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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 55948 |
| Petitioner: DEBORAH F. AND JAMES A. SHPALL , v. Respondent: ARAPAHOE COUNTY BOARD OF EQUALIZATION. | |
| 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.: 2077-02-3-03-011

Category: Valuation Property Type: Residential
2. Petitioner is protesting the 2010 actual value of the subject property.
3. The parties agreed that the 2010 actual value of the subject property should be reduced to:

Total Value: \$4,340,000

(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2010 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 7th day of March 2011.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

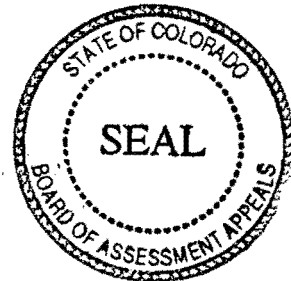
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A. Baumbach

Debra A. Baumbach

Cara McKeller

Cara McKeller



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 55948

STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS
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STIPULATION (As To Tax Year 2010 Actual Value)

DEBORAH F. SHPALL

Petitioners,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation, regarding the tax year 2010 valuation of the subject properties and jointly moves the Board of Assessment Appeals to enter its Order based on this stipulation. A conference call with the petitioner and respondent have resulted in the following agreement:

Subject property is classified as RESIDENTIAL and described as follows: 1399 E. Quincy Ave., County Schedule Number: 2077-02-3-03-011.

A brief narrative as to why the reduction was made: Analyzed market information.

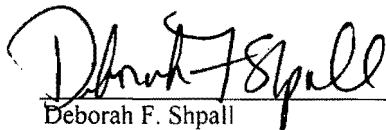
The parties have agreed that the 2010 actual value of the subject property should be reduced as follows:

| ORIGINAL VALUE | | NEW VALUE (2010) | |
|----------------|-------------|---------------------|-------------|
| Land | \$1,362,000 | Land | \$1,362,000 |
| Improvements | \$3,400,400 | Improvements | \$2,978,000 |
| Personal | \$0 | Personal | \$0 |
| Total | \$4,762,400 | Total | \$4,340,000 |

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

Both parties agree that the hearing before the Board of Assessment Appeals be vacated or is unnecessary if one has not yet been scheduled.

DATED the 10th day of Feb 2011



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