

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 50279
Petitioner: MAPLE GROVE LAND, LP, v. Respondent: DOUGLAS 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.: 0445889+31A

Category: Abatement Property Type: Vacant Land

2. Petitioner is protesting the 2007 actual value of the subject property.
3. The parties agreed that the 2007 actual value of the subject property should be reduced to:

Total Value: \$3,247,386

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2007 actual value of the subject property, as set forth above.

The Douglas County Assessor is directed to change his/her records accordingly.

DATED AND MAILED this 29th day of May 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 Rigirozzi
Toni Rigirozzi



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

Petitioner:

MAPLE GROVE LAND, LP,

v.

Respondent:

**DOUGLAS COUNTY BOARD OF
COMMISSIONERS.**

Attorney for Respondent:

Robert D. Clark, Reg. No. 8103
Michelle B. Whisler, Reg. No. 30037
Senior Assistant County Attorney
Office of the County Attorney
Douglas County, Colorado
100 Third Street
Castle Rock, Colorado 80104
Phone Number: 303-660-7414
FAX Number: 303-688-6596
E-mail: attorney@douglas.co.us

Docket Number: **50279**

Schedule No.:

R0445889+31

2009 MAY 26 AM 6:59

STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

STIPULATION (As to Abatement/Refund for Tax Year 2007)

Petitioner and Respondent, hereby enter into this Stipulation regarding the tax year 2007 valuations of the subject properties, 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 properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachment to this Stipulation.
2. The subject properties are classified as Vacant Land property.

3. Attachments A and B reflect the actual values of the subject properties after a timely appeal, as assigned by the Board of Commissioners.

4. After further review and negotiation, the Petitioner and the Respondent agree to the tax year 2007 actual values of the subject properties, as also shown on Attachments A and B.

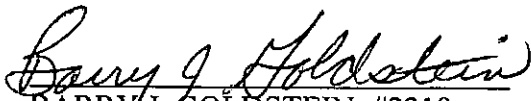
5. The valuations, as established on Attachment A, shall be binding only with respect to tax year 2007.

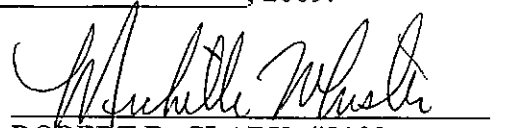
6. Brief Narrative as to why the reductions were made:

Further investigation and review of various parcels included in these abatements indicated a change in classification was warranted.

7. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 8, 2009 at 8:30 a.m. be vacated.

DATED this 21st day of May, 2009.


BARRY J. GOLDSTEIN, #2218
Attorney for Petitioner
Sterling Property Tax Specialists, Inc.
950 South Cherry Street, Suite 320
Denver, CO 80246
303-757-8865


ROBERT D. CLARK, #8103
MICHELLE B. WHISLER, #30037
Senior Assistant County Attorney
for Respondent DOUGLAS COUNTY
BOARD OF COMMISSIONERS
100 Third Street
Castle Rock, CO 80104
303-660-7414

Docket Number 50279

Transmittal Sheet

Petitioner: MAPLE GROVE LAND, LP
 Abatement # 08-011
 Tax Year 2007
 Assessor Findings:
 Assessor's Recommendation: RECOMMENDATION OF STIPULATION DOCKET #50279

Petitioner's Request: OVERVALUATION 2007
 N
 Petitioner's Requested Value: 2151
 Tax District
 Tax Rate 11.9134%

Abatement Results

Parcel	Number	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Decision	Class	Actual Val	Assmt Rate	Assd Value	Tax Rate	Tax Amount	Refund	GIS Acres	\$/Acre
	0445889	0550	\$ 556,206	29.00%	\$ 161,300	11.9134%	\$ 19,216.28		0550	\$ 556,206	29.00%	\$ 161,300	11.9134%	\$ 19,216.28	\$ -	46.350	\$12,000
	0451946	0540	\$ 245,474	29.00%	\$ 71,187	11.9134%	\$ 8,480.85		4142	\$ 593	29.00%	\$ 172	11.9134%	\$ 20.49	\$ 8,460.36	20.456	\$29
	0459532	0550	\$ 1,574,364	29.00%	\$ 456,566	11.9134%	\$ 54,392.48		4142	\$ 2,616	29.00%	\$ 759	11.9134%	\$ 90.38	\$ 54,302.10	90.197	\$29
	0459532	N/A							0550	\$ 492,000	29.00%	\$ 142,680	11.9134%	\$ 16,998.04	\$ (16,998.04)	41.000	\$12,000
	0469191	0100C	\$ 34,080	29.00%	\$ 9,883	11.9134%	\$ 1,177.43		0100C	\$ 34,080	29.00%	\$ 9,883	11.9134%	\$ 1,177.43	\$ -	5.660	\$6,000
	0469192	0100T	\$ 56,105	29.00%	\$ 16,270	11.9134%	\$ 1,938.36		0100T	\$ 46,200	29.00%	\$ 13,398	11.9134%	\$ 1,596.16	\$ 342.20	1.400	\$33,000
	0469193	0100T	\$ 108,203	29.00%	\$ 31,379	11.9134%	\$ 3,738.29		0100T	\$ 89,100	29.00%	\$ 25,839	11.9134%	\$ 3,078.30	\$ 659.99	2.700	\$33,000
	0469194	0100T	\$ 115,417	29.00%	\$ 33,471	11.9134%	\$ 3,987.53		0100T	\$ 95,040	29.00%	\$ 27,562	11.9134%	\$ 3,283.52	\$ 704.01	2.880	\$33,000
	0469195	0100T	\$ 48,892	29.00%	\$ 14,179	11.9134%	\$ 1,689.16		0100T	\$ 40,260	29.00%	\$ 11,675	11.9134%	\$ 1,390.94	\$ 298.22	1.220	\$33,000
	0469196	0100C	\$ 27,960	29.00%	\$ 8,108	11.9134%	\$ 965.99		0100C	\$ 27,960	29.00%	\$ 8,108	11.9134%	\$ 965.99	\$ -	4.660	\$6,000
	0469197	0100T	\$ 201,178	29.00%	\$ 58,342	11.9134%	\$ 6,950.47		0100T	\$ 155,660	29.00%	\$ 48,041	11.9134%	\$ 5,723.36	\$ 1,227.11	5.020	\$33,000
	0469198	0100T	\$ 56,506	29.00%	\$ 16,387	11.9134%	\$ 1,952.22		0100T	\$ 46,530	29.00%	\$ 13,494	11.9134%	\$ 1,607.56	\$ 344.66	1.410	\$33,000
	0469199	0100T	\$ 107,402	29.00%	\$ 31,147	11.9134%	\$ 3,710.62		0100T	\$ 88,440	29.00%	\$ 25,648	11.9134%	\$ 3,065.50	\$ 655.12	2.680	\$33,000
	0469200	0100T	\$ 133,050	29.00%	\$ 38,585	11.9134%	\$ 4,596.73		0100T	\$ 109,560	29.00%	\$ 31,772	11.9134%	\$ 3,785.17	\$ 811.56	3.320	\$33,000
	0469201	0100T	\$ 318,197	29.00%	\$ 92,277	11.9134%	\$ 10,993.34		0100T	\$ 262,020	29.00%	\$ 75,986	11.9134%	\$ 9,052.49	\$ 1,940.85	7.940	\$33,000
	0469202	0100T	\$ 52,899	29.00%	\$ 15,341	11.9134%	\$ 1,827.60		0100T	\$ 43,560	29.00%	\$ 12,632	11.9134%	\$ 1,504.95	\$ 322.65	1.320	\$33,000
	0469203	0100T	\$ 90,570	29.00%	\$ 26,265	11.9134%	\$ 3,129.09		0100T	\$ 74,580	29.00%	\$ 21,628	11.9134%	\$ 2,576.65	\$ 552.44	2.260	\$33,000
	0469204	0100T	\$ 85,360	29.00%	\$ 24,754	11.9134%	\$ 2,949.09		0100T	\$ 70,290	29.00%	\$ 20,384	11.9134%	\$ 2,428.44	\$ 520.65	2.130	\$33,000
	TOTAL		\$ 3,811,863		\$ 1,105,441		\$ 131,695.53			\$ 2,244,695		\$ 650,961		\$ 77,551.65	\$ 54,143.88	242.623	

Assessment Date	Appraisal Date	Assessment Date
1/1/07	6/30/06	1/1/07

Previous Study Period: July 1, 2002 - June 30, 2004
 CURRENT SALES STUDY PERIOD: July 1, 2004 - June 30, 2006

Assessed Values are rounded to the nearest dollar. Tax dollar references are an estimate only.

Transmittal Sheet
 Petitioner: MAPLE GROVE LAND, LP
 Abatement # 08-011
 Tax Year 2007
 Assessor's Recommendation: 2007
 Assessor Findings:
 Agent: OVERVALUATION 2007
 Protested? N
 Petitioner's Request: OVERVALUATION 2007
 Tax District 2151
 Petitioner's Requested Value
 Tax Rate 11.9134%
 RECOMMENDATION OF STIPULATION DOCKET #50279

Abatement Results		Assmt		Assd		Tax Amount		Refund		GIS Acres		\$/Acre				
Parcel Number	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Decisor	Class	Actual Val	Rate	Value	Tax Rate	Tax Amount	Refund	GIS Acres	\$/Acre
0469211	0100T	\$ 62,918	29.00%	\$ 18,246	11.9134%	\$ 2,173.75		0100T	\$ 51,810	29.00%	\$ 15,025	11.9134%	\$ 1,789.98	\$ 383.77	1.570	\$33,000
0469212	0100T	\$ 62,517	29.00%	\$ 18,130	11.9134%	\$ 2,159.89		0100T	\$ 51,480	29.00%	\$ 14,929	11.9134%	\$ 1,778.58	\$ 381.31	1.560	\$33,000
0469213	0100OS	\$ 10,860	29.00%	\$ 3,149	11.9134%	\$ 375.20		0100OS	\$ 10,860	29.00%	\$ 3,149	11.9134%	\$ 375.20	\$ -	1.810	\$6,000
0469265	0100OS	\$ 26,700	29.00%	\$ 7,743	11.9134%	\$ 922.45		0100OS	\$ 26,700	29.00%	\$ 7,743	11.9134%	\$ 922.45	\$ -	4.450	\$6,000
0469267	0100T	\$ 173,526	29.00%	\$ 50,323	11.9134%	\$ 5,995.13		0100T	\$ 142,890	29.00%	\$ 41,438	11.9134%	\$ 4,936.69	\$ 1,058.44	4.330	\$33,000
0469268	0100T	\$ 33,663	29.00%	\$ 9,762	11.9134%	\$ 1,163.02		0100T	\$ 27,720	29.00%	\$ 8,039	11.9134%	\$ 957.69	\$ 205.33	0.840	\$33,000
0469269	0100T	\$ 16,030	29.00%	\$ 4,649	11.9134%	\$ 553.82		0100T	\$ 13,200	29.00%	\$ 3,828	11.9134%	\$ 456.04	\$ 97.78	0.400	\$33,000
0469270	0100T	\$ 147,477	29.00%	\$ 42,768	11.9134%	\$ 5,095.16		0100T	\$ 121,440	29.00%	\$ 35,218	11.9134%	\$ 4,195.61	\$ 899.55	3.680	\$33,000
0469271	0100T	\$ 62,918	29.00%	\$ 18,246	11.9134%	\$ 2,173.75		0100T	\$ 51,810	29.00%	\$ 15,025	11.9134%	\$ 1,789.98	\$ 383.77	1.570	\$33,000
0469272	0100C	\$ 33,420	29.00%	\$ 9,692	11.9134%	\$ 1,154.82		0100C	\$ 33,420	29.00%	\$ 9,692	11.9134%	\$ 1,154.82	\$ -	5.570	\$6,000
0469278	0100OS	\$ 21,900	29.00%	\$ 6,351	11.9134%	\$ 756.82		0100OS	\$ 21,900	29.00%	\$ 6,351	11.9134%	\$ 756.82	\$ -	3.650	\$6,000
0469279	0100T	\$ 98,986	29.00%	\$ 28,706	11.9134%	\$ 3,419.85		0100T	\$ 81,510	29.00%	\$ 23,638	11.9134%	\$ 2,816.08	\$ 603.77	2.470	\$33,000
0469280	0100T	\$ 35,667	29.00%	\$ 10,343	11.9134%	\$ 1,232.25		0100T	\$ 29,370	29.00%	\$ 8,517	11.9134%	\$ 1,014.70	\$ 217.55	0.890	\$33,000
0469281	0100T	\$ 406,763	29.00%	\$ 117,961	11.9134%	\$ 14,053.20		0100T	\$ 334,950	29.00%	\$ 97,136	11.9134%	\$ 11,572.14	\$ 2,481.06	10.150	\$33,000
0475008	0580	\$ 1,502,616	29.00%	\$ 435,759	11.9134%	\$ 51,913.87		4142	\$ 3,631	29.00%	\$ 1,053	11.9134%	\$ 125.45	\$ 51,788.22	125.218	\$29
TOTAL FROM PG 1		\$ 3,811,863		\$ 1,105,441		\$131,695.53			\$ 2,244,695		\$ 650,961		\$ 77,551.65	\$ 54,143.88	242.823	
TOTAL		\$ 6,507,824		\$ 1,887,269		\$224,837.91			\$ 3,247,386		\$ 941,742		\$ 112,193.48	\$ 112,644.43	410.781	

* Original account 0451859 split 4/03/07 to 0475007 and 0475008.
 Exempt account 0475007 was taxable to Maple Grove for 92 days. Calculated as follows:
 Account value for 0451859 \$2,198,484 value split to 0475007 = \$242,400 and account 0475008 = \$1,956,084
 Original split value assigned exempt account 0475007 was \$242,400.
 Maple Grove taxable portion of 92 days was \$61,098.
 Recommendation:
 Revised split value assigned 0475007 is 20.200 X \$29 = \$586
 Maple Grove taxable portion of 92 days was \$148