

<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>ESA 0994 INC,</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: Matthew W. Poling Deloitte &amp; Touche</p> <p>Address: 555 17<sup>th</sup> Street, Suite 3600 Denver, CO 80202</p> <p>Phone Number: 303-308-2191</p>	<p><b>Docket Number: 43160</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.: 095184**

**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:

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

**DATED/MAILED** this 22<sup>nd</sup> day of March, 2005.

This decision was put on the record

March 21, 2005

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

Mary J. Helfer  
Mary J. Helfer

**BOARD OF ASSESSMENT APPEALS**

Karen E. Hart  
Karen E. Hart

Debra A. Baumbach  
Debra A. Baumbach



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 43160  
County Schedule Number: 095184

STIPULATION (As To Tax Year 2003 Actual Value)

ESA 0994 INC  
Petitioner,

vs.

JEFFERSON COUNTY BOARD OF EQUALIZATION  
Respondent.

Petitioner(s) and Respondent hereby enter into this 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.

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

1. The property subject to this Stipulation is described as follows:  
715 Kipling Street, Lakewood, Colorado 80215
2. The subject property is classified as commercial property.
- 3.
4. The County Assessor originally assigned the following actual value to the subject property

Land	\$ 944,300
Improvement	<u>\$3,777,400</u>
Total	\$4,721,700

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

Land	\$ 944,300
Improvement	<u>\$3,777,400</u>
Total	\$4,721,700

05 MAR 21 AM 7:38  
002/005

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

Land	\$ 900,000
Improvement	<u>\$3,600,000</u>
Total	\$4,500,000

To be allocated as follows;

Tax class 5179	\$ 657,000
Tax class 5279	<u>\$ 243,000</u>
Total land value	\$ 900,000

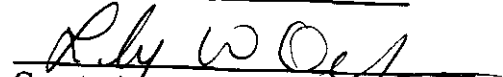
Tax class 5279	\$ 2,628,000
Tax class 5278	<u>\$ 972,000</u>
Total Imp value	\$ 3,600,000

7. Brief narrative as to why the reduction was made:  
Consideration given to additional information provided by the owner's agent.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on April 6, 2005 at 8:30 AM be vacated; or, a hearing has not yet been scheduled before the Board of Assessment Appeals \_\_\_\_ (check if appropriate).

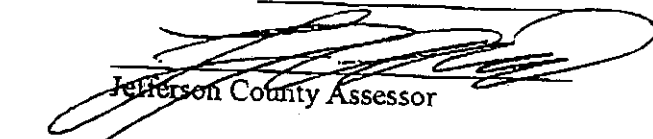
DATED this 17<sup>th</sup> day of March 2005

  
Petitioner(s) or Attorney

  
County Attorney for Respondent,  
Jefferson County Board of Equalization

Address:  
Deloitte c/o Matthew W. Poling  
555 Swanbent Street, Suite 3100  
Denver, Colorado 80202  
Telephone: (303) 309-2191

Address:  
100 Jefferson County Parkway  
Golden, Colorado 80419  
Telephone: \_\_\_\_\_

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

Docket Number 43160  
Schedule Number 095184

Telephone: 303-271-8639