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| <b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203               | <b>Docket Number: 49935</b> |
| Petitioner:<br><b>COLORADO CONTAINER CORPORATION,</b><br><br>v.<br>Respondent:<br><b>DENVER COUNTY BOARD OF<br/>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.: 271-700-00-7AA**

**Category: Abatement      Property Type: Commercial Personal**
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:            \$1,496,040**

(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 5th day of March 2009.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

March 4, 2009

*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



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|---|---|
| <b>BOARD OF ASSESSMENT APPEALS</b><br><b>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203   | <div style="text-align: right; font-size: small;">           STATE OF COLORADO<br/>           BOARD OF ASSESSMENT APPEALS<br/>           2009 MAR -4 PM 12: 17         </div><br><br>Docket Number:<br><br><p style="text-align: center;"><b>49935</b></p><br><br>Schedule Number:<br><br><p style="text-align: center;"><b>271-700-007</b></p> |
| Petitioner:<br><br><b>COLORADO CONTAINER CORPORATION,</b><br><br>v.<br><br>Respondent:  |   |
| <b>DENVER COUNTY BOARD OF COMMISSIONERS</b><br>Attorneys for Denver County Board of Commissioners<br><br>City Attorney<br><br>Michelle Bush #38443<br>Assistant City Attorney<br>201 West Colfax Avenue, Dept. 1207<br>Denver, Colorado 80202<br>Telephone: 720-913-8085<br>Facsimile: 720-913-3180 |   |
| <b>STIPULATION (AS TO TAX YEAR 2006 ACTUAL VALUE)</b>   |   |

Petitioner, Colorado Container Corporation and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enter into this Stipulation regarding the tax year 2006 valuation of the personal property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is located at:  
  
 4221 Monaco Street  
 Denver, Colorado 80216
  
2. The subject property is classified as personal property.
  
3. The County Assessor has assigned the following actual value to the subject property for tax year 2006:

|                             |                       |
|-----------------------------|-----------------------|
| Furniture & Fixture         | <b>\$119,564.00</b>   |
| Machinery & Equipment       | <b>\$7,246,871.00</b> |
| Apartment Furniture         | <b>\$78.00</b>        |
| Affixed Property            | <b>\$128,072.00</b>   |
| All Other                   | <b>\$10,558.00</b>    |
| Estimated Additions         | <b>\$0.00</b>         |
| <b>Total Assigned Value</b> | <b>\$7,505,143.00</b> |

4. The assessed value of the personal property based on the foregoing assigned value was:

|                             |                       |
|-----------------------------|-----------------------|
| Furniture & Fixture         | <b>\$34,670.00</b>    |
| Machinery & Equipment       | <b>\$2,101,590.00</b> |
| Apartment Furniture         | <b>\$20.00</b>        |
| Affixed Property            | <b>\$37,140.00</b>    |
| All Other                   | <b>\$3,060.00</b>     |
| Estimated Additions         | <b>\$0.00</b>         |
| <b>Total Assessed Value</b> | <b>\$2,176,480.00</b> |

5. After further review and negotiation, the Petitioner and Denver County Board of Commissioners agree to the following assessed value and tax for the subject personal property for tax year 2006.

|  |                       |
|--|-----------------------|
| Furniture & Fixture                    | <b>\$34,640.00</b>    |
| Machinery & Equipment                  | <b>\$1,421,300.00</b> |
| Apartment Furniture                    | <b>\$20.00</b>        |
| Affixed Property                       | <b>\$37,020.00</b>    |
| All Other                              | <b>\$3,060.00</b>     |
| Estimated Additions                    | <b>\$0.00</b>         |
| <b>Total Stipulated Assessed Value</b> | <b>\$1,496,040.00</b> |
| <b>Adjusted Tax Amount</b>             | <b>\$100,156.89</b>   |

6. Based on the Stipulated Assessed Value and the Adjusted Tax as set forth in Paragraph 5, the total amount to be refunded to Petitioner is \$45,554.09 plus applicable interest.

7. The valuations, as established above, shall be binding only with respect to tax year 2006.

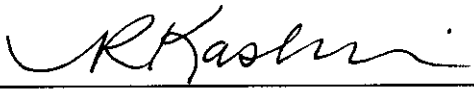
8. Both parties agree that each party shall be responsible for its own costs and attorney fees associated with this matter.


9. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on March 9, 2009 at 1:00pm be vacated.

DATED this 3<sup>rd</sup> day of MARCH, 2009.

Attorney for Petitioner

Denver County Board of Commissioners

By:   
Alan Poe #7641  
Robyn Kashiwa #39051  
Holland & Hart LLP  
8390 East Crescent Parkway Suite 400  
Greenwood Village, CO 80111  
(303) 290-1600

By:   
Michelle Bush  
Assistant City Attorney  
201 West Colfax Avenue, Dept. 1207  
Denver, CO 80202  
(720) 913-8085

Docket Number: 49935

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

Docket Number: 49935

Petitioner:

**COLORADO CONTAINER CORPORATION**

v.

Respondent:

**DENVER COUNTY BOARD OF COMMISSIONERS**

**AMENDMENT TO ORDER (On Stipulation)**

**THE BOARD OF ASSESSMENT APPEALS** hereby amends its March 4, 2009 Order in the above-captioned appeal to correct the assessed amount of \$1,496,040.00 to the actual final stipulated amount of \$5,158,755.00.

In all other respects, the March 4, 2009 Order shall remain in full force and effect.

**DATED/MAILED** this 17<sup>th</sup> day of March, 2009.

This amendment was put on the record

March 16, 2009

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart

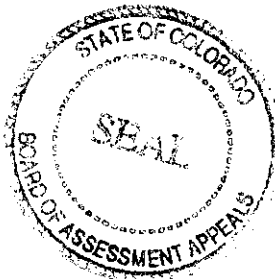
Karen E. Hart

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 Rigirotzi  
Toni Rigirotzi



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| <b>BOARD OF ASSESSMENT APPEALS</b><br><b>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203   | Docket Number:<br><br><b>49935</b><br><br>Schedule Number:<br><br><b>271-700-007</b> |
| Petitioner:<br><br><b>COLORADO CONTAINER CORPORATION,</b><br><br>v.<br><br>Respondent:  |  |
| <b>DENVER COUNTY BOARD OF COMMISSIONERS</b><br>Attorneys for Denver County Board of Commissioners<br><br>City Attorney<br><br>Michelle Bush #38443<br>Assistant City Attorney<br>201 West Colfax Avenue, Dept. 1207<br>Denver, Colorado 80202<br>Telephone: 720-913-8085<br>Facsimile: 720-913-3180 |  |
| <b>STIPULATION (AS TO TAX YEAR 2006 ACTUAL VALUE)</b>   |  |

Petitioner, Colorado Container Corporation and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enter into this Stipulation regarding the tax year 2006 valuation of the personal property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is located at:  
  
 4221 Monaco Street  
 Denver, Colorado 80216
2. The subject property is classified as personal property.
3. The County Assessor has assigned the following actual value to the subject property for tax year 2006:

STATE OF COLORADO  
 BOARD OF ASSESSMENT APPEALS  
 2009 MAR 16 AM 9:18

|                             |                       |
|-----------------------------|-----------------------|
| Furniture & Fixture         | \$119,564.00          |
| Machinery & Equipment       | \$7,246,871.00        |
| Apartment Furniture         | \$78.00               |
| Affixed Property            | \$128,072.00          |
| All Other                   | \$10,558.00           |
| Estimated Additions         | \$0.00                |
| <b>Total Assigned Value</b> | <b>\$7,505,143.00</b> |

4. The assessed value of the personal property based on the foregoing assigned value was:

|                             |                       |
|-----------------------------|-----------------------|
| Furniture & Fixture         | \$34,670.00           |
| Machinery & Equipment       | \$2,101,590.00        |
| Apartment Furniture         | \$20.00               |
| Affixed Property            | \$37,140.00           |
| All Other                   | \$3,060.00            |
| Estimated Additions         | \$0.00                |
| <b>Total Assessed Value</b> | <b>\$2,176,480.00</b> |

5. After further review and negotiation, the Petitioner and Denver County Board of Commissioners agree to the following actual value for the subject personal property for tax year 2006.

|                       |                |
|-----------------------|----------------|
| Furniture & Fixture   | \$119,435.00   |
| Machinery & Equipment | \$4,901,036.00 |
| Apartment Furniture   | \$78.00        |
| Affixed Property      | \$127,648.00   |
| All Other             | \$10,558.00    |
| Estimated Additions   | \$0.00         |

**Total Stipulated Actual Value \$5,158,755.00**

6. Based on the Stipulated Actual Values, as set forth in ¶ 5, the assessed value and tax for the personal property for tax year 2006 is as follows.



|  |                       |
|--|-----------------------|
| Furniture & Fixture                    | \$34,640.00           |
| Machinery & Equipment                  | \$1,421,300.00        |
| Apartment Furniture                    | \$20.00               |
| Affixed Property                       | \$37,020.00           |
| All Other                              | \$3,060.00            |
| Estimated Additions                    | \$0.00                |
| <b>Total Stipulated Assessed Value</b> | <b>\$1,496,040.00</b> |
| <b>Adjusted Tax Amount</b>             | <b>\$100,156.89</b>   |


7. Based on the Stipulated Actual and Assessed Values and the Adjusted Tax, the total amount to be refunded to Petitioner is \$45,554.09 plus applicable interest.

8. The valuations, as established above, shall be binding only with respect to tax year 2006.


9. Both parties agree that each party shall be responsible for its own costs and attorney fees associated with this matter.

DATED this 13<sup>th</sup> day of MARCH, 2009.

Attorney for Petitioner

By:   
 Alan Poe #7641  
 Robyn Kashiwa #39051  
 Holland & Hart LLP  
 8390 East Crescent Parkway Suite 400  
 Greenwood Village, CO 80111  
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Denver County Board of Commissioners

By:   
 Michelle Bush  
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Docket Number: 49935