



**BOARD OF EQUALIZATION**

**Minutes  
May 16, 2016**

**Meeting Summary**

The meeting of the Board of Equalization was called to order in the Council Chambers at 6:00 p.m., May 16, 2016, by Chair Thomas.

**Roll Call**

Board Members Present: Matthew Gray, Ryan Thomas, Grayson Hofferber, Edgar Casiano, and Stan Jezierski.

Others in Attendance: Assistant City & County Attorney Karl Frundt, Assessor Sandy Herbison, Appraiser Don Delay, Appraiser Dan Enslin, Appraiser Phil Gutherless, and Administrative Technician Loris LeGron

The Pledge of Allegiance was given.

**Disposition of Minutes**

The Minutes of the Regular Meeting of November 16, 2015 were approved as submitted.

**Board of Equalization Business**

Agenda Item 4(d) was discussed first as the Petitioner was present for the abatement hearing.

- (a) **Public Hearing - Petition for Abatement or Refund of Taxes**  
**Petitioner/Taxpayer: TCF National Bank**  
**Property Address: 4100 W 144th Ave.**  
**Tax Years: 2013 and 2014**  
**Schedule No. R8863224**  
**Resolution No.: 2016-01-BOE**

Chair Thomas opened the public hearing at 6:30 p.m. on the Petition for Abatement or Refund of Taxes for the Tax Years 2013 and 2014 for the TCF National Bank property with Schedule No. R8863224 located at 4100 W. 144th Ave. dated December 15, 2015.

Assistant Attorney Karl Frundt presented the Staff Summary. He stated the Petition had been received by the Assessor on December 23, 2015 and in the City Clerk's Office on behalf of the Board on April 23, 2016. Information was received in a timely manner.

Chair Thomas made the Abatement Petition part of the hearing and labeled it BOE Exhibit A.

The Petitioner was not present.

Chair Thomas made the Petitioner's Exhibit a part of the hearing and labeled it Petitioner's Exhibit A.

Appraiser Dan Enslin was sworn in. He testified that the Petitioner and the Assessor had come to an agreement and signed a Mutual Agreement.

Chair Thomas made the Assessor's Exhibit, entitled Commercial Property Located at 4100 W. 144<sup>th</sup> Ave, Petitioner TCF National Bank, a part of the hearing and labeled it Assessor's Exhibit 1.

The public hearing was closed at 6:39 p.m.

**Board Member Gray moved and Board Member Casiano seconded that the Board of Equalization approve Resolution No. 2016-01-BOE, to Approve the Mutual Agreement regarding the Petition for Abatement or Refund of Taxes for Tax Years 2013 and 2014 dated December 15, 2015 for the TCF National Bank property located at 4100 W. 144th Ave. with Schedule No. R886324. The motion passed unanimously.**

- (b) **Public Hearing - Petition for Abatement or Refund of Taxes  
Petitioner/Taxpayer: Broomfield Co Senior Living Owner LLC  
Property Address: 400-450 Summit Blvd  
Tax Year: 2014  
Schedule No. R8863236  
Resolution No.: 2016-02-BOE**

Chair Thomas opened the public hearing at 6:40 p.m. on the Petition for Abatement or Refund of Taxes for the Tax Year 2014 for the Broomfield Co Senior Living Owner LLC property with Schedule No. R8863236 located at 400-450 Summit Blvd. dated December 31, 2015.

Assistant Attorney Karl Frundt presented the Staff Summary. He stated the Abatement Petition was received in a timely manner.

Chair Thomas made the Abatement Petition part of the hearing and labeled it BOE Exhibit A.

The Petitioner was not present.

Chair Thomas made the Petitioner's Exhibit a part of the hearing and labeled it Petitioner's Exhibit A.

Appraiser Phil Gutherless testified that the property value had been protested for 2014 and the Assessor is matching that adjustment for the year 2013 by the use of the Market Approach.

Chair Thomas made the Assessor's Exhibit, entitled Assessor's Report for Broomfield Co Senior Living Owner LLC, a part of the hearing and labeled it Assessor's Exhibit 1.

The public hearing was closed at 6:45 p.m.

**Board Member Casiano moved and Board Member Gray seconded that the Board of Equalization approve Resolution No. 2016-02-BOE, to Approve the Mutual Agreement regarding the Petition for Abatement or Refund of Taxes for Tax Year 2014, dated December 31, 2015 for the Broomfield Co Senior Living LLC property located at 400-450 Summit Blvd. with Schedule No. R8863236. The motion passed unanimously.**

- (c) **Public Hearing - Petition for Abatement or Refund of Taxes  
Petitioner/Taxpayer: Willard E & Mary Jo Staub  
Property Address: 4756 Casco Place  
Tax Year: 2015  
Schedule No.: R8866959  
Resolution No.: 2016-03-BOE**

Chair Thomas opened the public hearing at 6:47 p.m. on the Petition for Abatement or Refund of Taxes for the Tax Year 2015 for the Willard E. & Mary Jo Staub property with Schedule No. R8866959 located at 4756 Casco Place, dated February 29, 2016.

Assistant Attorney Karl Frundt presented the Staff Summary.

Chair Thomas made the Abatement Petition part of the hearing and labeled it BOE Exhibit A.

The Petitioner was not present.

Chair Thomas made the Petitioner's Exhibit a part of the hearing and labeled it Petitioner's Exhibit A.

Appraiser Don Delay was sworn in. He testified that the property had been protested and was unable to be abated per state statute.

Chair Thomas made the Assessor's Exhibit, entitled Summary Analysis of the property of Willard E. & Mary Jo Staub, a part of the hearing and labeled it Assessor's Exhibit 1.

The public hearing was closed at 6:50 p.m.

**Board Member Gray moved and Board Member Casiano seconded that the Board of Equalization Approve Resolution No. 2016-03-BOE, to deny the Petition for Abatement or Refund of Taxes for Tax Year 2015, dated February 29, 2016 for the Willard E. & Mary Jo Staub property located at 4756 Casco Place with Schedule No. R8866959. The motion passed unanimously.**

- (d) **Public Hearing - Petition for Abatement or Refund of Taxes**  
**Petitioner/Taxpayer: Jana C. Strand**  
**Property Address: 1266 W 6th Ave.**  
**Tax Year: 2015**  
**Schedule No. R1017266**  
**Resolution No.: 2016-04-BOE**

Agenda Item 4(d) was discussed first as the Petitioner was present for the hearing.

Chair Thomas opened the public hearing at 6:03 p.m. on the Petition for Abatement or Refund of Taxes for the Tax Year 2015 for the Jana C. Strand property with Schedule No. R1017266 located at 1266 W. 6th Ave. dated February 24, 2016

Assistant City and County Attorney Karl Frundt presented the Staff Summary. He stated the Petition had been received by the Assessor on February 25, 2016 and in the City Clerk's Office on behalf of the Board on April 23, 2016, and noted it was timely filed.

Chair Thomas made the Abatement Petition part of the hearing and labeled it BOE Exhibit A.

The Petitioner, Jana Strand, was sworn in. She testified and handed out exhibits pertaining to comparable sales in the area of her home with improvements, and her home having none.

Chair Thomas made the Petitioner's Exhibit a part of the hearing and labeled it Petitioner's Exhibit A.

Appraiser Gutherless was sworn in, and reviewed the Assessor's spreadsheet of comparables regarding the timeframe and location of this property.

Chair Thomas made the Assessor's Exhibit, entitled, Appraisal Report of a Residential Property for Broomfield Board of Equalization Petitioner Strand, a part of the hearing and labeled it Assessor's Exhibit 1.

There was discussion about the Petitioner's requested valuation of \$200,000.00, and it was concluded the property could be decreased in value by \$2,000.00 to the amount of \$218,000.00 with a refund in the amount of \$20.04.

The public hearing was closed at 6:21 p.m.

**Board Member Thomas moved and Board Member Gray seconded that the Board of Equalization Approve Resolution No. 2016-04-BOE to Approve-in-Part the Petition for Abatement or Refund of Taxes for Tax Year 2015 dated February 24, 2016 for the Jana C. Strand property located at 1266 W. 6th Ave. with Schedule No. R1017266. The motion passed unanimously.**

The next item discussed was Agenda Item 4(a).

- (e) **Public Hearing - Petition for Abatement or Refund of Taxes**  
**Petitioner/Taxpayer: Bradley Lewis**  
**Property Address: 4456 Eagle River Run**  
**Tax Years: 2014 and 2015**  
**Schedule No.: R8861960**  
**Resolution Nos.: 2016-05-BOE and 2016-06-BOE**

Chair Thomas opened the public hearing at 6:52 p.m. on the Petition for Abatement or Refund of Taxes for the Tax Year 2014 for the Bradley Lewis Property located at 4456 Eagle River Run with Schedule No. R8861960 dated February 22, 2016.

Assistant Attorney Karl Frundt presented the Staff Summary, stating the Abatement had been received in the Assessor's Office in a timely manner, and noted the Assessor was recommending a Denial.

Chair Thomas made the Abatement Petition part of the hearing and labeled it BOE Exhibit A.

The Petitioner was not present.

Chair Thomas made the Petitioner's Exhibit a part of the hearing and labeled it Petitioner's Exhibit A.

Appraiser Don Delay was sworn in. He testified that the property was not owned by the Petitioner in 2014. He then stated that the comps support the Assessor's market value for tax year 2015.

Chair Thomas made the Assessor's Exhibits, entitled 2014 Petition for Abatement Summary Before the Board of Equalization and Appraisal Report of a Residential Property for Broomfield Board of Equalization Petitioner Bradley Lewis, a part of the hearing and labeled it Assessor's Exhibit 1.

The public hearing was closed at 6:55 p.m.

**Board Member Casiano moved and Board Member Grayson seconded that the Board of Equalization approve Resolution No. 2016-05-BOE to Deny the Petition for Abatement or Refund of Taxes for Tax Year 2014, dated February 22, 2016 for the Bradley Lewis property located at 4456 Eagle River Run with Schedule No. R8861960. The motion passed unanimously.**

**Board Member Gray moved and Board Member Casiano seconded that the Board of Equalization approve Resolution No. 2016-06-BOE to Deny the Petition for**

**Abatement or Refund of Taxes for Tax Year 2015, dated February 22, 2016 for the Bradley Lewis property located at 4456 Eagle River Run with Schedule No. R8861960. The motion passed unanimously.**

- (f) **Public Hearing - Petition for Abatement or Refund of Taxes**  
**Petitioner/Taxpayer: Sinko Joint Revocable Trust**  
**Property Address: 4781 Wilson Drive**  
**Tax Year: 2015**  
**Schedule No.: R8866963**  
**Resolution No: 2016-07-BOE**

Chair Thomas opened the public hearing at 7:05 p.m. on the Petition for Abatement or Refund of Taxes for the Tax Year 2015 for the Sinko Joint Revocable Trust Property located at 4781 Wilson Dr. with Schedule No. R8866963 dated April 05, 2016.

Assistant Attorney Karl Frundt presented the Staff Summary, stating the Abatement had been received in the Assessor's Office in a timely manner, and noted the Assessor was recommending a Denial.

Chair Thomas made the Abatement Petition part of the hearing and labeled it BOE Exhibit 1.

The Petitioner was not present.

Chair Thomas made the Petitioner's Exhibit a part of the hearing and labeled it Petitioner's Exhibit A.

Appraiser Don Delay testified that the comps support the Assessor's market value.

Chair Thomas made the Assessor's Exhibit, entitled Appraisal Report of a Residential Property for Broomfield Board of Equalization Petitioner Sinko Joint Revocable Trust, a part of the hearing and labeled it Assessor's Exhibit 1.

The public hearing was closed at 7:10 p.m.

**Board Member Casiano moved and Board Member Jezierski seconded that the Board of Equalization approve Resolution No. 2016-07-BOE to Deny the Petition for Abatement or Refund of Taxes for Tax Year 2015, dated April 05, 2016 for the Sinko Joint Revocable Trust property located at 4781 Wilson Drive with Schedule No. R8866963. The motion passed unanimously.**

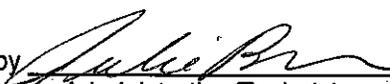
#### **Petitions and Communications**

The next proposed Meeting will be June 20, 2016 at 6:00 p.m.

#### **Adjournment**

The meeting was adjourned at 7:12 p.m.

#### **Approval**

Minutes Prepared by   
Administrative Technician

Approved by   
Chair