

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>MCM FAMILY TRUST,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 50617</b></p>
<p style="text-align: center;"><b>ORDER</b></p>	

**THIS MATTER**, related to the \$736,100.00 value assigned to the subject property for tax year 2008, is not currently set for hearing. On January 26, 2009, the parties stipulated to an actual value of \$600,000.00 for the subject property for tax year 2007.

Pursuant to C.R.S. § 39-1-103(15), "...the assessing officer shall consider the actual value of any taxable property for the first year of a reassessment cycle, as may have been adjusted as a result of protests and appeals, if any, prior to the assessment date of the second year of a reassessment cycle, to be the actual value of such taxable property for the second year of a reassessment cycle."

On February 5, 2009, the Board issued an Order to Show Cause why the actual value for the subject property should not be reduced to \$600,000.00 for tax year 2008. The Board did receive a response from the Petitioner but not from Respondent.

**ORDER:**

Respondent is ordered to reduce the 2008 value for the subject property to \$600,000.00.

The Board will take no further action on this matter.

DATED and MAILED this 5<sup>th</sup> day of March 2009.

BOARD OF ASSESSMENT APPEALS

*Karen E Hart*

Karen E. Hart

*Debra A. Baumbach*

Debra A. Baumbach

This decision was put on the record

**MAR 04 2009**

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

*Mary J. Helfer*  
Mary J. Helfer

