BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO

1313 Sherman Street, Room 315 Denver, Colorado 80203

Petitioner:

SPORTS GARDEN INC.,

v.

Respondent:

JEFFERSON COUNTY BOARD OF EQUALIZATION.

ORDER ON STIPULATION

Docket Number: 61340

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.: 199774

Category: Valuation Property Type: Commercial Real

- 2. Petitioner is protesting the 2012 actual value of the subject property.
- 3. The parties agreed that the 2012 actual value of the subject property should be reduced to:

Total Value:

\$1,900,000

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2012 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 24th day of June 2013.

BOARD OF ASSESSMENT APPEALS

Dearen Werhies

Julia a. Baumbach

Diane M. 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

SEAL

Colorado Board of Assessment Appeals STIPULATION 2013 JUN 20

Docket Number: 61340

Petitioner, Sports Garden, Inc.

VS.

<u>Jefferson County Board of Equalization</u> Respondent.

BOTH PARTIES stipulate and agree as follows:

- 1. The subject property is described by the following Jefferson County Property Schedule Number(s): 199774
- 2. This Stipulation pertains to the year(s): 2012
- 3. The parties agree that the 2012 actual values of the subject property shall be Stipulated Values below. These negotiated values are not appraised values and shall have no bearing on any future valuations which will be determined in accordance with applicable law.

Schedule Number	BOE Values	Stipulated Values	
199774	\$2,804,000	\$1,900,000	Total actual value
		\$380,000	allocated to land
		\$1,520,000	allocated to improvements.

- 4. If the Petitioner(s) were to add improvements or add to an existing improvement, then the Assessor's Office may increase the valuation to reflect that new addition. Petitioner(s) would have all available remedies to dispute the additional assessment for the new or augmented improvements. Should an improvement be destroyed, then the Assessor's Office would make a downward adjustment in valuation to reflect the damage to or destruction of that improvement.
- 5. Pelinoner(s) agree(s) to provide the Jefferson County Assessor, if applicable, with confidential information to assist in the appraisal process of future years. This information includes actual rent rolls, together with operating income and expense information or the property, which will be provided to the Assessor no later than March 18 of each year.
- 6. Petitioner(s) agrees to allow access to the improvements for the purposes of measuring or to obtain building condition information during normal business hours.
- 7. Petitioner(s) agree(s) to waive the right to a Board of Assessment Appeals hearing and any further appeal of the schedule numbers: 199774 for the assessment years covered by this Stipulation.

Petitioner(s)	Jefferson County Board of Equalization
By: Jany Marting	By: Paris Nels
Title: littorney in fact	Title Assistant County Attorney
Phone: 303 0592 83 29 Date: 6-18-2013	Phone: 303-271-8918 Date: 6/18/2013
Docket Number: 61340	100 Jefferson County Parkway

100 Jefferson County Parkway Golden, CO 80419