



# Board Agenda Background

**Date:** 3/17/2026  
**To:** Board of County Commissioners  
**Through:** Colton Rohloff, County Manager  
**From:** Donna Gee, County Assessor  
**Subject:** Abatement Request for Zwink Case Number 26-01

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## **RECOMMENDATION**

For case number 26-01, the Assessor recommends approval of petitioner's request for abatement or refund of taxes and for the Board to issue an order directing a refund of 2025 taxes in the amount of \$236.88 pro rata by all jurisdictions receiving payment thereof.

## **BACKGROUND**

Every two years the Assessor's Office evaluates all property values based on the sales approach. The 2025 and 2026 values were set by sales that occurred July 1, 2022 through June 30, 2024 based on current property characteristic and best information available. The property owner has challenged the value for the 2025 tax year.

## **ANALYSIS**

This abatement appeal concerns a cabin in Empire. The Assessor's Office currently has the property coded as traditional. Upon review of the photos provided by the petitioner, the Assessor agrees that the improvement is a cabin and the original value should be corrected to \$179,800, resulting in a recommended abatement or refund of 2025 taxes in the amount of \$236.88.

## **CONCLUSION**

For 2025, the Assessor recommends approval.

## **FISCAL IMPACT**

The assessor will adjust the value from \$230,540 to \$179,800 if approved.

## **ATTACHMENTS** (If applicable)

1. Abatement with photos

**PETITION FOR ABATEMENT OR REFUND OF TAXES**

County: Clear Creek

**RECEIVED**

*R007170*

Date Received **FEB 17 2026**

**26-01**

**Section 1: Property Details**

CLEAR CREEK COUNTY  
ASSESSOR OFFICE

Date Completed:	02/12/2026
Owner Name:	Randall Keith Zwink
Owner Mailing Address:	8312 Volusia Pl. Temple Terrace, FL. 33637
Schedule/Parcel Number:	R007170/183728208008
Property Address/Legal Description:	79 E Park Ave. Empire, CO. 80438

**Section 2: Abatement or Refund Reason(s)**

Property Tax Year: 2025	Petitioner Estimate of Value: \$138,710
Reason for abatement or refund request: Based on the DESIGN being CABIN (Not traditional) the value of this dwelling should be 75% of the approximately \$300 per sq foot averaged traditional design sales in the area from Jan 1, 2023 - June 30, 2024. 75% of \$300 per sq ft equals \$225 per sq ft X 494 sq ft to equal \$111,150 for the dwelling. Add the land value \$27,560 to equal a total \$138,710 for the estimate of value. In any event, however, the \$410.89 per sq ft assessed for this property is far above the \$300 per sq ft average in the area based on the area sales prices from Jan 1, 2023 - June 30, 2024.	

**Section 3: Attestation**

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge is true and correct.

Print Name of Person Signing: Randall Keith Zwink

Signature: *Randall Keith Zwink* Date: 02/12/2026

\*Signing as:  Owner  Agent \*Letter of agency must be attached when petition is submitted by an agent.

**Section 4: Assessor Recommendation (Assessor Use Only)**

Check each box applicable if mixed use.

Property Type:  Residential  Commercial  Industrial  Agricultural  Mixed-Use  Other

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original	230,540			7.05/6.25	30,660	71.264	1,074.38
Corrected	179,800			"	24,890	"	837.50
Abated	-50,740				-5,770	Refund	236.88

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

Assessor Recommendation: Approve  Deny

Protest in Abatement/Refund Tax Year: No  Yes  (If a protest was filed, attach a copy of the NOD)

Reason for Denial Recommendation:

Assessor or Deputy Assessor Signature: *[Signature]* Date: 2/18/26

**Section 5: Mutual Agreement**

The Commissioners of \_\_\_\_\_ County authorize the assessor by Resolution No. \_\_\_\_\_ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$ \_\_\_\_\_ or less per tract, parcel, or lot of land or per schedule or personal property in accordance with § 39-1-113(1.5), C.R.S. The Petitioner and Assessor mutually agree with the values and taxes as outlined in Section 4 or in the table below.

Petitioner Signature:	Date:
Assessor or Deputy Assessor Signature:	Date:

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

**Section 6: Decision of the County Commissioners  
(Must be completed if Section 5 does not apply)**

The County Commissioners of \_\_\_\_\_ County, State of Colorado, held a meeting on \_\_\_ / \_\_\_ / \_\_\_.

The following members were present:

\_\_\_\_\_

Notice of the meeting and an opportunity to appear were given to the Petitioner  p  not present and the County Assessor  p  not present

The Board of County Commissioners (BOCC) are fully advised and have considered the petition. The Board  agrees  does not agree with the recommendation of the Assessor. The petition has been  approved  approved in part  denied with an abatement/refund as follows:

\_\_\_\_\_

Year	Taxes Abate/Refund	BOCC Chairperson's Signature	Date
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I, \_\_\_\_\_ County Clerk and Ex-Officio Clerk of the Board of County Commissioners, do hereby certify that the above order is truly copied from the record of the proceedings of the Board of County Commissioners.

County Clerk's or Deputy County Clerk's Signature	Date
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Note: Abatements greater than \$10,000 per schedule per year must be submitted in duplicate to the Property Tax Administrator for review.

**Section 7: Action of the Property Tax Administrator**

Division Review	Approved <input type="checkbox"/>	Denied <input type="checkbox"/>	Code:	Reviewer:	
Tax Year:	Amount:				
Timely Filed:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Date Completed:		

Administrative Assistant's Signature	Date	Property Tax Administrator's Signature	Date
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# Property Record Card

## Clear Creek County Assessor

### Land AD 06 Occurrence 1

Use Code	14 - RESIDENTIAL	Road Type	1 - PRIMARY PAVED			
Road Maintained	Yes	Topog Front	1 - TOPOGRAPHY FRONT - LEVEL			
Topog Mid	TOPOGRAPHY MIDDLE - LEVEL	Topog Back	1 - TOPOGRAPHY BACK - LEVEL			
Not Buildable	No	Property View	No			
Southern Exposure	No	Creek Front	No			
Shape	1 - TYPICAL	Electric	Yes			
Natural Gas	Yes	Sewer	1 - SEWER - PUBLIC			
Water	1 - WATER - PUBLIC	Base Value	Empire			
Abstract Code	1112 - RESIDENTIAL LAND					

<b>SubArea</b>	<b>ACTUAL</b>	<b>SFLA</b>	<b>BSMT_FIN</b>	<b>FOOTPRINT</b>	<b>UNITS_BUILDINGS</b>
Square Feet	4800	4800		4800	
Units					1
Total	Value	Rate	Rate	Rate	Rate
	\$27,560	5.74	5.74	27,560.00	1.00

### Residential Towns Occurrence 1

<b>Design</b>	<b>TRADITIONAL CABIN</b>	<b>Quality</b>	<b>FAIR QUALITY</b>		
Condition Age	CONDITION - FAIR	SFLA	494		
<u>Year Built</u>	<del>1900</del> 1978	Bedrooms	1		
Baths	1	Total Rooms	0		
Type	1 - ONE STORY	Exterior Construction	1 - PLYWOOD/HARDWOOD		
Roof Type	COMPOSITE SHINGLE	Sub	494		

<b>SubArea</b>	<b>ACTUAL</b>	<b>SFLA</b>	<b>BSMT_FIN</b>	<b>FOOTPRINT</b>	<b>UNITS_BUILDINGS</b>
SFLA	494	494			
Units					1
Total	Value	Rate	Rate	Rate	Rate
	\$202,980	410.89	410.89	202,980.00	1.00

Please update Property Record Card. Thanks. Randee Keith Zund

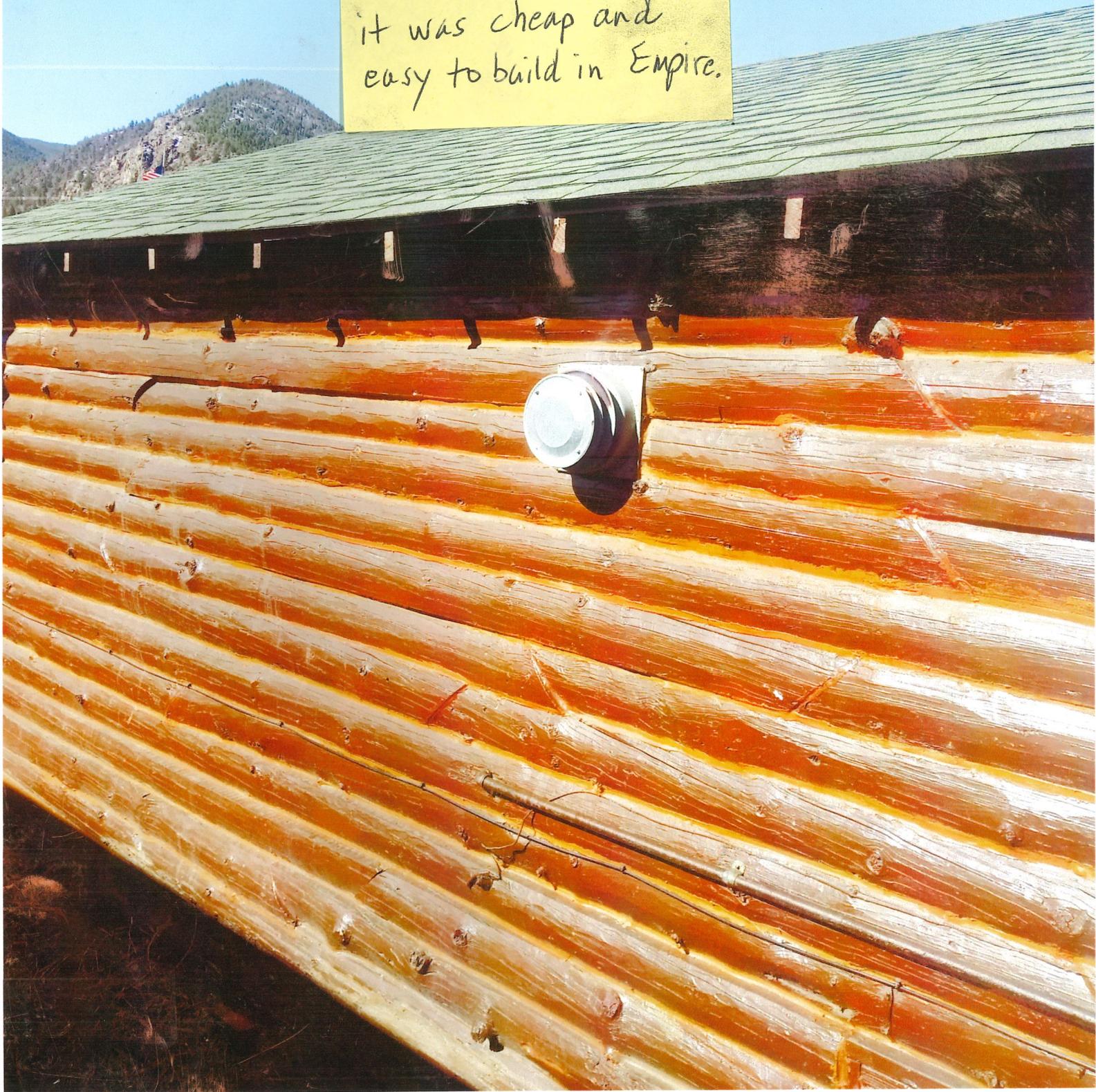
2/12/2026



Very small  
bathroom, no tub,  
Just a 3' by 3'  
stand up shower.  
Typical "cabin"  
style.



Look at how the  
roof is attached.  
This cabin was built  
in 1978 by Tom and  
Joann Sorenson when  
it was cheap and  
easy to build in Empire.



The only  
entrance into the  
Cabin.



The ceiling  
of Room # 1.

Exposed logs through  
out with no inside  
insulation, exposed  
wiring. Very basic <sup>construction</sup>



Exposed circuit  
breaker and a  
year 2001 Gas heater  
only source of heat



No attic, no  
sheetrock, exposed  
Wiring, Room # 2.  
bedroom.



The kitchen is  
attached to the  
living room #1  
low quality cabinets  
and appliances

