

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket Number: 62311**

Petitioner:

**KUGEL FAMILY PARTNERSHIP,**

v.

Respondent:

**ADAMS COUNTY BOARD OF EQUALIZATION.**

**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. Subject property is described as follows:

**County Schedule No.: R0084239**

**Category: Valuation      Property Type: Commercial Real**

2. Petitioner is protesting the 2013 actual value of the subject property.
3. The parties agreed that the 2013 actual value of the subject property should be reduced to:

**Total Value:            \$2,200,000**

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2013 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 10th day of December 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*

\_\_\_\_\_  
Debra A. Baumbach

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



<b>BOARD OF ASSESSMENT APPEALS,</b> <b>State of Colorado</b> 1313 Sherman Street, Room 315 Denver, CO 80203	STATE OF COLORADO BOARD OF ASSESSMENT APPEALS 2013 DEC -9 AM 9:15  <b>▲ COURT USE ONLY ▲</b> <hr/> Docket Number: 62311 County Schedule Number: R0084239
<b>Petitioner:</b> KUGEL FAMILY PARTNERSHIP  <b>Respondent:</b> ADAMS COUNTY BOARD OF EQUALIZATION.	
Nathan J. Lucero, #33908 Assistant Adams County Attorney 4430 S. Adams County Parkway 5 <sup>th</sup> Floor, Suite C5000B Brighton, CO 80601 Telephone: 720-523-6116 Fax: 720-523-6114	
<b>STIPULATION (As to Tax Year 2013 Actual Value)</b>	

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2013 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as:  
 14700 E. 38th Avenue, Aurora, CO  
 Parcel: 0182130002007
2. The subject property is classified as commercial/industrial property.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2013:

Land	\$ 463,905
Improvements	\$ 2,196,184
Total	\$ 2,660,089

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$ 463,905
Improvements	\$ 2,196,184
Total	\$ 2,660,089

5. After further review and negotiation, Petitioner and County Board of Equalization agree to the following actual value for tax year 2013 for the subject property:

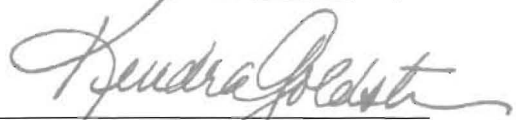
Land	\$ 463,905
Improvements	\$ 1,736,095
Total	\$ 2,200,000

6. The valuation, as established above, shall be binding only with respect to tax year 2013.

7. Brief narrative as to why the reduction was made: Reduction to income value. High tax area and low land to building ratio taken into consideration.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on February 6, 2014 at 8:30 a.m. be vacated; or, a hearing has not yet been scheduled before the Board of Assessment Appeals \_\_\_\_\_ (check if appropriate).

DATED this 3<sup>rd</sup> day of ~~November~~ December, 2013.



Kendra L. Goldstein, Esq.  
Sterling Property Tax Specialists, Inc.  
950 S. Cherry Street, #320  
Denver, CO 80246  
Telephone: 303-757-8865



Nathan J. Lucero, #33908  
Assistant Adams County Attorney  
4430 S. Adams County Parkway  
Suite C5000B  
Brighton, CO 80601  
Telephone: 720-523-6116



Gil Reyes, Assessor  
4430 S. Adams County Parkway  
Suite C2100  
Brighton, CO 80601  
Telephone: 720-523-6038

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