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| <b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203 | <b>Docket Number: 61840</b> |
| Petitioner:<br><b>GUAN'S PROPERTY LLC,</b><br><br>v.<br>Respondent:<br><b>DENVER COUNTY BOARD OF EQUALIZATION.</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.: 01252-00-025-000+1**

**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:            \$922,400**

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

**DATED AND MAILED** this 5th day of August 2013.

**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*

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Debra A. Baumbach

*CM*

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Cara McKeller



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| <b>BOARD OF ASSESSMENT APPEALS</b><br><b>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203   |  |
| Petitioner:<br><br><b>GAUN'S PROPERTY LLC</b>   | Docket Number:<br><br>61840                |
| v.  |  |
| Respondent:<br><br><b>DENVER COUNTY BOARD OF EQUALIZATION</b>   | Schedule Number:<br><br>01252-00-025-000+1 |
| Attorney for Denver County Board of Equalization of the<br>City and County of Denver<br><br>City Attorney<br><br>Mitch Behr #38452<br>Assistant City Attorney<br>201 West Colfax Avenue, Dept. 1207<br>Denver, Colorado 80202<br>Telephone: 720-913-3275<br>Facsimile: 720-913-3180 |  |
| <b>STIPULATION (AS TO TAX YEAR 2012 ACTUAL VALUE)</b>   |  |

Petitioner, GAUN'S PROPERTY LLC, and Respondent, DENVER COUNTY BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enters into this Stipulation regarding the tax year 2012 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:

12100 E 39<sup>th</sup> Ave  
Denver, Colorado

2. The subject property is classified as commercial real property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2012.

|              |    |                  |
|--------------|----|------------------|
| -025         |    |                  |
| Land         | \$ | 190,000.00       |
| Improvements | \$ | <u>33,600.00</u> |
| Total        | \$ | 223,600.00       |

|              |    |                   |
|--------------|----|-------------------|
| -026         |    |                   |
| Land         | \$ | 190,000.00        |
| Improvements | \$ | <u>702,900.00</u> |
| Total        | \$ | 892,900.00        |

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

|              |    |                  |
|--------------|----|------------------|
| -025         |    |                  |
| Land         | \$ | 190,000.00       |
| Improvements | \$ | <u>33,600.00</u> |
| Total        | \$ | 223,600.00       |

|              |    |                   |
|--------------|----|-------------------|
| -026         |    |                   |
| Land         | \$ | 190,000.00        |
| Improvements | \$ | <u>702,900.00</u> |
| Total        | \$ | 892,600.00        |

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 2012.

|              |    |                  |
|--------------|----|------------------|
| -025         |    |                  |
| Land         | \$ | 190,000.00       |
| Improvements | \$ | <u>33,600.00</u> |
| Total        | \$ | 223,600.00       |

|              |    |                   |
|--------------|----|-------------------|
| -026         |    |                   |
| Land         | \$ | 190,000.00        |
| Improvements | \$ | <u>508,800.00</u> |
| Total        | \$ | 698,800.00        |

\$922,400

6. The valuations, as established above, shall be binding only with respect to tax year 2012.

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

Further analysis of the make-up of the subject's revenue and the other approaches to value.

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 29<sup>th</sup> day of July, 2013.

Agent/Attorney/Petitioner

By: 

Todd Stevens  
Stevens & Associates, Inc.  
9635 Maroon Circle Suite 450  
Englewood, CO 80112  
Telephone: (303) 347-1878

Denver County Board of Equalization of  
the City and County of Denver

By: 

Mitch Behr #38452  
201 West Colfax Avenue, Dept. 1207  
Denver, CO 80202  
Telephone: 720-913-3275  
Docket No: 61840