

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket Number: 62318**

Petitioner:

**PCCP CS ALBERTA CORNERSTAR  
COLORADO, LLC,**

v.

Respondent:

**ARAPAHOE 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.: 2073-29-2-06-002+9**

**Category: Valuation      Property Type: Vacant Land**

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:            \$3,105,200**

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

**DATED AND MAILED** this 21st day of August 2014.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

\_\_\_\_\_  
Diane M. DeVries

*Debra A. Baumbach*

\_\_\_\_\_  
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*

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



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER 62318  
STIPULATION as To Tax Year 2013 Actual Value**

STATE OF COLORADO  
BO OF ASSESSMENT APPEALS  
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**PCCP CS ALBERTA CORNERSTAR COLORADO LLC,**

Petitioner,

vs.

**ARAPAHOE COUNTY BOARD OF EQUALIZATION,**

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation regarding tax year 2013 valuation of the property listed in this Petition and jointly moves the Board of Assessment Appeals to enter its Order based on this stipulation. Conference calls with the petitioner and respondent have resulted in the following agreement:

Subject property is classified as **VACANT LAND** and described as follows, County Schedule Numbers: **2073-29-2-06-002, 2073-29-2-06-003, 2073-29-2-06-011, 2073-29-2-08-006, 2073-29-2-08-007, 2073-29-2-08-008, 2073-29-2-09-002, 2073-29-2-11-002, 2073-29-2-11-004 and 2073-29-2-11-006.**

A brief narrative as to why the reduction was made: Analyzed market and income information.

The parties have agreed that the 2013 actual value of the subject property should be reduced as follows:

<b>ORIGINAL VALUE</b>		<b>NEW VALUE</b>	
<b>2073-29-2-06-002</b>		<b>2013</b>	
Land	\$1,183,436	Land	\$635,947
Improvements	\$0	Improvements	\$0
Personal	\$0	Personal	\$0
Total	\$1,183,436	Total	\$635,947
<b>2073-29-2-06-003</b>		<b>2013</b>	
Land	\$780,764	Land	\$419,562
Improvements	\$0	Improvements	\$0
Personal	\$0	Personal	\$0
Total	\$780,764	Total	\$419,562
<b>2073-29-2-06-011</b>		<b>2013</b>	
Land	\$1,217,106	Land	\$654,041
Improvements	\$0	Improvements	\$0
Personal	\$0	Personal	\$0
Total	\$1,217,106	Total	\$654,041
<b>2073-29-2-08-006</b>		<b>2013</b>	
Land	\$479,200	Land	\$257,509
Improvements	\$0	Improvements	\$0
Personal	\$0	Personal	\$0
Total	<del>\$ 479,200</del>	Total	\$257,509

<b>ORIGINAL VALUE</b>		<b>NEW VALUE</b>	
<b>2073-29-2-08-007</b>		<b>2013</b>	
Land	\$384,546	Land	\$206,645
Improvements	\$0	Improvements	\$0
Personal	\$0	Personal	\$0
Total	<u>\$384,546</u>	Total	<u>\$206,645</u>
<b>ORIGINAL VALUE</b>		<b>NEW VALUE</b>	
<b>2073-29-2-08-008</b>		<b>2013</b>	
Land	\$347,312	Land	\$186,636
Improvements	\$0	Improvements	\$0
Personal	\$0	Personal	\$0
Total	<u>\$347,312</u>	Total	<u>\$186,636</u>
<b>ORIGINAL VALUE</b>		<b>NEW VALUE</b>	
<b>2073-29-2-09-002</b>		<b>2013</b>	
Land	\$597,712	Land	\$256,660
Improvements	\$0	Improvements	\$0
Personal	\$0	Personal	\$0
Total	<u>\$597,712</u>	Total	<u>\$256,660</u>
<b>ORIGINAL VALUE</b>		<b>NEW VALUE</b>	
<b>2073-29-2-11-002</b>		<b>2013</b>	
Land	\$483,012	Land	\$214,135
Improvements	\$19,400	Improvements	\$0
Personal	\$0	Personal	\$0
Total	<u>\$502,412</u>	Total	<u>\$214,135</u>
<b>ORIGINAL VALUE</b>		<b>NEW VALUE</b>	
<b>2073-29-2-11-004</b>		<b>2013</b>	
Land	\$298,446	Land	\$143,039
Improvements	\$0	Improvements	\$0
Personal	\$0	Personal	\$0
Total	<u>\$298,446</u>	Total	<u>\$143,039</u>
<b>ORIGINAL VALUE</b>		<b>NEW VALUE</b>	
<b>2073-29-2-11-006</b>		<b>2013</b>	
Land	\$273,382	Land	\$131,026
Improvements	\$0	Improvements	\$0
Personal	\$0	Personal	\$0
Total	<u>\$273,382</u>	Total	<u>\$131,026</u>
<b>Total</b>	<b>\$6,064,316</b>		<b>\$3,105,200</b>

The valuation, as established above, shall be binding only with respect to the tax year 2013. This valuation, as established above, is for purposes of settlement only and does not reflect an appraised value.

Both parties agree that the hearing before the Board of Assessment Appeals be vacated or is unnecessary if one has not yet been scheduled. Petitioners agree to waive the right to any further appeal for the assessment year covered by this Stipulation.

DATED the 16<sup>th</sup> day of July 2014.

*Barry J. Goldstein*

*Ronald A. Carl*

*Corbin Sakdol*

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