

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket No.: 44075</b>
Petitioner:  <b>7000 BUILDING 97 LLC,</b>  v.  Respondent:  <b>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</b>	
<b>ORDER</b>	

**THIS MATTER**, related to the \$3,600,000.00 value assigned to the subject property for tax year 2004, is not currently set for hearing. On October 7, 2004, the parties stipulated to an actual value of \$3,200,000.00 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 \$3,200,000.00 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 \$3,200,000.00.

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

