

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: <b>56928</b>
Petitioner:  <b>PLANTASTIC VENTURES</b> v.  Respondent:  <b>JEFFERSON COUNTY BOARD OF EQUALIZATION</b>	
<b>AMENDMENT TO ORDER (On Stipulation)</b>	

**THE BOARD OF ASSESSMENT APPEALS** hereby amends its December 8, 2011 Order in the above-captioned appeal to correct schedule number 003180 should be 003810 as stated below.

Category: **ABATEMENT**      Property Type: **MIXED USE**

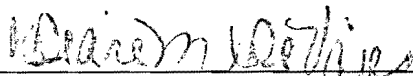
1. Petitioner is protesting the actual value of the subject property.
  
3. The parties agreed that the 2007 and 2008 actual value of the subject property Schedule No. 003810 should be reduced to:  


**Total Value:            \$276,500**

In all other respects, the December 8, 2011 Order shall remain in full force and effect.

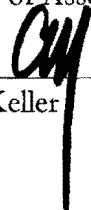
**DATED/MAILED** this 10<sup>th</sup> day of January, 2012.

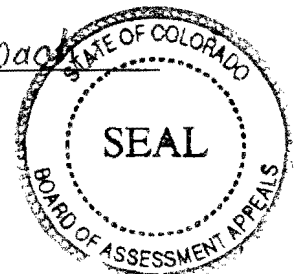
**BOARD OF ASSESSMENT APPEALS**

  
 \_\_\_\_\_  
 Diane DeVries

  
 \_\_\_\_\_  
 Debra A. Baumbach

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

  
 \_\_\_\_\_  
 Cara McKeller



<b>BOARD OF ASSESSMENT APPEALS STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	
<b>Petitioner:</b> PLANTASTIC VENTURES  <b>Respondent:</b> JEFFERSON COUNTY BOARD OF COMMISSIONERS	
<b>Attorneys for Respondent:</b> Ellen G. Wakeman, #12290 JEFFERSON COUNTY ATTORNEY James Burgess, #36933 Assistant County Attorney Jefferson County Attorney's Office 100 Jefferson County Parkway, #5500 Golden, CO 80419-5500 Phone: (303) 271-8900 Fax: (303) 271-8901 Email: <a href="mailto:jburgess@jeffco.us">jburgess@jeffco.us</a>	Docket Number(s): 56928  County Schedule Numbers: 003810, 453543, and 453544  Tax Year(s): 2007 and 2008
<b>RESPONDENT'S UNOPPOSED MOTION TO AMEND STIPULATION AND ORDER</b>	

COMES NOW the Respondent the Jefferson County Board of Commissioners (the "County"), by and through counsel, and respectfully requests the Board of Assessment Appeals (the "BAA") correct a typographical error in both the parties' Stipulation in this matter and the BAA Order issued on the Stipulation in this matter.

1. Certificate of Conferral: Undersigned counsel conferred with counsel for the Petitioner, Mr. William McLain, Esq., who indicated that the Petitioner does not object to the relief sought in this Motion.

2. The Petitioner and the County entered into a Stipulation on July 15, 2011, to resolve the valuation and allocation of uses on the Petitioner's property. The BAA entered an Order approving the Stipulation on December 8, 2011.

3. Upon preparing to enter the Stipulation into the County's database for property tax refunds, the County determined that the parties had inadvertently transposed two numbers in the schedule number for one of the properties subject to the Stipulation. Specifically, the Stipulation and the BAA Order referenced County schedule number 003180 when they should have referenced County schedule number 003810.

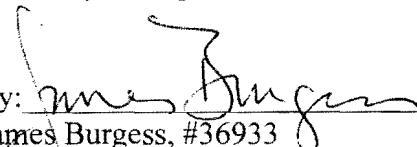
4. To resolve the record in this matter, the County respectfully requests that the BAA issue an Order noting that the Stipulation and prior BAA Order incorrectly referenced County schedule number 003180 when they should have referenced County schedule number 003810 and entering an Order that the BAA is modifying its December 8, 2011, Order to reflect that the County shall adjust the actual value of the property with County schedule number 003810 for tax years 2007 and 2008 as follows:

<u>Schedule Number</u>	<u>BCC Value</u>	<u>Stipulated Value</u>	
003810 (2007 & 2008)	\$276,500	\$276,500	Total actual value, with
		\$144,116	allocated to "other ag" land (3.722 acres);
		\$9,104	allocated to "other ag" improvements;
		\$19,360	allocated to residential land (0.500 acres);
		and	
		\$103,920	allocated to residential improvements.

5. The County also respectfully requests that the new BAA Order indicate that the value of County schedule number 003180 (the schedule number erroneously referenced in the original Stipulation and BAA Order) is not to be adjusted and that all other provisions of the July 15, 2011, Stipulation between the County and Petitioner shall remain effective.

Respectfully submitted this 7<sup>th</sup> day of January, 2012.

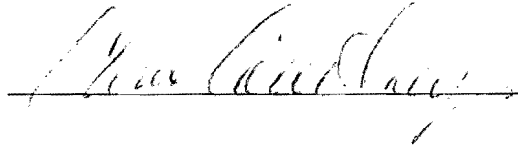
ELLEN G. WAKEMAN  
JEFFERSON COUNTY ATTORNEY  
*Counsel for Respondent*

By:   
James Burgess, #36933  
Assistant County Attorney  
100 Jefferson County Parkway  
Golden, CO 80419-5500  
(303) 271-8900

**CERTIFICATE OF MAILING**

I hereby certify that on this 14<sup>th</sup> day of January, 2012, I sent a true and correct copy of the foregoing RESPONDENT'S UNOPPOSED MOTION TO AMEND STIPULATION AND ORDER via U.S. Mail, postage prepaid and addressed as follows:

William A. McLain, Esq.  
Higgins Hopkins McLain Roswell  
100 Garfield Street #300  
Denver, CO 80206

A handwritten signature in cursive script, appearing to read "W. A. McLain", is written over a horizontal line.

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: <b>56928</b>
Petitioner: <b>PLANTASTIC VENTURES,</b>  v.  Respondent: <b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b>	
<b>PARTIAL ORDER ON STIPULATION</b>	

**THE PARTIES TO THIS ACTION** entered into a Partial Stipulation, which has been approved by the Board of Assessment Appeals. A copy of the Partial Stipulation is attached and incorporated as a part of this decision.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property included in this stipulation is described as follows:  
 Schedule Nos.: 003180, 453543 and 453544  
 Category: **ABATEMENT**      Property Type: **MIXED USE**
  
1. Petitioner is protesting the actual value of the subject property.
  
3. The parties agreed that the 2007 and 2008 actual value of the subject property Schedule No. 003180 should be reduced to:  
    **Total Value:            \$276,500**  
    (Reference attached stipulation)
  
4. The parties agreed that the 2007 actual value of the subject property Schedule No.453543 should be reduced to:  
    **Total Value:            \$295,226**  
    (Reference attached stipulation)
  
5. The parties agreed that the 2008 actual value of the subject property Schedule No. 453543 should be reduced to:  
    **Total Value:            \$295,226**  
    (Reference attached stipulation)

6. The parties agreed that the 2007 actual value of the subject property Schedule No. 453544 should be reduced to:  
**Total Value: \$418,223**  
(Reference attached stipulation)
7. The parties agreed that the 2008 actual value of the subject property Schedule No. 453544 should be reduced to:  
**Total Value: \$418,223**  
(Reference attached stipulation)
8. The Board concurs with the attached Stipulation.

**ORDER:**

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

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

**DATED and MAILED** this 8th day of December, 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.

  
\_\_\_\_\_  
Cara McKeller

  
\_\_\_\_\_  
Diane M. Devries

  
\_\_\_\_\_  
Debra A. Baumbach



<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	
<b>Petitioner:</b> PLANTASTIC VENTURES  <b>Respondent:</b> JEFFERSON COUNTY BOARD OF COMMISSIONERS	
<b>Attorneys for Respondent:</b> Ellen G. Wakeman, #12290 JEFFERSON COUNTY ATTORNEY James Burgess, #36933 Assistant County Attorney Jefferson County Attorney's Office 100 Jefferson County Parkway, #5500 Golden, CO 80419-5500 Phone: (303) 271-8900 Fax: (303) 271-8901 Email: <a href="mailto:jburgess@jeffco.us">jburgess@jeffco.us</a>	Docket Number(s): 56928  County Schedule Numbers: 003180, 453543, and 453544  Tax Year(s): 2007 and 2008
<b>STIPULATION</b>	

COME NOW the Petitioner, by and through counsel, and the Respondent, by and through counsel, and stipulate and agree to the following:

1. The subject property is described by the following Jefferson County Property Schedule Numbers: 003180, 453543, and 453544.<sup>1</sup>
2. This stipulation pertains to the years 2007 and 2008.
3. The Petitioner and the Respondent agree that the 2007 and 2008 actual values of the subject property shall be the below stipulated values:

<u>Schedule Numbers</u>	<u>BCC Value</u>	<u>Stipulated Value</u>	
003180 (2007 & 2008)	\$276,500	\$276,500	Total actual value, with
		\$144,116	allocated to "other ag" land (3.722 acres);
		\$9,104	allocated to "other ag" improvements;

<sup>1</sup> Petitioners have also appealed the 2007 and 2008 taxable value of Schedule Nos. 453542 and 453545. Those two residential properties are not subject of this Stipulation and remain pending.

		\$19,360	allocated to residential land (0.500 acres);
		and	
		\$103,920	allocated to residential improvements.
453543 (2007)	\$385,220	\$295,226	Total actual value, with
		\$189,108	allocated to "other ag" land (4.884 acres);
		and	
		\$106,118	allocated to "other ag" improvements.
453543 (2008)	\$398,000	\$295,226	Total actual value, with
		\$189,108	allocated to "other ag" land (4.884 acres);
		and	
		\$106,118	allocated to "other ag" improvements.
453544 (2007)	\$708,320	\$418,223	Total actual value, with
		\$176,176	allocated to "other ag" land (4.550 acres);
		\$106,164	allocated to "other ag" improvements;
		\$38,720	allocated to residential land (1.00 acres); and
		\$97,163	allocated to residential improvements
			(\$117,900 x 0.80 x 1.024 x 1.006).
453544 (2008)	\$613,300	\$418,223	Total actual value, with
		\$176,176	allocated to "other ag" land (4.550 acres);
		\$106,164	allocated to "other ag" improvements;
		\$38,720	allocated to residential land (1.00 acres); and
		\$97,163	allocated to residential improvements.

4. The Petitioner agrees to waive and to not attempt to collect any statutory interest accruing based upon any protest or request for abatement of taxes that would otherwise be owed by the County to the Petitioner after January 1, 2010.

5. The Petitioner agrees to waive the right to a Board of Assessment Appeals hearing and any further appeal of the subject property for the assessment year(s) covered by this Stipulation.

6. Each party shall bear its own attorney fees, costs and expenses in connection with this matter.

7. Each party agrees that it understands the terms of this Agreement and has full authority to enter into this Agreement.



HIGGINS, HOPKINS, McLAIN & ROSWELL, LLC  
*Counsel for Petitioner*

By: William A. McLain  
William A. McLain, #6941  
100 Garfield Street, Suite 300  
Denver, CO 80206  
(303) 987-9870

Date: 7/15/2011

ELLEN G. WAKEMAN  
JEFFERSON COUNTY ATTORNEY  
*Counsel for Respondent*

By: James Burgess  
James Burgess, #36933  
Assistant County Attorney  
100 Jefferson County Parkway  
Golden, CO 80419-5500  
(303) 271-8900

Date: 7/15/2011