| BOARD OF ASSESSMENT APPEALS, | Docket No.: 51467 |
|---|-------------------|
| STATE OF COLORADO | |
| 1313 Sherman Street, Room 315 Denver, Colorado 80203 | |
| Denver, Colorado 80203 | |
| | |
| Petitioner: | |
| | |
| DIIG LLP, | |
| | |
| V. | |
| Respondent: | |
| respondent. | |
| BOULDER COUNTY BOARD OF COMMISSIONERS | |
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| ODDED ON MOTION TO DECONOR | |
| ORDER ON MOTION TO RECONSID | ER |

THE BOARD OF ASSESSMENT APPEALS received Respondent's Motion to Reconsider on January 4, 2010, requesting the Board correct a clerical error in the Board's Order on Stipulation dated October 16, 2009. Petitioner did not respond to Respondent's Motion to Reconsider.

ORDER:

Respondent's request is granted. The Board's Order on Stipulation dated October 16, 2009 is vacated. A new Order on Stipulation will be issued correcting the clerical errors in the October 16, 2009 Order on Stipulation.

Dated this 141 day of April 2010.

BOARD OF ASSESSMENT APPEALS

J. Michael Beery Administrator

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, CO 80203 **Petitioner: DIIG LLP Respondent:** ▲ BOARD USE ONLY ▲ **BOULDER COUNTY BOARD OF COMMISSIONERS** Docket No.: 51467 Attorneys: Boulder County Attorney Michael A. Koertje, Assistant County Attorney, # 21921 P. O. Box 471, Boulder, CO 80306 Phone No.: 303-441-3190 Fax No.: 303-441-4794 E-mail: mkoertje@bouldercounty.org Attorneys for Respondent

MOTION TO RECONSIDER

THE Board of Assessment Appeals issued an Order On Stipulation on the 16th of October, 2009. The Boulder County Board of Commissioners requests the Board of Assessment Appeals (BAA) reconsider its Order.

As grounds therefore, Respondent states as follows:

- 1. Petitioner protested the 2006 and 2007 actual values of the property located at 6273 Monarch Place, Niwot, CO.
- 2. Respondent entered into two separate agreements with the Petitioner, one for each tax year.
 - 3. The Petitioner stipulated to a value of \$1,553,760 for the 2006 tax year.
 - 4. The Petitioner stipulated to a value of \$1,494,000 for the 2007 tax year.

- 5. The BAA ordered that the property value for both 2006 and 2007 tax years be "reduced" to \$3,047,760. Apparently the BAA added the value for each of the two years together.
- 6. The Boulder County Board of Commissioners requests that the BAA reconsider its Order and set out the values as follows:
 - a. The 2006 tax year be reduced to \$1,553,760 as provided in the stipulated agreement.
 - b. The 2007 tax year be reduced to \$1,494,000 as provided in the stipulated agreement.

Respectfully submitted this 31st day of December, 2009.

BOULDER COUNTY ATTORNEY

By:

Michael A. Koertje

Assistant County Attorney

ATTORNEY FOR BOULDER COUNTY BOARD OF COMMISSIONERS

CERTIFICATE OF DELIVERY

I hereby certify that a true and correct copy of the foregoing **MOTION TO RECONSIDER** was placed in the United States Mail, postage paid, this 31st day of December, 2009, addressed to:

Todd J. Stevens Stevens & Associates 640 Plaza Drive, Suite 290 Littleton CO 80129

DIIG LLP 6273 Monarch Place Niwot, CO 80503

Lahoma & Mules

| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 51467 |
|--|----------------------|
| Petitioner: | |
| DIIG LLP | |
| v. | |
| Respondent: | |
| BOULDER COUNTY BOARD OF COMMISSIONERS | |
| ORDER ON STIPULATION | |

THE PARTIES TO THIS ACTION entered into Stipulations, which have been approved by the Board of Assessment Appeals. A copy of the Stipulations are attached and incorporated as a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: R0106811A

Category: Abatement

Property Type: Commercial Real

- 2. Petitioner is protesting the 2006 and 2007 actual value of the subject property.
- 3. The parties agreed that the 2006 and 2007 actual value of the subject property should be reduced to:

2006 tax year: \$1,553,760 as provided in the stipulated agreement 2007 tax year: \$1,494,000 as provided in the stipulated agreement

4. The Board concurs with the Stipulations.

ORDER:

Respondent is ordered to reduce the actual value of the subject property for 2006 and 2007 as set forth above.

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

DATED/MAILED this 14th day of April, 2010

BOARD OF ASSESSMENT APPEALS

Karen F Hart

Debra A. Baymbach

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

Melissa Nord

STATE OF THE OFFICE OFF

DOCKET NUMBER: 51467 (Stipulation 1 of 2 for Tax Year 2006)

| | **** | ATION (As To | Tax Year 2006 / | Actual Value) | PAGE 1 OF 2 |
|--|-------|--------------------------------|-----------------------|--|---|
| DIIG | LLF | • | | | |
| Petitio | oner | • | | | |
| vs. | | | | | • |
| Bould | ler C | County Board of | Commissioners, | | |
| Respo | onde | nt. | | | |
| Petitic the su | bjec | t property, and j | ointly move the I | to this Abatement Stipulation regarding Board of Assessment Appeals to enter its d stipulate as follows: | the tax year 2006 valuation of order based on this Stipulation. |
| | 1. | | | oulation is described as follows: | |
| | | | rch Park PUD Re | | STAT CD 05 AS 2009 OC |
| | 2. | The subject pr | operty is classifie | d as commercial. | 15 35 |
| | 3. | The County A | ssessor assigned | he following actual value to the subject | property for tax year 2006; |
| | | | Total | \$ 2,031,800 | 2: 01 |
| | 4. | After a timely property as fol | appeal to the Bolows: | ard of Commissioners, the Board of Co | mmissioners valued the subject |
| | | | Total | \$ 2,031,800 | |
| 5. After further review and negotiation, Petitioner and County Board of Commissioners following tax year 2006 actual value for the subject property: | | of Commissioners agree to the | | | |
| | | | Total | \$ 1,553,760 | |
| | | | | | |

STIPULATION (As To Tax Year 2006 Actual Value)

PAGE 2 OF 2

- 6. The valuation, as established above, shall be binding only with respect to tax year 2006.
- 7. Brief narrative as to why the reduction was made: after an interior inspection of the subject property, and a review of market sales and income data, a reduction was in order.
- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on October 19, 2009 at 8:30 am, be vacated.
- 9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

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| Politioner or Attorney | |
| Address: | |
| 640 Plaza Drive Suit 290 | |
| Littleton CO 80123 | M |

Telephone:

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303-347-1878

MICHAEL KOERTJE #21921 Assistant County Attorney P. O. Box 471

Boulder, CO 80306-0471 Telephone (303) 441-3190

JERRY ROBERTS Boulder County Assessor

SAMUEL M. FORSYTH

Advanced Appeals Deputy

P. O. Box 471

DOCKET NUMBER: 51467 (Stipulation 2 of 2 for Tax Year 2007)

| Αςςοι | int N | Number: R0106811 | | |
|-------------------|-------|--|---|---|
| STIP | ULA | ATION (As To Tax Year 2007) | Actual Value) | PAGE 1 OF 2 |
| DIIG | LLP | | | |
| Petitic | oner, | • | | |
| vs. | | | | |
| Bould | ler C | ounty Board of Commissioners, | | |
| Respo | nde | nt. | | |
| Petitic the su | bjec | and Respondent hereby enter in t property, and jointly move the titioner and Respondent agree ar | to this Abatement Stipulation regarding Board of Assessment Appeals to enter its ad stipulate as follows: | the tax year 2007 valuation of order based on this Stipulation. |
| | 1. | The property subject to this Sti Lot 5A, Monarch Park PUD Re | | LO CE ASSE 2008 OCT |
| | 2. | The subject property is classified | ed as commercial. | Engre CT 15 |
| | 3. | The County Assessor assigned | the following actual value to the subject p | |
| | | Total | \$ 2,098,400 | 2: 02 |
| | 4. | After a timely appeal to the Bo property as follows: | oard of Commissioners, the Board of Con | |
| | | Total | \$ 2,098,400 | |
| 11 | 5. | After further review and nego following tax year 2007 actual | otiation, Petitioner and County Board ovalue for the subject property: | f Commissioners agree to the |
| | | Total | \$ 1,494,000 | |

Petitioner's Initials_

Date 10-6-09

STIPULATION (As To Tax Year 2007 Actual Value)

PAGE 2 OF 2

- 6. The valuation, as established above, shall be binding only with respect to tax year 2007.
- 7. Brief narrative as to why the reduction was made: after an interior inspection of the subject property, and a review of market sales and income data, a reduction was in order.
- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on October 19, 2009 at 8:30 am, be vacated.
- 9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

| DATED his a day of getober | |
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| Pelitioner or Attorney | |
| Address: (040 Plaza Dr. Suet 290 Little ton, 00 80/29 Telephone: | MICHAEL KOERTJE #21921 Assistant County Attorney P. O. Box 471 Boulder, CO 80306-0471 |
| 303-347-1878 | Telephone (303) 441-3190 |
| , - | JERRY ROBERTS |
| | Boulder County Assessor |

By: SAMUEL M. FORSYTH-

Advanced Appeals Deputy

P. O. Box 471

1313 Sherman Street, Room 315 Denver, Colorado 80203

Petitioner:

DIIG LLP,

v.

11

Respondent:

BOULDER COUNTY BOARD OF COMMISSIONERS.

ORDER ON STIPULATION

Docket Number: 51467

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.: R0106811A

Category: Abatement Property Type: Commercial Real

- 2. Petitioner is protesting the 06-07 actual value of the subject property.
- 3. The parties agreed that the 06-07 actual value of the subject property should be reduced to:

Total Value:

\$3,047,760

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 06-07 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 16th day of October 2009.

BOARD OF ASSESSMENT APPEALS

Karen & 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 Baumbaah

Toni Rigirozzi

DOCKET NUMBER: 51467 (Stipulation 1 of 2 for Tax Year 2006)

Account Number: R0106811 STIPULATION (As To Tax Year 2006 Actual Value) DIIG LLP Petitioner, VS. Boulder County Board of Commissioners, Respondent. Petitioner and Respondent hereby enter into this Abatement Stipulation regarding the tax year 2006 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation. Petitioner and Respondent agree and stipulate as follows: 1. The property subject to this Stipulation is described as follows: Lot 5A, Monarch Park PUD Replat A 2. The subject property is classified as commercial. 3. The County Assessor assigned the following actual value to the subject property for tax year 2006; Total \$ 2,031,800 4. After a timely appeal to the Board of Commissioners, the Board of Commissioners valued the subject property as follows: Total \$2,031,800 5. After further review and negotiation, Petitioner and County Board of Commissioners agree to the following tax year 2006 actual value for the subject property: Total \$ 1,553,760

Petitioner's Initials

Date 10-10-09

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STIPULATION (As To Tax Year 2006 Actual Value)

PAGE 2 OF 2

- 6. The valuation, as established above, shall be binding only with respect to tax year 2006.
- 7. Brief narrative as to why the reduction was made: after an interior inspection of the subject property, and a review of market sales and income data, a reduction was in order.
- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on October 19, 2009 at 8:30 am, be vacated.
- 9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

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| Politioner or Attorney | |
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> JERRY ROBERTS Boulder County Assessor

MICHAEL KOERTJE #21921

SAMUEL M. FORSYTH Advanced Appeals Deputy P. O. Box 471

DOCKET NUMBER: 51467 (Stipulation 2 of 2 for Tax Year 2007)

Account Number: R0106811 STIPULATION (As To Tax Year 2007 Actual Value) PAGE 1 OF 2 DIIG LLP Petitioner, VS. Boulder County Board of Commissioners, Respondent. Petitioner and Respondent hereby enter into this Abatement Stipulation regarding the tax year 2007 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation. Petitioner and Respondent agree and stipulate as follows: 1. The property subject to this Stipulation is described as follows: Lot 5A, Monarch Park PUD Replat A 2. The subject property is classified as commercial. 3. The County Assessor assigned the following actual value to the subject property for tax year 200 Total \$ 2,098,400 4. After a timely appeal to the Board of Commissioners, the Board of Commissioners valued the subject property as follows: Total \$ 2,098,400 5. After further review and negotiation, Petitioner and County Board of Commissioners agree to the 11 following tax year 2007 actual value for the subject property: Total \$1,494,000

Petitioner's Initials_

Date 10-6-09

STIPULATION (As To Tax Year 2007 Actual Value)

PAGE 2 OF 2

- 6. The valuation, as established above, shall be binding only with respect to tax year 2007.
- 7. Brief narrative as to why the reduction was made: after an interior inspection of the subject property, and a review of market sales and income data, a reduction was in order.
- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on October 19, 2009 at 8:30 am, be vacated.
- 9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

| DATED this for day of 11 October | , <i>20</i> 09 . |
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| Jargel A | |
| Pentioner or Attorney | |
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| | Assistant Co |
| Telephone: | P. O. Box 4 Boulder, CO |
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| 303-347-1878 | • |

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By: