| BOARD OF ASSESSMENT APPEALS, | Docket Number: 74801 |
| :--- | :--- |
| STATE OF COLORADO |  |
| 1313 Sherman Street, Room 315 |  |
| Denver, Colorado 80203 |  |
| Petitioner: |  |
| EPSTEIN MC LERAN DEBORAH ET AL C/O WALGREEN |  |
| CO. |  |
| v. |  |
| Respondent: |  |
| ADAMS COUNTY BOARD OF COUNTY |  |
| COMMISSIONERS |  |
| ORDER ON STIPULATION |  |

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been accepted 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.: R0115910
Category: Abatement Appeal Property Type: Commercial
2. Petitioner is protesting the 2017 actual value of the subject property.
3. The parties agreed that the 2017 actual value of the subject property should be reduced to:

Total Value: $\quad \$ 2,261,034$
(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

## ORDER:

Respondent is ordered to reduce the 2017 actual value of the subject property, as set forth above.
The Adams County Assessor is directed to change his/her records accordingly.

## BOARD OF ASSESSMENT APPEALS

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Diane M. DeVries
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.


Yesenia Araujo

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Debra A. Baumbach


## 2019 MAR-1 AMII: 25

| BOARD OF ASSESSMENT APPEALS, <br> State of Colorado <br> 1313 Sherman Street, Room 315 <br> Denver, Colorado 80203 |  |
| :---: | :---: |
| Petitioner: <br> EPSTEIN MCLERAN DEBORAH ET AL C/O <br> WALGREEN CO. | $\triangle$ COURT USE ONLY $\triangle$ |
| Respondent: <br> ADAMS COUNTY BOARD OF COMMISSIONERS | Docket Number: 74801 |
| Attorneys for Respondent: <br> Adams County Attorney's Office Meredith P. Van Horn, \#42487 <br> Assistant Adams County Attorney 4430 S. Adams County Parkway <br> $5^{\text {th }}$ Floor, Suite C5000B <br> Brighton, Colorado 80601 <br> Telephone: 720-523-6116 <br> Fax: 720-523-6114 | R0115910 |
| STIPULATION (As to Abatement/Refund for Tax Year 2017) |  |

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2017 valuation of the subject property, and jointly move the Board of Assessment Appcals 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 located at as: 7211 Federal Boulevard, Westminster, Colorado.
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 2017 .

$$
\begin{array}{ll}
\text { Land } & 749,232 \\
\text { Improvements } & \underline{1,763,028}
\end{array}
$$

$$
\text { Total } \quad 2,512,260
$$

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

| Land | 749,232 |
| :--- | :--- |
| Improvements | $\underline{1,763,028}$ |
| Total | $2,512,260$ |

5. After further review and negotiation, Petitioner and County Board of Commissioners agree to the following tax year 2017 actual value for the subject property:

| Land | 749,232 |
| :--- | :--- |
| Improvements | $\underline{1,511,802}$ |
| Total | $2,261,034$ |

6. Both parties stipulate and agree that the valuation as established above is binding with respect to tax year 2017 and that further adjustment, whether brought under legal or factual grounds, shall be precluded.
7. Brief narrative as to why the reduction was made: value lowered to be equalized with all other Walgreens Drug Stores in Adams County.
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on April 12, 2019, at 8:30 a.m., be vacated; or, a hearing has not yet been scheduled before the Board of Assessment Appeals $\forall \quad$ (check if appropriate).

DATED this $1^{\text {st }}$ day of March, 2019.


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