

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 46457
Petitioner: GREENBERG, BARON, SIMON & MILLER, v. Respondent: DENVER COUNTY BOARD OF COMMISSIONERS.	
ORDER ON STIPULATION	

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.: 320A-282-969-00-5

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: \$25,170

(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 8th day of January 2008.

BOARD OF ASSESSMENT APPEALS


This decision was put on record

January 4, 2008

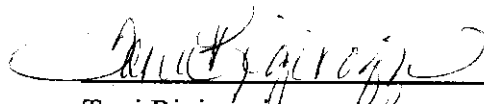


Karen E. Hart

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



Debra A. Baumbach



Toni Rigirotti



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	STATE OF COLORADO BOARD OF ASSESSMENT APPEALS 2008 JAN -4 PM 1:20 Docket Number: 46457 Schedule Number: 282-969-005
Petitioner: GREENBERG, BARON, SIMON & MILLER v. Respondent:	
DENVER COUNTY BOARD OF COMMISSIONERS Attorneys for Denver County Board of Commissioners City Attorney Michelle Bush #38443 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	
STIPULATION (AS TO TAX YEAR 2004 ACTUAL VALUE)	

Petitioner(s), GREENBERG, BARON, SIMON & MILLER, 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:
 5 16th Street, Suite 620
 Denver, Colorado 80202
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	\$	35,740.00
Machinery & Equipment	\$	60,680.00
Affixed Property	\$	0.00
Other	\$	0.00
Estimated Additions	\$	329,746.00
Total	\$	426,166.00

4. After a timely appeal to the Denver County Board of Commissioners, the Denver County Board of Commissioners valued the personal property as follows:

Furniture & Fixture	\$	10,370.00
Machinery & Equipment	\$	17,600.00
Affixed Property	\$	0.00
Other	\$	0.00
Estimated Additions	\$	95,630.00
Total	\$	123,600.00
Adjusted Tax Amount	\$	7,960.09

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	\$	1,760.00
Machinery & Equipment	\$	23,090.00
Affixed Property	\$	220.00
Other	\$	100.00
Estimated Additions	\$	0.00
Total	\$	25,170.00
Adjusted Tax Amount	\$	1,621.00
Interest	\$	0.00
Total Tax Owed	\$	0.00

6. The total amount to be refunded to the taxpayer is \$6,339.09. No interest will be included with this adjustment.

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

8. As a further condition of this agreement, Greenberg, Baron, Simon & Miller, 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 – 2010, 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 Greenberg Baron Simon & Miller.

9. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on January 15, 2008 at 8:30am be vacated.

DATED this 31st day of December, 2007.

Agent for Petitioner

Denver County Board of Commissioners

By: *Naran F. Sherman*

By: *Michelle Bush*

Greenberg, Baron, Simon & Miller
GBSM, Inc.
600 17th Street, Suite 2020 South
Denver, CO 80202

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Docket Number: 46457

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket Number: 46457

Petitioner:

GREENBERG, BARON, SIMON & MILLER,

v.

Respondent:

DENVER COUNTY BOARD OF EQUALIZATION

AMENDMENT TO ORDER (On Stipulation)

THE BOARD OF ASSESSMENT APPEALS hereby amends its February 8, 2008 Order in the above-captioned appeal to correct the Stipulated Value. The Stipulated Value should be \$93,435.00. All other aspects of the February 8, 2008 Order shall remain in full force and effect.

MAILED this 1st day of April, 2008.


This amendment was put on the record


March 31, 2008

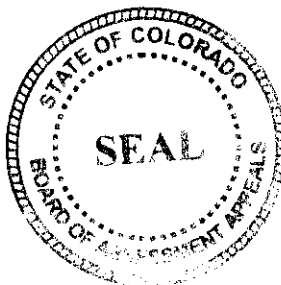
I hereby certify that this is a true
and correct copy of the decision of
the Board of Assessment Appeals.


Toni Rigirozzi

BOARD OF ASSESSMENT APPEALS


Karen E. Hart


Debra A. Baumbach



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	STATE OF COLORADO BOARD OF ASSESSMENT APPEALS 2008 MAR 31 AM 7:53 Docket Number 46457 Schedule Number: 320A-282-969-00-5
Petitioner: Greenberg, Baron, Simon & Miller, v. Respondent:	
DENVER COUNTY BOARD OF COMMISSIONERS Attorneys for Denver County Board of Commissioners City Attorney Michelle Bush # 38443 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	
<p align="center">CORRECTED STIPULATION (AS TO TAX YEAR 2003 ACTUAL VALUE) AND JOINT MOTION FOR ORDER ON CORRECTED STIPULATION</p>	

Petitioner, **Greenberg, Baron, Simon & Miller**, and Respondent, **DENVER COUNTY BOARD OF COMMISSIONERS**, hereby file this Corrected Stipulation with the Board and jointly move the Board to enter an Order on this Corrected Stipulation, superceding the Order on Stipulation issued by this Board on January 18, 2008. This Stipulation is corrected to reflect the actual value agreed on by the parties. The prior stipulation incorrectly included the assessed value, and incorrectly referred to the assessed value as the actual value.

The Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is located at:

535 16th Street, Suite 620
Denver, Colorado

2. The subject property is classified as personal property.

3. On or about December 31, 2007, the parties submitted to the Board a Stipulation (As to Tax Year 2003 Actual Value), setting forth the stipulated values and setting forth that the total amount to be refunded to the Petitioner.

4. Paragraph 5 of the parties' Stipulation stated that "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 2003.

Furniture & Fixture	\$	2,030.00
Machinery & Equipment	\$	24,940.00
Affixed Property	\$	0.00
Other	\$	130.00
Estimated Additions	\$	0.00
Total	\$	27,100.00
Adjusted Tax Amount	\$	1,738.79
Interest	\$	0.00
Total Tax Owed	\$	0.00

5. Paragraph 5 should have indicated that the Stipulated value listed was the 2003 "**assessed value**," rather than actual value.

6. The 2003 Stipulated Actual value is \$93,435.00 and Petitioner and Denver County Board of Commissioners agree that this actual value is broken down as follows:

Furniture & Fixture	\$	7,005.00
Machinery & Equipment	\$	85,994.00
Affixed Property	\$	0.00
Other	\$	436.00
Estimated Additions	\$	0.00
Total	\$	93,435.00

7. Paragraph 6 of the original Stipulation indicates that "the total amount to be refunded to the taxpayer is \$2,603.05. No interest will be included in this adjustment." This paragraph is correct and represents the refund due to the Petitioner based on the Stipulated Actual Value of \$93,435.00.

8. Based on the foregoing, the parties ask that the Board issue a new order which contains the correct Stipulated Actual Value.

DATED this 27~~th~~ day of March, 2008.

Petitioner

Denver County Board of Commissioners

By: Sharon F. Sherman
Greenberg, Baron, Simon & Miller
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By: Michelle Bush
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Docket Number: **46457**