

**ABATEMENTS (recommendations of the hearing officer 6/23/26)**

<b>Petitioner/Parcel Address</b>	<b>Parcel Number</b>	<b>Year(s)</b>	<b>Previous Value</b>	<b>New Value</b>
1472 Ironton Street LLC	1973-02-2-06-003	2023	\$546,000	\$546,000
*M-1	1973-02-2-06-003	2024	\$546,000	\$546,000
Jason and Jane Hart	2077-14-4-14-007	2023	\$3,439,000	\$3,439,000
M-1	2077-14-4-14-007	2024	\$3,439,000	\$3,439,000
Sau Nguyen	1973-22-1-39-018	2023	\$807,900	\$807,900
*M-7	1973-22-1-39-018	2023	\$807,900	\$807,900
John and Nancy Ashworth	1971-36-3-07-002	2024	\$2,150,000	\$2,150,000
*M-9				
Sharon Carter	2061-13-1-21-009	2023	\$90,000	\$90,000
*M-10	2061-13-1-21-009	2024	\$90,000	\$90,000
	2059-18-3-22-003	2023	\$144,840	\$144,840
	2059-18-3-22-003	2024	\$144,840	\$144,840
Hampden Holdings LLC	1971-32-4-06-041	2023	\$1,749,000	\$1,749,000
*M-25	1971-32-4-06-041	2024	\$1,749,000	\$1,749,000
Kenneth Top	2075-33-4-06-014	2024	\$786,700	\$786,700
*M-32				
Windmill Family Trust	2075-29-3-05-037	2024	\$771,600	\$771,600
M-32				

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Jose Juan Carlos Muratalla	1975-22-1-09-010	2024	\$634,700	\$634,700
M-32				
Miller Family Trust	2075-20-3-04-026	2025	\$756,100	\$756,100
M-32				
Todd Rosen	2075-18-4-05-009	2023	\$2,360,500	\$2,332,500
*M-3	2075-18-4-05-009	2024	\$2,360,500	\$2,332,500
Jeffrey & Elizabeth Holtgrewe	2077-01-4-06-002	2023	\$4,118,100	\$4,000,000
M-3	2077-01-4-06-002	2024	\$4,118,100	\$4,000,000
Korvin Powell	2077-14-4-18-004	2023	\$1,713,400	\$1,687,400
M-3	2077-14-4-18-004	2024	\$1,713,400	\$1,687,400
Patricia Marino	1973-03-2-22-024	2023	\$110,000	\$90,000
M-3	1973-03-2-22-024	2024	\$110,000	\$90,000
	1973-03-2-22-025	2023	\$110,000	\$90,000
	1973-03-2-22-025	2024	\$110,000	\$90,000
Kayleigh Calleo	1973-22-2-01-061	2023	\$355,600	\$340,300
*M-6				
Hampden Holdings LLC	1971-32-4-49-001	2023	\$1,685,000	\$1,200,000
	1971-32-4-49-001	2024	\$1,685,000	\$1,200,000
Jewel Aurora RV LLC	1975-25-2-01-002	2023	\$7,285,000	\$5,500,000
*M-11	1975-25-2-01-002	2024	\$7,285,000	\$5,500,000
	1975-25-2-02-001	2023	\$11,751,156	\$6,600,000
	1975-25-2-02-001	2024	\$11,751,156	\$6,600,000
4650 S University Blvd Englewood CO LLC	2077-12-2-00-009	2024	\$1,242,540	\$1,242,540
*M-35				

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<b>Reason Codes</b>				
M1. I considered the evidence submitted and testimony given by both the Assessor and the petitioner/agent at this hearing. I find in this case that the Assessor's determination of value is better supported by all the facts presented.				
M3. I considered the evidence submitted & testimony given by both the Assessor and 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 the hearing. I considered the evidence submitted and testimony given by the Assessor, and 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 and or recommendation of value is better supported by all of the facts presented.				

**ABATEMENTS (recommendations of the hearing officer 6/23/26)**

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<p>M7. Petitioner/agent did not appear for the hearing. Petitioner/agent did not submit any evidence to this hearing, or with the original petition, to support the abatement request. I considered the evidence submitted &amp; the testimony given by the Assessor, and the absolute lack of any evidence submitted by the petitioner/agent. I find in this case that the Assessor's determination of value is better supported by all of the facts presented.</p>				
<p>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 <u>XXXX</u> is <u>\$X,XXX,XXX,XXX</u>.</p>				
<p>M11. The Assessor recommended &amp; the petitioner/agent agreed to this value prior to the hearing. Based upon all information supplied, I concur with this value.</p>				
<p>M25. Petitioner/agent requested an administrative denial.</p>				
<p>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 taxpayer. 39-10-114</p>				
<p>M35. Petitioner/agent and Assessor stipulated to a new classification prior to the hearing.</p>				