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| <b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203                   | <b>Docket Number: 79423</b> |
| Petitioner:<br><b>COURTENAY C &amp; LUCY PATTEN</b><br><br>v.<br>Respondent:<br><b>DENVER COUNTY BOARD OF COUNTY<br/>COMMISSIONERS</b> |                             |
| <b>ORDER ON STIPULATION</b>  |                             |

**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.: 02346-02-015-000**  
**Category: Abatement Appeal                      Property Type: Commercial**
2. Petitioner is protesting the 2019 actual value of the subject property.
3. The parties agreed that the 2019 actual value of the subject property should be reduced to:

**Total Value: \$8,102,400**  
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2019 actual value of the subject property, as set forth above.

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

**DATED** this 23rd day of June 2021.

**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.



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Sondra W. Mercier

Martha Hernandez Sanchez  
Martha Hernandez Sanchez



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| <b>BOARD OF ASSESSMENT APPEALS</b><br><b>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203  | Docket Number:<br><br>79423<br><br>Schedule Number:<br><br>02346-02-015-000 |
| Petitioner:<br><br><b>COURTENAY C &amp; LUCY PATTEN</b><br>v.  |   |
| Respondent:<br><br><b>DENVER COUNTY BOARD OF COMMISSIONERS</b>   |   |
| Attorney for Denver County Board of Commissioners<br><br>City Attorney<br>Charles T. Solomon #26873<br>Paige Arrants #50077<br>Assistant City Attorneys<br>201 West Colfax Avenue, Dept. 1207<br>Denver, Colorado 80202<br>Telephone: 720-913-3275<br>Email: charles.solomon@denvergov.org<br>Email: paige.arrants@denvergov.org |   |
| <b>STIPULATION (AS TO TAX YEAR 2019 ACTUAL VALUE)</b>  |   |

Petitioner, COURTENAY C & LUCY PATTEN, and Respondent, DENVER COUNTY BOARD OF COMMISSIONERS, hereby enter into this Stipulation regarding the tax year 2019 valuation of the subject 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 described as:  
  
1925 N Broadway  
Denver, Colorado
2. The subject property is classified as commercial real property.

3. The County Assessor originally assigned the following actual value on the subject property for tax year 2019.

|                  |    |                 |
|------------------|----|-----------------|
| 02346-02-015-000 |    |                 |
| Land             | \$ | 8,391,900.00    |
| Improvements     | \$ | <u>1,000.00</u> |
| Total            | \$ | 8,392,900.00    |

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

|                  |    |                 |
|------------------|----|-----------------|
| 02346-02-015-000 |    |                 |
| Land             | \$ | 8,391,900.00    |
| Improvements     | \$ | <u>1,000.00</u> |
| Total            | \$ | 8,392,900.00    |

5. After further review and negotiation, the Parties agree to the following actual value for the subject property for tax year 2019.

|                  |    |                 |
|------------------|----|-----------------|
| 02346-02-015-000 |    |                 |
| Land             | \$ | 8,101,400.00    |
| Improvements     | \$ | <u>1,000.00</u> |
| Total            | \$ | 8,102,400.00    |

6. The valuations, as established above, shall be binding only with respect to tax year 2019.

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

The value was adjusted after further review of the market and income approaches to value.

8. 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 6-21-21, 2021.

Agent/Attorney/Petitioner

Denver County Board of Commissioners

By:  \_\_\_\_\_

By: /s/ Charles T. Solomon \_\_\_\_\_

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