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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 68852 |
| Petitioner: LEE JON DAE & LEE SOOK JA v. Respondent: ADAMS COUNTY BOARD OF COUNTY 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. Subject property is described as follows:

County Schedule No.: R0168940+1
Category: Abatement Appeal Property Type: Commercial

2. Petitioner is protesting the 13-14 actual value of the subject property.

3. The parties agreed that the 13-14 actual value of the subject property should be reduced to:

Total Value: \$1,334,380
 (Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 13-14 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 4th day of November 2016.

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

G. Katardzic

Gordana Katardzic



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| BOARD OF ASSESSMENT APPEALS, State of Colorado 1313 Sherman Street, Room 315 Denver, CO 80203 | <p style="text-align: center;">▲ COURT USE ONLY ▲</p> <hr/> Docket Number: 68852 Multiple County Account Numbers: (As set forth in Attachment A) |
| Petitioner: LEE JON DAE AND LEE SOOK JA Respondent: ADAMS COUNTY BOARD OF COMMISIONERS | |
| Douglas K. Edelstein, #24542 Deputy Adams County Attorney Kerri A. Booth, #42562 Assistant Adams County Attorney 4430 S. Adams County Parkway 5 th Floor, Suite C5000B Brighton, CO 80601 Telephone: 720-523-6116 Fax: 720-523-6114 | |
| STIPULATION (As to Tax Year 2013/2014 Actual Value) | |

Petitioner and Respondent hereby enter into this Stipulation regarding the **tax year 2013/2014** valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

Petitioner and Respondent agree and stipulate as follows:

1. The properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the attachment to this Stipulation.
2. The subject properties are classified as Commercial properties.
3. The attachment to this stipulation reflects the actual values of the subject properties, as assigned by the Adams County Board of Commissioners for **tax year 2013/2014**.

4. After further review and negotiation, the Petitioner and Respondent agree to the **tax year 2013/2014** actual values of the subject properties, as shown on the attachment to this stipulation.

Total 2013/2014 Proposed Value: \$1,334,380

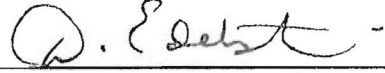
5. Both parties stipulate and agree that the valuations as established on the attachment to this stipulation are binding with respect to **tax year 2013/2014** and that further adjustment, whether brought under legal or factual grounds, shall be precluded.

6. Brief narrative as to why the reductions were made: A review of market comparable sales and market rents in the subjects location support an adjustment to the assigned market value of the improved parcel.

7. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on December 28, 2016 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 25 day of October 2016.


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Docket Number: 68852

ATTACHMENT A

Account Number: R0168940

Original Value:
Land: \$486,999
Improvements: \$959,401
Total: \$1,446,400

Value after BOE Appeal:
Land: \$486,999
Improvements: \$959,401
Total: \$1,446,400

Stipulated Value:
Land: \$486,999
Improvements: \$599,801
Total: \$1,086,800

Account Number: R0168942

Original Value:
Land: \$247,580
Improvements: \$0
Total: \$247,580

Value after BOE Appeal:
Land: \$247,580
Improvements: \$0
Total: \$247,580

Stipulated Value:
Land: \$247,580
Improvements: \$0
Total: \$247,580

TOTAL NEW VALUE OF ACCOUNTS = \$1,334,380