| BOARD OF ASSESSMENT APPEALS, | Docket Number: 55542 |
| :--- | :--- |
| STATE OF COLORADO |  |
| 1313 Sherman Street, Room 315 |  |
| Denver, Colorado 80203 |  |
| Petitioner: |  |
| OGIER ASSOCIATES, A CALIFORNIA LIMITED |  |
| LIABILTY PARTNERSHIP, |  |
| v. |  |
| Respondent: |  |
| PTA PROPERTY TAX ADMINISTRATOR. |  |
| ORDER ON STIPULATION |  |

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.: FILE NO.50-10-002

## Category: Abatement Property Type: Commercial Real

2. Petitioner is protesting the 08/09 actual value of the subject property.
3. The parties agreed that the 08/09 actual value of the subject property should be reduced to:

Total Value: $\quad \$ 5,741,898$
(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

## ORDER:

Respondent is ordered to reduce the 08/09 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 23 rd day of July 2010.

## BOARD OF ASSESSMENT APPEALS

Haven \& Hart

Karen E. Hart

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


Siena Banach
Debra A. Baumbach


## BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Docket Number: PENDING
Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Tax Year 2008\&2009_Actual Value)
Oqier Associates. A California Limited Partnership,
Petitioner
vs.
Prowers $\quad$ COUNTY BOARD OF EQUALIZATION,

## Property Tax Administrator

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year $2008 \$ 2009$ 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 $\qquad$ (what type).
3. Attachment $A$ reflects the actual values of the subject properties, as assigned by the Assessor for tax year $\qquad$ 2008\&2009
4. Attachment $B$ reffects the actual values of the subject properties after a timely .appeal, as assigned by the Board of Equalization.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2008\&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 _2008\&2009
7. Brief narrative as to why the reduction was made:

Improper classification of fixtures.
8. Both parties aqree that the hearing scheduled before the Board of Assessment Appeals on ___ pending (date) at _______(time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.


Petitioner(s) or Agent or Attorney
County Attorney for Respondent, Board of Equalization John S. Lefferdink
Address: Lefferdink Law Office, L.L.C 409 South Main Street Lamar, Co. 81052


Address:

$$
\begin{aligned}
& \text { Andrew B. Wyatt } \\
& 301 \text { S Main Street, Suite } 205 \text {. } \\
& \text { Lamar, Co } 81052 \\
& \hline \text { Telephone: }(719) 336-8000
\end{aligned}
$$

Docket Number PENDING

## ATTACHMENTA

Actual Values as assigned by the Assessor
Docket Number PENDING

| Schedule Number | Land Value |  | improvement Value $\qquad$ | Total <br> Actual Value |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 800030645R,38599 | \$ | 52,000,00 | \$7,515,160.00 | \$ | 7,567,160.00 |
| For 20081 | \$ | 00 | $\$ \quad .00$ | \$ | . 00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
| 800030645R.3859P | $\Phi$ | 52,000.00 | \$6,587,978.00 | \$ | 6,639,978.00 |
| for 2009: | \$ | -. 00 | \$ | $\$$ | . 00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | $\bigcirc .00$ |
|  | \$ | . 00 | \$ | \$ | c. 00 |
|  | \$ | . 00 | \$ | S | 0.00 |
| - - - -- | \$ | . 00 | $\$$ \$ . $\$$ | S | 0.00 |
|  | S | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | 00 | \$ | \$ | 0.00 |
|  | S | . 00 | \$ $\quad 00$ | \$ | 0.00 |
|  | \$ | . 00 | \$ . 00 | S | 0.00 |
|  | \$ | 00 | \$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | $\$$ \$ . 00 | \$ | 0.00 |
|  | \$ | 00 | \$ . . 00 | \$ | 0.00 |
|  | \$ | . 00 | \$ $\quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
|  | $\Phi$ | . 00 | $\$ \quad 00$ | \$ | 0.00 |
|  | $\Phi$ | . 00 | $\Phi \quad .00$ | \$ | 0.00 |
|  | \$ | . 00 | $\Phi$ - . 00 | \$ | 0.00 |
|  | $\$$ | . 00 | $\$ \quad .00$ | \$ | 0.00 |
| TOTAL: | \$ | 104,000.00 | \$14,103,13800 | \$ | 14,207,13800 |

## ATTACHMENT B

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

| Schedule Number _ | Land Value _ | Improvement Value $\qquad$ | Total <br> _ Actual Value |
| :---: | :---: | :---: | :---: |
| $800030545 \mathrm{R}, 3859 \mathrm{P}$ | \$ 52,000.00 | \$2,818,949.00 | \$ 2.870 .949 .00 |
| (EOr 2008. | \$ | \$ $\quad .00$ | \$ 0.00 |
|  | $\$ \quad .00$ | $\$ \quad .00$ | $\$ \quad 0.00$ |
| 800030645R,3859P | 5 5 52,000.00 | \$2,818,949.00 | \$ 2, 870,949.00 |
| SOC 2009: | \$ | $\$ \quad .00$ | $\$ \quad 0.00$ |
|  | S | \$ . 00 | $\$ \ldots \quad 0.00$ |
|  | $\$$ \$ . 00 | \$ | $\$ \quad 0.00$ |
|  | \$ . 00 | \$ | \$ 0.00 |
|  | $\$ \ldots$ | $\$ \quad .00$ | $\$ \quad 0.00$ |
|  | \$ | \$ . 00 | $\$ \quad 0.00$ |
| - --- | \$ | \$ | $\$ \quad 0.00$ |
|  | \$ . 00 | \$ | $\$ \quad 0.00$ |
|  | \$ . 00 | \$ . 00 | $\$ \ldots$ |
| - - - - - - | $\$ \ldots$ | \$ | \$ 0.00 |
| - --. - | \$............00 | \$_-..00 | \$ $\quad \ldots \ldots 00$ |
|  | $\$$ \$ . 00 | $\$ \quad .00$ | 9 0.00 |
|  | \$ | $\underline{\$}$ | \$ 0.00 |
|  | \$ | \$ 00 | \$ 0.00 |
|  | S . | $5 \ldots$ | \$ 0.00 |
|  | $\$ .00$ | $\$ \quad 00$ | $5 \quad 0.00$ |
|  | \$ $\quad 00$ | \$ . 00 | $\$ \ldots .00$ |
|  | S | \$ | $\Phi \ldots 0.00$ |
|  | \$--.00 | $\$$ \$ . 00 | $\$$ - 0.00 |
| TOTAL: | \$ 104,000.00 | \$5,637,898.00 | $\$ \quad 5,741,898.00$ |

## ATTACHMENT C

Actual Values as agreed to by all Parties
Docket Number PENDING

| Schedule Number | Land Value |  | Improvement Value |  | Total <br> Actual Value |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 800030545P.3659P | \$ | 52,000.00 |  | 2,818,949.00 | \$ | 2,870,949.00 |
| (for 2008: | \$ | . 00 | \$ | . 00 | \$ | 0.00 |
|  | \$ | 00 | \$ | . 00 | \$ | 0.00 |
| 8000306459.3859 P | \$ | 52,000.00 |  | 2,818,949.00 | \$ | 2,870,949,00 |
| [for 2009i | $\$$ | . 00 | \$ | . 00 | \$ | 0.00 |
|  | \$ | . 00 | \$ | . 00 | \$ | 0.00 |
|  | \$ | . 00 | \$ | . 00 | \$ | 0.00 |
| -- - - - - . | \$ | . 00 | \$ | . 00 | \$ | 0.00 |
| - | \$ | . 00 | $\$$ | . 00 | $\Phi$ | 0.00 |
| - - | \$ | . 00 | \$ | . 00 | S | 0.00 |
|  | \$ | . 00 | \$ | . 00 | \$ | 0.00 |
|  | \$ | . 00 | \$ | . 00 | 5 | 0.00 |
|  | \$ | . 00 | \$ | . 00 | \$ | 0.00 |
|  | \$ | . 00 | \$ | . 00 | \$ | 0.00 |
|  | \$ | . 00 | \$ | . 00 | \$ | 0.00 |
|  | \$ | 00 | \$ | . 00 | \$ | 0.00 |
|  | \$ | . 00 | \$ | . 00 | \$ | 0.00 |
| - - - - | \$ | 00 | \$ | . 00 | \$ | 0.00 |
|  | $\$$ | . 00 | \$ | . 00 | \$ | 0.00 |
| ---- - | \$ | . 00 | \$ | 00 | \$ | 0.00 |
|  | \$ | . 00 | \$ | . 00 | \$ | 0.00 |
| ----- -- - - - - - - - - | \$ | . 00 | \$ | . 00 | $\$$ | 0.00 |
|  | \$ | . 00 |  | - -.00 | \$ | 0.00 |
| TOTAL: | \$ | 104,000.00 |  | 5,637,898.00 | \$ | 5,741,898.00 |

