



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 Little - Case Numbers 26-06

RECOMMENDATION

For case number 26-06, the Assessor recommends denial of petitioner's request for abatement or refund of taxes.

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. The property owner has challenged the value for the tax year.

ANALYSIS

The comparable sales support the value of the property.

CONCLUSION

After making the adjustments, the values ranged from \$827,176 through \$1,382,682 supporting the subject's value of \$1,174,480.

ATTACHMENTS (If applicable)

1. Abatement, Land Characteristics and Comparable Sales

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Clear Creek

RECEIVED
FEB 19 2026
 CLEAR CREEK COUNTY
 ASSESSOR OFFICE

Section 1: Property Details

Date Received: _____

Date Completed:	2/19/2026
Owner Name:	Carl & Bettina Little
Owner Mailing Address:	38 Wilderness Pt Trl
Schedule/Parcel Number:	RO13954
Property Address/Legal Description:	38 Wilderness Pt Trl

26-De

RO13954

Section 2: Abatement or Refund Reason(s)

Property Tax Year: 2026	Petitioner Estimate of Value: \$925,000
Reason for abatement or refund request: Property Value not a reflection of current market values, see enclosed Protest Form for details	

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: Carl Little

Signature: *Carl Little* Date: 2/19/2026

*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	1,174,480			7.05/6.25	156,210	73.415	5,631.52
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							

Assessor Recommendation:	Approve <input type="checkbox"/>	Deny <input checked="" type="checkbox"/>
Protest in Abatement/Refund Tax Year:*	No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> (If a protest was filed, attach a copy of the NOD)
Reason for Denial Recommendation: <i>Comparable Sales Support Value</i>		
Assessor or Deputy Assessor Signature: <i>[Signature]</i>		Date: <i>2/23/20</i>

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 _____

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 _____

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 _____

Protests must be postmarked, emailed or delivered in person no later than June 9 @ 4:00 p.m.

Clear Creek County Assessor's Office
PO Box 2000, Georgetown, CO 80444
Phone: 303-679-2322 dgee@clearcreekcounty.us
Property Record Search: www.clearcreekcounty.us

2025 VALUATION APPEALS FORM

Appeal Date: 02/19/2026

Property Owner: Carl & Bettina Little
Mailing Address: 38 Wilderness Pt Trl
City, State, Zip: Evergreen, CO 80439



Property Address or Legal Description of Property being Appealed: 38 Wilderness Pt Trl, Evergreen CO 90439

Parcel or Account Number: RO13954

Valuation: Property values for the tax year 2025 have been determined using market sales data from the period of July 1, 2022 through June 30, 2024. Because the assessor can only consider valuation appeals, and not the actual level of taxes, we request that you state the reasons for believing that your property has been overvalued. Use additional paper if necessary.

Other similar properties have sold for less close to our house with similar sq. ft.

- 1) 600 Aspen Pl, Evergreen, CO 80439, 2,968 sq. ft, sold for \$805,00, May 31, 2023 *used*
- 2) 4279 Witter Gulch Rd, Evergreen, CO 80439, 2626sq. ft., sold for \$777,00, August 16, 2023 *used*
- 3) 649 Cottonwood Dr. Evergreen, CO 80439, 2962 sq. ft., sold for 849,00, Sept. 11, 2025
- 4) 316 Patty Dr., Evergreen, CO 80439, 2,606 sq. ft., sold for 960,00, Dec. 2, 2025
- 5) 1345 Witter Gulch Rd., Evergreen, CO 80439, 2,570 sq. ft, sold for \$839,000 *out of assessment period*

Property Inventory: The assessor's office attempts to describe the various attributes of your property as accurately as possible. Please complete the appropriate sections so that our records can be verified and the appraiser can ascertain that a proper appraisal has been made.

Land

Characteristics

- ✦ Land Area: Acres 2.0 or Square footage: 2,777
- ✦ Type of Road Access to Property: Paved (e.g. paved, gravel, 4x4, etc.)
- ✦ County or City Maintained Road Yes X No
- ✦ Topography (Level, Sloping, Steep) Sloping
- ✦ Other Characteristics (Answer T-True or F-False)

<u> </u> F Good View	<u> </u> T Access to Electricity
<u> </u> T Southern Exposure	<u> </u> T Access to Natural Gas
<u> </u> F Creek/Lake Frontage	

Additional Information About the Land:

Residential Property Characteristics

- ✦ Relative Condition Poor _____ Fair X Average _____ Good _____
- ✦ Square Footage of Finished Living Area 2,641
- ✦ Square Footage of Unfinished Living Area NA
- ✦ Square Footage of Basement Finished 700
- ✦ Unfinished 136
- ✦ Number of Bedrooms 4 Number of Bathrooms 3.25
- ✦ Number of Car Spaces in Garage _____
- ✦ Type of Heat: Forced Air # of Fireplaces: 1 # of Woodstoves: 1

Additional Information About the Home:

- 1) The upper and lower decks are in bad shape
- 2) The southern exposure windows leak and fog up

Commercial Property Characteristics

- ✦ Type of Commercial Building (retail, office, mixed, etc.) _____

- ✦ 1st Floor Use _____ Square Feet _____
- ✦ 2nd Floor Use _____ Square Feet _____
- ✦ Basement Use _____ Square Feet _____

Relative Condition Poor _____ Fair _____ Average _____ Good _____

If Non-Owner Occupied:

- ✦ Number of Rentable Units: Commercial _____ Residential _____
- ✦ Approximate Square Footage: Commercial _____ Residential _____

If a current Owner's Income and Expense Statement is not on file, you may be asked to complete one.

- ✦ Additional Information About the Commercial Structure:

Signature of Owner

Date

ACCOUNT NUMBER: R013954
 PARCEL NUMBER: 208502204009
 TAX DISTRICT: 060



Clear Creek County

P.O. BOX 2000
 405 ARGENTINE STREET
 GEORGETOWN, CO 80444

2025 PROPERTY TAXES DUE 2026

TAX AUTHORITY	TAX LEVY	TEMP TAX CREDIT	GENERAL TAX	VALUATION
CCC LIBRARY DISTRICT	3.00000	0.00000	\$220.23	PURSUANT TO C.R.S. § 39-10-103, PROPERTY VALUE INFORMATION IS AVAILABLE FROM THE ASSESSOR'S OFFICE. PHONE: 303-679-2322 EMAIL: DGEE@CLEARCREEKCOUNTY.US
CCC GENERAL	26.03600	1.48000	\$1,911.30	
EVERGREEN FIRE DISTRICT	11.36500	0.00000	\$834.31	
CLEAR CREEK SCHOOL RE-1	19.98200	0.00000	\$1,654.51	
CCC ROAD & BRIDGE	5.44100	0.30900	\$399.42	
CCC OPEN SPACE	0.94600	0.05400	\$69.45	
CCC PUBLIC WELFARE	0.84200	0.04800	\$61.81	
CCC ROAD PROJECT	0.00000	0.00000	\$0.00	
SCHOOL DIST RE1 BOND	5.80300	0.00000	\$480.49	
EVERGREEN FIRE PROTECTION	0.00000	0.00000	\$0.00	
TOTALS	73.4150000		\$5,631.52	
SENIOR EXEMPTION			\$479.46	
GRAND TOTAL			\$5,152.06	

SPECIAL MESSAGES
 TREASURER'S OFFICE
 PHONE: 303-679-2353
 EMAIL: CLEE@CLEARCREEKCOUNTY.US

Unpaid Prior Year Taxes
 No

Late payments without applicable interest will be returned.

SB 25 - In absence of State Legislative Funding, your school mill levy would have been 20.6710

PROPERTY ADDRESS AND LEGAL DESCRIPTION OF PROPERTY (may be incomplete)

38 WILDERNESS POINT TRL
 Subdivision: WILDERNESS POINT Lot: 8 F1 & IMPS

2025 Taxes Due 2026 2nd Half Payment Due June 15

Return this Coupon with Payment to:
 Clear Creek County Treasurer
 PO Box 2000
 405 Argentine Street
 Georgetown, CO 80444

CURRENT BILLING ADDRESS: LITTLE BETTINA M & CARL S LITTLE
 38 WILDERNESS PT
 EVERGREEN CO 80439-4367

Account Number R013954

For a receipt provide SAS envelope with payment

SECOND HALF DUE BY JUNE 15, 2026 \$2,576.03

2025 Taxes Due 2026 1st Half Due Feb 28 OR Full Payment Due April 30

Return this Coupon with Payment to:
 Clear Creek County Treasurer
 PO Box 2000
 405 Argentine Street
 Georgetown, CO 80444

CURRENT BILLING ADDRESS: LITTLE BETTINA M & CARL S LITTLE
 38 WILDERNESS PT
 EVERGREEN CO 80439-4367

Account Number R013954

5 1 2236

For a receipt provide SAS envelope with payment

FULL PAYMENT DUE BY APRIL 30, 2026 \$5,152.06
 FIRST HALF DUE BY FEBRUARY 28, 2026 \$2,576.03

ACCOUNT NUMBER R013954

PARCEL NUMBER 208502204009

TAX DISTRICT 060

(303) 679-2353
www.clearcreekcounty.us
clec@clearcreekcounty.us



Clear Creek County

P.O. BOX 2000
405 ARGENTINE STREET
GEORGETOWN, CO 80444

2024 PROPERTY TAXES DUE 2025

TAX AUTHORITY	TAX LEVY	TEMP TAX CREDIT	GENERAL TAX	VALUATION	ACTUAL	ASSESSED
CCC LIBRARY DISTRICT	3.00000	0.00000	\$171.75	Land	\$148,910	\$9,980
CCC GENERAL	27.51600	0.00000	\$1,575.29	Building/Improve	\$705,480	\$47,270
EVERGREEN FIRE DISTRICT	11.46300	0.00000	\$656.26	Personal	\$0	\$0
CLEAR CREEK SCHOOL RE-1	21.19300	0.00000	\$1,213.30	Total	\$854,390	\$57,250
CCC ROAD & BRIDGE	5.75000	0.00000	\$329.19	Sr/Vet Exemption	\$100,000	\$6,700
CCC OPEN SPACE	1.00000	0.00000	\$57.25	Net Total	\$754,390	\$50,550
CCC PUBLIC WELFARE	0.89000	0.00000	\$50.95	SPECIAL MESSAGES		
CCC ROAD PROJECT	0.00000	0.00000	\$0.00			
SCHOOL DIST RE1 BOND	6.94100	0.00000	\$397.37			
EVERGREEN FIRE PROTECTION	0.00000	0.00000	\$0.00			
TOTALS			77.7530000			
SENIOR EXEMPTION						
GRAND TOTAL				\$4,451.36		
				\$520.94		
				\$3,930.42		

PLEASE PROVIDE
PHONE OR EMAIL

Unpaid Prior Year Taxes

No

Late payments without applicable interest will be returned.

SB 25 - In absence of State Legislative Funding, your school mill levy would have been 20.9600

PROPERTY ADDRESS AND LEGAL DESCRIPTION OF PROPERTY (may be incomplete)

38 WILDERNESS POINT TRL
Subdivision: WILDERNESS POINT Lot: 8 F1 & IMPS

2024 Taxes Due 2025 2nd Half Payment Due June 15

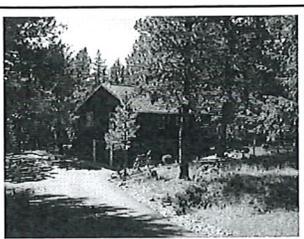
Return this Coupon with Payment to:
Clear Creek County Treasurer
PO Box 2000
405 Argentine Street
Georgetown, CO 80444

CURRENT
BILLING
ADDRESS

LITTLE BETTINA M & CARL S LITTLE
38 WILDERNESS PT
EVERGREEN CO 80439-4367

Account Number
R013954

For a receipt provide SAS envelope with payment

							
Account Number	R013954	Comparable: R014039		Comparable: R013493		Comparable: R013697	
Parcel Number	2085-022-04-009	2085-024-02-007		1963-273-02-011		1963-352-01-073	
Situs Address	38 WILDERNESS POINT TRL	176 COTTONWOOD DR		4279 WITTER GULCH RD		600 ASPEN PL	
City	EVERGREEN	EVERGREEN		EVERGREEN		EVERGREEN	
Sale Date		10/12/2023		08/16/2023		05/31/2023	
Sale Price		\$1,080,000		\$777,000		\$805,000	
Sale/SqFt							
Time Adj. Price		\$1,080,000		\$777,000		\$805,000	
VALUE ADJUST		DESCRIPTION	+(-)ADJUST	DESCRIPTION	+(-)ADJUST	DESCRIPTION	+(-)ADJUST
Acres	2	1.04	(\$1,460)	1.9	\$12,950	1.04	\$17,140
Creek Front	false	false	\$0	false	\$0	false	\$0
Location Rating	LOCATION RATING - AVERAGE	LOCATION RATING - AVERAGE	\$0	LOCATION RATING - AVERAGE	\$0	LOCATION RATING - AVERAGE	\$0
Property View	false	true	\$0	true	\$0	false	\$0
Road Type	SECONDARY GRAVEL	SECONDARY GRAVEL	\$0	SECONDARY GRAVEL	\$0	SECONDARY GRAVEL	\$0
Southern Exposure	true	true	\$0	false	\$0	false	\$0
Topog Front	TOPOGRAPHY FRONT - SLOPING	TOPOGRAPHY FRONT - SLOPING	\$0	TOPOGRAPHY FRONT - SLOPING	\$0	TOPOGRAPHY FRONT - SLOPING	\$0
Topog Mid	TOPOGRAPHY MIDDLE - SLOPING	TOPOGRAPHY MIDDLE - SLOPING	\$0	TOPOGRAPHY MIDDLE - SLOPING	\$0	TOPOGRAPHY MIDDLE - SLOPING	\$0
Topog Back	TOPOGRAPHY BACK - SLOPING	TOPOGRAPHY BACK - SLOPING	\$0	TOPOGRAPHY BACK - STEEP	\$0	TOPOGRAPHY BACK - SLOPING	\$0
SFLA	1941	1553	\$70,616	1668	\$49,686	1772	\$30,758
Basement Finished	700	1025	(\$28,925)	840	(\$12,460)	598	\$9,078
Design	MOUNTAIN CONTEMPORARY	TRADITIONAL	\$210,360	MOUNTAIN CONTEMPORARY	\$0	TRADITIONAL	\$210,360
Condo Age	AVERAGE CONDITION	GOOD CONDITION	(\$63,300)	AVERAGE CONDITION	\$0	AVERAGE CONDITION	\$0
Bedrooms	4	3	\$0	4	\$0	4	\$0
Baths	3.5	2	\$0	3	\$0	3.75	\$0
Spaces	2	2	\$0	2	\$0	2	\$0
Quality	AVERAGE QUALITY	AVERAGE QUALITY	\$0	AVERAGE QUALITY	\$0	AVERAGE QUALITY	\$0
Year Built	1991	1978	\$0	1987	\$0	1985	\$0
Location Rating	AVERAGE	AVERAGE	\$0	AVERAGE	\$0	AVERAGE	\$0
Value	\$1,174,480						
Value/Sqft	\$0						
Adjusted Sale		\$1,267,291	\$187,291	\$827,176	\$50,176	\$1,072,336	\$267,336
Indicated/SqFt							

							
Account Number	R013954	Comparable: R014029		Comparable: R013930		Comparable: R013975	
Parcel Number	2085-022-04-009	2085-024-01-092		2085-021-03-024		2085-024-01-004	
Situs Address	38 WILDERNESS POINT TRL	433 MARY BETH RD		900 WITTER GULCH RD		512 MARY BETH RD	
City	EVERGREEN	EVERGREEN		EVERGREEN		EVERGREEN	
Sale Date		08/14/2023		04/24/2023		08/03/2022	
Sale Price		\$1,150,000		\$942,300		\$1,297,500	
Sale/SqFt							
Time Adj. Price		\$1,150,000		\$942,300		\$1,297,500	
VALUE ADJUST		DESCRIPTION	+(-)ADJUST	DESCRIPTION	+(-)ADJUST	DESCRIPTION	+(-)ADJUST
Acres	2	8.48	\$6,250	1.61	\$16,280	2.209	(\$3,210)
Creek Front	false	false	\$0	false	\$0	false	\$0
Location Rating	LOCATION RATING - AVERAGE	LOCATION RATING - AVERAGE	\$0	LOCATION RATING - AVERAGE	\$0	LOCATION RATING - AVERAGE	\$0
Property View	false	false	\$0	false	\$0	true	\$0
Road Type	SECONDARY GRAVEL	SECONDARY GRAVEL	\$0	PRIMARY GRAVEL	\$0	SECONDARY GRAVEL	\$0
Southern Exposure	true	false	\$0	false	\$0	true	\$0
Topog Front	TOPOGRAPHY FRONT - SLOPING	TOPOGRAPHY FRONT - STEEP	\$0	TOPOGRAPHY FRONT - LEVEL	\$0	TOPOGRAPHY FRONT - SLOPING	\$0
Topog Mid	TOPOGRAPHY MIDDLE - SLOPING	TOPOGRAPHY MIDDLE - SLOPING	\$0	TOPOGRAPHY MIDDLE - STEEP	\$0	TOPOGRAPHY MIDDLE - SLOPING	\$0
Topog Back	TOPOGRAPHY BACK - SLOPING	TOPOGRAPHY BACK - STEEP	\$0	TOPOGRAPHY BACK - STEEP	\$0	TOPOGRAPHY BACK - SLOPING	\$0
SFLA	1941	2195	(\$46,228)	1952	\$2,002	2232	(\$52,962)
Basement Finished	700		\$62,300	726	(\$2,310)	2260	(\$138,840)
Design	MOUNTAIN CONTEMPORARY	TRADITIONAL	\$210,360	MOUNTAIN CONTEMPORARY	\$0	MOUNTAIN CONTEMPORARY	\$0
Condo Age	AVERAGE CONDITION	AVERAGE CONDITION	\$0	AVERAGE CONDITION	\$0	GOOD CONDITION	(\$63,300)
Bedrooms	4	3	\$0	3	\$0	6	\$0
Baths	3.5	3	\$0	3	\$0	6	\$0
Spaces	2	3	\$0	2	\$0	3	\$0
Quality	AVERAGE QUALITY	AVERAGE QUALITY	\$0	AVERAGE QUALITY	\$0	AVERAGE QUALITY	\$0
Year Built	1991	1980	\$0	1993	\$0	1994	\$0
Location Rating	AVERAGE	AVERAGE	\$0	AVERAGE	\$0	AVERAGE	\$0
Value	\$1,174,480						
Value/Sqft	\$0						
Adjusted Sale		\$1,382,682	\$232,682	\$958,272	\$15,972	\$1,039,188	(\$258,312)
Indicated/SqFt							