
Monday, August 4, 2025, 6:00 PM

Virtual

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1. Meeting Commencement

1.A. Review and Approval of Agenda

2. Public Comment

3. Action Items

3.A. Board of Equalization (BOE) Approval of Administrative Denials and Hearing Officer Recommendations for Protest Requests

(Board of Equalization - BOE)

— Resolution 2025-123-BOE approval of Administrative Denials and Hearing Officer recommendations for Protest Requests

4. Adjournment

The City and County of Broomfield operates without regard to race, color, national origin, ethnicity, citizenship, immigration status, gender, age, sex, sexual orientation, gender identity, gender expression, marital status, source of income, military status, or disability in all programs and activities.

Individuals with disabilities requiring accommodation or persons needing a language interpreter must submit such a request to the City Clerk no later than noon on Thursday prior to the scheduled Council meeting to allow adequate time to make arrangements. Please call 303.438.6332 or TDD 303.465.5411 or write cityclerk@broomfield.org to make your request.

During the meeting, individuals can click the "CC" button on Live Council meeting video feeds to view closed captioning. Auxiliary hearing aid equipment can be requested on the night of the meeting with our AV team located at the back of the Council Chambers.



Date Posted: July 30, 2025



City and County of Broomfield

City Council Regular Meeting

A. Board of Equalization (BOE) Approval of Administrative Denials and Hearing Officer Recommendations for Protest Requests

Meeting	Agenda Group
Monday, August 4, 2025, 6:00 PM	Action Items Item: 3A.
Voted By Board	Presented By
Board of Equalization - BOE	Crystal Clemens, City Clerk
Community Goals	

Overview

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Staff is requesting that Council, sitting as the Board of Equalization, approve Administrative Denials and the recommendations of hearing officers relating to various protest petitions.

Attachments

[BOE Memo 8.4.25 - Approval of Administrative Denials and Hearing Officer recommendations on protest petitions.pdf](#)

[Resolution 2025-123-BOE - Approval of Administrative Denials and Hearing Officer recommendations for Protest Requests.pdf](#)

[BOE Appeal Hearing Result Findings - BOE Appeal Hearing Result Findings.pdf](#)

Summary

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Staff is requesting that Council, sitting as the Board of Equalization, approve Administrative Denials and the recommendations of hearing officers relating to various protest petitions. Property owners have filed protests challenging their property tax valuations. Hearing officers have reviewed these protests and made one of three recommendations: Reduction in Value, No Change in Value, or Administrative Denial. As a reminder, the Board of Equalization is a reviewing body tasked with finalizing the hearing officer's recommendations.

Administrative Denials are strategic decisions where either the tax agent or property owner chooses to forego the local hearing process, accepting a denial at this level in order to appeal directly to the next level, typically either to the State Board of Assessment Appeals or to district court.

The taxpayers identified in Exhibit A to the Resolution have filed protest petitions alleging that their property has been overvalued. Council appointed hearing officers with experience in property valuations preside over the hearings relating to the protests. The hearing officers conducted hearings with the petitioners daily from July 21-25, 2025 and are making the recommendations described on Resolution No. 2025-123-BOE.

The City and County Attorney's Office recommends that Council adopt the hearing officer recommendations as a final action of the Board of Equalization. The taxpayers will be notified of the decision and will have an opportunity to appeal this decision if they are dissatisfied.

Financial Considerations

While there is a financial implication to Broomfield with the adjustment of property valuations, the valuation of property is handled at the individual property level. The hearing officers are well versed in property valuation and will look at each property individually to determine the actual value of the taxable property based on Colorado statutes by using the appropriate valuation method - the cost approach, sales comparison (market) approach or income approach. The findings presented represent the individual assessment of each property, and not the overall impact to Broomfield's finances.

Background

Each year there are several statutory deadlines relating to the property valuations and protests of those values. Notably, all of the hearings on protests must take place between July 15th and August 5th each year. 2025 is a reappraisal year, and as such there tends to be more protests than in intervening years (i.e. even numbered years).

Below is a chart detailing the various deadlines.

Assessor/BOE Timeline (BOE (Council) Duties are in YELLOW)

Date	Description	Responsibility	Additional Information
June 9, 2025	Deadline for Protests - Real Property	Taxpayer submits - Assessor's Office reviews/ determines value	C.R.S.39-5-121(1) C.R.S.39-5-122 (1),(2)
June 30, 2025	Deadline for Notice of Determination - Real Property	Assessor's Office	C.R.S.39-5-122(2) C.R.S.39-5-122.7
July 21, 2025	Deadline for Protests - Personal Property	Taxpayer submits - Assessor's Office reviews/ determines value	C.R.S.39-5-121(1.5)(a) C.R.S.39-5-122
July 10, 2025	Deadline for Notice of Determination - Personal Property	Assessor's Office	C.R.S.39-5-122(2)
By July 15	Assessor Report to BOE/Council	Assessor's Office	C.R.S.39-8-105
July 15 - August 5, 2025	Protest Hearings heard by the Council-appointed Hearing Officers with the taxpayer and a representative of the Assessor's Office present.	Clerk of the BOE/ Hearing Officers	Heard by Council-appointed Hearing Officers.
No later than August 5, 2025 (Tuesday)	Special Meeting for the BOE to approve the findings of the protest Hearing Officers	Board of Equalization (Council)	Statutory deadline; can occur earlier if all hearings completed.
August 12, 2025	Letters mailed to the taxpayer advising of the outcome of their appeal.	Clerk to the BOE	Must be mailed within five business days following the BOE decision/hearing
30 Days after the decision was mailed	Taxpayers may appeal the decision to the Board of Assessment Appeals (BAA), District Court or request binding arbitration.	Taxpayer	Appeals must be filed no later than September 12, 2025.

This is a reappraisal year and Broomfield typically receives more protests in reappraisal or revaluation years. As such, more time is needed to conduct the hearing for the protests. Due to National Night Out on August 5, 2025, it was determined that a virtual meeting of City Council on Monday, August 4, 2025, allows enough

time to complete all of the protest hearings and time for staff to prepare the final documents for the hearing.

Prior Council or Other Entity Actions

On February 13, 2024, Council approved [Ordinance 2225](#) transferring the Board of Equalization (BOE) duties from a separate resident board to Council.

On May 28, 2024, Council approved [Resolution No. 2024-41-BOE](#) confirming the appointment of existing hearing officers, appointing a new hearing officer and two new arbitrators.

Boards and Commissions Prior Actions and Recommendations

N/A

Proposed Actions / Recommendations

Staff recommends Council approve the Administrative Denials and recommendations of the hearing officers in the above referenced protest petitions. To do so, the appropriate motion is...

That Resolution No. 2025-123-BOE be adopted.

Alternatives

Do not adopt Resolution 2025-123-BOE. This is not advised and will result in Broomfield not meeting its statutory deadlines for these petitions. Council's role is to review and formalize the recommendations of its hearing officers. It is not an appeal of the hearing officer's recommendation. Should Council find any errors or dispute a finding of a hearing officer recommendation, please bring the item to the attention of the City and County Attorney prior to the meeting for guidance.

RESOLUTION NO. 2025-123-BOE

A resolution approving Administrative Denials and Hearing Officer recommendations on
Property Tax Protest Petitions

Recitals.

Whereas, City Council sits as the Broomfield Board of Equalization; and

Whereas, pursuant to Section 39-8-106, C.R.S., the petitioners identified below have submitted protests of the determination of value sent by the Assessor and the petitioners have submitted evidence of the proposed value for the subject property;

Whereas, pursuant to C.R.S. §39-8-102(2), City Council appointed independent referees, or hearing officers, experienced in property valuation to conduct hearings on behalf of Broomfield's board of equalization and submit final recommendations to Council for approval; and

Whereas, between July 21-25, 2025 hearings were conducted by the hearing officers on the valuation of the properties at issue; and

Whereas, the hearing officers' have made the findings and recommendations detailed below to Council relating to the protest petitions and the administrative denial requests are noted below.

Now, therefore, be it resolved by the City Council of the City and County of Broomfield, Colorado sitting as the Board of Equalization:

Section 1.

The findings and recommendations of the hearing officer and the administrative denial requests on attached Exhibit A are hereby adopted by Council.

Section 2.

Council hereby authorizes the Clerk or the Deputy Clerk to make minor administrative modifications to any hearing officer recommendation to correct any calculation error or other similar mistake prior the Clerk's notification to the property owner and or their representative, in a form approved by the City and County Attorney.

Section 4.

This resolution is effective on the date of approval by the City Council of the City and County of Broomfield.

Approved on August 4, 2025

Board of Equalization

Mayor

Attest:


Office of the City and County Clerk

Approved as to form:


NCR


City and County Attorney

Exhibit A
Resolution 2025-123-BOE
Hearing Officer Recommendations

Parcel Number	Appellant Name	Assessor Recommended Value	Hearing Result Finding	 Hearing Result Recommendation	Hearing Adjusted Total
R8866135	Boling Brian D	\$952,330	Sufficient Evidence Presented	Reduction in value	\$926,878
R8872725	Hines Mark	\$1,285,000	Sufficient Evidence Presented	Reduction in value	\$1,220,000
R0020405	Faber Benjamin J	\$455,000	Sufficient Evidence Presented	Reduction in value	\$425,000
R8869995	JP Colorado Land LLLP	\$3,781,720	Sufficient Evidence Presented	Reduction in value	\$3,280,000
R8867025	JP Colorado Land LLLP	\$1,158,060	Sufficient Evidence Presented	Reduction in value	\$1,025,000
R1055876	R Irey Vi Llc	\$1,063,300	Sufficient Evidence Presented	Reduction in value	\$990,000
R8862309	Kostecki Richard J	\$1,146,610	Sufficient Evidence Presented	Reduction in value	\$1,126,000
R1120494	Elevations Credit Union	\$15,043,370	Sufficient Evidence Presented	Reduction in value	\$13,700,000
R8874988	7205 W 120th Llc	\$3,080,000	Sufficient Evidence Presented	Reduction in value	\$3,050,000
R1108043	M4 Eldorado Ridge Llc	\$16,906,670	Sufficient Evidence Presented	Reduction in value	\$15,370,000
R1129059	M4 Eldorado Ridge Llc	\$17,381,300	Sufficient Evidence Presented	Reduction in value	\$15,370,000
R1148027	M4 Eldorado Ridge Llc	\$17,310,440	Sufficient Evidence Presented	Reduction in value	\$15,600,000
R0021431	Billig James H	\$502,000	Sufficient Evidence Presented	Reduction in value	\$490,000
R1120498	Boulder Montessori Development Llc	\$4,537,500	Sufficient Evidence Presented	Reduction in value	\$4,083,750
R8872488	Semaho Inc	\$17,810,370	Sufficient Evidence Presented	Reduction in value	\$16,970,000
R8872487	Semaho Inc	\$19,343,130	Sufficient Evidence Presented	Reduction in value	\$16,000,000
R2424514	Stoddard Investment Group Llc	\$865,730	Sufficient Evidence Presented	Reduction in value	\$721,440
R2424515	Stoddard Investment Group Llc	\$480,960	Sufficient Evidence Presented	Reduction in value	\$410,820
R1107107	Tebo-golden Llc	\$4,800,000	Sufficient Evidence Presented	Reduction in value	\$4,000,000
R1145844	FLATIRON MARDETPPLACE 2013 LP	\$478,120	Sufficient Evidence Presented	Reduction in value	\$449,840
R8869700	FLATIRON MARDETPPLACE 2013 LP	\$6,557,690	Sufficient Evidence Presented	Reduction in value	\$5,920,000
R8862732	FRV CO LLC	\$9,416,930	Sufficient Evidence Presented	Reduction in value	\$9,050,000
R0023239	Posso Oliver W And Kara E	\$637,790	No Evidence Presented	Reduction in value	\$610,000
R8864298	Williams Marlisa A.	\$957,000	Insufficient Evidence Presented	No change in value	\$957,000
R8875744	Obermark Daniel Patrick	\$570,530	Insufficient Evidence Presented	No change in value	\$570,530
R0112745	Gasaway Sheri Ann	\$539,000	Insufficient Evidence Presented	No change in value	\$539,000
R8869878	Michael James Knapp	\$339,200	Insufficient Evidence Presented	No change in value	\$339,200

Parcel Number	Appellant Name	Assessor Recommended Value	Hearing Result Finding	Hearing Result Recommendation	Hearing Adjusted Total
R8872872	Kislukhin Alexander A.	\$866,950	Insufficient Evidence Presented	No change in value	\$866,950
R1103528	Nelson Family Living Trust	\$300,280	Insufficient Evidence Presented	No change in value	\$300,280
R1055905	Bpre Interlocken Holdings Limited Partnership	\$14,887,130	Insufficient Evidence Presented	No change in value	\$14,887,130
R2435526	Bpre Interlocken Holdings Limited Partnership	\$23,331,020	Insufficient Evidence Presented	No change in value	\$23,331,020
R8870357	Yaden Edward Preston	\$862,310	Insufficient Evidence Presented	No change in value	\$862,310
R1055896	Kaumana Investments Llc	\$6,027,300	Insufficient Evidence Presented	No change in value	\$6,027,300
R8878062	Spinnaker Way Broomfield Llc	\$35,760,000	Insufficient Evidence Presented	No change in value	\$35,760,000
R8875499	Spinnaker Way Broomfield Llc	\$14,020,000	Insufficient Evidence Presented	No change in value	\$14,020,000
R0023266	Yamasa Co. Ltd.	\$587,450	Insufficient Evidence Presented	No change in value	\$587,450
R0023121	Progress Residential Borrower 21 Llc	\$586,590	Insufficient Evidence Presented	No change in value	\$586,590
R1111409	Sorensen Leif C And Denise A	\$820,000	Insufficient Evidence Presented	No change in value	\$820,000
R8867370	T L O Broomfield Hotel Llc	\$12,915,000	Insufficient Evidence Presented	No change in value	\$12,915,000
R2134300	6800 West 117th Avenue Llc c/o Chris Boston	\$1,980,630	Insufficient Evidence Presented	No change in value	\$1,980,630
R8863757	7223 118th Place Unit H Llc	\$401,810	Insufficient Evidence Presented	No change in value	\$401,810
R8862452	Aubergine Cat Llc	\$727,850	Insufficient Evidence Presented	No change in value	\$727,850
R8862455	Upham Holdings Llc	\$632,460	Insufficient Evidence Presented	No change in value	\$632,460
R0115814	Mitchell Gigi	\$1,272,530	Insufficient Evidence Presented	No change in value	\$1,272,530
R1129163	Higdon Revocable Trust	\$985,000	Insufficient Evidence Presented	No change in value	\$985,000
R1018234	Fernandez Alison H	\$558,520	Insufficient Evidence Presented	No change in value	\$558,520
R1018844	Suncor Energy Sales Inc	\$1,129,720	Insufficient Evidence Presented	No change in value	\$1,129,720
R0021937	Suncor Energy Sales Inc	\$1,338,000	Insufficient Evidence Presented	No change in value	\$1,338,000
R8867240	Kasada Llc	\$1,614,170	Insufficient Evidence Presented	No change in value	\$1,614,170
R8866212	Fort Sutter Properties Llc	\$2,874,270	Insufficient Evidence Presented	No change in value	\$2,874,270
R8867191	Via Varra Co Partners Llc	\$96,525,000	Insufficient Evidence Presented	No change in value	\$96,525,000
R8873221	Dd Summit Blvd Llc	\$65,750,000	Insufficient Evidence Presented	No change in value	\$65,750,000
R8872043	Dd Arista Partners Llc	\$78,000,000	Insufficient Evidence Presented	No change in value	\$78,000,000
R8867205	Srgmf Iv Via Varra Road Broomfield Llc	\$125,450,000	Insufficient Evidence Presented	No change in value	\$125,450,000

Parcel Number	Appellant Name	Assessor Recommended Value	Hearing Result Finding	 Hearing Result Recommendation	Hearing Adjusted Total
R1144339	Denver Bf Property Llc	\$12,250,000	Insufficient Evidence Presented	No change in value	\$12,250,000
R8869296	Raw New Lodge Harvest Llc	\$90,391,950	Insufficient Evidence Presented	No change in value	\$90,391,950
R8874644	Mmf Baseline 1 Llc	\$101,725,000	Insufficient Evidence Presented	No change in value	\$101,725,000
R1143883	Kcp Re Llc	\$3,046,800	Insufficient Evidence Presented	No change in value	\$3,046,800
R1016344	Broomfield Industrial Associates Llc	\$10,022,670	Insufficient Evidence Presented	No change in value	\$10,022,670
R1144340	Lock At Flatirons Llc	\$75,057,000	Insufficient Evidence Presented	No change in value	\$75,057,000
R1016261	Griffiths Daniel R And Michelle M	\$575,000	Insufficient Evidence Presented	No change in value	\$575,000
R1142196	Flatiron Marketplace 2013 Lp	\$1,324,750	Insufficient Evidence Presented	No change in value	\$1,324,750
R1149028	Rockvue Apartments Owner Llc	\$37,700,000	Insufficient Evidence Presented	No change in value	\$37,700,000
R1149029	Rockvue Apartments Owner Llc	\$33,800,000	Insufficient Evidence Presented	No change in value	\$33,800,000
R0022937	Brewer Susan B	\$745,000	Insufficient Evidence Presented	No change in value	\$745,000
R1120489	Omni Interlocken Co Llc	\$34,000,000	Insufficient Evidence Presented	No change in value	\$34,000,000
R8878793	Bennett Mecom	\$21,361,330	Insufficient Evidence Presented	No change in value	\$21,361,330
R8863230	FLATIRON MARDETPPLACE 2013 LP	\$2,729,160	Insufficient Evidence Presented	No change in value	\$2,729,160
R8874960	FLATIRON MARDETPPLACE 2013 LP	\$1,932,140	Insufficient Evidence Presented	No change in value	\$1,932,140
R8874961	FLATIRON MARDETPPLACE 2013 LP	\$1,246,350	Insufficient Evidence Presented	No change in value	\$1,246,350
R8874962	FLATIRON MARDETPPLACE 2013 LP	\$1,629,960	Insufficient Evidence Presented	No change in value	\$1,629,960
R8869949	AVENUE 120 HOLDINGS LLC	\$3,172,450	Insufficient Evidence Presented	No change in value	\$3,172,450
R1055889	Efla Llc	\$4,484,310	Admin Denial	Admin Denial	\$4,484,310
R8872309	310 Interlocken Llc	\$19,656,440	Admin Denial	Admin Denial	\$19,656,440
R1122836	Connor M Walsh	\$13,693,080	Admin Denial	Admin Denial	\$13,693,080
R1143881	385 Interlocken Jv Llc	\$79,767,720	Admin Denial	Admin Denial	\$79,767,720
R1129592	Urg 370 Interlocken Llc	\$29,395,470	Admin Denial	Admin Denial	\$29,395,470
R1143880	380 Interlocken Owner Llc	\$41,000,000	Admin Denial	Admin Denial	\$41,000,000
R1143879	390 Interlocken Owner Llc	\$58,509,550	Admin Denial	Admin Denial	\$58,509,550
R1149027	Tmp Flatirons Project Llc	\$162,500,000	Admin Denial	Admin Denial	\$162,500,000
R8866319	Apogee Land Company Llc	\$1,130,440	Admin Denial	Admin Denial	\$1,130,440

Parcel Number	Appellant Name	Assessor Recommended Value	Hearing Result Finding	 Hearing Result Recommendation	Hearing Adjusted Total
R8862451	Upham A Llc	\$716,500	Admin Denial	Admin Denial	\$716,500
R8866317	Ms First Ventures Llc	\$1,826,020	Admin Denial	Admin Denial	\$1,826,020
R8864733	Connor Walsh	\$88,400,000	Admin Denial	Admin Denial	\$88,400,000
R8867620	Rac Arista Spe Llc	\$37,700,000	Admin Denial	Admin Denial	\$37,700,000
R8864724	Rac Arista Spe Llc	\$36,400,000	Admin Denial	Admin Denial	\$36,400,000
R8877122	Rac Arista Spe Llc	\$42,250,000	Admin Denial	Admin Denial	\$42,250,000
R8864723	Rac Arista Spe Llc	\$54,600,000	Admin Denial	Admin Denial	\$54,600,000
R1120501	Oracle America Inc	\$20,830,300	Admin Denial	Admin Denial	\$20,830,300
R1127651	Oracle America Inc	\$11,066,000	Admin Denial	Admin Denial	\$11,066,000
R8873494	Oracle America Inc	\$13,470,410	Admin Denial	Admin Denial	\$13,470,410
R1127652	Oracle America Inc	\$20,904,880	Admin Denial	Admin Denial	\$20,904,880
R8873496	Oracle America Inc	\$19,725,180	Admin Denial	Admin Denial	\$19,725,180
R1127653	Oracle America Inc	\$20,100,000	Admin Denial	Admin Denial	\$20,100,000
R8873203	Kw Fund Vi - Atria Llc	\$20,329,370	Admin Denial	Admin Denial	\$20,329,370
R8873202	Kw Fund Vi - Atria Llc	\$20,329,390	Admin Denial	Admin Denial	\$20,329,390
R2405875	Beth Diehl	\$4,915,100	Admin Denial	Admin Denial	\$4,915,100
R8875701	Beth Diehl	\$53,086,620	Admin Denial	Admin Denial	\$53,086,620
R1107109	Bennett Mecom	\$4,088,830	Admin Denial	Admin Denial	\$4,088,830
R1110076	Kim Ward	\$1,101,420	Admin Denial	Admin Denial	\$1,101,420
R8866594	Patrick Tash Education Group Inc	\$3,013,500	Admin Denial	Admin Denial	\$3,013,500
R1015948	Lonnsbury Properties Llc	\$3,268,750	Admin Denial	Admin Denial	\$3,268,750
R8875000	3400 Industrial Llc	\$8,330,520	Admin Denial	Admin Denial	\$8,330,520
R1097930	295 Interlocken Boulevard Llc	\$10,276,900	Admin Denial	Admin Denial	\$10,276,900
R8873841	2360 Industrial Llc	\$8,813,680	Admin Denial	Admin Denial	\$8,813,680
R1097935	100 Technology Llc	\$11,007,980	Admin Denial	Admin Denial	\$11,007,980
R8878810	1 Park Llc	\$2,764,800	Admin Denial	Admin Denial	\$2,764,800
R2038371	Jj Holdings Llc	\$2,016,140	Admin Denial	Admin Denial	\$2,016,140

Parcel Number	Appellant Name	Assessor Recommended Value	Hearing Result Finding	 Hearing Result Recommendation	Hearing Adjusted Total
R8874105	Holman Broomfield Real Estate Llc	\$24,984,780	Admin Denial	Admin Denial	\$24,984,780
R1112169	Alred Larry	\$2,034,890	Admin Denial	Admin Denial	\$2,034,890
R2432617	G111 Llc	\$3,388,760	Admin Denial	Admin Denial	\$3,388,760
R1146268	New Horizon Real Estate Development - Colorado Llp	\$3,960,000	Admin Denial	Admin Denial	\$3,960,000
R8868816	Auto-owners Insurance Company	\$2,976,960	Admin Denial	Admin Denial	\$2,976,960
R2131745	Dobico Llc	\$2,848,850	Admin Denial	Admin Denial	\$2,848,850
R8869996	NF V ES-W III DEN BROOMFIELD LLC	\$12,200,000	Admin Denial	Admin Denial	\$12,200,000
R8874058	IKEA PROPERTY INC	\$14,328,360	Admin Denial	Admin Denial	\$14,328,360
R8874057	IKEA PROPERTY INC	\$4,662,180	Admin Denial	Admin Denial	\$4,662,180
R8874056	IKEA PROPERTY INC	\$11,339,580	Admin Denial	Admin Denial	\$11,339,580
R8873211	UNIVERSITY OF COLORADO HEALTH	\$2,338,490	Admin Denial	Admin Denial	\$2,338,490
R8867619	RAC ARISTA SPE LLC	\$1,466,450	Admin Denial	Admin Denial	\$1,466,450
R1015895	DEUCES WILD LLC	\$10,350,000	Admin Denial	Admin Denial	\$10,350,000
R0113136	CUTLER PROPERTIES LLP	\$1,824,990	Admin Denial	Admin Denial	\$1,824,990