

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 42411</b>
Petitioner: <b>AUTOZONE INC DEPT 8700,</b>  v.  Respondent: <b>LARIMER COUNTY BOARD OF EQUALIZATION.</b>	
<b>ORDER ON STIPULATION</b>	

**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.: R1530445+2**  
  
**Category: Valuation      Property Type: Commercial Real**
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:  
  

**Total Value:            \$528,100**  
(Reference Attached Stipulation)
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 Larimer County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 18th day of August 2005.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

August 17, 2005

*Karen E Hart*

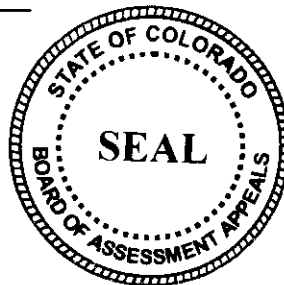
Karen E. Hart

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 Steele



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number(s): 42411  
County Schedule Number: R1530445+2

**STIPULATION (As To Tax Year 2003 Actual Value)-**

**AUTOZONE, INC. (BERENBAUM, WEINSHIENK & EASON, P.C., AGENT)**  
Petitioner(s)

vs.

**LARIMER COUNTY BOARD OF EQUALIZATION,**  
Respondent

Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2003 tax year valuation of the subject property. Petitioner(s) and Respondent jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

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

1. The property subject to this Stipulation is described as: A masonry discount store built in 1995 utilized by Autozone as a retail outlet.
2. The subject property is classified as a commercial property.
3. The County Assessor originally assigned the following actual value to the subject property:

Land	\$	484,300
Improvements	\$	74,900
Total	\$	559,200

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

Land	\$	484,300
Improvements	\$	74,900
Total	\$	559,200

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2003.

Land	\$	484,300
Improvements	\$	43,800
Total	\$	<u>528,100</u>

6. The valuations, as established above, shall be binding only with respect to tax year 2003.
7. Brief narrative as to why the reduction was made: Subject property was protested in 2004 and value reduced based on new market and income data presented by petitioner. The 2003 value was erroneously neglected and the value was not reduced to reflect the new 2004 value.
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 30 August 2005 be vacated.

DATED this 13th day of July 2005.

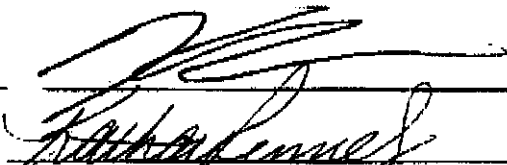
Berenbaum, Weinshienk & Eason, P.C.

Kenneth Kramer, ESQ.

Petitioner(s) Representative

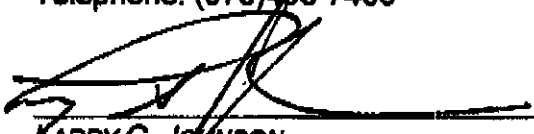
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