



## BOARD OF EQUALIZATION

*Minutes*  
**September 19, 2016**

### **Meeting Summary**

The meeting of the Board of Equalization was called to order in the Council Chambers at 6:00 p.m., September 19, 2016, by Chair Ryan Thomas.

### **Roll Call**

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

Others in Attendance: Assistant City & County Attorney Karl Frundt, Assessor Sandy Herbison, Appraiser Don Delay, Appraiser Lillian Lim, Appraiser Jay Yamashita, and Administrative Technician Loris LeGron

The Pledge of Allegiance was given.

### **Disposition of Minutes**

The Minutes of the Regular Meeting of August 4, 2016 were approved as submitted.

### **Board of Equalization Business**

#### **(a) Elections of Chair and Vice-Chair**

Chair Thomas opened the floor for nominations for Chair and Vice-Chair for 2016-2017. Board Member Gray nominated Ryan Thomas for Chair, seconded by Board Member Jezierski. Board Member Jezierski nominated Grayson Hofferber for Vice-Chair, seconded by Board Member Gray. No other nominations were heard. Nominations were closed. The Board voted unanimously to elect Ryan Thomas as Chair and Grayson Hofferber as Vice-Chair.

Agenda Item 5(d) was heard next as the Petitioner was present.

#### **(b) Public Hearing – Petition for Abatement or Refund of Taxes**

**Petitioner/Taxpayer: Sandoz, Inc.**  
**Property Address: 2555 W. Midway Blvd**  
**Tax Years: 2013 and 2014**  
**Schedule No. P1208866**  
**Resolution No. 2015-42-BOE**

Chair Thomas opened the public hearing at 6:13 p.m. on the Petition for Abatement or Refund of Taxes for the Tax Years 2013 and 2014 for the Sandoz, Inc. property with Schedule No. P1208866 located at 2555 W. Midway Blvd. received on January 4, 2016.

Assistant City & County Attorney Karl Frundt presented the Staff Summary. He stated the Petition was for Tax Years 2013 and 2014 and it had been received by the Assessor on January 4, 2016 and in the City Clerk's office on behalf of the Board on August 23, 2016. The Petition was timely filed.

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

The Petitioner was not present.

Appraiser Lillian Lim was sworn in. She testified that the Petitioner asked for a decrease in value based on inutility which is used to quantify economic obsolescence. She further stated that after analysis a Mutual Agreement had been reached which was also based on the 2015 protest settlement which resulted in a 20% decrease in the valuation. Appraiser Lim also stated that the issue would be revisited in 2020 using the data from 2016-2019.

Chair Thomas made the Assessor's Exhibit, entitled Abatement Hearing 2016-026, a part of the hearing and labeled it Assessor's Exhibit 1. He also made the Petitioner's Exhibit, entitled Petition for Abatement, a part of the hearing and labeled it Petitioner's Exhibit A.

Board Member Jezierski asked for clarification on the years for the discount. Appraiser Lim replied that it was for 2013, 2014, 2015, and 2016, noting that the 2015 and 2016 valuation had been put in place by the 2015 protest. Board Member Jezierski also asked for clarification on the plan to revisit the issue in 2020. Appraiser Lim noted that four years of data would be collected starting with 2016 and ending with 2019.

The public hearing was closed at 6:22 p.m.

**Board Member Gray moved and Board Member Hofferber seconded that the Board of Equalization approve the Mutual Agreement regarding the Petition for Abatement or Refund of Taxes dated January 4, 2016 for Sandoz, Inc. property located at 2555 W. Midway Blvd. with Schedule No. P1208866. The motion passed with a vote of 4 to 0 with Board Members Gray, Hofferber, Jezierski and Thomas voting aye and Board Member Cassiano-Parrilla in abstention.**

Clerk's note: The Petition for Abatement or Refund of Taxes for Sandoz, Inc. was dated December 30, 2015. It was received by the Assessor's department January 4, 2016.

**(c) Public Hearing – Petition for Abatement or Refund of Taxes  
Petitioner/Taxpayer: Jose Portillo  
Property Address: 755 W 153rd Place  
Tax Year: 2015  
Schedule No.: R8865687  
Resolution No.: 2015-43-BOE**

Chair Thomas opened the public hearing at 6:24 p.m. on the Petition for Abatement or Refund of Taxes for the Tax Year 2015 for the Jose Portillo property with Schedule No. R8865687 located at 755 W. 153rd Place. dated February 19, 2016.

Assistant City & County Attorney Karl Frundt presented the Staff Summary. He stated the Petition was for Tax Year 2015 and had been received by the Assessor on February 19, 2016 and in the City Clerk's office on behalf of the Board on August 23, 2016. He noted that it was timely filed.

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

The Petitioner was not present.

Appraiser Don Delay was sworn in and testified that the property was overvalued for 2015 and 2016. A correction had been made to the value for 2016; therefore the Assessor recommended the same value for Tax Year 2015. He also stated that after the property had been reviewed, it was found that the patio square footage had been mistaken. Appraiser Delay then remarked that after making the correction to the square footage and matching the value to that of Tax Year

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2016, the Petitioner had not returned any communication with the Assessor's office, though the Petitioner had requested a lower amount for 2015.

Chair Thomas made the Assessor's Exhibit, entitled Appraisal Report, a part of the hearing and labeled it Assessor's Exhibit 1.

Board Member Hofferber asked if there had been any other reasons for the reduction in value. Appraiser Delay replied that there had not been.

The public hearing was closed at 6:28 p.m.

**Board Member Thomas moved and Board Member Casiano-Parrilla seconded that the Board of Equalization approve Resolution No. 2016-43-BOE for Tax Year 2015 to Approve in Part the Petition for Abatement of Refund of Taxes dated February 19, 2016 for property located at 755 w. 153rd Place with Resolution No. R8865687. The motion passed unanimously.**

Agenda Item 5(e) was heard next.

- (d) **Public Hearing – Petition for Abatement or Refund of Taxes**  
**Petitioner/Taxpayer: Michael Schmitt**  
**Property Address: 6991 W 117th Ave**  
**Tax Year: 2015**  
**Schedule No.: R2136864**  
**Resolution No.: 2015-44-BOE**

Chair Thomas opened the public hearing at 6:02 p.m. on the Petition for Abatement or Refund of Taxes for the Tax Year 2015 for the Michael Schmitt property with Schedule No. R2136864 located at 6991 W. 117th Ave. dated June 29, 2016.

Assistant City & County Attorney Karl Frundt presented the Staff Summary. He stated the Petition had been received by the Assessor on June 29, 2016 for Tax Year 2015 and that it was timely filed.

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

Michael Schmitt, Owner, was sworn in. He testified that the property received an 88% increase in taxes and that he believed that was too great an increase. He provided no evidence.

Board Member Gray asked Mr. Schmitt if he had opportunity to see the analysis made by the appraiser. Mr. Schmitt replied that he had.

Appraiser Jay Yamashita was sworn in. He testified that the property is an Industrial/Warehousing facility and that the Sales Comparison Approach was used as the property is owner occupied and the property was compared to three similar properties in the Denver Metro area.

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

Board Member Gray asked if the 2014 \$184,160.00 appraisal from the Petitioner's Abatement was correct. Appraiser Yamashita replied that it was. Board Member Gray then asked if the new appraisal was due to the general increase in property values. Appraiser Yamashita replied 2015 industrial properties increased substantially

The public hearing was closed at 6:11 p.m.

**Board Member Hofferber moved and Board Member Gray seconded that the Board of Equalization approve Resolution No. 2016-44-BOE for Tax Year 2015 to Deny the Petition for Abatement or Refund of Taxes dated June 29, 2016 for the Michael Schmitt property located at 6991 W. 117th Avenue with Schedule No. R2136864. The motion passed unanimously.**

Agenda Item 5(b) was heard next.

- (e) **Public Hearing – Petition for Abatement or Refund of Taxes**  
**Petitioner/Taxpayer: Colson & Colson Construction Co.**  
**Property Address: 1065 Gaylord Street**  
**Tax Year: 2015**  
**Schedule No.: R8863355**  
**Resolution No.: 2015-45-BOE**

Chair Thomas opened the public hearing at 6:30 p.m. on the Petition for Abatement or Refund of Taxes for the Tax Year 2015 for the Colson & Colson Construction Co. property with Schedule No. R8863355 located at 1065 Gaylord Street dated March 14, 2016.

Assistant City & County Attorney Karl Frundt presented the Staff Summary. He stated the Petition had been received by the Assessor on March 14, 2016 and by the City Clerk's Office on behalf of the Board on August 23, 2016 for Tax Year 2015 and that it was timely filed.

The Petitioner was not present.

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

Appraiser Jay Yamashita testified that the property is a vacant parcel which fronts Sheridan Boulevard and is slated for senior living. The Sales Comparison Approach was used.

Chair Thomas made the Assessor's Exhibit, entitled Appraisal Report, a part of the hearing and labeled it Assessor's Exhibit 1.

Board Member Jezierski asked if the property had a better location than the properties used in the comps. Appraiser Yamashita said the location was better because of the placement in the city, it had better traffic flow, and frontage. Board Member Gray asked if property values are higher for multifamily use in places like The Broadlands than locations right off Highway US 36. Appraiser Yamashita replied that it depended on access.

The public hearing was closed at 6:42 p.m.

**Board Member Gray moved and Board Member Casiano-Parrilla seconded that the Board of Equalization approve Resolution No. 2016-45-BOE for Tax Year 2015 to Deny the Petition for Abatement or Refund of Taxes dated March 14, 2016 for the Colson & Colson property located at 1065 Gaylord Street with Schedule No. R8863355. The motion passed unanimously.**

Clerk's note: The Schedule Number for the Colson & Colson Abatement or Refund of Taxes was incorrect and should read R8866346.

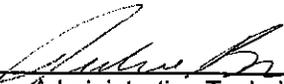
#### **Petitions and Communications**

The next proposed Meeting will be October 17, 2016 at 6:00 p.m.

**Adjournment**

The meeting was adjourned at 6:45 p.m.

**Approval**

Minutes Prepared by  \_\_\_\_\_  
Administrative Technician

Approved by  \_\_\_\_\_  
Chair