

2022SC800 (1 HOUR)

Petitioners:

Larimer County Board of Equalization and Larimer County Assessor, Bob Overbeck,

v.

Respondents:

Boeing Drive Investments LLC; Early Education Enterprises LLC; Associates South; Lasar Properties LLC; Stockton LLC; Nordhagen Land Company LLC; Timberline Associates; Willco VI Development LLLP; V and S Partnership; Cortina Real Estate LLC; K and H Family Properties LLC; Hana Dul Inc; Gateway Medical Services LLC; Bohlander Funeral Chapel Inc; Canvas Credit Union; Poche Linda/Richard M; RMVFNB LLC; Willco VII Development LLLP; MBR Investments LLC; First National Bank C/O First National Bank of Omaha; Fraley Holding Company LLC; United Land Investments LLC; Allen Marion T Jr Revocable Trust; 790 Eisenhower LLC; Advance Tank and Construction Co; 1497 E Eisenhower LLC; Willco V Development LLLP; CF Hospitality Inc; Quickert Properties LLC; First Interstate Bank of Ft Collins C/O; Kropp Frederick L/Pamela J; Hogan Family Partnership LLLP C/O First National Bank of Omaha; SRP Enterprises LLC; Weisser R James, Robert W and Poudre Valley Air Inc; Horsetooth Associates LLP (.50); Willco XII Development LLLP; Pizza Ranch RE1 LLC; Wellington Resources LLC; GEA LLC; Citizen Printing Co; Baretta Investments LLC; Horsetooth Investors LLLP; Kauffman Investments LLC; Walker Manufacturing Co; Shelhill Investments LLC; Granite Trust and Faith LLC; Wagner Equipment Co; D and N Houska Family LLC; Flatirons Hospitality LLC; Ensign Properties LLC; Graves Avenue Plaza LLC; Harmony Suites LLC; Next Generation Properties of Nebraska LLC; BS Holdings Inc; Glacier Lodge L P; Associates Investments LLC; Saddlenotch LLC (.50) Mesa Partners LLC (.50); Kauffman Rentals Inc; Alteo Ltd; Sachanandani Hari and 6701 Marketplace Drive LLC; Racquette Hanger LLC; Zephyr Grafic Inc; 3BM LLC; Cascade Falls Property Group LLC; Raise the Roof LLC; Precision Technology LLC; Crashway Limited Liability Co; 1303 Frontage Holdings LLC; Byrd Drive LLC; Caribou Chalet Inc; Adams Bank and Trust; Poudre Valley Cooperative Assn Inc; Texas Roadhouse Holdings LLC; Wiege Michael W Terri G; 3985 Lincoln LLC; 4103 S Mason Street LLC; Apropro Inc; Kira Enterprises LLC; SUH Property Inc; 1411 East Magnolia Street LLC; Edge Air Inc; Silvertip Realty LLC; First National Bank of Omaha; Mackenzie Properties LLC; Springer Investment

For the Petitioners:

David Patrick Ayraud
William G Ressue County Attorney
LARIMER COUNTY ATTORNEYS OFFICE

for the Respondents:

Glen F Gordon
HUTCHINSON BLACK AND COOK
and
James Patrick Bick
LAW OFFICES OF JAMES BICK JR. PC

**For Amicus Curiae Colorado Property Tax
Administrator**

Jessica Elizabeth Ross
John Hiski Ridge
Robert H Dodd
COLORADO DEPARTMENT OF LAW

Certiorari to the Colorado Court of Appeals, 2021CA1191
Docketed: October 25, 2022
At Issue: November 7, 2022

ISSUE(S):

Whether the district court erred in concluding, as a matter of law, that under section 39-1-104(11)(b)(I), C.R.S., an assessor must take into consideration unusual conditions that occur after the assessment date of January 1, 2020, for are valuation for the 2020 tax year.

Whether the district court erred in concluding, as a matter of law, under section 39-1-104(11)(b)(I) property owners are not required to demonstrate that the alleged unusual conditions caused a diminution in value to their properties before triggering the duty of assessor to revalue such properties.

Whether the district court erred in concluding, as a matter of law, the executive and public health orders issued by the State and County are "regulations of the use of land" and therefore an "unusual condition" pursuant to section 39-1-104(11)(b).

Whether the district court erred in concluding, as a matter of law, that a plaintiff is not required to demonstrate the Assessor's value for the subject properties was incorrect.

Whether the district court erred in concluding, as a matter of law, that if an unusual condition does exist, the plaintiff is not required to demonstrate that the unusual condition impacts the subject properties.

2022SC799 (30 MINUTES)

Petitioners:

Educhildren LLC, Pembrookshire Investment LLC, Brett A Norden Irrevocable Trust, Bradley S Norden Irrevocable Trust, Meridian Kings LLC, James S Thomas Separate Property Revocable Trust, Bridgestone Retail Operations LLC, Ready Mixed Concrete Company, Canvas Credit Union, Sierra Holdings LLC, Marolt Investment Group LLC, Texas Roadhouse of Parker LLC, Lawrence Construction Company, Main Street Professional Plaza LLC, Fawcett Group LLC, Tallio Investments Co 1 LLC, Wyltsky LLC, Loudeco LLC, 8381 SPL LLC, Park Meadows Mall LLC, AKM Family LLLP, 9910MTLLC, Mie Ward Infiniti, Chateau in Castle Rock LLC, Roper LLC, Strawberry Hill Inc, Rocky Mountain Law Enforcement Credit Union, KBK Properties LLC, Eden Innovations LLC, Thomas J. Rossiter, Virginia B. Rossiter, ORS Park Inc, Fairs Properties LLC, Car Bis Co Park LLC, Shade Tree LLC, Shade Tree North LLC, 5555 Boatworks Drive LLC, 8808 South Colorado LLC, Titan Center LLC, Leuvano Investments LLC, North Dakota Holdings LLC, B Greenley Investments LLC, Harcus Holdings LLC, H&A Educational Enterprises LLC, E and T L1 LLC, Caro Land Co II LLC, Caro Land Co LLC, SS Country Meadows LLC, Park Meadow Mall LLC, Herzman Niece's Exempt Trust, Wellington Resources LLC, Denver Aquatic Ventures LLC, J&L Holdings LLC, and Fineline Investments,

v.

Respondents:

County of Douglas Board of Equalization (BOE) and Lisa Frizell. County of Douglas Assessor.

For the Petitioners:

Glen F Gordon
HUTCHINSON BLACK AND COOK
and
James Patrick Bick
LAW OFFICES OF JAMES BICK JR. PC

For the Respondents:

Kelly Dunnaway
Lance Jeffrey Ingalls County Attorney
Amy Fawn Edwards
DOUGLAS COUNTY ATTORNEYS
OFFICE

For Amicus Curiae Adams County

Meredith Pennell Van Horn
ADAMS COUNTY ATTORNEYS OFFICE

For Amicus Curiae Arapahoe County

Benjamin Paul Swartzendruber
ARAPAHOE COUNTY ATTORNEYS OFFICE

For Amicus Curiae Boulder County

Michael Alan Koertje
BOULDER CO ATTORNEYS OFFICE

For Amicus Curiae City and County of Broomfield

Patricia Wonsiewicz Gilbert
BROOMFIELD CITY AND COUNTY ATTORNEY

For Amicus Curiae City and County of Denver

Charles Thomas Solomon
Paige Arrants
Kristin M Bronson City Attorney
DENVER CITY ATTORNEYS OFFICE

For Amicus Curiae Colorado Assessor's Association

Kathryn Lynn Schroeder
LAW OFFICE OF KATHRYN L. SCHROEDER

**For Amicus Curiae Colorado Property Tax
Administrator**

John Hiski Ridge
Robert H Dodd
Jessica Elizabeth Ross
COLORADO DEPARTMENT OF LAW

For Amicus Curiae Eagle County

Christina Crosbie Hooper
EAGLE COUNTY ATTORNEYS OFFICE

For Amicus Curiae El Paso County

Steven Andrew Klaffky
EL PASO COUNTY ATTORNEYS OFFICE

**For Amicus Curiae Jefferson County Board of
Equalization and Jefferson County Assessor**

Parker James Smith
EPOQUE LEGAL LLC
and

Jason William Soronson
Rebecca Philana Klymkowsky
JEFFERSON COUNTY ATTORNEYS OFFICE

For Amicus Curiae Larimer County

David Patrick Ayraud
LARIMER COUNTY ATTORNEYS OFFICE

SUPREME COURT, STATE OF COLORADO
Oral Argument: Wednesday, January 11, 2023
Bailliff: Chambers of Justice Samour

10:00 a.m.
EN BANC

For Amicus Curiae Mesa County

Andrea Nina Atencio
John R Rhoads
MESA COUNTY ATTORNEYS OFFICE

For Amicus Curiae Routt County

Lynaia M South
Erick Andreas Knaus
ROUTT COUNTY ATTORNEYS OFFICE

For Amicus Curiae San Miguel County

Amy T Markwell
SAN MIGUEL COUNTY ATTYS OFFICE

For Amicus Curiae Weld County

Karin Jw McDougal
WELD COUNTY ATTORNEYS OFFICE

Certiorari to the Colorado Court of Appeals, 2021CA1253
Docketed: October 25, 2022
At Issue: November 7, 2022

ISSUE(S):

Whether the district court erred in concluding, as a matter of law, that under section 39-1-104(11)(b)(I) defendants had the discretion but were not obligated to revalue taxpayers' properties for tax year 2020 based upon unusual conditions occurring in 2020.

Whether the district court erred in concluding, as a matter of law, that under section 39-1-104(11)(b)(I) any unusual condition that requires revaluation would have to arise during the base period for which the level of value was determined for the tax year in question.

Whether the district court erred in concluding, as a matter of law, that taxpayers were not entitled to the remedies they sought because: (a) Douglas was not required to perform a duty under section 39-1-104(11)(b)(I) and therefore Rule 106(a) relief (mandamus) was not available; (b) the district court was not authorized to remand the case to the Douglas County Assessor for revaluation under section 39-8-108 (de novo relief); and (c) the taxpayers did not state a plausible claim for relief justifying declaratory judgment relief.

2022SC798 (30 MINUTES)

Petitioners:

MJB Motels LLC; Samarah Investments LLC, Meek Enterprises LLC, Tosh Amir, MW Real Estate LLC, Palmetto Club Associates LLP, Winddrift Associates LLC, Sheridan LLC, Pickerings LLC, 2220 Rand LLC, FGS Retail & Commercial Operations LLC, Firestone Real Estate Leasing Company, Kong Real Estate Holdings LLC, SFCA LLC; Rocky Mountain School of Art Inc, Schreivogel Investments LLC, Baron Ventures LLC, 875 Tabor Street LLC, Garney Holding Co, Dean Carson Grape St LLC, Golden Automotive Group Holdings LLC, Public Service Employees Credit Union, MPSC Limited Liability, Marketplace at Ken Caryl LTD Liability Co; GEP Investments Inc, Sooper Credit Union, Sartorius Corporation, Texas Roadhouse Holdings LLC, TR Alkire LLC, DLDL LLC, Deep Sky Holdings LLC, Software Bisque Inc, Alma D Gianolini Grandchildrens Trust, BTP 10445 Town Center LLC, New World Ventures LLC, Lee Doud Inc, Fawcett Enterprises LLC; B C S Community Credit Union, 9797 West Colfax LLC, Lifeloc Technologies Inc, Robb Street LLC, Brettler Real Estate Inc, Mauldin 50 LLP, Mountainview Group LLC, Kastin Company, LLC, Keystone Group LLC, Suman Properties LLC, Hill Industries LLC, Hill Real Estate Rental LLC, Buffalo Partners LP; Raeouf Mohammad, Tehrani Simin, Sautter Arvada School Property LLC, Vivian Fortress LLC, Carol Pack Living Trust, Simms LLC, Norton Frickey Family Partnership, Kim R Haarberg, North Bear Meadows LLC, 1600 Garrison Street LLC, 9201 West Colfax Avenue LLC, Braman Colorado European Imports Inc.; 6833 Joyce Street LLC, Maxson Holdings LLC, Denver Area Council Boy Scouts of America, Southwestern Investments LLC, MNR LLC, J&S Holdings LLC, Showme Mountain Investors LLC, DDK Properties LLC, Janey Blehm, Terry Blehm, Surkalo Harry Mtarri, Paul B Trost, Bear Land Holdings LLC, Ivarsson LLC; Stern Lawrence Holdings LLC, Parkview Place LLC, United Land Investments LLC, Partners Credit Union, Solera National Bank, 6350 AEF LLC, Semcken Commercial LLC, Garlock Pipeline Technologies Inc, 10639 Bradford LLC, Castle Court LLC, 430 Indiana LLC, Going Green LLC, Signature Assisted Living LP; FFT Holdings LLC, SCFT Holdings LLC, Westland LLC, Ralston Development Corporation, Premium Panels Inc, Associated Bodywork & Massage Professionals, Yukon Court Apartments Holding Company LLC, Terra Village Apartments Holding Company LLC, Wellington Resources LLC, 1150 Catamount LLC; 4240 Kipling LLC, Summit Commercial Properties I LLC, 150 Capital Drive LLC, Domenico Real Estate Partnership III LLP, Maxim United LLC, PWN 1 LLC, Tebo Superstore LLC, 15000 W

For the Petitioners:

Glen F Gordon
HUTCHINSON BLACK AND COOK
and
Matthew A Simonsen
HUTCHINSON BLACK AND COOK LLC
and
James Patrick Bick
LAW OFFICES OF JAMES BICK JR. PC

For the Respondents:

Jason William Soronson
Amber Jene Munck
Kimberly Stout Sorrells County Attorney
JEFFERSON COUNTY ATTORNEYS OFFICE

For Amicus Curiae Adams County

Meredith Pennell Van Horn
ADAMS COUNTY ATTORNEYS OFFICE

For Amicus Curiae Arapahoe County

Benjamin Paul Swartzendruber
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For Amicus Curiae Boulder County

Michael Alan Koertje
BOULDER CO ATTORNEYS OFFICE

and

John Hiski Ridge
Jessica Elizabeth Ross
COLORADO DEPARTMENT OF LAW

and

Amber Jene Munck
JEFFERSON COUNTY ATTORNEYS OFFICE

For Amicus Curiae City and County of Denver

Charles Thomas Solomon
Paige Arrants
Kristin M Bronson City Attorney
DENVER CITY ATTORNEYS OFFICE

For Amicus Curiae Colorado Assessor's Association

Kathryn Lynn Schroeder
LAW OFFICE OF KATHRYN L. SCHROEDER

**For Amicus Curiae Colorado Property Tax
Administrator**

Robert H Dodd
Jessica Elizabeth Ross
John Hiski Ridge
COLORADO DEPARTMENT OF LAW

For Amicus Curiae County of Broomfield

Patricia Wonsiewicz Gilbert
BROOMFIELD CITY AND COUNTY ATTORNEY

For Amicus Curiae Eagle County

Christina Crosbie Hooper
EAGLE COUNTY ATTORNEYS OFFICE

For Amicus Curiae El Paso County

Steven Andrew Klaffky
EL PASO COUNTY ATTORNEYS OFFICE

SUPREME COURT, STATE OF COLORADO
Oral Argument: Wednesday, January 11, 2023
Bailliff: Chambers of Justice Samour

10:30 a.m.
EN BANC

For Amicus Curiae Larimer County
David Patrick Ayraud
LARIMER COUNTY ATTORNEYS OFFICE

For Amicus Curiae Mesa County
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For Amicus Curiae Routt County
Lynaia M South
Erick Andreas Knaus
ROUTT COUNTY ATTORNEYS OFFICE

For Amicus Curiae Weld County
Karin Jw McDougal
WELD COUNTY ATTORNEYS OFFICE

Certiorari to the Colorado Court of Appeals, 2021CA1731
Docketed: October 25, 2022
At Issue: November 7, 2022

ISSUE(S):

Whether the district court erred in concluding, as a matter of law, that the COVID-19 pandemic was not a detrimental act of nature as contemplated by section 39- 1-104 (11)(b)(I) and therefore not an “unusual condition” thereunder.

Whether the district court erred in concluding, as a matter of law, that the various regulations imposed by the Governor and Public Health authorities in response to the pandemic were not regulations restricting or increasing the use of land as contemplated by section 39-1 104(11)(b)(I) and therefore not an “unusualcondition” thereunder.

Whether the district court erred in dismissing Taxpayers’ complaint on the basis of factual assumptions and speculation.

2022SC797 (30 MINUTES)

Petitioners:

Hunter Douglas Inc., Hunter Douglas Window Fashions Inc., Auto Owners Insurance Company, Cutler Properties LLP, Rathlin Island Investment LLC, Auyeung Shun Yau, Rangeview Tech Center LLC, Patrick Tash Education Group Inc., Wonderland Brewing Company LLC, AEW LT Broomfield Town Centre LLC, Dobico LLC, AWE Property Management LLC, JNT LLC, and BN Investments LLC,

v.

Respondents:

City and County of Broomfield Board of Equalization (BOE), Jay Yamashita (replacing former Assessor Sandy Herbison), and City and County of Broomfield Assessor.

For the Petitioners:

Glen F Gordon
HUTCHINSON BLACK AND COOK
and
James Patrick Bick
LAW OFFICES OF JAMES BICK JR. PC

For the Respondents:

Patricia Wonsiewicz Gilbert
BROOMFIELD CITY AND COUNTY
ATTORNEY
and
Nancy Cornish Rodgers
CITY AND COUNTY OF BROOMFIELD

For Amicus Curiae Adams County

Meredith Pennell Van Horn Assistant County Attorney
ADAMS COUNTY ATTORNEYS OFFICE

For Amicus Curiae Arapahoe County

Benjamin Paul Swartzendruber Assistant County
Attorney
ARAPAHOE COUNTY ATTORNEYS OFFICE

For Amicus Curiae Boulder County

Michael Alan Koertje
BOULDER CO ATTORNEYS OFFICE

For Amicus Curiae City and County of Denver

Charles Thomas Solomon Assistant City Attorney
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Kristin M Bronson City Attorney
DENVER CITY ATTORNEYS OFFICE

For Amicus Curiae Colorado Assessors' Association

Kathryn Lynn Schroeder
LAW OFFICE OF KATHRYN L. SCHROEDER

**For Amicus Curiae Colorado Property Tax
Administrator**

John Hiski Ridge
Robert H Dodd
COLORADO DEPARTMENT OF LAW
and
Daniel E Rheiner
OFFICE OF THE ATTORNEY GENERAL

For Amicus Curiae Douglas County

Amy Fawn Edwards Assistant County Attorney
DOUGLAS COUNTY ATTORNEYS OFFICE

For Amicus Curiae Eagle County

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EAGLE COUNTY ATTORNEYS OFFICE

For Amicus Curiae El Paso County

Steven Andrew Klaffky Assistant County Attorney
EL PASO COUNTY ATTORNEYS OFFICE

For Amicus Curiae Jefferson County

Jason William Soronson Assistant County Attorney
Amber Jene Munck Assistant County Attorney
JEFFERSON COUNTY ATTORNEYS OFFICE

For Amicus Curiae Larimer County

David Patrick Ayraud Deputy County Attorney
LARIMER COUNTY ATTORNEYS OFFICE

SUPREME COURT, STATE OF COLORADO
Oral Argument: Wednesday, January 11, 2023
Bailliff: Chambers of Justice Samour

11:00 a.m.
EN BANC

For Amicus Curiae Mesa County

John R Rhoads Assistant County Attorney
Andrea Nina Atencio Chief Deputy County Attorney
MESA COUNTY ATTORNEYS OFFICE

For Amicus Curiae Routt County

Lynaia M South Assistant County Attorney
Erick Andreas Knaus County Attorney
ROUTT COUNTY ATTORNEYS OFFICE

For Amicus Curiae San Miguel County

Amy T Markwell County Attorney
SAN MIGUEL COUNTY ATTYS OFFICE

For Amicus Curiae Weld County

Karin Jw McDougal Assistant County Attorney
WELD COUNTY ATTORNEYS OFFICE

Certiorari to the Colorado Court of Appeals, 2022CA695
Docketed: October 25, 2022
At Issue: November 7, 2022

ISSUE(S):

Whether the district court erred in concluding that the COVID-19 pandemic was not a “detrimental act[] of nature” and, therefore, not an “unusual condition” requiring revaluation of Taxpayers’ commercial real property under section 39-1-104(11)(b)(I).

Whether the district court erred in concluding that government-ordered business closures, occupancy limits, and other regulatory measures enacted in response to the COVID-19 pandemic were not “new regulations restricting . . . the use of land” and, therefore, not unusual conditions for purposes of section 39-1-104(11)(b)(I).

Supreme Court, State of Colorado

3:00 p.m. - Public Hearing
Colorado Rules of Judicial Discipline - New Rule 41