

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>GEORGE NASH SMITH</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF EQUALIZATION</b></p>	<p><b>Docket No.: 69036</b></p>
<p><b>ORDER ON STIPULATION</b></p>	

**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 Order on Stipulation.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:

County Schedule No.:	1973-22-4-04-001
Appeal Category:	VALUATION
Current Classification:	MIXED USE
  
2. Petitioner is protesting the 2016 classification of the subject property.
  
3. The parties agreed that the 2016 classification of the subject property should be as follows:

Classification:	RESIDENTIAL
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(Reference the attached Stipulation)
  
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to change the 2016 classification of the subject property as set forth above.

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

**DATED AND MAILED** this 23<sup>rd</sup> day of March, 2017.

**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.

*G. Katardzic*

\_\_\_\_\_  
Gordana Katardzic

BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER 69036  
STIPULATION as To Tax Year 2016 Actual Value

STATE OF COLORADO  
BD OF ASSESSMENT APPEALS

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GEORGE NASH SMITH,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation regarding tax year 2016 classification 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 currently classified as MIXED USE and is located at, 10175 East Colorado Avenue, County Schedule Number: 1973-22-4-04-001.

A brief narrative as to why the re-classification was made: Value remains \$543,150 and classification becomes 100% residential. Classification had been 100% residential at least from 1982 through 2015 and was re-classified to mixed use in 2016 because access to an adjacent commercial parcel is from a road which traverses a portion of the subject. Both parcels are owned by the same individual and the road essentially functions as an easement. Therefore re-classifying the subject back to 100% residential is reasonable.

The parties have agreed that the 2016 actual value of the subject property should remain as follows:

ORIGINAL VALUE		NEW VALUE	
2016		No Change	
Land	\$540,150	Land	\$540,150
Improvements	\$3,000	Improvements	\$3,000
Personal	\$0	Personal	\$0
Total	\$543,150	Total	\$543,150

The valuation, as established above, shall be binding only with respect to the tax year 2016. 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. Petitioner agrees to waive the right to any further appeal for the assessment year covered by this Stipulation.

DATED the 27th day of February 2017.



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