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| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>LEONARD KAPELOVITZ,</p> <p>v.</p> <p>Respondent:</p> <p>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</p> | |
| <p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Paul G. Euler Tax Detective LLC</p> <p>Address: P. O. Box 65351 Tucson, AZ 85728</p> <p>Phone Number: 520-529-3154</p> <p>E-mail:</p> <p>Attorney Registration No.:</p> | <p>Docket Number: 39324</p> |
| <p>ORDER ON STIPULATION</p> | |

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: 2075-08-3-01-014
Category: Valuation **Property Type: Residential**

2. Petitioner is protesting the 2001 actual value of the subject property.

3. The parties agreed that the 2001 actual value of the subject property should be reduced to:

| | |
|--------------|---------------------|
| Land | \$675,000.00 |
| Improvements | <u>\$225,000.00</u> |
| Total | \$900,000.00 |

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2001 actual value of the subject property, as set forth above.

The Arapahoe County Assessor is directed to change his records accordingly.

DATED/MAILED this 5th day of October, 2002.

This decision was put on the record

October 4, 2002

BOARD OF ASSESSMENT APPEALS

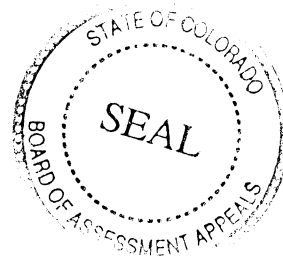
Karen E. Hart
Karen E. Hart

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

Debra A. Baumbach
Debra A. Baumbach

Mary J. Helfer
Mary J. Helfer

Docket Number: 39324



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 39324

STIPULATION AND ORDER (As To Tax Year 2001 Actual Value)

LEONARD KAPELOVITZ,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

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STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A conference call with the petitioner and respondent have resulted in the following agreement:

Subject property is classified as residential and described as follows:

6300 Plateau Dr.; County Schedule Number 2075-08-3-01-014; RA-4229-004

A brief narrative as to why the reduction was made: Analyzed market information & recognized functional incurable obsolescence.

The parties have agreed that the 2001 actual value of the subject property should be reduced as follows:

| ORIGINAL VALUE | | NEW VALUE (2001) | |
|----------------|--------------|------------------|------------|
| Land | \$ 675,000 | Land | \$ 675,000 |
| Improvements | \$ 670,000 | Improvements | \$ 225,000 |
| Personal | \$ _____ | Personal | \$ _____ |
| Total | \$ 1,345,000 | Total | \$ 900,000 |

The Board concurs with the Stipulation.

DATED this 23 day of September 2002.



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