BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 Petitioner: B & R WEST 11TH LLC v. Respondent: DENVER COUNTY BOARD OF COMMISSIONERS PARTIAL ORDER ON STIPULATION

1. **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 apart of this decision. The Board has received the Petitioner's Request to withdraw the above-captioned appeal in regard to tax year 2009 as a part of the stipulation. The Board has approved the Petitioner's request.

FINDINGS OF FACT AND CONCLUSIONS:

2. Subject property is described as follows:

County Schedule No.: 0537-02-055-055

Category: Abatement Property Type: Commercial Real

- 3. Petitioner is protesting the 2009 2010 actual property type of the subject property.
- 4. The parties agreed that the 2010 value of the subject property should be reduced to:

Total Value: \$240,000.00

(Reference Attached Stipulation)

5. The parties agreed that the 2009 - 2010 actual property type of the subject property should be reclassified and should be:

Property Type: Residential

(Reference Attached Stipulation)

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

DATED AND MAILED this 11th day of April 2012.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

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

BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

1313 Sherman Street, Room 315

Denver, Colorado 80203

Petitioner:

B & R WEST 11TH LLC

v. Docket Number:

Respondent: 58157

BOARD OF COUNTY COMMISSIONERS OF THE CITY AND COUNTY OF DENVER

Attorneys for Board of County Commissioners of the City

and County of Denver

City Attorney

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Schedule Number:

05037-02-055-055

STIPULATION (AS TO TAX YEARS 2009 AND 2010 ACTUAL VALUE)

Petitioner, B & R WEST 11TH LLC, and Respondent, BOARD OF COUNTY COMMISSIONERS OF THE CITY AND COUNTY OF DENVER, hereby enter into this Stipulation regarding the tax years 2009 AND 2010 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:

128 W 11th Avenue Denver, Colorado 80204 2. The subject property is classified as commercial real property for tax year 2009 and the 2009 case is withdrawn.

The subject property is classified as commercial real property for tax year 2010 and the **2010 assessment is being amended here to residential**.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2010.

Land	\$ 78,900.00
Improvements	\$ <u>161,100.00</u>
Total	\$ 240,000.00

100% Commercial

4. After appeal to the Board of County Commissioners of the City and County of Denver, the Board of County Commissioners of the City and County of Denver valued the subject property for tax year 2010 as follows:

Land	\$ 78,900.00
Improvements	\$ 161,100.00
Total	\$ 240,000.00

100% Commercial

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 2010.

Land	\$ 78,900.00
improvements	\$ <u>161,100.00</u>
Total	\$ 240,000.00
	100% Residentia

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

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

The use permit issued during 2009 was taken to be evidence of the date of residential occupation.

8. Both parties agree to be responsible for their own costs, expert and attorney fees, waiving any claim against each other for such, and agree that any hearing before the Board of Assessment Appeals not be scheduled or be vacated if already scheduled.

DATED this 9 day of March 2012 2011.

Agent/Attorney/Petitioner

By: 12 Malaki

B & R West 11th LLC

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Board of County Commissioners of the City and County of Denver

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