

<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>R &amp; L INVESTMENTS,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>DENVER COUNTY BOARD OF COMMISSIONERS.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: ABCPA PC Alicia Green, CPA Address: 600 17<sup>th</sup> Street, Suite 2800 Denver, CO 80202 Phone Number: (303) 295-7409</p>	<p><b>Docket Number: 42499</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.: 373 629 00 0**

**Category: Refund/Abatement**

**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:

Total \$5,075.00

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.

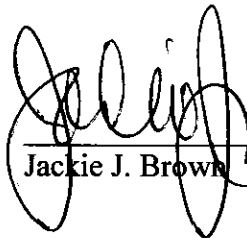
The Denver County Assessor is directed to change his/her records accordingly.

**DATED/MAILED** this 15<sup>th</sup> day of April, 2004.

This decision was put on the record

April 14, 2004

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

  
Jackie J. Brown



**BOARD OF ASSESSMENT APPEALS**



Karen E. Hart



Debra A. Baumbach

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<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number:</b>  42499  <b>Schedule Number:</b>  373-629-000
<b>Petitioner:</b>  <b>R &amp; L INVESTMENTS</b>  v.  <b>Respondent:</b>	
<b>DENVER COUNTY BOARD OF EQUALIZATION</b> Attorneys for Denver County Board of Equalization  Cole Finegan #16853 City Attorney  Maria Kayser #15597 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	
<b>STIPULATION (AS TO TAX YEAR 2002 ACTUAL VALUE)</b>	

Petitioner(s), R & L INVESTMENTS, and Respondent, DENVER COUNTY BOARD OF EQUALIZATION, hereby enter into this Stipulation regarding the tax year 2002 valuation of the personal property, and 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 located at:  
  
3800 Walnut Street  
Denver, Colorado
2. The subject property is classified as personal property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2002.

Furniture & Fixture	\$	
Machinery & Equipment	\$	75,000.00
Affixed Property	\$	
Other	\$	
Total	\$	75,000.00

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

Furniture & Fixture	\$	
Machinery & Equipment	\$	75,000.00
Affixed Property	\$	
Other	\$	
Total	\$	75,000.00

5. After further review and negotiation, the Petitioner and Denver County Board of Equalization agree to the following actual value for the personal property for tax year 2002.

Furniture & Fixture	\$	
Machinery & Equipment	\$	5,075.00
Affixed Property	\$	
Other	\$	
Total	\$	5,075.00

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

7. Brief narrative as to why the reduction was made:

The original assessment was a Best Information Available (BIA) Assessment. This assessment was determined from 2003 replacement cost new research conducted on the internet. The taxpayer submitted original cost figure for 1995 when he purchased this equipment. The BIA also included property that has been determined to be real property.

8. A hearing has not been scheduled before the Board of Assessment Appeals.

DATED this 7th day of April, 2004.

Agent for Petitioner

Denver County Board of Equalization

By: Rodney A. Long  
~~Alicia Green~~ Rodney A. Long,  
~~ABC PA PC~~ President  
~~600 17th Street, Suite 2500~~  
~~Denver, CO 80202~~

By: Maria Kayser  
Maria Kayser #15597  
Assistant City Attorney  
201 West Colfax Avenue, Dept. 1207  
Denver, CO 80202  
Telephone: 720-913-3275  
Facsimile: 720-9133180

R&L Investments  
2823 Vine Street  
Denver, CO 80205

Docket Number: 42499

Telephone: 303-295-7409  
Fax: 303-297-8274