

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 46458
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-282-696-00-5A

Category: Abatement Property Type: Commercial Personal
2. Petitioner is protesting the 2003 actual value of the subject property.
3. The parties agreed that the 2003 actual value of the subject property should be reduced to:

Total Value: \$27,100
(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2003 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 22nd day of January 2008.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

January 18, 2008

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

Toni Rigiroszi

Toni Rigiroszi



STATE OF COLORADO
DEPARTMENT OF REVENUE
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BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner: GREENBERG, BARON, SIMON & MILLER	
v.	Docket Number: 46458
Respondent: DENVER COUNTY BOARD OF COMMISSIONERS	Schedule Number: 320A-282-696
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 2003 ACTUAL VALUE)	

Petitioner(s), GREENBERG, BARON, SIMON & MILLER, and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enter into this Stipulation regarding the tax year 2003 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 2003.

Furniture & Fixture	\$	41,228.00
Machinery & Equipment	\$	75,435.00
Affixed Property	\$	0
Other	\$	0
Estimated Additions	\$	116,663.00
Total	\$	233,326.00

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	\$	11,960.00
Machinery & Equipment	\$	21,880.00
Affixed Property	\$	0
Other	\$	0
Estimated Additions	\$	33,830.00
Total	\$	67,670.00
Adjusted Tax Amount	\$	4,341.84

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 2003.

Furniture & Fixture	\$	2,030.00
Machinery & Equipment	\$	24,940.00
Affixed Property	\$	0
Other	\$	130.00
Estimated Additions	\$	0
Total	\$	27,100.00
Adjusted Tax Amount	\$	1738.79
Interest	\$	0
Total Tax Owed	\$	0

6. The total amount to be refunded to the taxpayer is \$2,603.05. No interest will be included with this adjustment.

7 The valuations, as established above, shall be binding only with respect to tax year 2003.

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 10th day of January, 2008.

Agent for Petitioner

Denver County Board of Commissioners

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Greenberg, Baron, Simon & Miller
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Docket Number: 46457