

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket No.: 51468
Petitioner: DIAFORE LLC, v. Respondent: BOULDER COUNTY BOARD OF COMMISSIONERS	
ORDER ON MOTION TO RECONSIDER	

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 27, 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 27, 2009 is vacated. The Board will issue a new Order on Stipulation correcting the clerical errors in the October 27, 2009 Order on Stipulation.

Dated this 14th day of April 2010.

BOARD OF ASSESSMENT APPEALS

By: J. Michael Beery
J. Michael Beery
Administrator

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

Petitioner:

DIAFORE LLC

Respondent:

**BOULDER COUNTY BOARD OF
COMMISSIONERS**

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

▲ BOARD USE ONLY ▲

Docket No.: 51468

2010 JUN -4 AM 9:18

MOTION TO RECONSIDER

THE Board of Assessment Appeals issued an Order On Stipulation on the 27th 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 5717 Arapahoe Avenue, Boulder, CO.
2. Respondent entered into two separate agreements with the Petitioner, one for each tax year.
3. The Petitioner stipulated to a value of \$2,800,000 for the 2006 tax year.
4. The Petitioner stipulated value of \$3,040,000 for the 2007 tax year.

5. The BAA ordered that the property value for both 2006 and 2007 tax years be reduced to \$2,800,000.

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 \$2,800,000 as provided in the stipulated agreement.
- b. The 2007 tax year be reduced to \$3,040,000 as provided in the stipulated agreement.

Respectfully submitted this 31st day of December, 2009.

BOULDER COUNTY ATTORNEY

By: _____



Michael A. Koertje

Assistant County Attorney

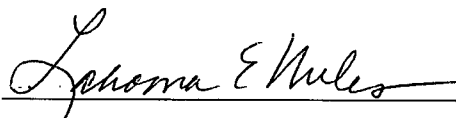
**ATTORNEY FOR BOULDER COUNTY
BOARD OF COMMISSIONERS**

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

Diafore LLC
5717 Arapahoe Avenue
Boulder, CO 80301



<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>DIAFORE LLC</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF COMMISSIONERS</p>	<p>Docket Number: 51468</p>
<p>ORDER ON STIPULATION</p>	

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.: R0035692A
 - 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: \$2,800,000 as provided in the stipulated agreement
 - 2007 tax year: \$3,040,000 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 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
DOCKET NUMBER: 51468 (Stipulation 1 of 2 for Tax Year 2006)

Account Number: R0035692

STIPULATION (As To Tax Year 2006 Actual Value)

PAGE 1 OF 2

Diafore LLC (aka Dafiore LLC)

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 3, Burning Tree, Boulder County, Colorado Property Address: 5717 Arapahoe Avenue, Boulder

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 \$ 2,988,900

4. After a timely appeal to the Board of Commissioners, the Board of Commissioners valued the subject property as follows:


Total \$ 2,988,900

- ||
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 \$ 2,800,000

STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

2009 OCT 26 AM 8:22

Petitioner's Initials 

Date 10/19/09

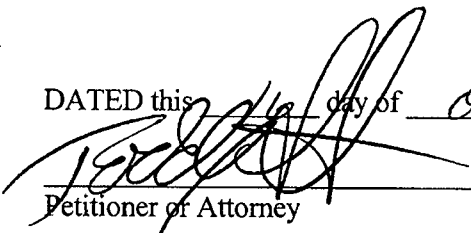
Docket Number: 51468
Account Number: R0035692

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 data and income data, a reduction was in order.
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on November 4, 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 12th day of October, 09.




Petitioner of Attorney

Address:

1040 Plaza Dr. Suit 290
Littleton, CO 80129

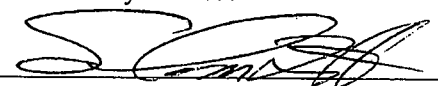
Telephone:

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

By: 

SAMUEL M. FORSYTH
Advanced Appeals Deputy
P. O. Box 471
Boulder, CO 80306-0471
Telephone: (303) 441-4844

BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER: 51468 (Stipulation 2 of 2 for Tax Year 2007)

Account Number: R0035692

STIPULATION (As To Tax Year 2007 Actual Value)

PAGE 1 OF 2

Diafore LLC (aka Dafiore LLC)

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 3, Burning Tree, Boulder County, Colorado Property Address: 5717 Arapahoe Avenue, Boulder

2. The subject property is classified as commercial.

3. The County Assessor assigned the following actual value to the subject property for tax year 2007:

Total \$ 3,396,800

4. After a timely appeal to the Board of Commissioners, the Board of Commissioners valued the subject property as follows:


Total \$ 3,396,800

5. After further review and negotiation, Petitioner and County Board of Commissioners agree to the following tax year 2007 actual value for the subject property:

Total \$ 3,040,000

STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

2009 OCT 26 AM 8:33

Petitioner's Initials 

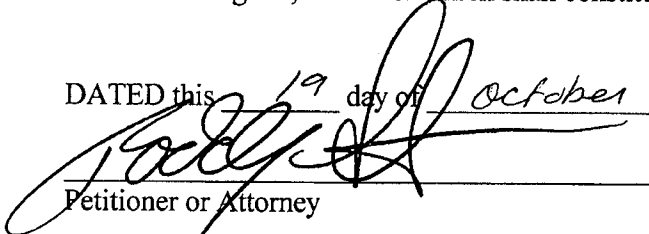
Date 10/19/09

Docket Number: 51468
Account Number: R0035692

STIPULATION (As To Tax Year 2007 Actual Value)

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 data and income data, a reduction was in order.
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on November 4, 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 19 day of October, 09.




Petitioner or Attorney

Address:
640 Plaza Dr. Suite 290
Littleton, Co 80129

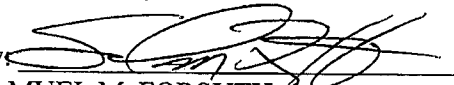
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By: 

SAMUEL M. FORSYTH
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Boulder, CO 80306-0471
Telephone: (303) 441-4844

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 27th day of October 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

Melissa Nord
Melissa Nord

BOARD OF ASSESSMENT APPEALS
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DOCKET NUMBER: 51468 (Stipulation 1 of 2 for Tax Year 2006)

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STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

2009 OCT 26 AM 8:22

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Date 10/19/09

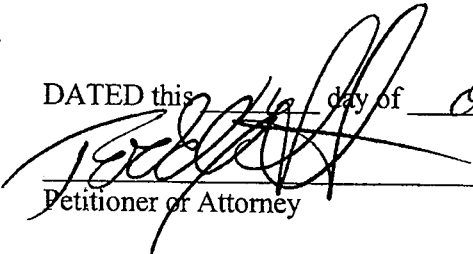
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STIPULATION (As To Tax Year 2006 Actual Value)

PAGE 2 OF 2

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BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER: 51468 (Stipulation 2 of 2 for Tax Year 2007)

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STIPULATION (As To Tax Year 2007 Actual Value)

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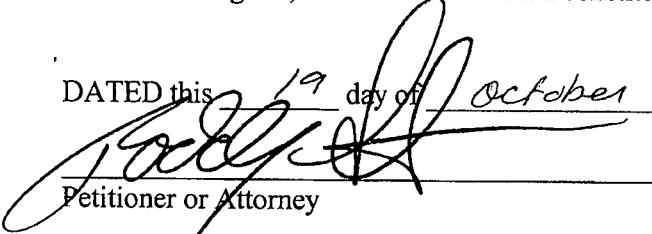
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