

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Boulder

**RECEIVED**

September 6, 2022

**Appeals Coordinator**

**RECEIVED** (Commissioners' Date Stamp)  
 By Boulder County Assessor at 7:03 am, Sep 06, 2022

**Section I: Petitioner, please complete Section I only.**

Date: May 13 2022  
 Month Day Year

Petitioner's Name: Cecilia C Daley & Jeffrey W Dufour  
 Petitioner's Mailing Address: 2385 4th Street  
Boulder CO 80302  
 City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
	2385 4th Street Boulder, CO 80302 - N 98 Ft Lots 1-2-3 Blk 1 Mapleton Park

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.)

We purchased our home in January 2020 for \$1,750,000. 2385 4th St does not have historical value like some neighbors. It was built in 1969 and updated in 2000. The home it was previously compared to for valuation did have historical value. I called to speak to the Assessor's office and it was explained that our previous assessment was based on 2016 - 2018 where they home was listed for sale for a price far above what we paid, \$2,500,00 in 2018. However, based on the new assessment taking place for 2018-2020, our home was purchased for \$1,750,00, thus it should affect this appraisal to reduce our property tax statement.

Petitioner's estimate of value: \$ 1,750,000 ( 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.

*C Daley*  
 Petitioner's Signature Daytime Phone Number ( 575 ) 312-6767  
 Email cdaley77@gmail.com

By \_\_\_\_\_ Daytime Phone Number ( \_\_\_\_\_ )  
 Agent's Signature\*  
 Printed Name: \_\_\_\_\_ Email \_\_\_\_\_

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

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

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

Tax Year 2021

	Actual	Assessed	Tax
Original	<u>2114800</u>	<u>151208</u>	<u>13,015.23</u>
Corrected	<u>1782793</u>	<u>127470</u>	<u>10,971.98</u>
Abate/Refund	<u>332007</u>	<u>23738</u>	<u>2043.25</u>

Assessor recommends approval as outlined above.

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

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

Assessor recommends denial for the following reason(s): \_\_\_\_\_

Assessor's or Deputy Assessor's Signature \_\_\_\_\_

**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 _____			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 Boulder 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 Cynthia Braddock (~~being present~~ **not present**) and  
Name  
Petitioner \_\_\_\_\_ (~~being present~~ **not present**), and WHEREAS, the said  
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board (~~agrees~~ **does not agree**) with the recommendation of the Assessor and 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

**BOULDER COUNTY ABATEMENT HEARING  
HEARING OFFICER FINDINGS AND RECOMMENDATIONS**

HEARING DATE & TIME: December 13, 2022; 9am

HEARING OFFICER: Lori Freedman

ASSESSOR REPRESENTATIVE: Galvan, Rick

PETITIONER'S NAME: Cecilia Daley & Jeffrey Dufour ACCOUNT NAME: DUFOUR JEFFREY W & CECILIA DALEY

AGENT: \_\_\_\_\_

ACCOUNT NUMBER: R0000908 YEAR: 2021

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THE PETITIONER WAS (check one):  Present  
 Not Present  
 Agent: \_\_\_\_\_

**RECOMMENDATIONS:**

PETITION:

Approve Petition  
 Approve Petition in Part  
 Deny Petition

CLASSIFICATION:

Same  
 Change to: \_\_\_\_\_

Settled  
(Must include settlement sheet)

Assessor recommending a lower value than current actual? 2021 1782793

Tax year	Assessor Actual Value	Petitioned Value	Recommended Value
<u>2021</u>	<u>1782793</u>	<u>1750000</u>	<u>1782793</u>
_____	_____	_____	_____

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Hearing Officer Signature: Lori Freedman Date: December 13, 2022

Hearing Officer Findings and Recommendations - Abatement

- 1. 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.
  - b.  Data establishing the replacement cost new, less depreciation of the property.
  - c.  Gross rent, expenses, vacancy and collection loss data from comparable properties obtained during applicable time period.
  - d.  Other \_\_\_\_\_

- 2. Petitioner presented the following testimony and documents in support of the Petitioner's position:
   
\_\_\_\_\_
   
\_\_\_\_\_
   
\_\_\_\_\_

(Please limit comments to the lines provided.)

- 3. The Petitioner and the Assessor have **AGREED** that:

a. <input type="checkbox"/> The proper classification and actual value of the property is:	<u>Class</u>	<u>Actual Value</u>
	_____	_____
	_____	_____
	_____	_____
	<b>Total</b>	<b>_____</b>

(Attach **SETTLEMENT SHEET.**)

- 4. The Referee finds that the original value placed on the property by the Assessor:
  - a.  Is correct for the year(s) \_\_\_\_\_
  - b.  Is incorrect for the year(s) \_\_\_\_\_

- 5. Reason for adjustment:

**COST**

The land value of the property should be adjusted to take into consideration:

- a.  location/access
- b.  size
- c.  view
- d.  contamination
- e.  topography
- f.  feasibility for development
- g.  \_\_\_\_\_

The replacement cost of the improvements to the property should be adjusted to compensate for:

- a.  physical depreciation
- b.  inferior quality
- c.  functional obsolescence
- d.  economic obsolescence
- e.  \_\_\_\_\_

**MARKET**

- a.  Market sales provided by Petitioner indicate that a different value is appropriate.
- b.  was base year purchase 1/2020 for 1750000 \_\_\_\_\_

**INCOME**

Petitioner's income evidence demonstrates that:

- a.  The gross rental rate should be adjusted to \$ \_\_\_\_\_ per square foot.
- b.  The vacancy rate should be adjusted to \_\_\_\_\_ %
- c.  The expense rate should be adjusted to \_\_\_\_\_ %
- d.  The capitalization rate should be adjusted to \_\_\_\_\_ %
- e.  \_\_\_\_\_

**Hearing Officer Findings and Recommendations – Abatement**

6. Reason for denial or dismissal of appeal

- a. ( ) Assessor’s evidence of fair market value was stronger than Petitioner’s evidence of fair market value.
- b. ( ) Petitioner did not establish by a preponderance of the evidence that the Assessor misclassified the property.
- c. ( ) Assessor’s market sales were more compelling than Petitioner’s market sales.
- d. ( ) Petitioner presented little to no evidence to support a value other than the Assessor’s determination of actual value.
- e. ( ) A reduction in actual value would be speculative, because Petitioner did not present reliable cost to cure evidence to otherwise quantify the claimed physical deterioration, deferred maintenance, or functional obsolescence.
- f. ( ) \_\_\_\_\_

7. ADDITIONAL FINDINGS: \_\_\_\_\_

Appraiser requested adjusted value to subject time trended value.

~~Inquired about transaction since this area is typically over 2 mill per owner's testimony the appraiser may have considered it a distressed sale. was listed for 3 years at 2.5 million the seller would not budge on lowering price. Then time became a concern because she was moving overseas. Not typical to accept 1.7 mill on list price of 2.5. value likely somewhere between as comps indicate 2.2 mill. The roof damage has been repaired cost of 40,000. Spoke about the historical district which they are located in and they understand how market value and time trend works now. Stating that on the reappraisal they may see a large increase due to surrounding sales and the fact that the appraiser requested value below comps and put all weight on the TA purchase. In hindsight I shouldn't of told them I'd accept the appraiser's requested lower value. Also learned from appraiser that 2 of the comps on the appraisal for purchase (fee appraisal) of 1,760,000 were not in the historical district.~~