BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 61010
Petitioner: BUTTERBALL LLC	
v.	
Respondent: BOULDER 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. Petitioner is protesting the 2010 and 2011 actual value of the subject property.
- 2. Subject property is described as follows for year 2010 and 2011

County Schedule No.: P0311664

Category: Abatement Property Type: Commercial Personal

3. The parties agreed that the 2010 actual value of the subject property should be reduced to:

**Total Value:** \$ 12,213,707

(Reference attached stipulation)

4. The parties agreed that the 2011 actual value of the subject property should be reduced to:

Total Value: \$ 11,634,100

(Reference attached stipulation)

5. The Board concurs with the attached Stipulation.

## **ORDER:**

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

the Board of Assessment Appeals

Cara McKeller

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

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

DATED/MAILED this 7th day of June, 2013

**BOARD OF ASSESSMENT APPEALS** 

Wearen Wernies

Diane M. DeVries

Sura a Baumbach

Debra A. Baumbach

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## **BOARD OF ASSESSMENT APPEALS** STATE OF COLORADO STATE OF COLORADO BD OF ASSESSMENT APPEALS

DOCKET NUMBER: 61010

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Account Number: P0311664

STIPULATION (As To Tax Years 2010 & 2011 Actual Value)

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Petitioner,

VS.

Boulder County Board of Commissioners,

Respondent.

Petitioner and Respondent hereby enter into this Abatement Stipulation regarding the tax years 2010 & 2011 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as follows:

Business personal property located at 150 Main St., Longmont, CO.

- 2. The subject property is classified as personal property.
- 3. The County Assessor assigned the following actual value to the subject property for tax years 2010 & 2011:

2010:

\$13,153,800

2011:

\$11,634,100

- 4. After a timely petition for abatement or refund of taxes to the Board of Commissioners, the Board of Commissioners denied the petitions for abatement or refund of taxes.
- 5. After further review and negotiation, Petitioner and County Board of Commissioners agree to the following tax year 2010 and 2011 actual values for the subject property:

2010:

\$12,213,707

2011:

\$11,634,100 (no change)

Petitioner's Initials

Docket Number: 61010 Account Number: P0311664

## STIPULATION (As To Tax Years 2010 & 2011 Actual Value)

PAGE 2 OF 2

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

The parties have determined that an economic obsolescence factor for the tax year 2010 was appropriate.

- Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 20, 2013, at 8:30 a.m., be vacated.
- 8. Pursuant to C.R.S. §39-10-114(1)(b), Petitioner shall be entitled to interest on the property tax refund.
- 9. Boulder County agrees not to pursue any omitted personal property for tax years 2010 and 2011.
- 9. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

DATED this 29th day of April, 2013.

LARRYR. MARTINEZ, #5831

Attorney for Petitioner

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