

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 45467</b>
Petitioner: <b>JAMES M. ROSWELL ,</b>  v. Respondent: <b>ADAMS COUNTY BOARD OF EQUALIZATION.</b>	
<b>ORDER ON STIPULATION</b>	

**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.: R0024109**

**Category: Valuation      Property Type: Commercial Real**
2. Petitioner is protesting the 2005 actual value of the subject property.
3. The parties agreed that the 2005 actual value of the subject property should be reduced to:  

**Total Value:            \$2,000,000**

(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2005 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 6th day of October 2006.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

October 5, 2006

*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

*Heather Wilcox*

Heather Wilcox



<b>BOARD OF ASSESSMENT APPEALS,</b> <b>State of Colorado</b> 1313 Sherman Street, Room 315 Denver, CO 80203	<div style="text-align: right; vertical-align: top;"> <p>2006 OCT 11 11:14</p> <p>▲ COURT USE ONLY ▲</p> <hr/> <p>Docket Number: 45467          County Schedule Number:          01573-33-0-08-007</p> </div>
<b>Petitioner:</b> JAMES M. ROSWELL,  <b>Respondent:</b> ADAMS COUNTY BOARD OF EQUALIZATION.	
HAL B. WARREN, #13515 ADAMS COUNTY ATTORNEY Jennifer M. Wascak, #29457 Deputy County Attorney 450 South 4 <sup>th</sup> Avenue Brighton, CO 80601 Telephone: 303-654-6116 Fax: 303-654-6114	
<b>STIPULATION (As to Tax Year 2005 Actual Value)</b>	

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2005 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:  
     1400 W. 122<sup>nd</sup> Ave.  
     Westminster, Adams County, CO
2. The subject property is classified as commercial property.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2005:

Land	\$	241,800
Improvements	\$	1,942,200
Total	\$	2,184,000

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

Land	\$ 241,800
Improvements	\$ 1,942,200
Total	\$ 2,184,000

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2005 for the subject property:

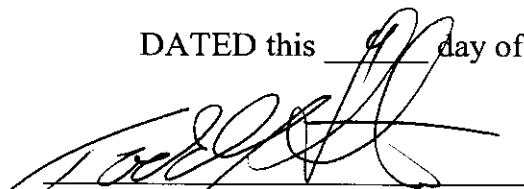
Land	\$ 241,800
Improvements	\$ 1,758,200
Total	\$ 2,000,000

6. The valuation, as established above, shall be binding only with respect to tax year 2005.

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

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on October 12, 2006, at 8:30 a.m. be vacated.

DATED this 9 day of October, 2006.



Todd J. Stevens  
Stevens & Associates, Inc.  
640 Plaza Dr., Suite 290  
Littleton, CO 80129  
Telephone: 303-347-1878



Jennifer M. Wascak, #29457  
Deputy County Attorney for Respondent  
450 South 4th Avenue  
Brighton, CO 80601  
Telephone: 303-654-6116



Gil Reyes, Assessor  
450 South 4th Avenue  
Brighton, CO 80601  
Telephone: 303-654-6038

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