



#23-39

# Board Agenda Background

**Date:** May 16, 2023  
**To:** Board of County Commissioners Donna  
**From:** Gee - County Assessor Approve 1  
**Subject:** Abatement Petition -- MORRIS

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**RECOMMENDATION:**

Approve 1 Abatement for 2022

**BACKGROUND:**

Every two years the Assessor's Office evaluates all property values based on the sales approach. The sales must be qualified sales on the open market. The property owner has challenged the value for the 2022 tax year. The 2021 & 2022 values were based on sales from July 1, 2020 to June 30, 2022. The property owner has indicated the property was purchased December 2020 within the base year. However, it was a private sale and not on the open market. During a review of the property and based on the 2021 recommendation of the County Assessor and decision of the Board of Equalization, we are recommending an actual value of \$56,100. The same value for 2021.

**CONCLUSION**

Approve

**ATTACHMENTS**

Accounts: R010927

#23-39

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Clear Creek County

Date Received (Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: 3/23/2023 (Month Day Year)

Petitioner's Name: Matthew Morris, RMSG L.C.

Petitioner's Mailing Address: 58129 Cyrenus Ln.

Washington MI 48094 (City or Town State Zip Code)

Table with 2 columns: SCHEDULE OR PARCEL NUMBER(S) and PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY. Includes parcel numbers 196103100615 and R010927, and property address 3 - 487/39 ESMT PSCO 734/901 - ESMT QWEST 741/66 -DIV OF JGE 2#92172.

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2021 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

I just purchased property in 12/2020 for \$40,000 from Billy Lee, who had n

Petitioner's estimate of value: \$ 40000 (2022) (Value Year)

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, information, and belief, is true, correct, and complete.

Matthew Morris (Digitally signed by Matthew Morris Date: 2023.03.23 13:05:39 -0600) (Petitioner's Signature)

Daytime Phone Number 517, 927-1566

Email mattmmorris@gmail.com

By (Agent's Signature\*) Daytime Phone Number ( )

Printed Name: Email

\*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: Assessor's Recommendation (For Assessor's Use Only). Tax Year 2022. Table with columns Actual, Assessed, Tax. Original: 92,700, 26,880, 1,971.08. Corrected: 56,100, 16,270, 1,193.06. Abate/Refund: 778.02. Assessor recommends approval as outlined above. Assessor's or Deputy Assessor's Signature.



I just purchased property in 12/2020 for \$40,000 from Billy Lee, who had no reason to sell to me below market value as I was a complete stranger. The property also is very steep requiring extremely expensive excavation for any sort of driveway and build site. It is a larger than average mining claim but due to its odd zig-zag shape and zoning is only good for 1 home anyways.

**Land Characteristics**

- ✚ Land Area: Acres 13 or Square footage \_\_\_\_\_
- ✚ Type of Road Access to Property Gravel  
(e.g. paved, gravel, 4x4, etc.)
- ✚ County or City Maintained Road Yes x No \_\_\_\_\_
- ✚ Topography (Level, Sloping, Steep) Very Steep!

- ✚ Other Characteristics (Answer T-True or F-False)  
F Good View                      T? Access to Electricity  
T Southern Exposure              F Access to Natural Gas  
F Creek/Lake Frontage

✚ Additional Information About the Land:  
Topography of parcel is very steep which would require very expensive excavation to develop.

**Residential Property Characteristics**

- ✚ Relative Condition Poor \_\_\_\_\_ Fair \_\_\_\_\_ Average \_\_\_\_\_ Good \_\_\_\_\_
- ✚ Square Footage of Finished Living Area \_\_\_\_\_
- ✚ Square Footage of Unfinished Living Area \_\_\_\_\_
- ✚ Square Footage of Basement Finished \_\_\_\_\_ Unfinished \_\_\_\_\_
- ✚ Number of Bedrooms \_\_\_\_\_ Number of Bathrooms \_\_\_\_\_
- ✚ Number of Car Spaces in Garage \_\_\_\_\_
- ✚ Type of Heat \_\_\_\_\_ # of Fireplaces \_\_\_\_\_ # of Woodstoves \_\_\_\_\_
- ✚ Additional Information About the Home:  
No improved structures on parcel

**Commercial Property Characteristics**

- ✚ Type of Commercial Building (retail, office, mixed, etc.) \_\_\_\_\_
- ✚ 1<sup>st</sup> Floor Use \_\_\_\_\_ Square Feet \_\_\_\_\_
- ✚ 2<sup>nd</sup> 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:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Matthew Morris - RMSG L.C.                      1961-031-00-615 - R010927  
**Property Owner**                                      **Parcel Identifier**  
 (Property Address, Parcel #, or Acct #)

							
Account Number	R010927	Comparable: R003965		Comparable: R162644		Comparable: R003519	
Parcel Number	1961-031-00-615	1835-344-00-737		1961-031-02-011		1835-323-00-656	
Situs Address				5 REINDEER WAY			
City				IDAHO SPRINGS			
Sale Date		07/03/2018		10/15/2018		02/12/2020	
Sale Price		\$16,000		\$55,000		\$23,000	
Sale/SqFt							
Time Adj. Price		\$16,000		\$55,000		\$23,000	
<b>VALUE ADJUST</b>		<b>DESCRIPTION</b>	<b>+(-)ADJUST</b>	<b>DESCRIPTION</b>	<b>+(-)ADJUST</b>	<b>DESCRIPTION</b>	<b>+(-)ADJUST</b>
Acres	13	4.568	\$75,900	2.31	\$68,230	4.86	\$57,790
Creek Front	false	false	\$0	false	\$0	false	\$0
Location Rating	LOCATION RATING - FAIR	LOCATION RATING - POOR	\$12,400	LOCATION RATING - FAIR	(\$12,400)	LOCATION RATING - POOR	\$12,400
Property View	false	false	\$0	true	(\$25,700)	false	\$0
Road Type	SECONDARY GRAVEL	4-WHEEL	\$700	4-WHEEL	\$700	4-WHEEL	\$700
Road Maintained	false	false	\$0	false	\$0	false	\$0
Southern Exposure	true	false	\$0	false	\$0	false	\$0
Topog Front	TOPOGRAPHY FRONT - STEEP	TOPOGRAPHY FRONT - STEEP	\$0	TOPOGRAPHY FRONT - STEEP	\$0	TOPOGRAPHY FRONT - STEEP	\$0
Topog Mid	TOPOGRAPHY MIDDLE - STEEP	TOPOGRAPHY MIDDLE - STEEP	\$0	TOPOGRAPHY MIDDLE - STEEP	\$0	TOPOGRAPHY MIDDLE - STEEP	\$0
Topog Back	TOPOGRAPHY BACK - STEEP	TOPOGRAPHY BACK - STEEP	\$0	TOPOGRAPHY BACK - STEEP	\$0	TOPOGRAPHY BACK - STEEP	\$0
Irregular_Shape	-\$24,200		(\$24,200)		(\$24,200)		(\$24,200)
Poor Location	-\$12,400		\$0		\$0		\$0
Recommended Value	\$56,100		\$0		\$0		\$0
Value	\$92,700						
Value/Sqft	\$0						
Adjusted Sale		\$80,800	\$64,800	\$61,630	\$6,630	\$69,690	\$46,690
Indicated/SqFt							

					
Account Number	R010927	Comparable: R003528		Comparable: R162648	
Parcel Number	1961-031-00-615	1835-323-00-685		1961-031-02-015	
Situs Address					
City					
Sale Date		12/08/2019		07/31/2019	
Sale Price		\$23,000		\$25,500	
Sale/SqFt					
Time Adj. Price		\$23,000		\$25,500	
<b>VALUE ADJUST</b>		<b>DESCRIPTION</b>	<b>+(-)ADJUST</b>	<b>DESCRIPTION</b>	<b>+(-)ADJUST</b>
Acres	13	4.321	\$61,620	3.39	\$68,230
Creek Front	false	false	\$0	false	\$0
Location Rating	LOCATION RATING - FAIR	LOCATION RATING - POOR	\$12,400	LOCATION RATING - FAIR	(\$12,400)
Property View	false	false	\$0	false	\$0
Road Type	SECONDARY GRAVEL	4-WHEEL	\$700	4-WHEEL	\$700
Road Maintained	false	false	\$0	false	\$0
Southern Exposure	true	false	\$0	false	\$0
Topog Front	TOPOGRAPHY FRONT - STEEP	TOPOGRAPHY FRONT - STEEP	\$0	TOPOGRAPHY FRONT - STEEP	\$0
Topog Mid	TOPOGRAPHY MIDDLE - STEEP	TOPOGRAPHY MIDDLE - STEEP	\$0	TOPOGRAPHY MIDDLE - STEEP	\$0
Topog Back	TOPOGRAPHY BACK - STEEP	TOPOGRAPHY BACK - STEEP	\$0	TOPOGRAPHY BACK - STEEP	\$0
Irregular Shape	-\$24,200		(\$24,200)		(\$24,200)
Poor Location	-\$12,400		\$0		\$0
Recommended Value	\$56,100		\$0		\$0
Value	\$92,700				
Value/Sqft	\$0				
Adjusted Sale Indicated/SqFt		\$73,520	\$50,520	\$57,830	\$32,330