

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 51067</b>
Petitioner: <b>PIVOTAL PARKER COMMERCIAL LLC,</b>  v.  Respondent: <b>DOUGLAS COUNTY BOARD OF EQUALIZATION.</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.: R0445306+88**

**Category: Valuation      Property Type: Vacant Land**

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:            \$4,982,982**

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

**DATED AND MAILED** this 4th day of January 2010.



**BOARD OF ASSESSMENT APPEALS**

*Karen E Hart*

Karen E. Hart

*Debra A. Baumbach*

Debra A. Baumbach

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

*Melissa Nord*

Melissa Nord

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

Petitioner:

**PIVOTAL PARKER COMMERCIAL LLC,**

v.

Respondent:

**DOUGLAS COUNTY BOARD OF  
EQUALIZATION.**

Attorneys for Respondent:

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Docket Number: **51067**

Schedule Nos.:  
**R0445306+88**

**STIPULATION (As to Tax Year 2008 Actual Values)**

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2008 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.

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3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2008.

4. Attachment A further reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Equalization.

5. After further review and negotiation, the Petitioner and the Respondent agree to the following tax year 2008 actual values of the subject properties, as also shown on Attachment A.


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


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

Further review of intervening year sales activity did not merit the reduction of the absorption period by one year, as defined in the ARL. The ARL allows the Assessor to not apply the guideline when sales activity is less than was established in the base period, which was the case in this appeal. Therefore, the recommendation was to rescind the intervening year calculation and reassign base year 2007 values.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on November 5, 2009 at 8:30 a.m. be vacated.

DATED this 10<sup>th</sup> day of December, 2009.

  
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MICHELLE B. WHISLER, #30037  
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BOARD OF EQUALIZATION  
100 Third Street  
Castle Rock, CO 80104  
303-660-7414

Docket Number 51067

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PARCEL #	ASSESSOR VALUES	BOE VALUES	STIPULATED VALUES
R0445556	\$64,001	\$64,001	\$60,444
R0445557	\$64,001	\$64,001	\$60,444
R0445558	\$64,001	\$64,001	\$60,444
R0445559	\$64,001	\$64,001	\$60,444
R0445566	\$64,001	\$64,001	\$60,444
R0445567	\$64,001	\$64,001	\$60,444
R0445568	\$64,001	\$64,001	\$60,444
R0445569	\$64,001	\$64,001	\$60,444
R0445570	\$64,001	\$64,001	\$60,444
R0445306	\$57,154	\$57,154	\$54,101
R0445307	\$57,154	\$57,154	\$54,101
R0445308	\$57,154	\$57,154	\$54,101
R0445309	\$57,154	\$57,154	\$54,101
R0445310	\$57,154	\$57,154	\$54,101
R0445311	\$57,154	\$57,154	\$54,101
R0445312	\$57,154	\$57,154	\$54,101
R0445313	\$57,154	\$57,154	\$54,101
R0445314	\$57,154	\$57,154	\$54,101
R0445315	\$57,154	\$57,154	\$54,101
R0445316	\$57,154	\$57,154	\$54,101
R0445317	\$57,154	\$57,154	\$54,101
R0445318	\$57,154	\$57,154	\$54,101
R0445319	\$57,154	\$57,154	\$54,101
R0445320	\$65,727	\$65,727	\$62,216
R0445321	\$65,727	\$65,727	\$62,216
R0445322	\$65,727	\$65,727	\$62,216
R0445323	\$65,727	\$65,727	\$62,216
R0445324	\$65,727	\$65,727	\$62,216
R0445325	\$65,727	\$65,727	\$62,216
R0445326	\$65,727	\$65,727	\$62,216
R0445329	\$57,154	\$57,154	\$54,101
R0445330	\$57,154	\$57,154	\$54,101
R0445331	\$57,154	\$57,154	\$54,101
R0445332	\$57,154	\$57,154	\$54,101
R0445333	\$57,154	\$57,154	\$54,101
R0445334	\$57,154	\$57,154	\$54,101
R0445335	\$57,154	\$57,154	\$54,101
R0445335	\$57,154	\$57,154	\$54,101
R0445336	\$57,154	\$57,154	\$54,101
R0445337	\$57,154	\$57,154	\$54,101
R0445338	\$57,154	\$57,154	\$54,101
R0445339	\$57,154	\$57,154	\$54,101
R0445340	\$57,154	\$57,154	\$54,101
R0445341	\$57,154	\$57,154	\$54,101

PARCEL #	ASSESSOR VALUES	BOE VALUES	STIPULATED VALUES
R0445343	\$57,154	\$57,154	\$54,101
R0445344	\$57,154	\$57,154	\$54,101
R0445345	\$57,154	\$57,154	\$54,101
R0445346	\$57,154	\$57,154	\$54,101
R0445347	\$57,154	\$57,154	\$54,101
R0445348	\$57,154	\$57,154	\$54,101
R0445349	\$57,154	\$57,154	\$54,101
R0445350	\$57,154	\$57,154	\$54,101
R0446351	\$57,154	\$57,154	\$54,101
R0445352	\$57,154	\$57,154	\$54,101
R0445353	\$57,154	\$57,154	\$54,101
R0445360	\$57,154	\$57,154	\$54,101
R0445361	\$57,154	\$57,154	\$54,101
R0445362	\$57,154	\$57,154	\$54,101
R0445363	\$57,154	\$57,154	\$54,101
R0445364	\$57,154	\$57,154	\$54,101
R0445365	\$57,154	\$57,154	\$54,101
R0445366	\$57,154	\$57,154	\$54,101
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R0445368	\$57,154	\$57,154	\$54,101
R0445370	\$57,154	\$57,154	\$54,101
R0445371	\$57,154	\$57,154	\$54,101
R0445372	\$57,154	\$57,154	\$54,101
R0445373	\$57,154	\$57,154	\$54,101
R0445374	\$57,154	\$57,154	\$54,101
R0445375	\$57,154	\$57,154	\$54,101
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R0445385	\$57,154	\$57,154	\$54,101
R0445386	\$57,154	\$57,154	\$54,101
R0445387	\$57,154	\$57,154	\$54,101
R0445388	\$57,154	\$57,154	\$54,101
R0445389	\$57,154	\$57,154	\$54,101
R0445390	\$57,154	\$57,154	\$54,101
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R0445393	\$57,154	\$57,154	\$54,101
R0445394	\$57,154	\$57,154	\$54,101
R0445395	\$57,154	\$57,154	\$54,101
R0445396	\$57,154	\$57,154	\$54,101
R0445397	\$57,154	\$57,154	\$54,101
R0445398	\$57,154	\$57,154	\$54,101