## BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO

1313 Sherman Street, Room 315 Denver, Colorado 80203

Petitioner:

COLORADO MILLS MALL LP,

v.

Respondent:

JEFFERSON COUNTY BOARD OF EQUALIZATION.

#### **ORDER ON STIPULATION**

Docket Number: 55009

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.: 000338+22

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:** 

\$99,015,400

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

**DATED AND MAILED** this 15th day of October 2010.

**BOARD OF ASSESSMENT APPEALS** 

Karen F Hart

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

Cara McKeller

Debra A. Baumbach

# Colorado Board of Assessment Appeals CBOE APPEAL STIPULATION

Docket Number: 55009

COLORADO MILLS MALL LIMITED PARTNERSHIP

Petitioner,

vs.

#### JEFFERSON COUNTY BOARD OF EQUALIZATION

Respondent.

BOTH PARTIES stipulate and agree as follows:

- The subject property is described by the following Jefferson County Property Schedule Number(s): 000338, 205949, 206233, 206348, 206362, 207625, 440255, 440256, 440258, 440259, 440261, 440264, 440266, 440267, 440268, 440270, 440271, 440272, 440273, 440291, 440296, 440297 and 440319.
- 2. This Stipulation pertains to the year(s): 2009
- 3. The parties agree that the 2009 actual values of the subject property shall be Stipulated Values below:

Schedule Number	CBOE Values	Stipulated Values	i	Allocation:
440255	\$115,000,000	\$99,000,000	Total actual value, with	100%
		\$19,800,000	allocated to land; and	20%
		\$79,200,000	allocated to improvements.	80%
000338	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
205949	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
206233	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
206348	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land, and	100%
206362	\$700	\$700	Total actual value, with	100%
	•••	\$700	allocated to land; and	100%
207625	\$700	\$700	Total actual value, with	100%
	•••	\$700	allocated to land; and	100%
440256	\$700	\$700	Total actual value, with	100%
	4	\$700	allocated to land; and	100%
440258	\$700	\$700	Total actual value, with	100%
	4,50	\$ <b>7</b> 00	allocated to land; and	100%

Schedule Number 440259	CBOE Values \$700	Stipulated Values \$700 \$700	Total actual value, with allocated to land; and	Allocation 100% 100%
440261	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
440264	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
440266	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
440267	\$700	\$700	Total actual value, with	100%
•		\$700	allocated to land; and	100%
440268	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
440270	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
440271	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
440272	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
440273	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
440291	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
440296	\$700	\$700	Total actual value, with	100%
		\$700	allocated to land; and	100%
440297	\$700	\$700	Total actual value, with	100%
	,	\$700	allocated to land; and	100%
440319	\$700	\$700	Total actual value, with	100%
	•	\$700	allocated to land; and	100%

4. If the Petitioner(s) were to add improvements or add to an existing improvement, then the Assessor's Office may increase the valuation to reflect that new addition. Petitioner(s) would have all available remedies to dispute the additional assessment for the new or augmented improvements. Should an improvement be destroyed, then the Assessor's Office would make a downward adjustment in valuation to reflect the damage to or destruction of that improvement.

\$99,015,400

all schedules

\$115,015,400

- 5. If specifically requested in writing by the County Assessor on or before March 15, 2011, Petitioner agrees, subject to the County Assessor signing a Confidentiality Agreement prepared by Petitioner, to provide the County Assessor, if applicable, with the rent roll for the property as of January 1, 2011, and operating income and expense information for the property for calendar years 2009 and 2010 for use by the County Assessor in establishing a value for the property for the 2011-2012 tax year cycle.
- 6. Subject to the County Assessor providing reasonable advance notice to Petitioner and the parties agreeing to a mutually acceptable date and time, Petitioner agrees to allow the County Assessor access to the property for the purpose of measuring or to obtain building condition information prior to the issuance of the Notice of Valuation in May of 2011."
- 7. Petitioner(s) agree(s) to waive the right to a Board of Assessment Appeals hearing and any further appeal of the schedule numbers: 000338, 205949, 206233, 206348, 206362, 207625, 440255, 440256, 440258, 440259, 440261, 440264, 440266, 440267, 440268, 440270, 440271, 440272, 440273, 440291, 440296, 440297 and 440319 for the assessment years covered by this Stipulation.

Petitioner(s) Chapters muse Man Limited Destrober	Jefferson County Board of Equalization
By: Thomas 2. Dayne, LATIBLE	By: //Wir / Wall
Title: ATTERNEY FOR PETITIONAR	Title Assistant County Attorney
Phone: 303-873-7/11  Date: 9178/2016	Phone: 303.271.8918 Date: 9/28/2010
Docket Number: 55000	100 Jefferson County Parkway

Golden, CO 80419