

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 50561
Petitioner: JAMES P. CUNNINGHAM FAMILY PARTNERSHIP, v. Respondent: DENVER COUNTY BOARD OF EQUALIZATION.	
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.: 05042-26-027-000

Category: Valuation Property Type: Commercial Real

2. Petitioner is protesting the 2008 actual value of the subject property.

3. The parties agreed that the 2008 actual value of the subject property should be reduced to:

Total Value: \$800,000

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2008 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 15th day of January 2009.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

January 15, 2009

Karen E Hart

Karen E. Hart

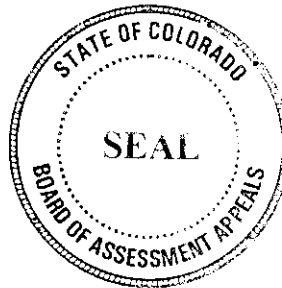
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A Baumbach

Debra A. Baumbach

Toni Rigirozzi

Toni Rigirozzi



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner:	
JAMES P. CUNNINGHAM FAMILY PARTNERSHIP	
v.	Docket Number:
Respondent:	50561
DENVER COUNTY BOARD OF EQUALIZATION	Schedule Number:
Attorneys for Denver County Board of Equalization	05042-26-027-000
City Attorney	
Eugene J. Kottenstette #6391	
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 2008 ACTUAL VALUE)	

Petitioner, JAMES P. CUNNINGHAM FAMILY PARTNERSHIP, and Respondent, DENVER COUNTY BOARD OF EQUALIZATION, hereby enters into this Stipulation regarding the tax year 2008 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 is described as:

1820-40 West 12th Place
Denver, Colorado 80204
2. The subject property is classified as commercial property.
3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

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Land	\$	223,600.00
Improvements	\$	<u>615,200.00</u>
Total	\$	838,800.00

4. After appeal to the Denver County Board of Equalization, the Denver County Board of Equalization valued the subject property as follows:

Land	\$	223,600.00
Improvements	\$	<u>615,200.00</u>
Total	\$	838,800.00

5. After further review and negotiation, the Petitioner and Denver County Board of Equalization agree to the following actual value for the subject property for tax year 2008.

Land	\$	223,600.00
Improvements	\$	<u>576,400.00</u>
Total	\$	800,000.00

6. The valuations, as established above, shall be binding only with respect to tax year 2008.

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

The recognition of the subject property's lease resulted in an adjustment to the assigned value.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on February 5, 2009 at 1:00 PM be vacated.

DATED this 9th day of January, 2009.

Agent/Attorney/Petitioner

Denver County Board of Equalization

By: _____

Barry J. Goldstein #2218
Sterling Property Tax Specialists, Inc.
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Denver, CO 80246
(303) 757-8865

By: _____

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