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| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>KS & G LLC,</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: Dariush Bozorgpour Property Tax Advisors, Inc.</p> <p>Address: 3090 S. Jamaica Ct., #200 Aurora, CO 80014</p> <p>Phone Number: 303.368.0500</p> | <p>Docket Number: 41892</p> |
| <p style="text-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.: 2075-17-1-09-004

Category: Valuation Property Type: Commercial
2. Petitioner is protesting the 2003 actual value of the subject property.

3. The parties agreed that the 2003 actual value of the subject property should be reduced to:

| | |
|---------------|---------------------|
| Land: | \$ 63,375.00 |
| Improvements: | <u>\$682,311.00</u> |
| Total: | \$745,686.00 |

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2003 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 20th day of April, 2005.

This decision was put on the record

April 19, 2005

BOARD OF ASSESSMENT APPEALS

Karen E Hart

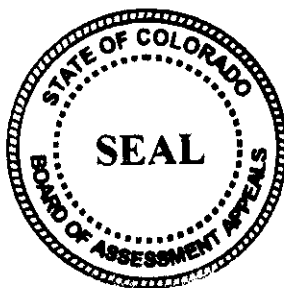
Karen E. Hart

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

Keela K. Steele
Keela K. Steele



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 41892

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APPEALS

STIPULATION (As To Tax Year 2003 Actual Value)

KS & G LLC,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation, regarding the tax year 2003 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 property is classified as offices and described as follows: 5231 S. Quebec St; County Schedule Number 2075-17-1-09-004; RA 3769-006.

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

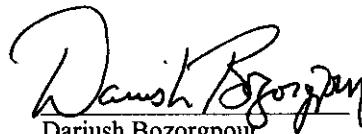
The parties have agreed that the 2003 actual value of the subject property should be reduced as follows:

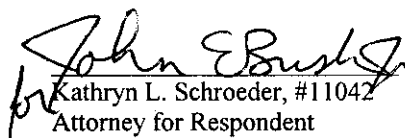
| ORIGINAL VALUE | | NEW VALUE (2003) | |
|----------------|------------|------------------|------------|
| Land | \$ 63,375 | Land | \$ 63,375 |
| Improvements | \$ 761,625 | Improvements | \$ 682,311 |
| Personal | \$ _____ | Personal | \$ _____ |
| Total | \$ 825,000 | Total | \$ 745,686 |


The valuation, as established above, shall be binding only with respect to the tax year 2003.

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 2nd day of April 2005.


Dariush Bozorgpour
Property Tax Advisors
3090 S. Jamaica Ct., Ste. 204
Aurora, CO 80014


Kathryn L. Schroeder, #11042
Attorney for Respondent
Arapahoe County Bd. of Equalization
5334 South Prince Street
Littleton, CO 80166
(303) 795-4639


Edward G. Bosier
Arapahoe County Assessor
5334 South Prince Street
Littleton, CO 80166
(303) 795-4600