| BOARD OF ASSESSMENT APPEALS, |
| :--- | :--- |
| STATE OF COLORADO |
| 1313 Sherman Street, Room 315 |
| Denver, Colorado 80203 | Docket Number: 52513

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.: 800965+1

## Category: Valuation Property Type: Commercial Real

2. Petitioner is protesting the 2009 actual value of the subject property.
3. The parties agreed that the 2009 actual value of the subject property should be reduced to:

Total Value: $\quad \$ 55,380,000$
(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

## ORDER:

Respondent is ordered to reduce the 2009 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 25th day of April 2011.

BOARD OF ASSESSMENT APPEALS
Mherinem voptries

Diane M. DeVries

## Berm a. Baumbach

Debra A. Baumbach


# BOARD OF ASSESSMENT APPEALS <br> STATE OF COLORADO 

Docket Number: 52513
Multiple Counly Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Abatement/Refund forTax Year 2009

CCA Properties of America, LLC

Petitioner
vs.

Bent COUNTY BOARD OF COMMISSIONERS,

Respondent.

Petkioner(s) and Respondent hereby enter Into this Stipulation regarding the tax year 2009 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) 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 Attachments to this Stipulation.
2. The subject properties are classified as $\qquad$ Commerctal (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2009
4. Attachment $B$ reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Commissioners.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year_2009_actual values of the subject properties, as shown on Attachment C .
6. The valuations, as established on Attachment $C$, shall be binding with respect to only tax year 2009/2010 _.
7. Brief narrative as to why the reduction was made: The parties mutually aqreed to the revised values.
$\qquad$
$\qquad$
8. Both partles agree that the hearing scheduled before the Board of Assessment Appeals on September 30, 20. (date) at 8:30 a.in+ (fime) be vacated or a hearing has not yet been seheduled before the Board of Asseesment Appeals.


## ATTACHMENT A

Actual Values as assigned by the Assessor
Docket Number 52513

| Schedule Number | Land Value |  | Improvement Value |  | Total Actual Value |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 8000965 | \$ | 65,010,00 | \$36,000,001.00 | \$ | 36,065,010.00 |
| 8001625 | \$ | 24,103.00 | \$22,480,22星, 00 | \$ | 22,504,327,00 |
|  | \$ | . 00 | \$ . 00 | \$ | 0.00 |
|  | \$ | . 00 | $\$ .00$ | $\$$ | 0.00 |
|  | \$ | . 00 | \$ . 00 | $\$$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | , 00 | \$ . 00 | \$ | 0.00 |
|  | \$ | 00 | \$ . 00 | \$ | 0.00 |
|  | \$ | . 00 | \$ 00 | \$ | 0.00 |
|  | \$ | 00 | \$ | \$ | 0.00 |
|  | \$ | 00 | \$ 0.00 | \$ | 0.00 |
|  | \$ | . 00 | \$ | S | 0.00 |
|  | \$ | 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | \$ . . 00 | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | \$ 00 | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ .00$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | $\$$ | 0.00 |
| TOTAL: | \$ | 89,113,00 | \$ 584,802,24, 00 | \$ | 58,569,337,00 |

## ATTACHMENT B

Actual Values as assigned by the County Board of Equalization after a timely appeal
Docket Number 52513

| Schedule Number | Land Value |  | Improvement Value |  | Total Actual Value |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 8000965 | \$ | 65,010.00 | \$36,000,000.00 | \$ | 36,065,010.00 |
| 8001625 | \$ | 24,103,00 | \$22,480,224,00 | \$ | 22,504,327.00 |
|  | \$ | $\underline{.00}$ | \$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad 00$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | 00 | \$ . 00 | \$ | 0.00 |
|  | \$ | . 00 | $\$$ \$ . 00 | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | $\$$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | $\$$ \$ 00 | \$ | 0.00 |
|  | \$ | . 00 | $\$$. 00 | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
| TOTAL: | \$ | 89,113.00 | \$ 58,480,224.00 | $\$$ | 58,569,337,00 |

## ATTACHMENT C

Actual Values as agreed to by all Parties
Docket Number 52513

| Schedule Number | Land Value |  | Improvement Value |  | Total <br> Actual Value |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 8000965 | \$ | 65,010.00 | \$32.810.663.00 | $\$$ | 32,875,673.00 |
| 8001625 | \$ | 24.102.00 | \$22.480.225.00 | \$ | 22,504,327.00 |
|  | $\Phi$ | . 00 | $\$ \quad 00$ | $\Phi$ | 0.00 |
|  | \$ | . 00 | \$ . 00 | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | \$. $\quad . \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | \$ $\quad .00$ | \$ | 0.00 |
|  | $\Phi$ | . 00 | \$ | \$ | 0,00 |
|  | \$ | . 00 | \$ | $\$$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | $\$$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0,00 |
|  | \$ | . 00 | $\$ \quad .00$ | $\$$ | 0.00 |
|  | \$ | . 00 | \$ | $\$$ | 0,00 |
|  | \$ | . 00 | $\$ \quad .00$ | $\$$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | $\underline{\$}$ | 0.00 |
|  | $\$$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | \$ | \$ | 0.00 |
| TOTAL: | $\$$ | 89,112.00 | \$55,290,888.00 | \$ | 55,380,000,00 |

