BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 Petitioner: SUN LIFE ASSURANCE OF CANADA, v. Respondent: ADAMS COUNTY BOARD OF EQUALIZATION.

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.

ORDER ON STIPULATION

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: R0084247

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: \$2,197,374

(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 23rd day of January 2007.

BOARD OF ASSESSMENT APPEALS

This decision was put on record January 22, 2007

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

Laren & Hart

Delra a Baumbach



BOARD OF ASSESSMENT APPEALS. State of Colorado 1313 Sherman Street, Room 315 Denver, CO 80203 Petitioner: SUN LIFE ASSURANCE OF CANADA Respondent: ▲ COURT USE ONLY ▲ ADAMS COUNTY BOARD OF EQUALIZATION. Docket Number: 45469 County Schedule Number: HAL B. WARREN, #13515 01821-30-0-04-008 ADAMS COUNTY ATTORNEY Jennifer M. Wascak, #29457 Deputy County Attorney 450 South 4th Avenue Brighton, CO 80601 Telephone: 303-654-6116 Fax: 303-654-6114 STIPULATION (As to Tax Year 2005 Actual Value)

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: 13802 E. 33rd Place, Adams County
- 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	\$ 457,191
Improvements	\$ 1,911,109
Total	\$ 2,368,300

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

Land	\$ 457,191
Improvements	\$ 1,911,109
Total	\$ 2,368,300

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	\$ 457,191
Improvements	\$ 1,740,183
Total	\$ 2,197,374

- 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 January 19, 2007 at 8:30 a.m. be vacated.

DATED this 1/8 day of January , 2007.

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Docket Number: 45469