

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 47707</b>
Petitioner: <b>MACCOURT PRODUCTS, INC.,</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.: 262-781-00-8A**  
     **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:            \$201,530**  
   (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 29th day of April 2008.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record  
April 28, 2008

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*Karen E Hart*  
Karen E. Hart

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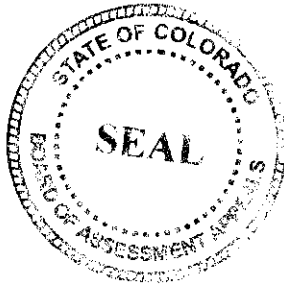
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Debra A. Baumbach*  
Debra A. Baumbach

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*Toni Rigirozzi*  
Toni Rigirozzi

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<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	2008 APR 25 PM 2:59 BOARD OF ASSESSMENT APPEALS Docket Number: 47707 Schedule Number: 262-781-008
Petitioner:  MacCourt Products, Inc  v.  Respondent:	
<b>DENVER COUNTY BOARD OF COMMISSIONERS</b> Attorneys for Denver County Board of Commissioners  City Attorney  Eugene J. Kottenstette, Jr, #06391 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3283 Facsimile: 720-913-3180	
<b>STIPULATION (AS TO TAX YEAR 2004 ACTUAL VALUE)</b>	

Petitioner(s), MacCourt Products, Inc., 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:  
 4881 Ironton Street – and – 4801 Joliet 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	\$	9,890
Machinery & Equipment	\$	614,790
Affixed Property	\$	7,510
Vending	\$	336
Estimated Additions	\$	632,526
Total	\$	1,265,052

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

Furniture & Fixture	\$	2,870
Machinery & Equipment	\$	178,290
Affixed Property	\$	2,180
Vending	\$	100
Estimated Additions	\$	183,430
Total	\$	366,870
Adjusted Tax Amount	\$	23,677.16

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

Furniture & Fixture	\$	7,930
Machinery & Equipment	\$	189,910
Affixed Property	\$	1,900
Other	\$	1,690
Apt Equip		100
\$		201,530
Total	\$	12,978.94
Adjusted Tax Amount	\$	0
Interest	\$	12,978.94
Total Tax Owed	\$	

6. The total amount to be refunded to the taxpayer is \$10,698.22

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

8. As a further condition of this agreement, MacCourt Products, Inc., 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 MacCourt Products, Inc.

9. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 19, 2008 at 1:00 pm be vacated.

DATED this 22 day of April, 2008.

Attorney for Petitioner

Denver County Board of Commissioners

By: M. Heppenstall, member manager

By: Eugene J. Kottenstette Jr.

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