| | ASSESSMENT APPEALS, | |
|-------------------|---|------------------------|
| STATE OF C | | |
| 1313 Sherman St | | |
| Denver, Colorado | o 80203 | |
| | | |
| Petitioner: | | |
| rennoner. | | |
| SCOTT STEE | EL, INC., | |
| | | |
| V. | | |
| Respondent: | | |
| | | |
| | COUNTY BOARD OF | |
| EQUALIZAT | ION. | |
| | | |
| Attorney or Party | Without Attorney for the Petitioner: | Docket Numbers: 39712, |
| Name: | Neal K. Dunning, Esq. | 39714, 39716, 39718, |
| Address: | 3773 Cherry Creek Dr. N., #1020 | 39719,39720 |
| ridaress. | Denver, CO 80209 | |
| Phone Number: | (303) 329-3363 | |
| E-mail: | , | |
| Attorney Registra | ation No.: | |
| | | |
| | | |

ORDER ON STIPULATION

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.: 203508

Category: Valuation Property Type: Commercial - Industrial

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:

REFERENCE ATTACHED STIPULATION.

4. The Board concurs with the Stipulation.

Docket Numbers: 39712, 39714, 39716, 39718, 39719, 39720

ORDER:

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

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

DATED/MAILED this 13th day of July, 2002.

| | BOARD OF ASSESSMENT APPEALS |
|--|-----------------------------|
| This decision was put on the record | ا الا م الي |
| July 12, 2002 | 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 |



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Docket Number:

39716, 39714, 39712, 39719, 39720, 39718

County Schedule Number:

201465, 201481, 201485, 201487, 201489 and 201849

| STIPULATION (As To Tax Year 2001 Actual Value) | |
|--|----------------------|
| Scott Steel Inc. Petitioner, | 227 |
| vs. | 25 G 25 G 27 G |
| Jefferson County Board of Equalization, Respondent. | J |

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2001 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter Schedule # 201465 its order based on this Stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The properties subject to this Stipulation is described as follows:

201465-Improvements only, known as parcel #29-032-00-054

201481-Improvements only, known as Hangar 34-B

201485-Improvements only, known as Hangar 34-D

201487-Improvements only, known as Hangar 34-E

201489-Improvements only, known as Hangar 34-F

201849-Improvements only, known as Hangar 34-C

- 2. The subject property is classified as commercial property.
- 3. The County Assessor originally assigned the following actual value to the subject property for tax year 2001:

| Schedule #201465 | Land | \$ 0 |
|------------------|-------------|-----------|
| • | Improvement | \$ 75,310 |
| | Total | \$ 75,310 |
| Schedule #201481 | Land | \$ 0 |
| | Improvement | \$ 75,310 |
| | Total | \$ 75 310 |

| Schedule #201485 | Land Improvement Total | \$ 0 \$ 75,310 \$ 75,310 |
|------------------|------------------------------|--------------------------------|
| Schedule #201487 | Land Improvement Total | \$ 0 \$ 75,310 \$ 75,310 |
| Schedule #201489 | Land Improvement Total | \$ 0 \$ 75,310 \$ 75,310 |
| Schedule #201849 | Land Improvement Total | \$ 0 \$ 75,310 \$ 75,310 |

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the property as follows:

| Schedule #201465 | Land Improvement Total | \$ 0 \$ 75,310 \$ 75,310 |
|------------------|------------------------------|--------------------------------|
| Schedule #201481 | Land Improvement Total | \$ 0 \$ 75,310 \$ 75,310 |
| Schedule #201485 | Land Improvement Total | \$ 0 \$ 75,310 \$ 75,310 |
| Schedule #201487 | Land Improvement Total | \$ 0 \$ 75,310 \$ 75,310 |
| Schedule #201489 | Land Improvement Total | \$ 0 \$ 75,310 \$ 75,310 |
| Schedule #201849 | Land Improvement Total | \$ 0 \$ 75,310 \$ 75,310 |

Based upon a recent decision by the Colorado Supreme Court concerning

the taxation of possessory interests and After further review and negotiation, Petitioner(s) and Board of Equalization agree 5. to the following tax year 2001 actual value for the subject property:

| Schedule #201465 | Land Improvement Total | \$ 0 \$ 52,720 \$ 52,720 |
|-------------------|------------------------------|--------------------------------|
| Schedule #201481 | Land Improvement Total | \$ 0 \$ 52,720 \$ 52,720 |
| Schedule #201485 | Land Improvement Total | \$ 0 \$ 52,720 \$ 52,720 |
| Schedule #201487 | Land Improvement Total | \$ 0 \$ 52,720 \$ 52,720 |
| Schedule #201489 | Land Improvement Total | \$ 0 \$ 52,720 \$ 52,720 |
| Schedule #2(11849 | Land Improvement Total | \$ 0 \$ 52,720 \$ 52,720 |

- 6. The valuation, as established above, shall be binding only with respect to tax year 2001.
- 7. Brief narrative as to why the reduction was made: Value reconsidered upon review and after consideration of recent Colorado Supreme Court decisions concerning taxation of possessory interests.
- Both parties agree that the hearing scheduled before the Board of Assessment 8. Appeals on _____ (date) at _____ (time) be vacated; or, a hearing has not yet been scheduled before the Board of Assessment Appeals X (check if appropriate).

| DATED this 29th day of Ma | ay, 2002. |
|---|---|
| Petitioner(s) or Attorney | County Attorney for Respondent, |
| | Board of Equalization |
| Address: 3773 Cherry Creek D. N. #1000 Dence, C. o. 80209 | Address: 100 Jefferson County Parkway Golden, Colorado 80419 |
| Telephone: 303-379-3363 | Telephone: |
| | The V. Dams |
| | County Assessor |
| | Address: 100 Jefferson County Parkway Golden, Colorado 80419-2500 |
| Docket Number -not docketed | Telephone: 303-271-8654 |