

Memorandum

To: Matthew Ramos, Brianna Barber  
 CC: Yvette Bowden, Michael Koertje, Olivia Lucas  
 Date: 1/6/2025  
 From: Julie Brow  
 Re: Abatement Petitions Cycle December 2024

**Consent Agenda Item**

**Title**

The December 2024 Abatement Cycle Hearing Officer Recommendations and Refunds over \$10,000.

**Summary**

Abatement petitions were heard by hearing officers December 16 through December 18 who made the following recommendations:

Hearing Officer Recommendations							
Account	Owner	Property Type	Tax Year	Recommendation	Tax Year	Recommendation	Over \$10,000
R0050191	YODER BONITA J	residential			2022	partial	
R0606041	HARVEST JUNCTION VILLAGE HOA INC	resident land			2022	partial	
R0611923	BREKKE HOLDINGS II LLC	commercial			2022	deny	
R0104355	HEATHER FITZPATRICK	residential			2022	partial	
R0614988	LAUDANO MACKENZIE & GLENDA PEIFER	residential condo			2022	partial	
P0400528	ALPINE VALLEY ORAL SURGERY	Personal property	2023	deny			
R0003702	MAHR-DAY LIMITED PARTNERSHIP	commercial	2023	deny			
R0003753	WOLOSON ELIZA & TODD	residential	2023	deny	2022	deny	
R0004979	CLIFFTON ALISON P ET AL	commercial	2023	partial			X
R0006045	PINEHOUSE LLC	mixed use	2023	deny			
R0019915	HITCHHIKER PROPERTIES LLC	industrial	2023	deny			

R0022531	MICA LADISLAV JUSTIN & LADISLAV MICA	residential	2023	deny			
R0027448	BOTERO SERGIO	natural resource	2023	deny			
R0029264	MITCHELL RODNEY W II	residential	2023	deny			
R0032316	COLE SHARON S	vacant land	2023	deny			
R0041636	1818 9TH AVE LLC	vacant land	2023	deny			
R0055836	DELAGAH MANSOUR & SHAMSIEH K	commercial	2023	deny			
R0068758	PANTOJA MARIA CONCEPCION	residential	2023	deny	2022	partial	
R0108618	MITCHELL RODNEY W II	residential	2023	deny			
R0115230	VETTER LISA SEARL TRUSTEE ET AL	residential	2023	deny			
R0117226	LARSON CHRISTINE MARGARET ET AL	residential	2023	deny			
R0122204	PEREA BARBARA L REVOCABLE LIVING TRST	residential	2023	deny	2022	deny	
R0127266	BRENNAN MAUREEN	residential	2023	deny	2022	deny	
R0501646	GOLDSMITH LAUREN & THOMAS FEILER	residential condo	2023	deny	2022	deny	
R0603560	VANDERIET DAVID M & EMMA L	residential	2023	deny			
R0606121	INDIAN PEAKS SOUTH HOA INC	vacant land	2023	deny			
R0606658	TJO II CAPITAL LLC	commercial	2023	deny			
R0607287	JKW 1031 LOUISVILLE LLC ET AL	commercial	2023	deny			
R0004719	HIRTER AMY L	residential	2023	partial	2022	partial	
R0005307	RUSTON ROBIN EDEN &	residential	2023	partial			

	MICHAEL LEVAN WHITE						
R0005959	FEILER THOMAS E & LAUREN R GOLDSMITH	residential	2023	partial	2022	deny	
4355R0010716	DETTELBAH CATHERINE & ADAM	residential	2023	partial			
R0014218	HUS HSIAO- MING & LI-LI	residential	2023	partial	2022	deny	
R0014223	MAJERCZYK MAREK & MALGORZATA	residential	2023	partial			
R0030571	SPARN MARVIN J & MARK J & MARLA J & MICHELE J ELY	vacant land	2023	partial			
R0030576	SPARN MARVIN J & MARK J & MARLA J & MICHELE J ELY	vacant land	2023	partial			
R0031796	VAN SAMBEEK ANDREA L	vacant land	2023	partial			
R0036898	VON ESCHEN JASON & SHANNON	residential	2023	partial	2022	partial	
R0050668	DK HOLDINGS LLC	commercial	2023	partial			X
R0051597	DICKERSON JOHNA ARLENE	residential	2023	partial			
R0085259	BARBENZA- RIVIERE FAMILY TRUST	vacant land	2023	partial			
R0090780	GRACE LUTHERAN FOUNDATION OF	part exempt	2023	partial			
R0098339	TRUE NORTH HOLDINGS LLC	commercial	2023	partial			
R0104281	D AND E LAND CO LLC	commercial	2023	partial			X
R0106597	KUPFNER ELIZABETH J & DOROTHY ANN	vacant land	2023	partial			
R0114926	STEINMETZ SALLY W	residential	2023	partial	2022	partial	X
R0147104	TORGESON ELIZABETH L	residential	2023	partial			

R0507224	KIRK MARY C	commercial	2023	partial	2022	deny	
R0507449	CEBALLOS RAUL SAUCEDO & JUNE LOUISE GRUBER	vacant land	2023	partial	2022	partial	
R0508705	SULLIVAN TIMOTHY	residential	2023	partial			
R0515327	HAWK KATHERINE	vacant land	2023	partial			
R0600831	BREKKE HOLDINGS LLC	commercial	2023	partial			X
R0601510	PICK JULIAN D	residential	2023	partial			
R0602795	SABA SAHAND	residential	2023	partial			
R0605600	DANGI KIRAN K	residential	2023	partial			
R0611815	WYMORE IAN & KATHERINE	residential	2023	partial			
R0614988	LAUDANO MACKENZIE & GLENDA PEIFER	residential condo	2023	partial	2022	partial	
R0616078	BJ BASELINE LLC	vacant land	2023	partial			X
R0616154	BJ BASELINE LLC	vacant land	2023	partial			X
R0000396	GARELICK MILAVITZ LIVING TRUST	commercial			2023	partial	
R0008279	ASHER JAMES D	residential			2023	partial	
R0036317	MITCHELL RODNEY W	residential			2022	partial	
R0500664	IBUADO DAVERY	vacant land			2023	deny	
R0003754	WOLOSON ELIZA & TODD	commercial			2022	deny	

Stipulations Over \$10,000		
Account	Owner	Tax Year
R0084664	805 WALNUT STREET LLC	2023
R0149428	PROFERE PARTNERS LLC	2022, 2023
P0312163	NLIGHT DEFENSE SYSTEMS INC	2023

**Staff Recommendation**

Staff recommends approval of all hearing officer recommendations and refunds over \$10,000.

**Action Required:**

Board decision and Chair signature.