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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 62846 |
| Petitioner: WSA FRATERNAL LIFE, 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.: R0064517

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: \$450,000
 (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 9th day of May 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

Debra A. Baumbach

CM

Cara McKeller



2014 MAY -7 AM 9:18

BOARD OF ASSESSMENT APPEALS,

State of Colorado

1313 Sherman Street, Room 315
Denver, CO 80203

Petitioner:

WSA FRATERNAL LIFE

Respondent:

ADAMS COUNTY BOARD OF EQUALIZATION.

▲ COURT USE ONLY ▲

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Docket Number: 62846
County Schedule Number:
R0064517

STIPULATION (As to Tax Year 2013 Actual Value)

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:
5141 W. 78th Avenue, Westminster, CO
Parcel: 0171931217002
2. The subject property is classified as commercial property.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2013:

| | |
|--------------|------------|
| Land | \$ 59,365 |
| Improvements | \$ 437,551 |
| Total | \$ 496,916 |

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

| | |
|--------------|------------|
| Land | \$ 59,365 |
| Improvements | \$ 437,551 |
| Total | \$ 496,916 |

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 | \$ 59,365 |
| Improvements | \$ 390,635 |
| Total | \$ 450,000 |

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

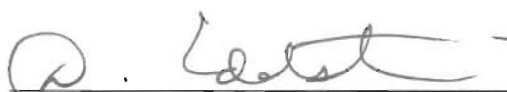
7. Brief narrative as to why the reduction was made: value was determined from base year lease.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on April 24, 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).

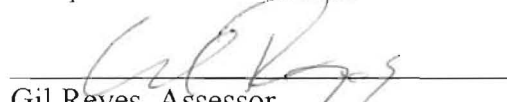
DATED this _____ day of _____, 2014.



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Docket Number: 62846