



## OFFICE OF THE COUNTY ASSESSOR

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### STAFF REPORT

TO: Board of County Commissioners

FROM: Frank Celico, County Assessor  
Caroline Bailey, Certified Residential Appraiser

FOR: September 14, 2021 BOCC Regular Meeting

SUBJECT: Petition for Abatement or Refund of Taxes; Abatement No. 20AR-41; Schedule No. 500151; Legal Property Description: Unit B-9 Now Colorado at Warriors Mark Condo (Assessor)

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Our office is asking the Board of County Commissioners to uphold the Assessor's value of \$272,266.

#### **Description of the Subject Property**

The subject property is Unit B-9 Now Colorado at Warriors Mark Condo in the Town of Breckenridge in the Warriors Mark Subdivision on the southern border of the Town of Breckenridge. Subject property is a 552 sq. ft. Condo Residence with all the sq. ft. on one floor. The Condo has gentle topography, typical views, typical cover and public paved access. It is fair grade and average condition for its age. County records for the 2019 reappraisal show a year built of 1974 and an adjusted year built of 1976 noting a 2016 building remodel for decks and a 2018 building remodel for re-roof.

#### **Petitioner's Reason for Requesting Abatement**

The Petitioner filed a request for abatement for Tax Year 2019, citing the following reasons for a reduced value: Very small basic condo with no renovations that attracts low rent. Taxes went up 23%. The Petitioner is requesting a value of \$230,000.

#### **Assessor's Review**

Appraiser called the Petitioner, left voice message, and also emailed petitioner. Petitioner returned the call to the appraiser, however Appraiser was away from their desk at that time. Other efforts to reach the Petitioner were unsuccessful. Appraiser performed an exterior inspection, reviewed abatement, property data and comparables. The comparables are all from the subject's project, Now Colorado at Warriors Mark Condo. They are similar in access, views along with many other characteristics and are identical in size. The only adjustments are for age. Appraiser believes these are the best available comparables.

The Appraiser's report on the following pages includes the Assessor's recommended value, the sales comparison grid, and photos of the subject property.

ATTACHMENTS: Appraiser Report  
BOCC Petition  
Petition Attachment