

**M E M O R A N D U M**

**TO:** Honorable Chair and Members of the Board of County Commissioners

**FROM:** Kimberly S. Sorrells, County Attorney

**RE:** Abatement Refund of Property Taxes

**Date:** 8/12/2025

---

**Staff Recommendation:**

Whereas, the Board of County Commissioners hereby approves the findings and recommendations of the Jefferson County Assessor denoted in the corresponding abatement resolutions and adopts those findings and recommendations as its final action on these abatement petitions.

<b><u>CASE NO.</u></b>	<b><u>PETITIONER</u></b>	<b><u>TAXES ABATED REFUNDED</u></b>
A25-185	Carleno Hagen LLC	\$5,332.25
A25-190	Colorado Credit Union	\$24,974.00
A25-180	Dean Carson Grape St LLC	\$8,345.75
A25-233	Fox Point Cleaners	\$1,340.47
A25-230	Happy Day	\$1,639.05
A25-107	Brian Kannady	\$5,946.30
A25-183	Kastin Company LLC	\$3,626.97
A25-191	KDD CO LLC	\$11,595.38
A25-199	Kong Real Estate Holdings LLC	\$24,432.99
A25-221	Phillip Martinez	\$5,439.93
A25-151	Matthew Peter Olson	\$1,120.23
A25-152	Mile High Tree Care Inc	\$23,945.49
A25-178	Palmetto Club Associates LLP	\$7,492.33
A25-054	Jerome Pierce	\$1,544.47
A25-181	Public Service Employees Credit Union	\$2,872.36
A25-217	Walter G Quinn Jr	\$601.94
A25-116	Cameron Schorg	\$1,275.90
A25-186	Stern Lawrence Holdings LLC	\$3,593.90

A25-184	Suman Properties LLC	\$4,154.92
A25-188	TEBO Superstore LLC	\$12,686.38
A25-179	Wind Drift Associates LLC	\$1,248.24
A25-187	6275 Joyce LLC	\$4,994.57
A25-141	7950 West Colfax Avenue LLC	\$18,462.08

## **Resolution CC25-208**

### **Background:**

Final Board action on 23 abatement petitions, \$ 176,665.90 to be refunded. Taxpayers have filed abatement petitions alleging that their property has been overvalued or that their tax levy is illegal. The Assessor recommends approval of these petitions in the amounts indicated in the corresponding resolutions. The Board is taking action on these abatement petitions by accepting or rejecting the Assessor's recommendations.

If an abatement appeal is approved by the Board, the Treasurer's Office will calculate interest owed and send payment to the taxpayer. The Property Tax Administrator must approve all refunds in excess of \$10,000.00. If unsatisfied with this Board's action, a taxpayer may appeal further to the State Board of Assessment Appeals. Abatement refunds over \$10,000.00 are recommended for the following reasons:

A25-190: Assessor recommends approval. Equalized value to match 2023.

A25-191: Assessor recommends approval. Equalized value to match 2023.

A25-199: Assessor recommends approval. Equalized value to match 2023.

A25-152: Assessor recommends approval. Based upon additional information provided by the taxpayer.

A25-188: Assessor recommends approval. Equalized value to match 2023.

A25-141: Assessor recommends approval in part. Adjusted to 2024 stipulated value.

**Fiscal Impact:** No fiscal impact

**BCC Briefing Presented on:** Not applicable

**Originator:** Amber Munck, Assistant County Attorney

**Distribution:** Board of Equalization