BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 Petitioner: A & E MILLER ENTERPRISES, v. Respondent: LARIMER COUNTY BOARD OF EQUALIZATION. Docket Number: 40488 Attorney or Party Without Attorney for the Petitioner: Name: Bridge & Associates Address: P.O. Box 280367 Lakewood, CO 80228 Phone Number: (303) 237-6997

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.: 97154-00-035

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 \$306,405.00 Improvements \$164,895.00 Total \$471,300.00

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

DATED/MAILED this 5th day of December, 2003.

	BOARD OF ASSESSMENT APPEALS	
This decision was put on the record		
December 4, 2003	Karen E. Hart	
I hereby certify that this is a true and correct copy of the decision of	Julia a. Baumbach	
the Board of Assessment Appeals	Debra A. Baumbach	
JANIA ()	OF COLORADO	

BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Docket Number(s):

40488

County Schedule Number (s):

R0085120 - 97154-00-035

STIPULATION (As To Tax Year 2002 Actual Value) A & E MILLER ENTERPRISES

Bridge & Associates, Agent for Petitoner

Petitioner

VS.

LARIMER COUNTY BOARD OF EQUALIZATION,

Respondent

D3 DEC -4 PM 12: 53

Petitioner(s) and Respondent hereby enter into this 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.

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

- 1. The property subject to this Stipulation is described as: Campus West Movie Theatre.
- 2. The subject property is classified as Commerical Improved.
- 3. The County Assessor originally assigned the following actual value on the subject property:

Land \$ 306,405 Improvement \$ 456,595 Total \$ 766,000

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

 Land
 \$ 306,405

 Improvement
 \$ 243,600

 Total
 \$ 550,005

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following tax year **2002** actual value for the subject property.

Land	\$ 306,405
Improvement	\$ 164,895
Total	\$ 471,300

- 6. The valuations, as established above, shall be binding only with respect to tax year 2002.
- 7. Brief narrative as to why the reduction was made:

 Overvaluation. Upon a further and a more comprehensive review of subject property, the market and income approaches to valuation warranted a reduction.
- 8. Both parties agree that the petiton scheduled before the Board of Assessment Appeals be vacated.

DATED this 13th day November 2003

Petitioner(s) Representative

Bridge & Associates

Greg Evans

P.O. Box 280367

Lakewood, Colorado 80228

303-237-6997

303-237-1757

THOMAS G. BENDER, CHAIR

Larimer County Board of Equalization

HARDEN, SCHMIDT, HASS & HAAG PC

Ninth Floor, First Tower Bldg.

Post Office Box 1606

Fort Collins, Colorado/80522

Telephone: (303)482-7777

LARRY G. JOHNSON

LARIMER COUNTY ASSESSOR

Address:

Post Office Box 1190