

<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>CJ COMPANY – GARY PASHEL,</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: Guy McCollum McCollum Consulting</p> <p>Address: 1612 Summit Avenue #210 Fort Worth, Texas 76102</p> <p>-Phone Number: 800-657-9025</p> <p>Attorney Reg. No.:</p>	<p><b>Docket Number: 40768</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.: 1973-24-1-15-002 RA #00010-000**

**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	\$ 380,625.00
Improvements	<u>1,019,375.00</u>
Total	\$1,400,000.00

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 2<sup>nd</sup> day of April, 2003.

This decision was put on the record

March 31, 2003

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

**BOARD OF ASSESSMENT APPEALS**

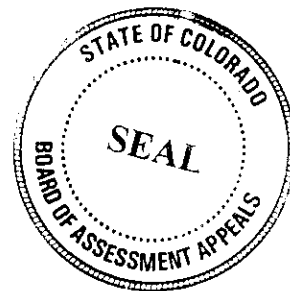
Karen E Hart

Karen E. Hart

Debra A. Baumbach

Debra A. Baumbach

James E. Mogan  
James E. Mogan



MAR-25-2003 14:10 FROM: APAP CTY ATTY OFFICE 3037387836

TO: 817336900 P. 002/002

**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER 40768**

**STIPULATION AND ORDER (As To Tax Year 2002 Actual Value)**

**CJ COMPANY,**

Petitioner,

vs.

**ARAPAHOE COUNTY BOARD OF EQUALIZATION,**

Respondent.

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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 merchandising described as follows:

13280 E. Mississippi Ave.; County Schedule Number 1973-24-1-15-002; RA 10

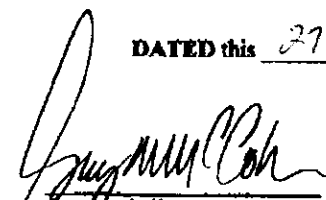
A brief narrative as to why the reduction was made: Analyzed cost, market & income information.


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


ORIGINAL VALUE		NEW VALUE (2002)	
Land	\$ 380,625	Land	\$ 380,625
Improvements	\$ 1,619,375	Improvements	\$ 1,019,375
Personal	\$ _____	Personal	\$ _____
Total	\$ 2,000,000	Total	\$ 1,400,000

The Board concurs with the Stipulation.

DATED this 27<sup>th</sup> day of March 2003.

  
Guy McCollum  
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Fort Worth, TX 76102  
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Arapahoe County Assessor  
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