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| <p><b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br/>1313 Sherman Street, Room 315<br/>Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>INTERNET COFFEE HOUSE,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF<br/>EQUALIZATION.</b></p> | <p><b>Docket No.: 44144</b></p> |
| <p><b>ORDER</b></p>  |                                 |

**THIS MATTER** was heard by the Board of Assessment Appeals on December 6, 2005 and January 10, 2006, Debra A. Baumbach and Karen E. Hart presiding. Petitioner was represented by Richard Pacheco. Respondent was represented by Lily Oeffler, Esq. and Martin McKinney, Esq. Petitioner is protesting the 2004 actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**Personal Property located at 6657 W. Ottawa, Littleton, Colorado  
(Jefferson County Schedule No. 983799)**

The subject property consists of business personal property equipment.

**FINDINGS OF FACT:**

1. Mr. Pacheco purchased an existing Internet cafe business in 2002 for \$17,000.00. Little equipment was included in the sales price; the primary purchase consideration was for the business clientele. Petitioner did not file a personal property declaration schedule, as Mr. Pacheco believed the value of the equipment was less than \$2,500.00 and therefore exempt from taxation.

2. A detailed list of Petitioner's equipment included equipment purchased after the sale and after the assessment date. Petitioner's depreciation schedules did not list all of the equipment purchased in 2002 and also listed property that was depreciated after the assessment date. Mr. Pacheco did not present an allocation of the \$17,000.00 purchase price as requested by the Board.

3. Petitioner is requesting a 2004 actual value ranging from \$4,168.00 to \$5,000.00 for tax year 2004.

4. Respondent did not conduct an inspection of the subject property and had no accurate listing of the property as it existed on the assessment date of January 1, 2004.

5. Respondent assigned an actual value of \$17,000.00 to the subject property for tax year 2004 based on the purchase price shown on the Bill of Sale.

**CONCLUSIONS OF LAW:**

1. Petitioner presented sufficient probative evidence and testimony to prove that the tax year 2004 valuation of the subject property was incorrect.

2. Based on all of the testimony and evidence presented, the Board concluded that the 2004 actual value of the subject property should be reduced to \$5,000.00.

**ORDER:**

Respondent is ordered to reduce the 2004 actual value of the subject property to \$5,000.00.

The Jefferson County Assessor is directed to change his records accordingly.

**APPEAL:**

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 25<sup>th</sup> day of January 2006.

**BOARD OF ASSESSMENT APPEALS**

Debra A. Baumbach  
Debra A. Baumbach

Karen E. Hart  
Karen E. Hart

This decision was put on the record

JAN 24 2006

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

Penny S. Lowenthal  
Penny S. Lowenthal

