

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ESA 0901, INC.,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Mitchell J. Olson Deloitte & Touche</p> <p>Address: 555 17th Street, Ste. 3600 Denver, CO 80202</p> <p>Phone Number: 303.308.2191</p>	<p>Docket Number: 43225</p>
<p>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.: 151065

Category: Valuation Property Type: Mixed Use
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:

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

DATED/MAILED this 28th day of August, 2004.

This decision was put on the record

August 27, 2004

BOARD OF ASSESSMENT APPEALS

Karen E Hart

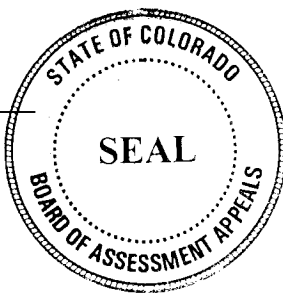
Karen E. Hart

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: 43225
County Schedule Number: 151065

STIPULATION (As To Tax Year 2003 Actual Value)

ESA 0901 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:

- The property subject to this Stipulation is described as follows:
7393 West Jefferson Avenue, Lakewood, CO 80235
- The subject property is classified as commercial property.
- The County Assessor originally assigned the following actual and assessed value to the subject property for tax year 2003 :

	Actual	Assessed
Land	\$ 523,400	\$133,060
Improvement	<u>\$2,093,600</u>	<u>\$532,260</u>
Total	\$2,617,000	\$665,320

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

	Actual	Assessed
Land	\$ 523,400	\$133,060
Improvement	<u>\$2,093,600</u>	<u>\$532,260</u>
Total	\$2,617,000	\$665,320

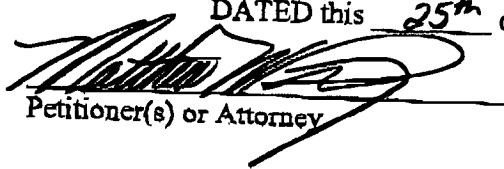
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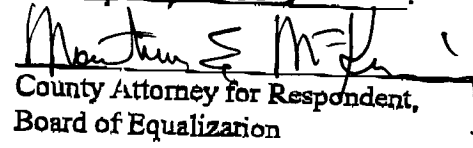
- 5. After further review and negotiation, Petitioner(s) and Board of Equalization agree to the following tax year 2003 actual value for the subject property:

	Actual	Assessed
Land	\$ 523,400	\$123,150
Improvement	\$2,093,600	\$492,620
Total	\$2,617,000	\$615,770 ✓

- 6. The valuation, as established above, shall be binding only with respect to tax year 2003.
- 7. Brief narrative as to why the reduction was made:
Petitioner's agent has supplied documentation of long term revenue, indicating an adjustment to the mixed-use allocation is appropriate. The result is an adjustment to the assessed value for the year 2003.
- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on October 20, 2004 at 1:00 PM be vacated.

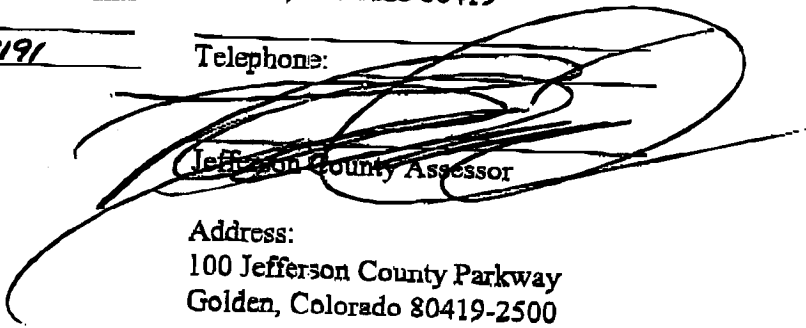
DATED this 25th day of August, 2004


Petitioner(s) or Attorney


County Attorney for Respondent,
Board of Equalization

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Telephone:


Jefferson County Assessor

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

Docket Number 43225
Schedule Number 151065

Telephone: 303-271-8639