

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>WKB VALUE PARTNERS LP,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Matthew W. Poling Deloitte &amp; Touche</p> <p>Address: 555 17<sup>th</sup> Street, Suite 3600 Denver, CO 80202</p> <p>Phone Number: (303) 308-2191</p>	<p><b>Docket Number: 40319</b></p>
<p><b>ORDER ON STIPULATION</b></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.: 2075-25-4-14-002**

**Category: Valuation**                      **Property Type: Commercial**
2. Petitioner is protesting the 2002 actual value of the subject property.

3. The parties agreed that the 2002 actual value of the subject property should be reduced to:

Land	\$ 653,400.00
Improvements	<u>\$4,046,600.00</u>
Total	\$4,700,000.00

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2002 actual value of the subject property, as set forth above.

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

**DATED/MAILED** this 25<sup>th</sup> day of March, 2004.

This decision was put on the record

March 24, 2004

**BOARD OF ASSESSMENT APPEALS**

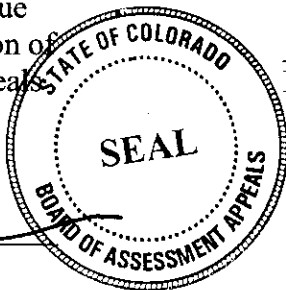
Karen E Hart

Karen E. Hart

Debra A. Baumbach

Debra A. Baumbach

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



Jackie J. Brown

BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER 40319

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BOARD OF ASSESSMENT APPEALS

STIPULATION (As To Tax Year 2002 Actual Value)

WKB VALUE PARTNERS LP,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation, regarding the tax year 2002 valuation of the subject property and jointly move the Board of Assessment Appeals to enter its Order based on this stipulation. A conference call with the petitioner and respondent have resulted in the following agreement:

Subject property is classified as warehouse/storage described as follows: 7399 S. Tucson Way; County Schedule Number 2075-25-4-14-002; RA 421-044.

A brief narrative as to why the reduction was made: Applied 2001 settled value. No unusual conditions apply.

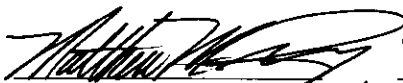
The parties have agreed that the 2002 actual value of the subject property should be reduced as follows:

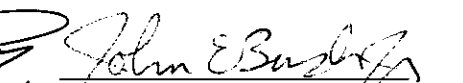
ORIGINAL VALUE		NEW VALUE (2002)	
Land	\$ 653,400	Land	\$ 653,400
Improvements	\$ 4,246,600	Improvements	\$ 4,046,600
Personal	\$ _____	Personal	\$ _____
Total	\$ 4,900,000	Total	\$ 4,700,000

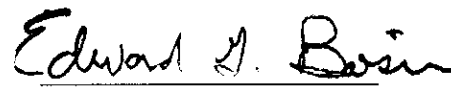
The valuation, as established above, shall be binding only with respect to the tax year 2002.

Both parties agree that the hearing before the Board of Assessment Appeals be vacated or is unnecessary if one has not yet been scheduled.

DATED this 15<sup>th</sup> day of March 2004.

  
Matthew W. Poling  
Deloitte & Touche  
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Denver, CO 80202

  
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(303) 795-4639

  
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Arapahoe County Assessor  
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