

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Byron Daniels

Agent:

Parcel No.: R0378465

Abatement Number: 202401911

Assessor's Original Value: \$837,110

Hearing Date: March 19, 2025

Hearing Time: 9:30 a.m.

1. The Douglas County Assessor was represented at the hearing by Wonder Maverudze
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: \$795,000

Petitioner's Requested Value: \$637,331

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner provided eight comparable sales within Gleneagles Village and took the average sales price of those sales to arrive at his requested value of \$637,331.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:
- a. data from sales of comparable properties which sold during the applicable time period; and /or
 - b. valuation using the cost approach; and/or
 - c. a valuation using the income approach; and/or
 - d. other [Click here to enter text.](#)

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

Classification: (1212) Residential

Total Actual Value: \$795,000

Reasons are as follows: The assessor reviewed the sales provided by the petitioner as well as sales closest to the appraisal date of 6-30-2022 to arrive at his recommended value of \$795,000 which is well supported. I support the assessor's initial recommendation of \$795,000.

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

3-19-2025
Date

Abatement Log No. 202401911

Transmittal Sheet for Abatement #: 202401911

Abatement #	202401911	Staff Appraiser	WOM
Tax Year	2023	Review Appraiser	BAF
Date Received	11/25/2024	Recommendation	Adjust
Petitioner	BYRON W DANIELS	Reason	A review of comparable sales within your neighborhood indicates an adjustment to value is warranted.
Agent			
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$637,331	Assessor Final Review Value	\$795,000

The subject is a good, 1-story ranch home at 25 Skye LN, Highlands Ranch. The Petitioner is appealing the 2023 valuation stating the reasons for the abatement is "over valuation of the subject property". The Petitioner is requesting new value of \$637,331. Eight comparable sales were provided by the Petitioner and two were used on the valuation analysis grid as comparable #1 and #5. The adjusted comparable sales range from \$789,000 to \$912,000. Based on the adjusted comparable sales, the market analysis indicates an adjustment to the 2023 market value of \$795,000.

Original Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0378465	1112	3602	\$207,523	(\$26,534)	\$180,989	6.700%	\$12,130	9.4081%	\$1,141.20
	1212	3602	\$629,587	(\$128,466)	\$501,121	6.700%	\$33,580	9.4081%	\$3,159.24
Account Total:			\$837,110	(\$155,000)	\$682,110		\$45,710		\$4,300.44

Final Values

Account #	Abstract Code	Tax District	Actual Value	*Adjustment if applicable	Adjusted Actual	Assmt Rate	Adjusted Assessed	Tax Rate	Tax Amount
R0378465	1112	3602	\$207,523	(\$28,044)	\$179,479	6.700%	\$12,030	9.4081%	\$1,131.79
	1212	3602	\$587,477	(\$126,956)	\$460,521	6.700%	\$30,850	9.4081%	\$2,902.40
Account Total:			\$795,000	(\$155,000)	\$640,000		\$42,880		\$4,034.19

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
R0378465	\$837,110	\$45,710	\$4,300.44	\$795,000	\$42,880	\$4,034.19	\$266.25
Totals	\$837,110	\$45,710	\$4,300.44	\$795,000	\$42,880	\$4,034.19	\$266.25

*Adjustments

Account #	Adjustment Description	Adjustment Amount
R0378465	SB-001 Residential 55k Exemption	(\$55,000)
R0378465	Senior Exemption	(\$100,000)

Final Refund Amounts with Property Tax Relief Rebate Adjustments

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

Account #	Original Total Taxes	Final Total Taxes	Tax Refund Amount	Tax Rebate Original	Tax Rebate Final	Tax Rebate Adjustment	Final Refund Amount
R0378465	\$4,300.44	\$4,034.19	\$266.25	\$168.17	\$157.76	(\$10.41)	\$255.84
Totals	\$4,300.44	\$4,034.19	\$266.25	\$168.17	\$157.76	(\$10.41)	\$255.84

2024/9/11-2023

PETITION FOR ABATEMENT OR REFUND OF TAXES

Section I: Petitioner, please complete Section I only.

DCASSESSOR

Date: November 22, 2024
Month Day Year

Date Received NOV 25 2024 RCD

Petitioner's Name: Byron W. Daniels
Petitioner's Mailing Address: 25 SKYE LANE
HIGHLANDS RANCH, CO 80130
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>R0378465</u>	<u>25 SKYE LANE, HIGHLANDS RANCH, CO 80130</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: \$ 637,331 (2023) and \$ _____ (_____)
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.

Byron W. Daniels Daytime Phone Number (303) 730-7336
Petitioner's Signature Email Byron.Daniels0897@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: _____ Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)
Tax year: _____ Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

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

Assessor's or Deputy Assessor's Signature _____

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

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

Section III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$10,000)

The Commissioners of Douglas County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

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

	Tax Year _____				Tax Year _____		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>		<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
Original	_____	_____	_____		_____	_____	_____
Corrected	_____	_____	_____		_____	_____	_____
Abate/Refund	_____	_____	_____		_____	_____	_____

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

Petitioner's Signature Date

Assessor's or Deputy Assessor's Signature Date

Section IV: Decision of the County Commissioners
(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of DOUGLAS COUNTY, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:
Month Day Year

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor TOBY DAMISCH (*being present-not present*) and Petitioner _____

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

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund
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Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County

this _____ day of _____, _____
Month Year

County Clerk's or Deputy County Clerk's Signature

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

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

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

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

Secretary's Signature Property Tax Administrator's Signature Date

The parcel at issue is a single family, separate house within Gleneagles Village, a gated community of about 340 houses in Highlands Ranch, Douglas County, Colorado. It is a Scottsdale Model built by Richmond Builders in 1995-96. I have included Comparable figures for eight Scottsdale Models within Gleneagles Village for the period 07/01/2020 through 6/30/2022. The most recent comparable to close during this period is across the street and two doors to the West, which sold for \$735,000. The average Closing Price for these eight properties is \$637,331.00.

Scottsdale Model own

Don Woodland
HomeSmart
DSWOODLAND@AOL.COM
Ph: 303-887-6777

Glencoe Village

Property Type is 'Residential' Mls Status is 'Closed' Status Contractual Search Date is 07/01/2020 to 06/30/2022 Latitude, Longitude is around 39.56, -104.92 Above Grade Finished Area is 1900 to 1950

Residential

Closed Properties

Full Scottsdale Model in Glencoe Village

Listing ID	Address	City	Bds	Bths	Abv	Ttl	Fin	Close	PSF Abv	PSF Ttl	PSF Fin	DIM	Orig Price	List Price	Close Price	CP/OLP
9143337	15 Birmingham CT	Highlands Ranch	2	2	1,926	3,294	1,926	10/20/20	\$283	\$165	\$283	15	570,000	\$555,000	\$545,000	96%
6127147	24 Caleridge CT	Highlands Ranch	4	3	1,924	3,783	3,690	09/30/20	\$294	\$149	\$153	21	585,000	\$585,000	\$565,000	97%
5685994	77 Canongate LN	Highlands Ranch	3	2	1,924	3,292	1,924	04/28/21	\$317	\$186	\$317	3	590,000	\$590,000	\$610,650	104%
4890877	62 Canongate LN	Highlands Ranch	3	3	1,926	3,294	3,020	07/06/20	\$324	\$189	\$207	17	629,000	\$629,000	\$624,000	99%
6664701	14 Caleridge CT	Highlands Ranch	3	3	1,924	3,292	2,884	08/21/20	\$325	\$190	\$217	4	625,000	\$625,000	\$625,000	100%
4269593	90 Canongate LN	Highlands Ranch	3	3	1,924	3,292	2,626	03/10/21	\$339	\$198	\$248	0	620,000	\$620,000	\$652,000	105%
2028377	22 Skye LN	Highlands Ranch	2	3	1,924	3,292	2,600	06/30/22	\$382	\$223	\$283	2	695,000	\$695,000	\$735,000	106%
8212808	29 Hathaway LN	Highlands Ranch	3	3	1,908	3,276	2,710	04/07/21	\$389	\$227	\$274	5	665,000	\$665,000	\$742,000	112%
Count: 8			Averages:		1,923	3,352	2,673		\$332	\$191	\$248	8	\$622,375	\$620,500	\$637,331	102%
Closed Price			High		\$742,000		Low		\$545,000		Median		\$624,500			

Report Totals	Averages	SqFt Abv	SqFt Ttl	Sqft Fin	PSF Abv	PSF Ttl	PSF Fin	Orig Price	List Price	Close Price	CP/OLP
Count: 8	Averages:	1,923	3,352	2,673	\$332	\$191	\$248	\$622,375	\$620,500	\$637,331	102%

7/1/2020 - 6/30/2022

25 SKYE LANE
RICHMOND SCOTTSDALE MODEL

AVERAGE CLOSING PRICE

Scottsdale Model only

Don Woodland
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Ph: 303-887-6777

Glen Eagles Village

Property Type is 'Residential' Mls Status is 'Closed' Status Contractual Search Date is 07/01/2020 to 08/30/2022 Latitude, Longitude is around 39.56, -104.92 Above Grade Finished Area is 1900 to 1950

Residential

Closed Properties

Model only in Glen Eagles Village

Listing ID	Address	City	Bds	Bths	Abv	Ttl	Fin	Close	PSF Abv	PSF Ttl	PSF Fin	DIM	Orig Price	List Price	Close Price	CP/OLP	
9143337	15 Birmingham CT	Highlands Ranch	2	2	1,926	3,294	1,926	10/20/20	\$283	\$165	\$283	15	570,000	\$555,000	\$545,000	96%	
6127147	24 Caleridge CT	Highlands Ranch	4	3	1,924	3,783	3,690	09/30/20	\$294	\$149	\$153	21	585,000	\$585,000	\$565,000	97%	
5685994	77 Canongate LN	Highlands Ranch	3	2	1,924	3,292	1,924	04/28/21	\$317	\$186	\$317	3	590,000	\$590,000	\$610,650	104%	
4890877	62 Canongate LN	Highlands Ranch	3	3	1,926	3,294	3,020	07/06/20	\$324	\$189	\$207	17	629,000	\$629,000	\$624,000	99%	
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2028377	22 Skye LN	Highlands Ranch	2	3	1,924	3,292	2,600	06/30/22	\$382	\$223	\$283	2	695,000	\$695,000	\$735,000	106%	
8212808	29 Hathaway LN	Highlands Ranch	3	3	1,908	3,276	2,710	04/07/21	\$389	\$227	\$274	5	665,000	\$665,000	\$742,000	112%	
Count: 8			Averages:			1,923	3,352	2,673		\$332	\$191	\$248	8	\$622,375	\$620,500	\$637,331	102%
			Closed Price			High \$742,000		Low \$545,000		Median \$624,500							

Report Totals

Averages Count: 8

SqFt Abv	SqFt Ttl	Sqft Fin	PSF Abv	PSF Ttl	PSF Fin	Orig Price	List Price	Close Price	CP/OLP
Averages: 1,923	3,352	2,673	\$ 332	\$191	\$248	\$622,375	\$620,500	\$637,331	102%

7/1/2020 - 6/30/2022

25 SKYE LANE

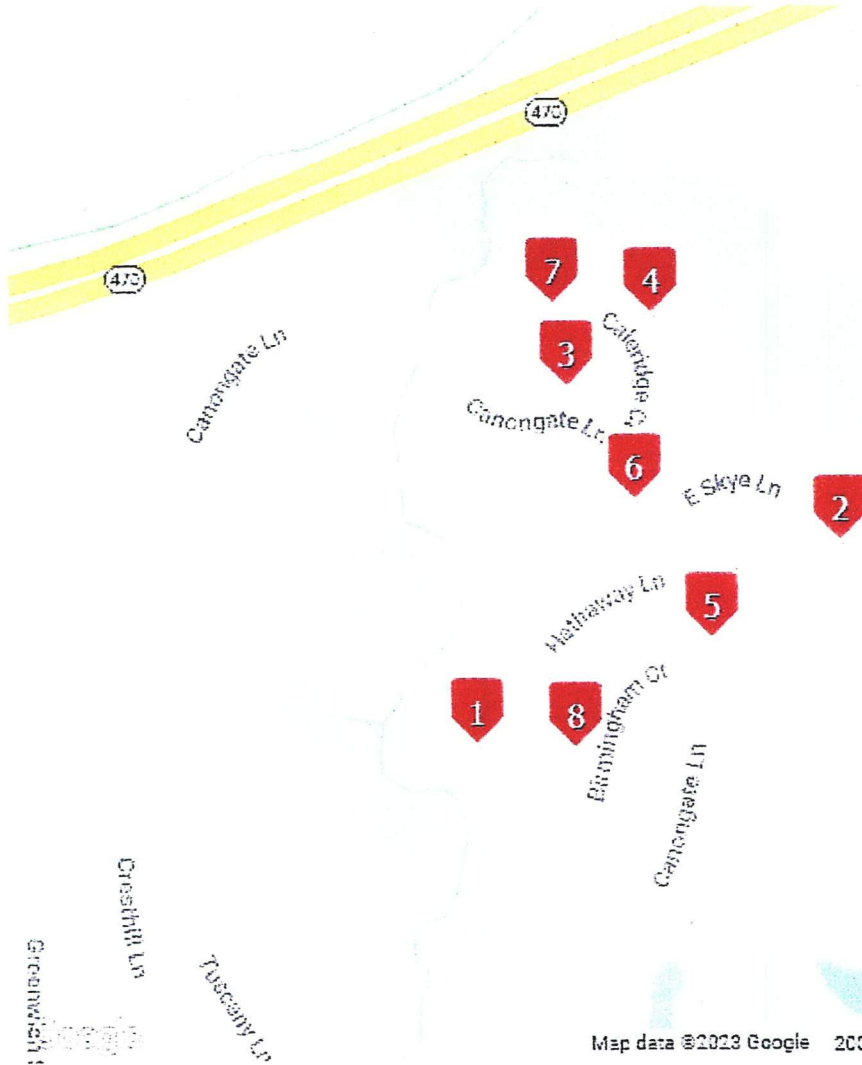
RICHMOND SCOTTSDALE MODEL

AVERAGE CLOSING PRICE



Don Woodland
HomeSmart
DSWOODLAND@AOL.COM
Ph. 303-587-6777

Map of Property Locations



*All ^{or} Scottsdale
Model -
Sold in Glen Eagles
Village during
evaluation period*

*Source Property
25 SKYE LANE
Scottsdale Model
in Glen Eagles Village
Avg Sale \$637,331*

Map data ©2022 Google 200 ft Terms of Use Report a map error

29 Hathaway Lane, Highlands Ranch, CO 80130



Listing Id: **8212808**
Status: **Closed 04/07/21**
Price: **\$742,000**
Subtype: **SFR**
Ttl SqFt: **3,276**
Bd/Bth: **3 / 3**
Show #: **303-573-7469**

22 Skye Lane, Highlands Ranch, CO 80130



Listing Id: **2028377**
Status: **Closed 06/30/22**
Price: **\$735,000**
Subtype: **SFR**
Ttl SqFt: **3,292**
Bd/Bth: **2 / 3**
Show #: **303-573-7469**

90 Canongate Lane, Highlands Ranch, CO 80130



Listing Id: **4269593**
Status: **Closed 03/10/21**
Price: **\$652,000**
Subtype: **SFR**
Ttl SqFt: **3,292**
Bd/Bth: **3 / 3**
Show #: **303-573-7469**

14 Caleridge Court, Highlands Ranch, CO 80130



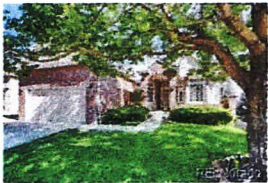
Listing Id: **6664701**
Status: **Closed 08/21/20**
Price: **\$625,000**
Subtype: **SFR**
Ttl SqFt: **3,292**
Bd/Bth: **3 / 3**
Show #: **303-573-7469**

Canongate Lane, Highlands Ranch, CO 80130

Listing Id: [4890877](#)
 Status: **Closed 07/06/20**
 Price: **\$624,000**
 Subtype: **SFR**
 Ttl SqFt: **3,294**
 Bd/Bth: **3 / 3**
 Show #: **303-573-7469**

77 Canongate Lane, Highlands Ranch, CO 80130

Listing Id: [5685994](#)
 Status: **Closed 04/28/21**
 Price: **\$610,650**
 Subtype: **SFR**
 Ttl SqFt: **3,292**
 Bd/Bth: **3 / 2**
 Show #: **303-573-7469**

24 Caleridge Court, Highlands Ranch, CO 80130

Listing Id: [6127147](#)
 Status: **Closed 09/30/20**
 Price: **\$565,000**
 Subtype: **SFR**
 Ttl SqFt: **3,783**
 Bd/Bth: **4 / 3**
 Show #: **303-573-7469**

15 Birmingham Court, Highlands Ranch, CO 80130

Listing Id: [9143337](#)
 Status: **Closed 10/20/20**
 Price: **\$545,000**
 Subtype: **SFR**
 Ttl SqFt: **3,294**
 Bd/Bth: **2 / 2**
 Show #: **303-573-7469**