Original Recommendation: Subject property consists of two commercial buildings totaling 27,637 SF built in 2017 that functions as one economic unit with R0600111. Petitioner's agent did not supply any information to recommend an adjustment. An email was sent 2/8/2024 requesting actual operating data for the study period and there has been no response from petitioner's agent. The sales comparison approach was used to value the property for the 2022 tax year and the model that was chosen to value the subject is appropriate. A denial of the appeal is recommended. Hearing Officer's Recommendation: **Adjusted at the 4/16/24 Hearing based on sales.**

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0477203	2112	1740	\$351,806	\$0	\$351,806	29.000%	\$102,020	10.1632%	\$10,368.50
	2212	1740	\$4,121,240	\$0	\$4,121,240	29.000%	\$1,195,160	10.1632%	\$121,466.50
	2220	1740	\$4,491,385	\$0	\$4,491,385	29.000%	\$1,302,500	10.1632%	\$132,375.68
Account Total:			\$8,964,431	\$0	\$8,964,431		\$2,599,680		\$264,210.68

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0477203	2112	1740	\$351,806	\$0	\$351,806	29.000%	\$102,020	10.1632%	\$10,368.50
	2212	1740	\$3,863,049	\$0	\$3,863,049	29.000%	\$1,120,280	10.1632%	\$113,856.30
	2220	1740	\$4,184,970	\$0	\$4,184,970	29.000%	\$1,213,640	10.1632%	\$123,344.66
Account Total:			\$8,399,825	\$0	\$8,399,825		\$2,435,940		\$247,569.46

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
R0477203	\$8,964,431	\$2,599,680	\$264,210.68	\$8,399,825	\$2,435,940	\$247,569.46	\$16,641.22
Totals	\$8,964,431	\$2,599,680	\$264,210.68	\$8,399,825	\$2,435,940	\$247,569.46	\$16,641.22

202400086-2021

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: December 2023
Month Day Year

Petitioner's Name: MBFB LLC

Petitioner's Mailing Address: 1004 Singing Wood Dr
Arcadia CA 91006
City or Town State Zip Code

RECEIVED
JAN 02 2024

BY: _____

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R0477203</u>	<u>3911 Ambrosia St</u>
_____	_____
_____	_____

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2021 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: \$ 7,480,000 (2021)
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 (303) 500-1087
Email info@stevensandassoc.com

By *Todd [Signature]*
Agent's Signature

Daytime Phone Number (303) 347-1878
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	_____	_____	_____

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: 2021 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
A See Transmittal

Assessor's or Deputy Assessor's Signature

202400087-2022

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: December 2023
Month Day Year

RECEIVED
JAN 02 2024

Petitioner's Name: MBFB LLC

Petitioner's Mailing Address: 1004 Singing Wood Dr
Arcadia CA 91006
City or Town State Zip Code

BY: _____

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R0477203</u>	<u>3911 Ambrosia St</u>
_____	_____
_____	_____

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2022 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: \$ 7,480,000 (2022)
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
By *Todd J...*
Agent's Signature

Daytime Phone Number (303) 500-1087
Email info@stevensandassoc.com
Daytime Phone Number (303) 347-1878
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	_____	_____	_____

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 2022 Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
A See Transmittal

Assessor's or Deputy Assessor's Signature