

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 52514</b>
Petitioner: <b>CCA PROPERTIES OF AMERICA, LLC,</b>  v.  Respondent: <b>HUERFANO 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.: 44541**  
     **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:      \$28,000,000**  
     (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 Huerfano County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 10th day of December 2010.

**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

*CM*  
\_\_\_\_\_  
Cara McKeller



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 52514&56264

Single County Schedule Number: 44541

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STIPULATION (As to Tax Year 2009& 2010 Actual Value)

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CCA Properties of America, LLC,

Petitioner,

vs.

HUERFANO COUNTY BOARD OF EQUALIZATION,

Respondent.

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Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2009& 2010 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 property subject to this stipulation is described as:  
304 Ray Sandoval Street, Walsenburg CO

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2. The subject property is classified as Commercial (what type of property).

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2009& 2010 :

Land	\$	185,000	.00
Improvements	\$	29,315,000	.00
Total	\$	<u>29,500,000</u>	.00

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

Land	\$	185,000	.00
Improvements	\$	29,315,000	.00
Total	\$	<u>29,500,000</u>	.00

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5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2009 & 2010 actual value for the subject property:

Land	\$	<u>185,000.00</u>
Improvements	\$	<u>27,815,000.00</u>
Total	\$	<u>28,000,000.00</u>


6. The valuation, as established above, shall be binding only with respect to tax year 2009 & 2010.


7. Brief narrative as to why the reduction was made:  
The parties agreed to accept a negotiated settlement amount.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on December 9 & 10, 10 (date) at 8:30 (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 5 day of December, 2010

  
\_\_\_\_\_  
Petitioner(s) or Agent or Attorney

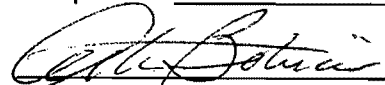
  
\_\_\_\_\_  
County Attorney for Respondent,  
Board of Equalization

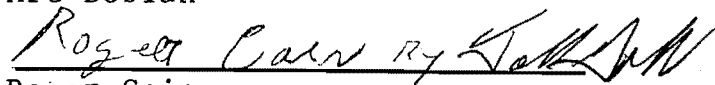
Address:  
Berenbaum Weinshiek PC  
370-17th Street, 48th Floor  
Denver, CO 80202  
Attn: Kenneth S. Kramer, Esq  
Telephone: 303 825-0800

Address:  
Garrett Sheldon, Esq.  
517 Main St.  
P.O. Box 808  
Walsenburg, CO 81089  
Telephone: 719-738-3535

Board of County Commissioners  
Huerfano County, Colorado

Address:  
401 Main Street, Suite 201  
Walsenburg, CO 81089  
Telephone: 719-738-2370

  
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Art Bobian

  
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Roger Cain

  
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Scott King

Docket Number 52514 & 56264