

**BOARD OF ASSESSMENT APPEALS,  
STATE OF COLORADO**  
1313 Sherman Street, Room 315  
Denver, Colorado 80203

**Docket No.: 47285**

Petitioner:

**KC SHOPPING CENTER 01, LLC,**

v.

Respondent:

**JEFFERSON COUNTY BOARD OF EQUALIZATION.**

**ORDER**

**THIS MATTER**, related to the \$8,022,200 value assigned to the subject property for tax year 2005 is not currently set for hearing. On November 5, 2007, the parties stipulated to an actual value of \$7,181,500 for the subject property for tax year 2006.

Pursuant to C.R.S. § 39-1-103(15), "...the assessing officer shall consider the actual value of any taxable property for the first year of a reassessment cycle, as may have been adjusted as a result of protests and appeals, if any, prior to the assessment date of the second year of a reassessment cycle, to be the actual value of such taxable property for the second year of a reassessment cycle."

On December 14, 2007, the Board issued an Order to Show Cause why the actual value for the subject property should not be reduced to \$7,181,500 for tax year 2005. The Board did not receive a response from Petitioner. On December 18, 2007, the Board did receive a telephone call from Respondent. The Respondent had no objection to the Board's Order to Show Cause.

**ORDER:**

Respondent is ordered to reduce the 2005 value for the subject property to \$7,181,500.

The Board will take no further action on this matter.

DATED and MAILED this 8<sup>th</sup> day of January 2008.

**BOARD OF ASSESSMENT APPEALS**

*Karen E Hart*

Karen E. Hart

*Debra A Baumbach*

Debra A. Baumbach

This decision was put on the record

JAN. 7, 2008

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

*Mary J. Helfer*

Mary J. Helfer

