BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO

1313 Sherman Street, Room 315 Denver, Colorado 80203

Petitioner:

OXMAN HOLDINGS LLLP ET AL,

v.

Respondent:

DENVER COUNTY BOARD OF EQUALIZATION.

ORDER ON STIPULATION

Docket Number: 54621

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.: 02336-01-010-000

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:

\$3,300,000

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

DATED AND MAILED this 12th day of January 2011.

BOARD OF ASSESSMENT APPEALS

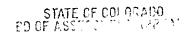
Voren E Hart

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

Cara McKeller

bilta a. Baumbach

Debra A. Baumbach



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STATE OF COLORADO
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BOARD OF EQUALIZATION OF THE CITY AND **COUNTY OF DENVER**

Attorneys for Board of Equalization of the City and County

of Denver

City Attorney

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Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180

Docket Number:

Schedule Number:

02336-01-010-000

STIPULATION (AS TO TAX YEAR 2009 ACTUAL VALUE)

Petitioner, OXMAN HOLDINGS LLLP ET AL., and Respondent, BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, 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.

The Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as:

> 440-44 14th Street Denver, Colorado 80202

2. The subject property is classified as commercial real property. 3. The County Assessor originally assigned the following actual value on the subject property for tax year 2009.

 Land
 \$ 3,500,000.00

 Improvements
 \$ 1,000.00

 Total
 \$ 3,501,000.00

4. After appeal to the Board of Equalization of the City and County of Denver, the Board of Equalization of the City and County of Denver valued the subject property as follows:

 Land
 \$ 3,500,000.00

 Improvements
 \$ 1,000.00

 Total
 \$ 3,501,000.00

5. After further review and negotiation, the Petitioner and Board of Equalization of the City and County of Denver agree to the following actual value for the subject property for tax year 2009.

Land \$ 3,299,000.00 Improvements \$ 1,000.00 Total \$ 3,300,000.00

- 6. The valuations, as established above, shall be binding only with respect to tax year 2009.
 - 7. Brief narrative as to why the reduction was made:

Negotiations with the Denver Assessor's Office resulted in an estimated value assignment for the underlying land of \$176/square foot.

8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this Ith day of January, 2011.

Agent/Attorney/Petitioner

Dariush Bozorgpour

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Aurora, CO 80014

Telephone: 303-368-0500

Board of Equalization of the City and County of Denver

- MANA

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