

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 59667</b>
Petitioner: <b>LAMONT INVESTMENTS LLC,</b>  v. Respondent: <b>DENVER COUNTY BOARD OF COMMISSIONERS.</b>	
<b>ORDER ON STIPULATION</b>	

**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.: 02354-08-041-000**

**Category: Abatement      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:            \$192,600**

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

**DATED AND MAILED** this 2nd day of February 2012.

**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

*CM*

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



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<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner:  <b>LAMONT INVESTMENTS LLC</b>  v.  Respondent:  <b>DENVER COUNTY BOARD OF COMMISSIONERS</b> Attorneys for Denver County Board of Commissioners  City Attorney  Charles T. Solomon #26873 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	Docket Number:  59667  Schedule Number:  02354-08-041-000
<b>STIPULATION (AS TO TAX YEARS 2009 &amp; 2010 ACTUAL VALUE)</b>	

Petitioner, LAMONT INVESTMENTS LLC, and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enters into this Stipulation regarding the tax years 2009 and 2010 valuations 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:  
  
1735 Emerson Street  
Denver, Colorado 80218
2. The subject property is classified as residential real property.

3. The County Assessor originally assigned the following actual value on the subject property for tax years 2009 and 2010.

Land	\$	191,600.00
Improvements	\$	<u>6,400.00</u>
Total	\$	198,000.00

4. After appeal to the Denver County Board of Commissioners, the Denver County Board of Commissioners valued the subject property as follows:

Land	\$	191,600.00
Improvements	\$	<u>1,000.00</u>
Total	\$	192,600.00

5. After further review and negotiation, the Petitioner and Denver County Board of Commissioners agree to the following actual value for the subject property for tax years 2009 and 2010.

Land	\$	191,600.00
Improvements	\$	<u>1,000.00</u>
Total	\$	192,600.00

\*Changed to Residential rate of 7.96%.

6. The valuations, as established above, shall be binding only with respect to tax years 2009 and 2010.

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

The subject property is a carriage house built around the turn of the century. Property is being taxed at the commercial rate of 29% when in it should have been taxed at the residential rate of 7.96%. (See attached Board of County Commissioners Hearing/Findings Form). Petitioner filed to BAA since subject property did not receive the residential assessment rate of 7.96%.


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 30<sup>th</sup> day of JANUARY, 2012.

Agent/Attorney/Petitioner

Denver County Board of Commissioners

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