

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 62326</b>
Petitioner: <b>THOMAS R. KOWALSKI REVOCABLE TRUST,</b>  v.  Respondent: <b>ARAPAHOE 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.: 2075-27-2-06-014**

**Category: Valuation      Property Type: Industrial**
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:            \$591,900**

(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 6th day of March 2014.

**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

*Cara McKeller*

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Cara McKeller



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER 62326  
STIPULATION as To Tax Years 2013/2014 Actual Value**

**THOMAS R. KOWALSKI REVOCABLE TRUST,**

Petitioner,

vs.

**ARAPAHOE COUNTY BOARD OF EQUALIZATION,**

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation regarding tax year(s) 2013/2014 valuation of the property listed in this Petition and jointly move 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 **COMMERCIAL** and described as follows: **7076 South Alton Way, Building E**, County Schedule Number: **2075-27-2-06-014**.

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

The parties have agreed that the 2013/2014 actual value of the subject property should be reduced as follows:

<b>ORIGINAL VALUE 2013/2014</b>		<b>NEW VALUE 2013/2014</b>	
Land	\$400,000	Land	\$400,000
Improvements	\$310,000	Improvements	\$191,900
Personal		Personal	
<b>Total</b>	<b>\$710,000</b>	<b>Total</b>	<b>\$591,900</b>

The valuation, as established above, shall be binding only with respect to the tax years 2013/2014. 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 years covered by this Stipulation. Respondent reserves the right to account for any value added or subtracted by any 'unusual conditions' that may have occurred between 1/1/2013 and 1/1/2014. **Petitioner does not waive the right to dispute any value added or subtracted by any 'unusual condition' so accounted for by the Assessor.**

DATED the 31<sup>ST</sup> day of January, 2014:

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