

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 46409</b>
Petitioner: <b>HOO LIM,</b>  v.  Respondent: <b>DENVER COUNTY BOARD OF COMMISSIONERS.</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.: 395966-00-0**  
  
**Category: Abatement      Property Type: Commercial Personal**
2. Petitioner is protesting the 2004 actual value of the subject property.
3. The parties agreed that the 2004 actual value of the subject property should be reduced to:  
  

**Total Value:            \$2,450**  
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2004 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 6th day of November 2007.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

November 5, 2007

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 Heinlein  
Heather Heinlein



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

Petitioner:

**POLO AZADO**

v.

Respondent:

**DENVER COUNTY BOARD OF COMMISSIONERS**

Attorneys for Denver County Board of Commissioners

City Attorney

Mary E. Toornman #15274  
Assistant City Attorney  
201 West Colfax Avenue, Dept. 1207  
Denver, Colorado 80202  
Telephone: 720-913-3275  
Facsimile: 720-913-3180

Docket Number:

46409

Schedule Number:

395966-00-0

**STIPULATION (AS TO TAX YEAR 2004 ACTUAL VALUE)**

Petitioner(s), HOO LIM, and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enter into this Stipulation regarding the tax year 2004 valuation of the personal property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is located at:  
  
4690 Peoria Street  
Denver, Colorado 80239
2. The subject property is classified as personal property.
3. The County Assessor originally assigned the following actual value on the subject property for tax year 2004.

Furniture & Fixture	\$	
Machinery & Equipment	\$	
Affixed Property	\$	
Estimated Additions	\$	477,600.00
Total	\$	477,600.00

4. The original assessed value of the personal property and associated tax amount shown below:

Furniture & Fixture	\$	
Machinery & Equipment	\$	
Affixed Property	\$	
Estimated Additions	\$	138,500.00
Total	\$	138,500.00
Adjusted Tax Amount	\$	8,919.68

5. After further review and negotiation, the Petitioner and Denver County Board of Commissioners agree to the following actual value for the personal property for tax year 2004.

Furniture & Fixture	\$	300.00
Machinery & Equipment	\$	2,090.00
Affixed Property	\$	60.00
Estimated Additions	\$	0
Total	\$	2,450.00
Adjusted Tax Amount	\$	157.78
Interest	\$	50.00
Total Tax Owed	\$	207.78

6. The total amount to be refunded to the taxpayer is \$8,711.90.

7. The valuations, as established above, shall be binding only with respect to tax year 2004.

8. As a further condition of this agreement, Polo Azado, agrees to timely file a personal property tax declaration schedule with a complete asset listing including a brief description of the property, original cost and date of acquisition for tax years 2008 – 2009, and to make every attempt to file timely declarations for all subsequent years. Failure to timely file a declaration schedule will result in a best information available valuation being sent to Polo Azado.

9. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on November 9, 2007 at 1:00pm be vacated.

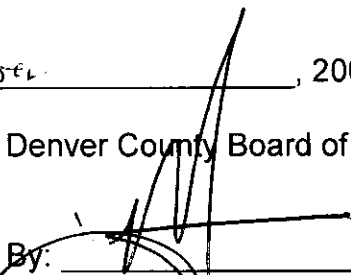
DATED this 25<sup>th</sup> day of October, 2007.

Petitioner

Denver County Board of Commissioners

By: 

Hoo Ig Lim  
10115 Briar Grove Way  
Highlands Ranch, CO 80126-5533  
Telephone: 303-667-6096

By: 

Mary E. Toomman #15274  
Assistant City Attorney  
201 West Colfax Avenue, Dept. 1207  
Denver, CO 80202  
Telephone: 720-913-3275  
Fax: 720-913-3180

Docket Number: 46409