

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**
1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket Number:
65621

Petitioner:
RICHARD O'BRIEN PLASTERING

v.

Respondent:
DENVER COUNTY BOARD OF COMMISSIONERS

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. Petitioner is protesting the 2008 to 2012 actual value of the subject property.
2. Subject property is described as follows for year 2008 to 2012

County Schedule No.: 402 191 000

Category: Abatement

Property Type: Commercial Personal

3. The parties agreed that the 2008 actual value of the subject property should be reduced to:

Total Value: \$ 766,337

(Reference attached stipulation)

4. The parties agreed that the 2009 actual value of the subject property should be reduced to:

Total Value: \$ 627,424

(Reference attached stipulation)

5. The parties agreed that the 2010 actual value of the subject property should be reduced to:

Total Value: \$ 382,521

(Reference attached stipulation)

6. The parties agreed that the 2011 actual value of the subject property should be reduced to:

Total Value: \$ 232,086

(Reference attached stipulation)

7. The parties agreed that the 2012 actual value of the subject property should be reduced to:

Total Value: \$ 212,622

(Reference attached stipulation)

1. The Board concurs with the attached Stipulation.

ORDER:

Respondent is ordered to reduce the actual value of the subject property, as set forth in the attached Stipulation.

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

DATED/MAILED this 4th day of May, 2015

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



2015 APR 28 AM 10:54

BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	
Petitioner: RICHARD O'BRIEN PLASTERING	
v.	Docket Number:
Respondent:	65621
DENVER COUNTY BOARD OF EQUALIZATION	Schedule Number:
Attorneys for Denver County Board of Equalization of the City and County of Denver	402191000
City Attorney Mitch T Behr #38452 Assistant City Attorney 201 West Colfax Avenue, Dept. 1207 Denver, Colorado 80202 Telephone: 720-913-3275 Facsimile: 720-913-3180	
STIPULATION (AS TO TAX YEARS 2008, 2009, 2010, 2011 AND 2012 ACTUAL VALUE)	

Petitioner, **RICHARD O'BRIEN PLASTERING**, and Respondent, DENVER COUNTY BOARD OF EQUALIZATION OF THE CITY AND COUNTY OF DENVER, hereby enter into this Stipulation regarding the tax years 2008, 2009, 2010, 2011 and 2012 valuation of business personal 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 classified as business personal property located at 640 West Tennessee Ave.

2. 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 business personal property as follows:

- a. \$1,327,891 for tax year 2008;
- b. \$1,649,427 for tax year 2009;
- c. \$1,308,927 for tax year 2010;
- d. \$1,263,478 for tax year 2011; and
- e. \$1,159,452 for tax year 2012

3. 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 business personal property as follows:

- a. \$766,337 for tax year 2008;
- b. \$627,424 for tax year 2009;
- c. \$382,521 for tax year 2010;
- d. \$232,086 for tax year 2011; and
- e. \$212,622 for tax year 2012.

4. This valuation, as established above, shall be binding only with respect to tax years 2008, 2009, 2010, 2011 and 2012 .

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

Further discussions and agreement with Petitioner related to the subject business personal property. Denver stipulates to collect taxes on SMM/SME basis in lieu of ad valorem taxation.


6. Following entry of an order from the Board of Assessment Appeals approving of this Stipulation, the City and County of Denver shall refund to **RICHARD O'BRIEN PLASTERING** the overpaid personal property tax for tax years 2008, 2009, 2010, 2011 and 2012. The City and County of Denver shall also refund to Richard O'Brien Plastering the overpaid interest for tax years 2008, 2009, 2010, 2011, and 2012 based upon the prorated reduction in value (stated above) as follows:

- a. \$1,096.94 for tax year 2008 (.4229% of original interest \$2,593.86)
- b. \$1,933.21 for tax year 2009 (.6196% of original interest \$3,120.10)
- c. \$1,788.27 for tax year 2010 (.7078% of original interest \$2,526.52)
- d. \$2,129.48 for tax year 2011 (.8163% of original interest \$2,608.70)
- e. \$2,302.19 for tax year 2012 (.8166% of original interest \$2,819.24)

7. 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 April 22, 2015.

Petitioner
RICHARD O'BRIEN PLASTERING

By: 
Ben G. Snyder CPA / ABV
Wojteczko Snyder Group, P.C.
5583 S. Prince Street
Littleton CO 80120
303-730-7999
Agent(s) for Petitioner

Board of Equalization of the City and
County of Denver

By: 
Mitch T Behr #38452
Assistant City Attorney
201 West Colfax Avenue, Dept. 1207
Denver, CO 80202
Telephone: 720-913-3275
Fax: 720-913-3180