

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: J. Scott Barron

Agent:

Parcel No.: R0419834

Abatement Number: 202500039

Assessor's Original Value: \$959,146 (2024)

Hearing Date: May 15, 2025

Hearing Time: 9:30 a.m.

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

2. The Petitioner was:

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

3. Assessor's Recommended Value: \$959,146 (No Change)

Petitioner's Requested Value: \$809,000

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner describes the property as having original builder finishes, including poor quality flooring and no window coverings. Significant repairs are needed, including \$25,000 for the master bath, \$15,000 for the two other bathrooms, \$10,000 for the laundry room, \$20,000 for flooring replacement and an estimated \$30,000 for deck replacement. He requested a value of \$809,000.

5. The Assessor 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: \$935,000 (Partial adjustment)

Reasons are as follows: The assessor provided six comparable sales adjusted for characteristics and time, which ranged from \$802,673 to \$1,002,094 after adjustments. The four sales most similar in size to the subject property ranged from \$802,673 to \$977,409 and suggest a lower value. It is recommended to reduce the value to \$935,000.

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

5-15-2025
Date

Abatement Log No. 202500039

Transmittal Sheet for Abatement #: 202500039

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

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

Original Values

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

Final Values

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

Refund Amounts

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

*Adjustments

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

202500039-2024
PETITION FOR ABATEMENT OR REFUND OF TAXES

DCASSESSOR
FEB 10 2025 RCD

County: _____

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

Section I: Petitioner, please complete Section I only.

Date: 2 10 2025
Month Day Year

Petitioner's Name: J Scott BARRON
Petitioner's Mailing Address: 11552 CANTERBERRY LANE
PARKER CO 80138
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)
223325 R0419834
80138

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
11552 CANTERBERRY LANE
PARKER, CO 80138

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2023 and 2024 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

Petitioner's estimate of value: \$ 749,000 (2023) and \$ 809,000 (2024)
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

J Scott Barron Phone Number (720) 232-6093 Email scottbarron@comcast.net
Petitioner's Signature

By _____ Phone Number () Email _____
Agent's Signature*

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

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

Section II:		Assessor's Recommendation (For Assessor's Use Only)					
Tax Year _____							
	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax
Original	_____	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____	_____
Tax Year _____							
	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax
Original	_____	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____	_____
<input type="checkbox"/> Assessor recommends approval as outlined above.							
If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.							
Tax year: _____	Protest?	<input type="checkbox"/> No	<input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NOD.)				
Tax year: _____	Protest?	<input type="checkbox"/> No	<input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NOD.)				
<input type="checkbox"/> Assessor recommends denial for the following reason(s):							
_____ Assessor's or Deputy Assessor's Signature							

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

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

Section III:

Written Mutual Agreement of Assessor and Petitioner

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

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

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

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

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

Petitioner Signature: _____

Date: _____

Assessor's or Deputy Assessor's Signature: _____

Date: _____

Section IV:

Decision of the County Commissioners

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on (month/day/year) ____/____/____, at which meeting there were present the following members: _____ with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor

_____ (**being present--not present**) and Petitioner _____

Name 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 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 abatement petition, is hereby

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

Secretary's Signature

Property Tax Administrator's Signature

Date

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Gopala Hospitality Inc.

Agent: Dipak Gopal

Parcel No.: R0402467

Abatement Number: 202500062

Assessor's Original Value: \$4,830,000 (2024)

Hearing Date: May 15, 2025

Hearing Time: 10:00 a.m.

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

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: \$4,830,000 (No change)

Petitioner's Requested Value: \$4,140,000

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner provided the 2021- and 2022-year end financials along with an assessment comparable located at 4691 Castleton Way (Days Inn) valued at \$60,000/room. He requested that the value be reduced to \$60,000/room or \$4,140,000.

5. The Assessor presented the following testimony and documents in support of the Assessor's position:

- a. ☒ data from sales of comparable properties which sold during the applicable time period; and /or
- b. ☐ valuation using the cost approach; and/or
- c. ☐ a valuation using the income approach; and/or
- d. ☒ other: Reviewed the 2021 and 2022 year end financials provided by the petitioner.

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

Classification: (2215) Hotel

Total Actual Value: \$4,830,000 (No Change)

Reasons are as follows: The seven sales provided by the appraiser offer a more accurate reflection of market value compared to a single assessment comparable provided by the petitioner. Moreover, the 2021 and 2022 year-end financials suggest that the property might be undervalued when considering an income approach. Petition Denied.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

- a. ☐ Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
- b. ☐ Approved in part as set forth in the Findings and Recommendations herein
- c. ☒ Denied after abatement hearing
- d. ☐ Administrative Denial is Granted

REFEREE:



s/ Jeffrey Hamilton
Name

5-15-2025
Date

Abatement Log No. 202500062

Transmittal Sheet for Abatement #: 202500062

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

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

Original Values

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

Final Values

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

Refund Amounts

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

*Adjustments

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

202500062-2024
PETITION FOR ABATEMENT OR REFUND OF TAXES

HD

County: _____

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

Section I: Petitioner, please complete Section I only.

Date: 03/10/2025
Month Day Year

Petitioner's Name: DIPAK GOPAL
GOPALA HOSPITALITY INC d/b/a BEST WESTERN CASTLE ROCK
Petitioner's Mailing Address: 595 GENDA WAY
CASTLE ROCK CO 80109
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S) RD402467/2351-274-05-006 PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY 595 GENDA WAY, CASTLE ROCK, CO 80109

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2023 and 2024 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)
IRREGULARITY IN LEVYING

Petitioner's estimate of value: \$ 4,140,000 (2023) and \$ 4,140,000 (2024)
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

[Signature] Phone Number (303) 885-0260 Email DIPAK@GOPALCO.COM
Petitioner's Signature

By _____ Phone Number () _____ Email _____
Agent's Signature*

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

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

Section II:		Assessor's Recommendation (For Assessor's Use Only)					
Tax Year _____		Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax
Original	Actual						
Corrected							
Abate/Refund							
Tax Year _____		Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax
Original	Actual						
Corrected							
Abate/Refund							
<input type="checkbox"/> Assessor recommends approval as outlined above.							
If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.							
Tax year: _____ Protest?		<input type="checkbox"/> No		<input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NOD.)			
Tax year: _____ Protest?		<input type="checkbox"/> No		<input type="checkbox"/> Yes (If a protest was filed, please attach a copy of the NOD.)			
<input type="checkbox"/> Assessor recommends denial for the following reason(s):							
_____ Assessor's or Deputy Assessor's Signature							

per email
to petitioner
3/4/25
BWD

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

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

Section III:

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

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

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

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

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

Petitioner Signature: _____

Date: _____

Assessor's or Deputy Assessor's Signature: _____

Date: _____

Section IV:

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

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on (month/day/year) ____/____/____, at which meeting there were present the following members: _____ with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor

(being present--not present) and Petitioner _____

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

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____	_____	_____	_____

Chairperson of the Board of County Commissioners' Signature

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

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

this _____ day of _____, _____
Month Year

County Clerk's or Deputy County Clerk's Signature

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

Section V:

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

The action of the Board of County Commissioners, relative to this abatement petition, is hereby
☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s): _____

Secretary's Signature

Property Tax Administrator's Signature

Date

DOUGLAS COUNTY ABATEMENT HEARING
REFEREE WORKSHEET

Petitioner: Castle Rock Hi LLC

Agent: Dipak Gopal

Parcel No.: R0483954

Abatement Number: 202500063

Assessor's Original Value: \$7,560,000 (2024)

Hearing Date: May 15, 2025

Hearing Time: 10:30 a.m.

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

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: \$7,560,000 (No change)

Petitioner's Requested Value: \$5,880,000

4. Petitioner presented the following testimony and documents in support of the claim: The petitioner provided the 2021- and 2022-year end financials along with an assessment comparable located at 4755 Castleton Way (Comfort Suites) valued at \$70,000/room. He requested that the value be reduced to \$70,000/room or \$5,880,000.

5. The 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 : Reviewed the 2021 and 2022 year end financials provided by the petitioner.

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

Classification: (2215) Hotel

Total Actual Value: \$7,560,000 (No change)

Reasons are as follows: The eight sales provided by the appraiser offer a more accurate reflection of market value compared to a single assessment comparable provided by the petitioner. Moreover, the 2021 and 2022 year-end financials suggest that the property might be undervalued when considering an income approach. Petition Denied.

IT IS THEREFORE RECOMMENDED that for the above-stated reasons, the Petition for Abatement is:

- a. ☐ Approved and the value of the subject property is reduced as set forth in the Findings and Recommendations herein
- b. ☐ Approved in part as set forth in the Findings and Recommendations herein
- c. ☒ Denied after abatement hearing
- d. ☐ Administrative Denial is Granted

REFEREE:



s/ Jeffrey Hamilton
Name

5-15-2025
Date

Abatement Log No. 202500063

Transmittal Sheet for Abatement #: 202500063

Abatement #	202500063	Staff Appraiser	SJH
Tax Year	2024	Review Appraiser	SJH
Date Received	3/10/2025	Recommendation	Deny
Petitioner	CASTLE ROCK HI LLC	Reason	Consideration was given to the actual income operating data provided, and it was determined to support the Assessor's value with no adjustment warranted.
Agent			
Petitioner's Request	Value Too High		
Petitioner's Requested Value	\$5,880,000	Assessor Final Review Value	\$7,560,000

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

Original Values

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

Final Values

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

Refund Amounts

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

*Adjustments

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

202500063-2024
PETITION FOR ABATEMENT OR REFUND OF TAXES

DCASSESSOR
MAR 10 2025 RCD

County: _____

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

HD

Section I: Petitioner, please complete Section I only.

Date: 03/10/2025
Month Day Year

Petitioner's Name: DIPAK GOPAL
CASTLE ROCK HI LLC d/b/a HOLIDAY INN EXPRESS CASTLE ROCK
Petitioner's Mailing Address: 595 GENDA WAY
CASTLE ROCK CO 80109
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S) R 0483954 / 2351-214-05-013 PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY 610 GENDA WAY, CASTLE ROCK, CO 80109

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2023 and 2024 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

IRREGULARITY IN LEVYING

Petitioner's estimate of value: \$ 5,880,000 (2023) and \$ 5,880,000 (2024)
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

[Signature]
Petitioner's Signature

Phone Number (303) 885-0260 Email DIPAK@GOPALCO.COM

By _____ Phone Number () _____ Email _____

Agent's Signature*

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

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

Section II:

Assessor's Recommendation
(For Assessor's Use Only)

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

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

☐ Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

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

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

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

Assessor's or Deputy Assessor's Signature

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

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

Section III:

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

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

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

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

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

Petitioner Signature: _____

Date: _____

Assessor's or Deputy Assessor's Signature: _____

Date: _____

Section IV:

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

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on (month/day/year) ____/____/____, at which meeting there were present the following members: _____ with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor

(being present--not present) and Petitioner _____
Name 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 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 abatement petition, is hereby
☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s): _____

Secretary's Signature

Property Tax Administrator's Signature

Date