

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>US HOMES CORPORATION,</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: Stevens & Associates Todd J. Stevens</p> <p>Address: 8005 S. Chester St., #340 Englewood, CO 80112</p> <p>Phone Number: (303) 347-1878</p>	<p>Docket Number: 40688</p>
<p align="center">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.: 2071-31-2-10-001+574

Category: Valuation Property Type: Vacant Land
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:

See Attached Stipulation

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 23rd day of November, 2003.

This decision was put on the record

December 22, 2003

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

Jackie J. Brown

Jackie J. Brown



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBERS 40688**

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STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

STIPULATION (As To Tax Year 2002 Actual Value)

US HOMES CORPORATION,

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 properties are classified as vacant land; and described as RA's 448-001 thru 575. See Schedule numbers below.

A brief narrative as to why the reduction was made: Analyzed market information, developer's discount and physical characteristics of the parcels.

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

#	PARCEL NUMBER	2002 ASSESSED VALUE	2002 STIPULATED VALUE
1	2071-31-2-10-001	59,200	\$28,089
2	2071-31-2-10-002	59,200	\$28,089
3	2071-31-2-10-003	59,200	\$28,089
4	2071-31-2-10-004	59,200	\$28,089
5	2071-31-2-10-005	59,200	\$28,089
6	2071-31-2-10-006	59,200	\$28,089
7	2071-31-2-10-007	59,200	\$28,089
8	2071-31-2-10-008	59,200	\$28,089
9	2071-31-2-10-009	59,200	\$28,089
10	2071-31-2-10-010	59,200	\$28,089
11	2071-31-2-10-011	59,200	\$28,089
12	2071-31-2-10-012	59,200	\$28,089
13	2071-31-2-10-013	59,200	\$28,089
14	2071-31-2-10-014	59,200	\$28,089

15	2071-31-2-10-015	59,200	\$28,089
16	2071-31-2-10-016	59,200	\$28,089
17	2071-31-2-10-017	59,200	\$28,089
18	2071-31-2-10-018	59,200	\$28,089
19	2071-31-2-10-019	59,200	\$28,089
20	2071-31-2-10-020	59,200	\$28,089
21	2071-31-2-10-021	59,200	\$28,089
22	2071-31-2-10-022	59,200	\$28,089
23	2071-31-2-11-001	59,200	\$28,089
24	2071-31-2-11-002	59,200	\$28,089
25	2071-31-2-11-003	59,200	\$28,089
26	2071-31-2-11-004	59,200	\$28,089
27	2071-31-2-11-005	59,200	\$28,089
28	2071-31-2-11-006	59,200	\$28,089
29	2071-31-2-11-007	59,200	\$28,089
30	2071-31-2-11-008	59,200	\$28,089
31	2071-31-2-11-009	59,200	\$28,089
32	2071-31-2-11-010	59,200	\$28,089
33	2071-31-2-11-011	59,200	\$28,089
34	2071-31-2-11-012	59,200	\$28,089
35	2071-31-2-11-013	59,200	\$28,089
36	2071-31-2-12-001	59,200	\$28,089
37	2071-31-2-12-002	59,200	\$28,089
38	2071-31-2-12-003	59,200	\$28,089
39	2071-31-2-12-004	59,200	\$28,089
40	2071-31-2-12-005	59,200	\$28,089
41	2071-31-2-12-006	59,200	\$28,089
42	2071-31-2-12-007	59,200	\$28,089
43	2071-31-2-12-008	59,200	\$28,089
44	2071-31-2-12-009	59,200	\$28,089
45	2071-31-2-12-010	59,200	\$28,089
46	2071-31-2-12-011	59,200	\$28,089
47	2071-31-2-12-012	59,200	\$28,089
48	2071-31-2-12-013	59,200	\$28,089
49	2071-31-2-12-014	59,200	\$28,089
50	2071-31-2-12-015	59,200	\$28,089
51	2071-31-2-12-016	59,200	\$28,089
52	2071-31-2-12-017	59,200	\$28,089
53	2071-31-2-12-018	59,200	\$28,089
54	2071-31-2-12-019	59,200	\$28,089
55	2071-31-2-12-020	59,200	\$28,089
56	2071-31-2-12-021	59,200	\$28,089
57	2071-31-2-12-022	59,200	\$28,089
58	2071-31-2-12-023	59,200	\$28,089
59	2071-31-2-12-024	59,200	\$28,089
60	2071-31-2-12-025	59,200	\$28,089

61	2071-31-2-12-026	59,200	\$28,089
62	2071-31-2-12-027	59,200	\$28,089
63	2071-31-2-12-028	59,200	\$28,089
64	2071-31-2-12-029	59,200	\$28,089
65	2071-31-2-12-030	59,200	\$28,089
66	2071-31-2-12-031	59,200	\$28,089
67	2071-31-2-12-032	59,200	\$28,089
68	2071-31-2-12-033	59,200	\$28,089
69	2071-31-2-12-034	59,200	\$28,089
70	2071-31-2-12-035	59,200	\$28,089
71	2071-31-2-12-036	59,200	\$28,089
72	2071-31-2-12-037	59,200	\$28,089
73	2071-31-2-12-038	59,200	\$28,089
74	2071-31-2-12-039	59,200	\$28,089
75	2071-31-2-12-040	59,200	\$28,089
76	2071-31-2-12-041	59,200	\$28,089
77	2071-31-2-12-042	59,200	\$28,089
78	2071-31-2-13-001	74,000	\$7,392
79	2071-31-2-13-002	74,000	\$7,392
80	2071-31-2-13-003	74,000	\$7,392
81	2071-31-2-13-004	74,000	\$7,392
82	2071-31-2-13-005	74,000	\$7,392
83	2071-31-2-13-006	59,200	\$7,392
84	2071-31-2-13-007	59,200	\$7,392
85	2071-31-2-13-008	59,200	\$7,392
86	2071-31-2-13-009	59,200	\$7,392
87	2071-31-2-13-010	59,200	\$7,392
88	2071-31-2-13-011	59,200	\$7,392
89	2071-31-2-13-012	59,200	\$7,392
90	2071-31-2-13-013	59,200	\$7,392
91	2071-31-2-13-014	74,000	\$7,392
92	2071-31-2-13-015	74,000	\$7,392
93	2071-31-2-13-016	59,200	\$7,392
94	2071-31-2-13-017	59,200	\$7,392
95	2071-31-2-13-018	74,000	\$7,392
96	2071-31-2-13-019	74,000	\$7,392
97	2071-31-2-13-020	74,000	\$7,392
98	2071-31-2-14-001	74,000	\$28,089
99	2071-31-2-14-004	74,000	\$28,089
100	2071-31-2-14-005	74,000	\$28,089
101	2071-31-2-14-006	74,000	\$28,089
102	2071-31-2-14-007	59,200	\$28,089
103	2071-31-2-14-008	59,200	\$28,089
104	2071-31-2-14-009	74,000	\$28,089
105	2071-31-2-14-010	74,000	\$28,089
106	2071-31-2-14-012	74,000	\$28,089

107	2071-31-2-14-013	74,000	\$28,089
108	2071-31-2-14-014	74,000	\$28,089
109	2071-31-2-14-015	74,000	\$28,089
110	2071-31-2-14-016	74,000	\$28,089
111	2071-31-2-14-017	74,000	\$28,089
112	2071-31-2-14-018	74,000	\$7,392
113	2071-31-2-14-019	74,000	\$7,392
114	2071-31-2-14-020	74,000	\$7,392
115	2071-31-2-14-021	74,000	\$7,392
116	2071-31-2-14-022	74,000	\$7,392
117	2071-31-2-14-023	74,000	\$7,392
118	2071-31-2-14-024	74,000	\$7,392
119	2071-31-2-14-025	74,000	\$7,392
120	2071-31-2-14-026	74,000	\$7,392
121	2071-31-2-14-027	74,000	\$7,392
122	2071-31-3-10-014	51,300	\$28,204
123	2071-31-3-11-003	51,300	\$28,204
124	2071-31-3-12-001	34,200	\$28,204
125	2071-31-3-12-005	34,200	\$28,204
126	2071-31-3-12-006	34,200	\$28,204
127	2071-31-3-12-008	34,200	\$28,204
128	2071-31-3-12-013	34,200	\$28,204
129	2071-31-3-13-024	34,200	\$28,204
130	2071-31-3-13-025	34,200	\$28,204
131	2071-31-3-13-029	34,200	\$28,204
132	2071-31-3-13-030	34,200	\$28,204
133	2071-31-3-13-032	34,200	\$28,204
134	2071-31-3-13-033	34,200	\$28,204
135	2071-31-3-13-034	34,200	\$28,204
136	2071-31-3-15-005	51,300	\$28,204
137	2071-31-3-15-006	51,300	\$28,204
138	2071-31-3-15-007	51,300	\$28,204
139	2071-31-3-16-002	51,300	\$28,204
140	2071-31-3-16-003	51,300	\$28,204
141	2071-31-3-16-005	51,300	\$28,204
142	2071-31-3-16-006	51,300	\$28,204
143	2071-31-3-16-007	51,300	\$28,204
144	2071-31-3-16-009	51,300	\$28,204
145	2071-31-3-17-024	42,750	\$28,204
146	2071-31-3-17-025	42,750	\$28,204
147	2071-31-3-17-026	42,750	\$28,204
148	2071-31-3-17-028	42,750	\$28,204
149	2071-31-3-17-029	42,750	\$28,204
150	2071-31-3-17-030	42,750	\$28,204

151	2071-31-3-17-031	42,750	\$28,204
152	2071-31-3-17-040	39,330	\$28,204
153	2071-31-3-18-001	51,300	\$28,204
154	2071-31-3-18-002	51,300	\$28,204
155	2071-31-3-18-004	51,300	\$28,204
156	2071-31-3-18-005	51,300	\$28,204
157	2071-31-3-18-008	51,300	\$28,204
158	2071-31-3-18-009	51,300	\$28,204
159	2071-31-3-18-010	51,300	\$28,204
160	2071-31-3-18-011	51,300	\$28,204
161	2071-31-3-19-005	51,300	\$28,204
162	2071-31-3-19-017	51,300	\$28,204
163	2071-31-3-19-018	51,300	\$28,204
164	2071-31-3-19-022	89,501	\$89,501
165	2071-31-3-21-005	34,200	\$28,204
166	2071-31-3-21-006	34,200	\$28,204
167	2071-31-3-21-007	34,200	\$28,204
168	2071-31-3-21-008	34,200	\$28,204
169	2071-31-3-21-020	35,910	\$28,204
170	2071-31-3-21-022	35,910	\$28,204
171	2071-31-3-21-023	34,200	\$28,204
172	2071-31-3-21-024	34,200	\$28,204
173	2071-31-3-21-029	35,910	\$28,204
174	2071-31-3-30-007	45,600	\$45,382
175	2071-31-3-30-008	45,600	\$45,382
176	2071-31-3-30-010	45,600	\$45,382
177	2071-31-3-30-011	45,600	\$45,382
178	2071-31-3-30-013	45,600	\$45,382
179	2071-31-3-30-014	45,600	\$45,382
180	2071-31-3-30-015	45,600	\$45,382
181	2071-31-3-30-016	45,600	\$45,382
182	2071-31-3-30-017	45,600	\$45,382
183	2071-31-3-30-018	45,600	\$45,382
184	2071-31-3-30-019	45,600	\$45,382
185	2071-31-3-31-001	59,200	\$7,392
186	2071-31-3-31-002	59,200	\$7,392
187	2071-31-3-31-003	59,200	\$7,392
188	2071-31-3-31-004	59,200	\$7,392
189	2071-31-3-32-001	74,000	\$7,392
190	2071-31-3-32-002	74,000	\$7,392
191	2071-31-3-32-003	74,000	\$7,392
192	2071-31-3-32-004	74,000	\$7,392
193	2071-31-3-32-005	74,000	\$7,392

194	2071-31-3-32-006	74,000	\$7,392
195	2071-31-3-32-007	74,000	\$7,392
196	2071-31-3-32-008	74,000	\$7,392
197	2071-31-3-32-009	74,000	\$7,392
198	2071-31-3-32-010	74,000	\$7,392
199	2071-31-3-32-011	74,000	\$7,392
200	2071-31-3-32-012	74,000	\$7,392
201	2071-31-3-32-013	74,000	\$7,392
202	2071-31-3-32-014	74,000	\$7,392
203	2071-31-3-32-015	74,000	\$7,392
204	2071-31-3-32-016	74,000	\$7,392
205	2071-31-3-32-017	74,000	\$7,392
206	2071-31-3-32-018	74,000	\$7,392
207	2071-31-3-32-019	74,000	\$7,392
208	2071-31-3-32-020	74,000	\$7,392
209	2071-31-3-32-021	74,000	\$7,392
210	2071-31-3-32-022	74,000	\$7,392
211	2073-36-2-03-002	12,950	\$7,392
212	2073-36-2-03-003	12,950	\$7,392
213	2073-36-2-03-004	12,950	\$7,392
214	2073-36-2-03-005	12,950	\$7,392
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216	2073-36-2-03-007	12,950	\$7,392
217	2073-36-2-03-008	12,950	\$7,392
218	2073-36-2-03-009	12,950	\$7,392
219	2073-36-2-03-010	12,950	\$7,392
220	2073-36-2-03-011	12,950	\$7,392
221	2073-36-2-03-012	12,950	\$7,392
222	2073-36-2-03-013	12,950	\$7,392
223	2073-36-2-03-014	12,950	\$7,392
224	2073-36-2-03-015	12,950	\$7,392
225	2073-36-2-03-016	12,950	\$7,392
226	2073-36-2-03-017	12,950	\$7,392
227	2073-36-2-03-018	12,950	\$7,392
228	2073-36-2-03-019	12,950	\$7,392
229	2073-36-2-03-020	12,950	\$7,392
230	2073-36-2-03-021	12,950	\$7,392
231	2073-36-2-03-022	12,950	\$7,392
232	2073-36-2-03-023	12,950	\$7,392
233	2073-36-2-03-024	12,950	\$7,392
234	2073-36-2-03-025	12,950	\$7,392
235	2073-36-2-03-026	12,950	\$7,392
236	2073-36-2-03-027	12,950	\$7,392

237	2073-36-2-03-028	12,950	\$7,392
238	2073-36-2-03-029	12,950	\$7,392
239	2073-36-2-03-030	12,950	\$7,392
240	2073-36-2-03-031	12,950	\$7,392
241	2073-36-2-03-032	12,950	\$7,392
242	2073-36-2-03-033	12,950	\$7,392
243	2073-36-2-03-034	12,950	\$7,392
244	2073-36-2-03-035	12,950	\$7,392
245	2073-36-2-03-036	12,950	\$7,392
246	2073-36-2-03-037	12,950	\$7,392
247	2073-36-2-03-038	12,950	\$7,392
248	2073-36-2-03-039	12,950	\$7,392
249	2073-36-2-03-040	12,950	\$7,392
250	2073-36-2-03-041	12,950	\$7,392
251	2073-36-2-03-042	12,950	\$7,392
252	2073-36-2-03-043	12,950	\$7,392
253	2073-36-2-03-044	12,950	\$7,392
254	2073-36-2-03-045	12,950	\$7,392
255	2073-36-2-03-046	12,950	\$7,392
256	2073-36-2-03-047	12,950	\$7,392
257	2073-36-2-03-048	12,950	\$7,392
258	2073-36-2-03-049	12,950	\$7,392
259	2073-36-2-03-050	12,950	\$7,392
260	2073-36-2-03-051	12,950	\$7,392
261	2073-36-2-03-052	12,950	\$7,392
262	2073-36-2-03-053	12,950	\$7,392
263	2073-36-2-03-054	12,950	\$7,392
264	2073-36-2-03-055	12,950	\$7,392
265	2073-36-2-03-056	12,950	\$7,392
266	2073-36-2-03-057	12,950	\$7,392
267	2073-36-2-03-058	12,950	\$7,392
268	2073-36-2-03-059	12,950	\$7,392
269	2073-36-2-03-060	12,950	\$7,392
270	2073-36-2-03-061	12,950	\$7,392
271	2073-36-2-03-062	12,950	\$7,392
272	2073-36-2-03-063	12,950	\$7,392
273	2073-36-2-03-064	12,950	\$7,392
274	2073-36-2-03-065	12,950	\$7,392
275	2073-36-2-03-066	12,950	\$7,392
276	2073-36-2-03-067	12,950	\$7,392
277	2073-36-2-03-068	12,950	\$7,392
278	2073-36-2-03-069	12,950	\$7,392
279	2073-36-2-03-070	12,950	\$7,392
280	2073-36-2-03-071	12,950	\$7,392
281	2073-36-2-03-072	12,950	\$7,392
282	2073-36-2-03-073	12,950	\$7,392

283	2073-36-2-03-074	12,950	\$7,392
284	2073-36-2-03-075	12,950	\$7,392
285	2073-36-2-03-076	12,950	\$7,392
286	2073-36-2-03-077	12,950	\$7,392
287	2073-36-2-03-078	12,950	\$7,392
288	2073-36-2-03-079	12,950	\$7,392
289	2073-36-2-03-080	12,950	\$7,392
290	2073-36-2-03-081	12,950	\$7,392
291	2073-36-2-03-082	12,950	\$7,392
292	2073-36-2-03-083	12,950	\$7,392
293	2073-36-2-03-084	12,950	\$7,392
294	2073-36-2-03-085	12,950	\$7,392
295	2073-36-2-03-086	12,950	\$7,392
296	2073-36-2-03-087	12,950	\$7,392
297	2073-36-2-03-088	12,950	\$7,392
298	2073-36-2-03-089	12,950	\$7,392
299	2073-36-2-03-090	12,950	\$7,392
300	2073-36-2-03-091	12,950	\$7,392
301	2073-36-2-03-092	12,950	\$7,392
302	2073-36-2-03-093	12,950	\$7,392
303	2073-36-2-03-094	12,950	\$7,392
304	2073-36-2-03-095	12,950	\$7,392
305	2073-36-2-03-096	12,950	\$7,392
306	2073-36-2-03-097	12,950	\$7,392
307	2073-36-2-03-098	12,950	\$7,392
308	2073-36-2-03-099	12,950	\$7,392
309	2073-36-2-03-100	12,950	\$7,392
310	2073-36-2-03-101	12,950	\$7,392
311	2073-36-2-03-102	12,950	\$7,392
312	2073-36-2-03-103	12,950	\$7,392
313	2073-36-2-03-104	12,950	\$7,392
314	2073-36-2-03-105	12,950	\$7,392
315	2073-36-2-03-106	12,950	\$7,392
316	2073-36-2-03-107	12,950	\$7,392
317	2073-36-2-03-108	12,950	\$7,392
318	2073-36-2-03-109	12,950	\$7,392
319	2073-36-2-03-110	12,950	\$7,392
320	2073-36-2-03-111	12,950	\$7,392
321	2073-36-2-03-112	12,950	\$7,392
322	2073-36-2-03-113	12,950	\$7,392
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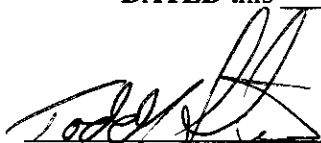
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545	2073-36-4-05-001	22,200	\$22,175
546	2073-36-4-05-002	22,200	\$22,175
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553	2073-36-4-05-019	22,200	\$22,175
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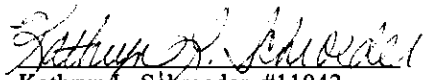
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561	2073-36-4-05-029	22,200	\$22,175
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564	2073-36-4-06-003	22,200	\$22,175
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573	2073-36-4-07-007	22,200	\$22,175
574	2073-36-4-07-008	22,200	\$22,175
575	2073-36-4-07-009	22,200	\$22,175
		17,222,711	\$8,153,511


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 9th day of December 2003.


 Todd Stevens
 Stevens & Assoc.
 8005 S. Chester, # 340
 Englewood, CO 80112


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Docket # 40688