

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

Docket No.: 51218

Petitioner:

ESTATE OF FLORENCE K. RUSTON,

v.

Respondent:

ADAMS COUNTY BOARD OF EQUALIZATION.

ORDER

THIS MATTER, related to the \$2,773,626.00 value assigned to the subject property for tax year 2008, is not currently set for hearing. On February 26, 2009, the parties stipulated to an actual value of \$2,500,000.00 for the subject property for tax year 2007.

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 March 19, 2009, the Board issued an Order to Show Cause why the actual value for the subject property should not be reduced to \$2,500,000.00 for tax year 2008. The Board did not receive a response from Petitioner or from Respondent.

ORDER:

Respondent is ordered to reduce the 2008 value for the subject property to \$2,500,000.00.

The Board will take no further action on this matter.

DATED and MAILED this 15th day of April 2009.

BOARD OF ASSESSMENT APPEALS

Karen E Hart
Karen E. Hart

Debra A. Baumbach
Debra A. Baumbach

This decision was put on the record

APR 14 2009

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

