

ABATEMENTS (recommendations of the hearing officer 7/11/24)

Petitioner/Parcel Address	Parcel Number	Year(s)	Previous Value	New Value	Refund
Southglenn Property Holdings, LLC	2077-26-1-30-019	2021	\$14,925,000	\$14,447,000	\$12,798.39
*M-3	2077-26-1-30-019	2022	\$14,925,000	\$14,447,000	\$13,002.82
Jonathan H. Levison Living Trust	2075-16-2-20-114	2023	\$2,368,800	\$2,250,000	\$635.06
M-3					
Louis & Galina Esterby	2073-34-1-02-001	2023	\$1,549,800	\$1,431,800	\$644.15
M-3					
Thomas M. Bouts	2077-21-4-13-044	2023	\$851,600	\$833,110	\$118.47
*M-6					
HT Macaraeg LLC	2077-34-3-16-001	2023	\$443,445	\$436,500	\$207.54
*M-11					
AutoZone Inc. #823	2073-03-3-39-001	2021	\$1,733,000	\$1,638,200	\$2,769.91
M-11	2073-03-3-39-001	2022	\$1,733,000	\$1,638,200	\$2,760.52
AutoZone Inc. #827	2073-03-3-39-001	2021	\$1,589,000	\$1,540,800	\$990.30
M-11	2073-02--3-39-001	2022	\$1,589,000	\$1,540,800	\$1,012.42
AGA Aurora, Inc.	1973-14-3-38-001	2021	\$1,988,000	\$1,598,525	\$8,510.30
M-11	1973-14-3-38-001	2022	\$1,988,000	\$1,598,525	\$8,688.98
Veridia USA LLC	2073-30-4-11-004	2022	\$2,060,000	\$2,060,000	\$0.00
*M-1					
Southglennn Property Holdings LLC	2077-26-1-30-008	2021	\$11,146,000	\$11,146,000	\$0.00
M-1	2077-26-1-30-008	2022	\$11,146,000	\$11,146,000	\$0.00
	2077-26-1-33-006	2021	\$14,834,000	\$14,834,000	\$0.00
	2077-26-1-33-006	2022	\$14,834,000	\$14,834,000	\$0.00
RSD Partners LLC	2077-17-1-06-006	2023	\$17,856,000	\$17,856,000	\$0.00

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*M-25	2077-17-1-06-007	2023	\$2,696,000	\$2,696,000	\$0.00
KMC-O Property LLC	1973-18-3-03-012	2023	\$19,153,000	\$19,153,000	\$0.00
M-25					
Thomas L. Johnston III	2077-17-1-18-044	2023	\$449,200	\$449,200	\$0.00
*M-32					
Shelly Kingsley	1971-36-3-01-006	2023	\$1,364,000	\$1,364,000	\$0.00
M-32					
Peridental Associates Building Company 2 LLC	1973-36-2-30-004	2023	\$568,400	\$568,400	\$0.00
M-32	1973-36-2-30-005	2023	\$909,400	\$909,400	\$0.00
Marvin E. Hall	1971-34-2-06-001	2023	\$932,000	\$932,000	\$0.00
M-32					
John and Dani Ellia Revocable Trust	2073-15-3-11-006	2023	\$677,800	\$677,800	\$0.00
M-32					
Brian Ondre	2075-08-2-11-003	2023	\$2,514,800	\$2,514,800	\$0.00
M-32					
Cynthia H. Webb	2075-31-4-03-012	2023	\$1,171,500	\$1,171,500	\$0.00
M-32					
Affinity at Copperleaf LLC	2073-12-2-32-001	2023	\$52,700,000	\$52,700,000	\$0.00
M-32					
Anass Maksi	1975-17-1-17-001	2023	\$212,400	\$212,400	\$0.00
M-32					

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*M1. I considered the evidence submitted & testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all of the facts presented.					
M2. I considered the evidence submitted & testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that the petitioner's/agent's determination of value is better supported by all of the facts presented.					
M3. I considered the evidence submitted & testimony given by both the Assessor & the petitioner/agent at this hearing. I find in this case that this adjusted value is better supported by all of the facts presented.					
*M4. Petitioner/agent did not appear for hearing. I considered the evidence submitted & testimony given by the Assessor, & the evidence submitted by petitioner/agent prior to this hearing. I find in this case that the Assessor's determination of value is better supported by all of the facts presented.					
M6. Petitioner/agent did not appear for hearing. I considered the evidence submitted & testimony given by the Assessor and the evidence submitted by petitioner/agent with the original petition. I find in this case that the Assessor's determination of value is better supported by all of the facts presented.					
M9. Petitioner/agent voluntarily withdrew this petition at the hearing. Withdrawal of the petition is hereby accepted as final action by the Board of County Commissioners. Therefore, the final actual value of this parcel for XXXX is \$X,XXX,XXX,XXX.					

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M10. Petitioner/agent voluntarily withdrew this petition prior to the hearing. Withdrawal of the petition is hereby accepted as final action by the Board of County Commissioners. Therefore, the final actual value of this parcel for XXXX is \$X,XXX,XXX,XXX.					
M11. The Assessor recommended & the petitioner/agent agreed to this value prior to the hearing. Based upon all information supplied, I concur with this value.					
M25. Petitioner/agent requested an administrative denial.					
M32. Jurisdictional Denial – No abatement or refund of taxes shall be made based upon the ground of overvaluation if a protest to such valuation was made and a notice of determination was mailed to the tax payer. 39-10-114					