

<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>DENNIS K. LAW,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 43953</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER**, related to the \$2,619,800.00 value assigned to the subject property for tax year 2004, is not currently set for hearing. On August 26, 2004, the parties stipulated to an actual value of \$2,500,000.00 for the subject property for tax year 2003.

Pursuant to C.R.S. § 39-1-103(15), "...the assessing officer shall consider the actual value of any taxable property for the first year of a reassessment cycle, as may have been adjusted as a result of protests and appeals, if any, prior to the assessment date of the second year of a reassessment cycle, to be the actual value of such taxable property for the second year of a reassessment cycle."

On December 20, 2005, the Board issued an Order to Show Cause why the actual value for the subject property should not be reduced to \$2,500,000.00 for tax year 2004. The Board did not receive a response from Petitioner or from Respondent.

**ORDER:**

Respondent is ordered to reduce the 2004 value for the subject property to \$2,500,000.00.

The Board will take no further action on this matter.

**DATED and MAILED** this 21st day of January 2006.

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart  
Karen E. Hart

Debra A. Baumbach  
Debra A. Baumbach

This decision was put on the record

JAN 20 2006

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

Diane M. Fechisin  
Diane M. Fechisin

