

**DUE DATE PETITION FOR ABATEMENT OR REFUND OF TAXES**

County: Boulder



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

Date: July 25 2022  
Month Day Year

**RECEIVED**  
July 28, 2022

Petitioner's Name: William Schottleitner **Appeals Coordinator**

Petitioner's Mailing Address: P.O. Box 3119  
Boulder CO 80307  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>157917003005</u>	<u>83 MOUNTAIN VIEW   LOT 6 BLK 3 LAKE SHORE PARK</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.)

Per 39-1-102(14.4)(a), C.R.S., this property should qualify as residential land as is a contiguous parcel adjacent to land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. This was confirmed under Colorado supreme court review of cases 18SC434, 18SC499, and 18SC544. This parcel was taxed as vacant land during tax year 2021.

Petitioner's estimate of value: \$ 90,100 (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.

William Schottleitner  
Petitioner's Signature

Daytime Phone Number (970) 389-0541  
Email william.schottleitner@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 <u>2021</u>		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>	
Original	<u>90100</u>	<u>26129</u>	<u>2342.49</u>	
Corrected	<u>106500</u>	<u>7615</u>	<u>682.69</u>	
Abate/Refund	<u>16400</u>	<u>18514</u>	<u>1,659.80</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 \_\_\_\_\_ 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 \_\_\_\_\_ (~~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; 2:30pm

HEARING OFFICER: Lori Freedman

ASSESSOR REPRESENTATIVE: Schroeder, Stef

PETITIONER'S NAME: William T & Maureen Schottleutner ACCOUNT NAME: SCHOTTLEUTNER WILLIAM T & MAUREEN

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

ACCOUNT NUMBER: R0023492 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 land

Settled  
(Must include settlement sheet)

Assessor recommending a lower value than current actual? 2021 106500

Tax year	Assessor Actual Value	Petitioned Value	Recommended Value
<u>2021</u>	<u>106500</u>	<u>90100</u>	<u>106500</u>
_____	_____	_____	_____

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Hearing Officer Signature: Lori Freedman Date: December 15, 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: documents for the 2020 and 2021 support residential classification \_\_\_\_\_

(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) 2021

- 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.  The adj comps indicate an increase in value to 106,500 \_\_\_\_\_

**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: \_\_\_\_\_

~~The first words from the petitioner were apologizing for wasting our time because of HB 21-1061 he doesn't qualify for residential classification. However, the petitioner referred to qualifying per Statute 39-1-102 (14.4) (a) in writing and filing of abatements for tax years 2020 and 2021. Petitioner also submitted timely and legal documentation as well as verbal testimony that described his parcels as "used as a unit".~~

The parties should have been speaking of earlier years Statute and guidelines rather than the distraction of the new House Bill. I took the time to read and review all documentation and testimony.

Recommendation is for a partial approval of petition.

The parcel to receive the residential classification but to increase the market value from 90,100 to 106,500.