

# Corrected Abatement

## PETITION FOR ABATEMENT OR REFUND OF TAXES

County: \_\_\_\_\_

Date Received \_\_\_\_\_  
(Use Assessor's or Commissioners' Date Stamp)

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

Date: May 23 2022  
Month Day Year

Petitioner's Name: Nikolai Gromicko  
 Petitioner's Mailing Address: PO Box 877  
Lyons CO 80540  
 City or Town State Zip Code

<b>SCHEDULE OR PARCEL NUMBER(S)</b>	<b>PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY</b>
<u>R0054687</u>	<u>9231 Tollgate Dr. Longmont CO 80503</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.)  
I am requesting that this property classification be changed from vacant land to residential, as it is contiguous to my house at 9301 Tollgate Dr. (R0054688). See attached, for 2021 tax year.  
 Petitioner's estimate of value: \$ \_\_\_\_\_ (\_\_\_\_\_)  
 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.

Nikolai Gromicko  
 Petitioner's Signature Daytime Phone Number (720) 272-8662  
 Email nikolaigromicko@icloud.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.

<b>Section II: Assessor's Recommendation</b>			
(For Assessor's Use Only)			
Tax Year <u>2021</u>			
	Actual	Assessed	Tax
Original	618900	179481	17971.61
Corrected	618900	44251	4430.90
Abate/Refund	0	135230	13,540.72

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



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

HEARING DATE & TIME: December 13, 2022; 11:30am

HEARING OFFICER: Lori Freedman

ASSESSOR REPRESENTATIVE: Whitaker, Stacey

PETITIONER'S NAME: Nikolai Gromicko ACCOUNT NAME: GROMICKO NIKOLAI

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

ACCOUNT NUMBER: R0615274 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: Residential rate

Settled  
(Must include settlement sheet)

Assessor recommending a lower value than current actual?    Year    Value  
2021    618900

Tax year	Assessor Actual Value	Petitioned Value	Recommended Value
<u>2021</u>	<u>618900</u>	<u>618900</u>	<u>618900</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 Owner not appealing value is abating classification. Vacant to residential rate

2. Petitioner presented the following testimony and documents in support of the Petitioner's position: There is no legal access from the residence to the parcel. Purchased home and lot together in 2018 and been using as an extension of yard ever since. We ride bikes, picnic by the ditch, enjoy the trees and shade. firewood is delivered and stored there.

(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.  Value not appealed, it's classification

**MARKET**

- a.  Market sales provided by Petitioner indicate that a different value is appropriate.
- b.  Market supports value, not appealed. It's classification

**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:** \_\_\_\_\_  
Value not appealed, since it's a classification abatement had appraiser state why they denied class change. \_\_\_\_\_  
Working towards giving it to them but there's no bike paths and believes a fence once divided the properties \_\_\_\_\_  
The BOE granted residential rate for 2022. Added a swing set in 2022 for kids entertainment not for class change \_\_\_\_\_  
(per owner) No legal access to the parcel except through residence (all parties agree) and owner's testimony, \_\_\_\_\_  
determined residential rate. \_\_\_\_\_