

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 46890</b>
Petitioner: <b>PARKING PARTNERS CAPITAL FUND, LLC,</b>  v. Respondent: <b>DENVER 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.: 02342-27-002-000+2**

**Category: Valuation      Property Type: Vacant Land**
2. Petitioner is protesting the 2006 actual value of the subject property.
3. The parties agreed that the 2006 actual value of the subject property should be reduced to:  

**Total Value:            \$677,513**

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

**ORDER:**

Respondent is ordered to reduce the 2006 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 23rd day of November 2007.


**BOARD OF ASSESSMENT APPEALS**

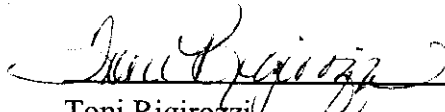
This decision was put on record

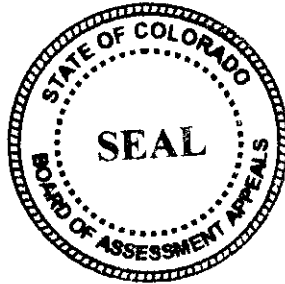
November 21, 2007

  
\_\_\_\_\_  
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 Rigiroszi



<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number:  46890  Schedule Numbers:  2342-27-022, 2342-27-021, 2342-27-002
Petitioner:	
<b>PARKING PARTNERS CAPITAL FUND</b>  v.	
Respondent:	
<b>DENVER COUNTY BOARD OF EQUALIZATION</b>	
Attorneys for Denver County Board of Equalization	
City Attorney	
Max Taylor #35403 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	
<b>STIPULATION (AS TO TAX YEAR 2006 ACTUAL VALUES)</b>	

Petitioner, PARKING PARTNERS CAPITAL FUND, and Respondent, DENVER COUNTY BOARD OF EQUALIZATION, hereby enter into this Stipulation regarding the tax year 2006 valuation of the subject 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 are described as:  
  
720 Park Avenue West et al  
Denver, Colorado 80205
2. The subject properties are classified as commercial properties.
3. Attachment A reflects the actual values of the subject property, as assigned by the Assessor for tax year 2006.

4. Attachment B reflects the actual values of the subject property after a timely appeal, as assigned by the Denver County Board of Equalization.

5. After further review and negotiation, the Petitioner and Respondent agree to the tax year 2006 actual values of the subject property, as shown on Attachment C.

6. The valuations, as established on Attachment C, shall be binding with respect to only tax year 2006.

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

Upon hearing the matter on July 16, 2007 for tax year 2005, the Board so ordered.

8. Both parties agree that there was no hearing scheduled before the Board of Assessment Appeals.

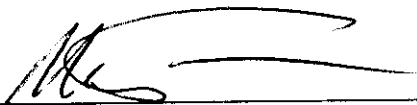
DATED this 15<sup>th</sup> day of November, 2007.

Agent for Petitioner



Steve Letman  
Consultus Asset Valuation  
16 A Inverness Place East  
Englewood, CO 80111  
(303) 770-2420

Denver County Board of Equalization

By: 

Max Taylor #35403  
Assistant City Attorney  
201 West Colfax Avenue, Dept. 1207  
Denver, CO 80202  
Telephone: 720-913-3275  
Fax: 720-913-3180

Docket Number: 46890

**ATTACHMENT A**

ACTUAL VALUES, AS ASSIGNED BY THE ASSESSOR

Docket Number 46890

Schedule Number	Land Value	Improvement Value	Total Actual Value
2342-27-022	\$381,500.00	\$1,000.00	\$382,500.00
2342-27-021	\$286,100.00	\$1,000.00	\$287,100.00
2342-27-002	\$95,500.00	\$0.00	\$95,500.00

**ATTACHMENT B**

ACTUAL VALUES, AS ASSIGNED BY THE  
DENVER COUNTY BOARD OF EQUALIZATION AFTER A TIMELY APPEAL

Docket Number 46890

Schedule Number	Land Value	Improvement Value	Total Actual Value
2342-27-022	\$381,500.00	\$1,000.00	\$382,500.00
2342-27-021	\$286,100.00	\$1,000.00	\$287,100.00
2342-27-002	\$95,500.00	\$0.00	\$95,500.00

**ATTACHMENT C**

ACTUAL VALUES, AS AGREED TO BY ALL PARTIES

Docket Number 46890

Schedule Number	Land Value	Improvement Value	Total Actual Value
2342-27-022	\$337,716.00	\$1,000.00	\$338,716.00
2342-27-021	\$253,287.00	\$1,000.00	\$254,287.00
2342-27-002	\$84,510.00	\$0.00	\$84,510.00