

NOTICE OF DETERMINATION



Teri Cox, Assessor 301 Wilcox St Castke Rock, CO 80104

0005480 01 MB 0.382 **AUTO T9 0 0501 21228-596801 MSRESS III DENVER CAMPUS LLC C/O RONAE JOHNSON 701 MAIDEN CHOICE LN CATONSVILLE MD 21228-5968

Tax Year: 2009

200903264 **Review Number:**

3005 MILL VISTA RD **Property Address:**

Date Received by County Board of Equalization:



The appraised value of property is based on the appropriate consideration of the approaches to value required by law. The Assessor has determined that your property should be included in the following category(ies):

RESIDENTIAL PROPERTY VALUE IS DETERMINED SOLELY BY THE MARKET APPROACH TO VALUE.

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest, and has determined the valuation(s) assigned to your property. The reasons for this determination of value are listed below.

County Assessor

August 21, 2009

APPEAL DEADLINES: SEPT 15TH

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, 39-8-106(1)(a), C.R.S Appeal instructions are found on the BACK OF THIS FORM.

	Account Number	Lot	Block	Property Classification	Petitioner's Estimate of value	Adjust/ Deny	Actual Value Prior to Review	Actual Value After Review
	R0467185	1	-	Residential Commercial			83,955,000 0	83,955,000 0
]	ERICKSON		#1	1 TOTAL	70,000,000	Deny	83,955,000	83,955,000

Finding: Our records show that questions about your property assessment were answered satisfactorily.

- 1) TO APPEAL ACCOUNT R0467185 TO COUNTY BOARD OF EQUALIZATION, CHECK HERE:
- 2) YOUR ESTIMATE OF VALUE ON ACCOUNT R0467185 IS \$
- 3) YOUR REASON FOR APPEALING ASSESSOR'S DECISION ON ACCOUNT R0467185 IS:

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NOTICE OF DETERMINATION (TAXPAYER COPY)



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Case 09-37010-sgj11 Doc 1514-13 Filed 06/18/10 Entered 06/18/10 12:07:52 Desc Exhibit M Page 3 of 4

If you disagree with the Assessor's Notice of Determination, you may choose to appeal that decision to the County Board of Equalization.

WHAT IS THE COUNTY BOARD OF EQUALIZATION?

In Douglas County, the Board of County Commissioners (BOCC) sits as the County Board of Equalization (CBOE). A taxpayer may choose to appeal the decision of the Assessor's office to the CBOE, hi order to process appeals within the State's statutory time limits, the BOCC appoints Hearing Officers to preside over hearings and to make recommendations to the CBOE.

The County Board of Equalization will sit to hear appeals beginning September 1 and continuing through October 31 for real property (fand and buildings) and personal property (furnishings, machinery, and equipment), 39-8-104 and 39-8-107(2), C.R.S. The County Board of Equalization must make a decision on your appeal and mail you a determination within five business days of that decision. The County Board must conclude its hearings and render decisions by November 1, 39-8-107(2), C.R.S. No later than November 5th, letters will be mailed to the taxpayers advising them of the outcome of their appeals.

HOW DO I FILE AN APPEAL?

The Notice of Determination serves as the petition for appealing the Assessor's decision. To submit a valid appeal, you must complete the following steps. (Note: for owners who protested multiple accounts, each account should appear on this notice.)

- 1) For each account you wish to appeal, you must check the appeal box found below the description of that account.
- For each account you wish to appeal, indicate your estimate of value. IN ACC'ORDANCE WITH 39-8-106(1.5), C.R.S., IF YOUR APPEAL INVOLVES REAL PROPERTY, YOU MUST STATE YOUR OPINION OF VALUE IN TERMS OF A SPECIFIC DOLLAR AMOUNT.
- 3) For <u>each account</u> you wish to appeal, we recommend you state the reason(s) why you disagree with the assessor's determination of value. You can attach additional documents if necessary.
- 4) You may provide additional comments or attach additional documents if you choose to do so.
- 5) You must sign and date the Notice of Determination. Also, please provide a telephone number where you can be contacted.
- 6) To Appeal, you <u>must</u> mail or deliver the completed form to the Douglas County Board of Equalization at the following address.

Douglas County Board of Equalization 100 Third Street Castle Rock, CO 80104 (303) 660-7302

7) To preserve your right to appeal, your appeal must be POSTMARKED OR DELIVERED ON OR BEFORE SEPTEMBER 15.

WHAT SHOULD I INCLUDE?

IMPORTANT: The items in bold lettering MUST be included with your petition:

- 1) The **Notice of Determination** completed as described under the appeal instructions, including **your estimate of the value** of your property(ies), and **your signature**. The petition is not valid without a signature.
- A letter of agency or Appointment of Agency Form signed by you if an agent or attorney is filing the Petition for you -OR-you do not plan to be at your hearing but you do plan to be represented by someone who is not an owner of the property.
 Two copies of any evidence supporting your petition. Evidence previously submitted to the Assessor must be resubmitted to the CBOE. The
- Two copies of any evidence supporting your petition. Evidence previously submitted to the Assessor must be resubmitted to the CBOE. The CBOE is not affiliated with the Assessor's office.
- 4) The dates and times you are unavailable to attend a hearing. Hearings will be scheduled in September and early October. You will be notified of the time and place set for the hearing of your appeal.

TAXPAYER RIGHTS FOR FURTHER APPEALS:

If you are not satisfied with the County Board of Equalization's decision, you must file within thirty days of the County Board of Equalization's written decision with ONE of the following:

Board of Assessment Appeals (BAA): Contact the BAA at 1313 Sherman, Room 315, Denver, Colorado 80203, (303) 866-5880. An appeal form, rules and guidelines can be obtained on-line at www.dola.colorado.gov/baa.

District Court: Contact the district court at 4000 Justice Way, Castle Rock, CO 80109, (303) 663-7200.

Arbitration: Contact the Douglas County Attorney at the address provided for the County Board of Equalization.

If you do not receive a determination from the County Board of Equalization, you must file an appeal with the Board of Assessment Appeals by December 6^{th} .

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU HAVE FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

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EXHIBIT M

YOU HAVE THE RIGHT TO APPEAL THE ASSESSOR'S DECISION

The County Board of Equalization will sit to hear appeals beginning September 1st and continuing through October 31st for real property (land and buildings) and personal property (furnishings, machinery, and equipment), 39-8-104 and 39-8-107(2), C.R.S.

APPEAL INSTRUCTIONS:

This Notice of Determination serves as the petition for appealing the Assessor's decision. To submit a valid appeal, you must complete the following steps. (Note: for owners who protested multiple accounts, each account should appear on this notice.)

- 1) For each account you wish to appeal, you must check the appeal box found below the description of that account.
- For each account you wish to appeal, indicate your estimate of value on the fine found below the description of that account. IN ACCORDANCE WITH 39-8-106(1.5), C.R.S., IF YOUR APPEAL INVOLVES REAL PROPERTY, YOU MUST STATE YOUR OPINION OF VALUE IN TERMS OF A SPECIFIC DOLLAR AMOUNT.
- 3) For <u>each account</u> you wish to appeal, we recommend you state the reason(s) why you disagree with the assessor's determination of value. Space is provided for this below the description for each account. You can attach additional documents if necessary.
- 4) You may provide additional comments below or attach additional documents if you choose to do so.
- 5) You must sign and date this form below. Also, please provide a telephone number where you can be contacted.
- 6) To Appeal, you must mail or deliver this completed form to the:

 Douglas County Board of Equalization
 100 Third Street
 Castle Rock, CO 80104
 (303) 660-7302
- 7) To preserve your right to appeal, your appeal must be POSTMARKED OR DELIVERED ON OR BEFORE SEPTEMBER 15TH.

NOTIFICATION OF HEARING:

You will be notified by mail of the time and place set for the hearing of your appeal.

COUNTY BOARD OF EQUALIZATION'S DETERMINATION:

The County Board of Equalization must make a decision on your appeal and mail you a determination within five business days of that decision. The County Board must conclude its hearings and render decisions by November 1st, 39-8-107(2), C.R.S.

TAXPAYER RIGHTS FOR FURTHER APPEALS:

If you are not satisfied with the County Board of Equalization's decision, you must file within thirty days of the County Board of Equalization's written decision with ONE of the following:

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TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU HAVE FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

PETITION TO THE COUNTY BOARD OF EQUALIZATION In the space below each account on this Notice of Determination, please add a checkmark in the "Yes" box of each account to be appealed, state your opinion of value and explain why you disagree with the Assessor's valuation. IN ACCORDANCE WITH 39-8-106(1.5), C.R.S., IF YOUR APPEAL INVOLVES REAL PROPERTY, YOU MUST STATE YOUR OPINION OF VALUE IN TERMS OF A SPECIFIC DOLLAR AMOUNT. Please sign below. Your Petition is not valid without a signature. Attach additional documents as necessary. Additional comments: Signature of Petitioner Date Phone You may wish to seek an administrative denial and file a higher appeal without appearing before the County Board of Equalization. If so, please check here: Please deny this petition. I will file a higher appeal without appearing before the CBOE.

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