

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 56251
Petitioner: WATERWAY COLORADO, INC., v. Respondent: DENVER COUNTY BOARD OF COMMISSIONERS.	
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.: 399-120-000

Category: Abatement Property Type: Commercial Personal
2. Petitioner is protesting the 2002 thru 2008 actual value of the subject property.
3. The parties agreed that the 2002 actual value of the subject property should be reduced to:

Total Value: \$505,385.00

(Reference attached stipulation)
4. The parties agreed that the 2003 actual value of the subject property should be reduced to:

Total Value: \$482,807.00

(Reference attached stipulation)
5. The parties agreed that the 2004 actual value of the subject property should be reduced to:

Total Value: \$448,323.00

(Reference attached stipulation)

6. The parties agreed that the 2005 actual value of the subject property should be reduced to:

Total Value: \$553,248.00
(Reference attached stipulation)
7. The parties agreed that the 2006 actual value of the subject property should be reduced to:

Total Value: \$518,131.00
(Reference attached stipulation)
8. The parties agreed that the 2007 actual value of the subject property should be reduced to:

Total Value: \$681,651.00
(Reference attached stipulation)
8. The parties agreed that the 2008 actual value of the subject property should be reduced to:

Total Value: \$641,356.00
(Reference attached stipulation)
5. The Board concurs with the attached Stipulation.

ORDER:

Respondent is ordered to reduce the 2008 and 2009 actual value of the subject property, as set forth in the attached Stipulation.

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

DATED/MAILED this 23rd day of September, 2011.

BOARD OF ASSESSMENT APPEALS

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

CML

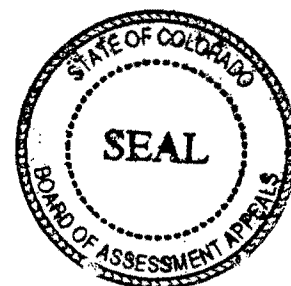
Cara McKeller

Diane M DeVries

Diane M. DeVries

Debra A. Baumbach

Debra A. Baumbach



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BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 56251 Schedule Number: 399-120-000
Petitioner: WATERWAY OF COLORADO, INC. v.	
Respondent: BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER	
Attorneys for Board of Equalization of the City and County of Denver City Attorney Michelle Bush #38443 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	
STIPULATION (AS TO TAX YEAR 2002 ACTUAL VALUE)	

Petitioner, Waterway of Colorado, Inc., and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enters into this Stipulation regarding the tax year 2002 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:

Business personal property at 3875 Cherry Creek Drive North
2. The subject property is classified as business personal property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2002.

Personal Property	\$524,530
TOTAL	\$524,530

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:

Personal Property	\$524,530
TOTAL	\$524,530

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 2002.

Personal Property	\$505,385
TOTAL	\$505,385

6. The valuation, as established above, shall be binding only with respect to tax year 2002.

7. Brief narrative as to why the reduction was made:

Subsequent to the original valuation date, an additional assessment was issued which included items that constitute omitted value rather than omitted property.

8. Both parties agree that no hearing is necessary and should be vacated at this time.

DATED this 15th day of September, 2011.

Agent/Attorney/Petitioner

Board of Equalization of the City and
County of Denver

By: 

Mike Walter
1st Net Real Estate Services, Inc.
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Telephone: 720-962-5750

By: 

Michelle Bush #38443
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Attorneys for Board of Equalization of the City and County of Denver City Attorney Michelle Bush #38443 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	
STIPULATION (AS TO TAX YEAR 2003 ACTUAL VALUE)	

Petitioner, Waterway of Colorado, Inc., and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enters into this Stipulation regarding the tax year 2003 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:

Business personal property at 3875 Cherry Creek Drive North
2. The subject property is classified as business personal property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2003.

Personal Property	\$501,102
TOTAL	\$501,102

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:

Personal Property	\$501,102
TOTAL	\$501,102

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 2003.

Personal Property	\$482,807
TOTAL	\$482,807

6. The valuation, as established above, shall be binding only with respect to tax year 2003.

7. Brief narrative as to why the reduction was made:


Subsequent to the original valuation date, an additional assessment was issued which included items that constitute omitted value rather than omitted property.

8. Both parties agree that no hearing is necessary and should be vacated at this time.

DATED this 15TH day of September, 2011.

Agent/Attorney/Petitioner

Board of Equalization of the City and
County of Denver

By: 

Mike Walter
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By: 

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BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER	Schedule Number:
Attorneys for Board of Equalization of the City and County of Denver City Attorney Michelle Bush #38443 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	399-120-000
STIPULATION (AS TO TAX YEAR 2004 ACTUAL VALUE)	

Petitioner, Waterway of Colorado, Inc., and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enters into this Stipulation regarding the tax year 2004 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:

Business personal property at 3875 Cherry Creek Drive North
2. The subject property is classified as business personal property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2004.

Personal Property	\$464,759
TOTAL	\$464,759

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:

Personal Property	\$464,759
TOTAL	\$464,759

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 2004.

Personal Property	\$448,323
TOTAL	\$448,323

6. The valuation, as established above, shall be binding only with respect to tax year 2004.

7. Brief narrative as to why the reduction was made:

Subsequent to the original valuation date, an additional assessment was issued which included items that constitute omitted value rather than omitted property.

8. Both parties agree that no hearing is necessary and should be vacated at this time.

DATED this 15TH day of SEPTEMBER, 2011.

Agent/Attorney/Petitioner

Board of Equalization of the City and
County of Denver

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Attorneys for Board of Equalization of the City and County of Denver City Attorney Michelle Bush #38443 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	
STIPULATION (AS TO TAX YEAR 2005 ACTUAL VALUE)	

Petitioner, Waterway of Colorado, Inc., and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enters into this Stipulation regarding the tax year 2005 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:

Business personal property at 3875 Cherry Creek Drive North
2. The subject property is classified as business personal property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2005.

Personal Property	\$569,005
TOTAL	\$569,005

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:

Personal Property	\$569,005
TOTAL	\$569,005

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 2005.

Personal Property	\$553,248
TOTAL	\$553,248

6. The valuation, as established above, shall be binding only with respect to tax year 2005.

7. Brief narrative as to why the reduction was made:

Subsequent to the original valuation date, an additional assessment was issued which included items that constitute omitted value rather than omitted property.

8. Both parties agree that no hearing is necessary and should be vacated at this time.

DATED this 15th day of September, 2011.

Agent/Attorney/Petitioner

Board of Equalization of the City and
County of Denver

By: 

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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 Michelle Bush #38443 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	Schedule Number: 399-120-000
STIPULATION (AS TO TAX YEAR 2006 ACTUAL VALUE)	

Petitioner, Waterway of Colorado, Inc., and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enters into this Stipulation regarding the tax year 2006 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:
Business personal property at 3875 Cherry Creek Drive North
2. The subject property is classified as business personal property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2006.

Personal Property	\$531,898
TOTAL	\$531,898

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:

Personal Property	\$531,898
TOTAL	\$531,898

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 2006.

Personal Property	\$518,131
TOTAL	\$518,131

6. The valuation, as established above, shall be binding only with respect to tax year 2006.

7. Brief narrative as to why the reduction was made:

Subsequent to the original valuation date, an additional assessment was issued which included items that constitute omitted value rather than omitted property.

8. Both parties agree that no hearing is necessary and should be vacated at this time.

DATED this 15th day of September, 2011.

Agent/Attorney/Petitioner

Board of Equalization of the City and
County of Denver

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Attorneys for Board of Equalization of the City and County of Denver City Attorney Michelle Bush #38443 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	
STIPULATION (AS TO TAX YEAR 2007 ACTUAL VALUE)	

Petitioner, Waterway of Colorado, Inc., and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enters into this Stipulation regarding the tax year 2007 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:

Business personal property at 3875 Cherry Creek Drive North
2. The subject property is classified as business personal property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2007.

Personal Property	\$703,448
TOTAL	\$703,448

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:

Personal Property	\$703,448
TOTAL	\$703,448

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 2007.

Personal Property	\$681,651
TOTAL	\$681,651

6. The valuation, as established above, shall be binding only with respect to tax year 2007.

7. Brief narrative as to why the reduction was made:

Subsequent to the original valuation date, an additional assessment was issued which included items that constitute omitted value rather than omitted property.

8. Both parties agree that no hearing is necessary and should be vacated at this time.

DATED this 15th day of September, 2011.

Agent/Attorney/Petitioner

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Attorneys for Board of Equalization of the City and County of Denver City Attorney Michelle Bush #38443 201 West Colfax Avenue, Dept. 1207 Denver, CO 80202 Telephone: 720-913-3275 Fax: 720-913-3180	
STIPULATION (AS TO TAX YEAR 2008 ACTUAL VALUE)	

Petitioner, Waterway of Colorado, Inc., and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enters into this Stipulation regarding the tax year 2008 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:

Business personal property at 3875 Cherry Creek Drive North
2. The subject property is classified as business personal property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2008.

Personal Property	\$660,831
TOTAL	\$660,831

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:

Personal Property	\$660,831
TOTAL	\$660,831

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 2008.

Personal Property	\$641,356
TOTAL	\$641,356

6. The valuation, as established above, shall be binding only with respect to tax year 2008.

7. Brief narrative as to why the reduction was made:

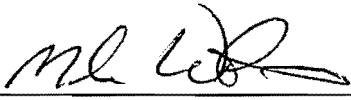
Subsequent to the original valuation date, an additional assessment was issued which included items that constitute omitted value rather than omitted property.

8. Both parties agree that no hearing is necessary and should be vacated at this time.

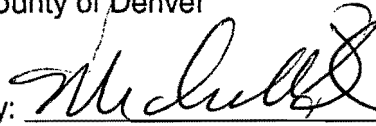
DATED this 15th day of September, 2011.

Agent/Attorney/Petitioner

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