

<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>THE ESTHER COHEN LIMITED PARTNERSHIP,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Bridge &amp; Associates Address: P.O. Box 280367 Lakewood, CO 80228 Phone Number: (303) 237-6997</p>	<p><b>Docket Number: 41031</b></p>
<p align="center"><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.: 051314**

**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	\$134,920.00
Improvements	<u>\$539,680.00</u>
Total	\$674,600.00

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

**DATED/MAILED** this 15<sup>th</sup> day of October, 2003.

This decision was put on the record

October 14, 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**

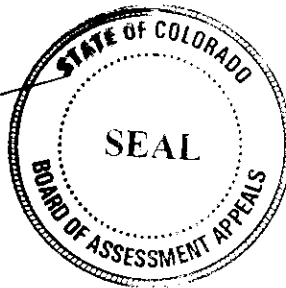
*Karen E Hart*

Karen E. Hart

*Debra A. Baumbach*

Debra A. Baumbach

*Jackie J. Brown*  
Jackie J. Brown



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 41031  
County Schedule Numbers: 051314

STIPULATION (As To Tax Year 2002 Actual Value)

The Esther Cohen Limited Partnership  
Petitioner,

vs.

Jefferson County Board of Equalization,  
Respondent.

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.

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

1. The improved property subject to this Stipulation is described as follows:  
Office land and improvements at 8585 West 14<sup>th</sup> Avenue, Lakewood, Colorado.
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 2002 :

Land	\$ 174,800
Improvement	\$ <u>699,100</u>
Total	\$ 873,900

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

Land	\$ 149,748
Improvement	\$ <u>598,922</u>
Total	\$ 748,740

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


Land	\$134,920
Improvement	<u>\$539,680</u>
Total	\$674,600

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

7. Brief narrative as to why the reduction was made:  
The adjusted value is supported by the actual income of the property.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on October 29, 2003 at 3:00 P.M. be vacated; or, a hearing has not yet been scheduled before the Board of Assessment Appeals \_\_\_\_ (check if appropriate).

DATED this 10th day of October, 2003.

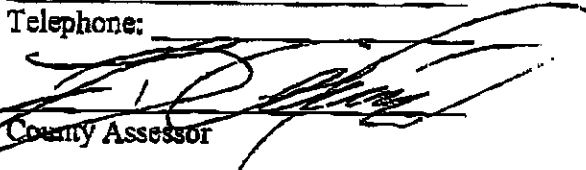
  
\_\_\_\_\_  
Petitioner(s) or Attorney

\_\_\_\_\_  
County Attorney for Respondent,  
Board of Equalization

Address:  
820 Simms St  
Golden CO 80401

Address:  
100 Jefferson County Parkway  
Golden, Colorado 80419

Telephone: 303.573.7000

Telephone: \_\_\_\_\_  
  
County Assessor

Address:  
100 Jefferson County Parkway  
Golden, Colorado 80419-2500

Docket Number 41031  
Schedule Numbers 051314

Telephone: 303-271-8658