Corrected Abatement

PETITION FOR ABATEMENT OR REFUND OF TAXES

				(Use Assessor's or Commissioners' Date Stamp)
ection I: Petition	ner, please con	nplete Section	I only.	
ate: May				
Month.	Day Year			
etitioner's Name:	NILL	1. Can	micko	
			277	
etitioner's Mailing	Address:	O BOX	0//	000//0
Lyo	0/1>		CO	80 5 9 0
			State	Zip Code
ROOS 46	87	S) PROPE	RTY ADDRESS OR	e Dr. Longmont CO 80503
clerical error, or over am requestral, as in Sec affactors estimated and declare, under personal decla	en levied errone vervaluation. At sting that the that the that the thet had been prepared been prepared	in the second of	y, whether due to esheets if necessary perfy classif my house a year. Value Year. Value Year.	for the following reasons: (Briefly describe why erroneous valuation, irregularity in levying, y) in the changed from vacant of 9301 Tollgate Dr. (R 0054) ear etition, together with any accompanying exhibits est of my knowledge, information, and belief, is
Petitioner's	Signature		Daytime Pho	one Number (720, 272-8662 colaigromicko@iclaud.com
				one Number (720, Z72-8662 colaigromicko@iclaud.com
By				
Agent's Sign Printed Name: *Letter of agency mu If the Board of County denies the petition for to the provisions of § 3	nature* Ist be attached who commissioners, purefund or abatement	rsuant to § 39-10-1 nt of taxes in whole ithin thirty days of the	Daytime Photosis Email Email anitted by an agent. 14(1), C.R.S., or the Proor in part, the Petitioner he entry of any such decisions.	roperty Tax Administrator, pursuant to § 39-2-116, C.R.S., r may appeal to the Board of Assessment Appeals pursuant cision, § 39-10-114.5(1), C.R.S.
Agent's Sign Printed Name: *Letter of agency mu If the Board of County denies the petition for to the provisions of § 3	nature* Ist be attached who Commissioners, purefund or abatements 19-2-125, C.R.S., with the commissioners in the	Assessor's	Daytime Photosisted by an agent. 14(1), C.R.S., or the Proor in part, the Petitioner ne entry of any such decided.	roperty Tax Administrator, pursuant to § 39-2-116, C.R.S., r may appeal to the Board of Assessment Appeals pursuant cision, § 39-10-114.5(1), C.R.S.
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Agent's Sign Printed Name: *Letter of agency mu If the Board of County denies the petition for to the provisions of § 3 Section II: Original 618 Corrected 0 Abate/Refund 0 Assessor rect If the request for abate to such valuation has Tax year: F	Tax Actual 8900 Sement is based upor been filed and a Note of the second and a Note of the sec	Assessed 79481 44251 135230 roval as outline on the grounds of overlice of Determination Yes (If a process)	Email	roperty Tax Administrator, pursuant to § 39-2-116, C.R.S., r may appeal to the Board of Assessment Appeals pursuant cision, § 39-10-114.5(1), C.R.S. ation

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 Ag	reement of		etitioner	
abatement or refund in a property, in accordance v	atement or refund and to a namount of \$10,000 or le with § 39-1-113(1.5), C.R. tioner mutually agree to	settle by writter ess per tract, pa S.	arcel, or lot of land or	any such petiti per schedule	on for
The Assessor and Fell		the values an			
	Tax Year	_		'ear	_
<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>	<u>Actual</u>	Assessed	<u>Tax</u>
Original					
Corrected					
Abate/Refund					
	es not include accrued interest, e County Treasurer for full paym		s associated with late and	or delinquent tax	payments, if
Petitioner's Signature			Date		
Assessor's or Deputy Assess	sor's Signature		Date		_
Section IV:			Commissioners		
WHEREAS, the County (called regular meeting he	Commissioners of Bould	der	I does not apply) County, State of Cole eting there were pres		
with notice of such meeti	ing and an opportunity to b	ne present hav	ing been given to the	Petitioner and	I the Assessor
of said County and Asses		oo prodont nav	-	present-not	
•		Name			-
Petitioner	Name	(being pres	cent- not present), a	nd WHEREAS	S, the said
NOW BE IT RESOLVED	nave carefully considered), that the Board (agrees- roved approved in part -	-does not agre	ee) with the recomme	endation of the	
Year Assessed Value	ue Taxes Abate/Refund	 I Year	Assessed Value	Taxes	Abate/Refund
		Chairper	son of the Board of Cou	nty Commission	ers' Signature
I,in and for the aforemention record of the proceedings	County C oned county, do hereby co s of the Board of County C	lerk and Ex-off ertify that the a	icio Clerk of the Boar bove and foregoing c	d of County C	ommissioners
IN WITNESS WHEREOF	F, I have hereunto set my	hand and affix	ed the seal of said Co	ounty	
this day of	:,,	·			
	Month	Year	County Clerk's or	Deputy County (Clerk's Signature
Note: Abatements greater that	n \$10,000 per schedule, per yea	ar, must be submit	•		ŭ
Section V:			x Administrator		
The action of the Board o	of County Commissioners	<u> </u>		•	
			y Tax Administrator's Sigr		

15-DPT-AR No. 920-66/16

BOULDER COUNTY ABATEMENT HEARING HEARING OFFICER FINDINGS AND RECOMMENDATIONS

HEARING DATE &	TIME: December 13, 202	22; 11:30am –			
HEARING OFFICE	R: Lori Freedman				
ASSESSOR REPRES	SENTATIVE: Whitaker, Sta	cey			
PETITIONER'S NAI	ME: Nikolai Gromicko	ACCOUNT NA	AME: GRO	MICKO NIKOLAI	
AGENT:					
	er: R0615274				
	IER WAS (check one):	x Present Not Present			
RECOMMEND	ATIONS:				
PETITIO	N:	CLASSIFICA	ATION:		
_x Approve Approve Deny Pet	Petition in Part	Same Chang	ge to: Resid	dential rate	
Settled (Must include s	ettlement sheet)		Year	Value	
Assessor recon	nmending a lower value	than current actual?	2021	618900	
Tax year	Assessor Actual Value	Petitioned Value	F	Recommended Value	
2021	618900	618900	61	8900	
Hearing Officer	Signature: lori Frudm	an	Date	:December 13, 2022	2

Hearing Officer Findings and Recommendations - Abatement

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1.	The Assessor presented the following testimony and documents in support of the Assessor's positia. ()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. ()The proper classification and actual value of the property is: Class Actual Value Actual Value					
	(Attach SETTLEMENT SHEET.)					
	Total					
١.	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)					
j.	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. ()					

Account #: R0615274

Hearing Officer Findings and Recommendations – Abatement

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6. Reason for denial or dismissal of appeal

determined residential rate.

- 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,

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