

<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>MUM HEE KHANG &amp; YOUNG JA KAHNG,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Mum Hee Kahng and Young Ja Kahng Address: 4117 South Crystal Unit A Aurora, Colorado 80014 Phone Number: 720-560-2088 Attorney Reg. No.:</p>	<p><b>Docket Number: 41178</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.: 050259**

**Category: Refund/Abatement                      Property Type: Commercial**

2. Petitioner is protesting the 2000 and 2001 actual value of the subject property.

3. The parties agreed that the 2000 and 2001 actual value of the subject property should be reduced to:

**see attached**

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2000 and 2001 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 25th day of March, 2003.

This decision was put on the record

March 24, 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*

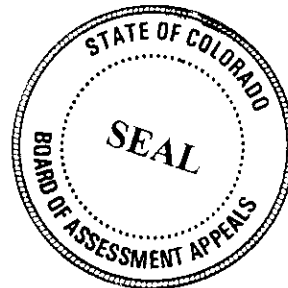
Karen E. Hart

*Debra A. Baumbach*

Debra A. Baumbach

*James E. Mogan*

James E. Mogan



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 41178  
County Schedule Number: 050259

**STIPULATION (As To Tax Years 2000 and 2001 Actual Value)**

**Mun Hee Habng and Young Ja Kabng**  
Petitioners,

vs.

**Jefferson County Board of County Commissioners**  
Respondent.

MUN HEE HABNG AND YOUNG JA KABNG  
JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax years 2000 and 2001 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:

- The property subject to this Stipulation is described as follows:  
9025 West Colfax Avenue, Lakewood, CO 80215
- The subject property is classified as Commercial/mixed use property.
- The County Assessor originally assigned the following actual value to the subject property for tax years 2000 and 2001:

	2000 Actual Value	2000 Assessed Value	2001 Actual Value	2001 Assessed Value
Land	\$ 139,800	\$ 40,540	\$ 223,300	\$ 64,760
Imp	\$ 559,100	\$ 162,140	\$ 893,000	\$ 258,970
Total	\$ 698,900	\$ 202,680	\$1,116,300	\$ 323,730

- After a timely appeal to the Board of County Commissioners, the Board of County Commissioners valued the property as follows:

	2000 Actual Value	2000 Assessed Value	2001 Actual Value	2001 Assessed Value
Land	\$ 139,800	\$ 40,540	\$ 223,300	\$ 64,760
Imp	\$ 559,100	\$ 162,140	\$ 893,000	\$ 258,970
Total	\$ 698,900	\$ 202,680	\$1,116,300	\$ 323,730

5. After further review and negotiation, Petitioner(s) and Board of County Commissioners agree to the following tax years 2000 and 2001 actual values for the subject property:

	2000 Actual Value	2000 Assessed Value	2001 Actual Value	2001 Assessed Value
Land	\$ 130,307	\$ 19,468	\$ 208,100	\$ 30,194
Imp	\$ 521,135	\$ 75,954	\$ 832,400	\$ 120,777
Total	\$ 651,442	\$ 95,422	\$1,040,500	\$ 150,971

6. The valuation, as established above, shall be binding only with respect to tax year 2000 and 2001.

7. Brief narrative as to why the reduction was made:  
Documentation of long term rentals submitted by the owner resulted in tax class change from commercial to mixed use.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on \_\_\_\_\_ (date) at \_\_\_\_\_ (time) be vacated; or, a hearing has not yet been scheduled before the Board of Assessment Appeals X (check if appropriate).

DATED this 6th day of March 2003.

*Munka Kab*  
*Yusem Kabing*  
Petitioner(s) or Attorney

*Matthew E. Miller*  
County Attorney for Respondent,  
Board of County Commissioners

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Telephone: (303) 233-0060

Address:  
100 Jefferson County Parkway  
Golden, Colorado 80419

Telephone:  
*[Signature]*  
Jefferson County Assessor

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

Telephone: 303-271-8639

Docket Number - 41178  
Schedule Number -050259