

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>ROCKY MOUNTAIN PORTAVIDEO INC.,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Herbert de Haas, Rocky Mountain Portavideo Inc. Address: 8 Robincrest Lane Littleton, Colorado 80123 Phone Number: (303) 730-0312 E-mail: Attorney Registration No.:</p>	<p>Docket Number: 37984</p>
<p>RESCINDING DISMISSAL AND ORDER (On Stipulation)</p>	

The Board held a hearing on June 4, 2001 for tax years 1998, 1999, and 2000. Karen E. Hart, Chair, Debra A. Baumbach, and Mark R. Linné was in attendance.

Following the hearing, the Board received a Motion for Reconsideration from the Petitioner on tax year 2000. On July 30, 2001, the Respondent filed a Response to Motion for Reconsideration and have agreed to stipulate to tax year 2000. Based on these motions the Board rescinds its dismissal of tax year 2000.

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been approved 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:

11651 WEST 64TH AVENUE
JEFFERSON COUNTY SCHEDULE NO. 909077

2. Petitioner is protesting the 2000 actual value of the subject property.

3. The parties agreed that the 2000 actual value of the subject property should be reduced to:

Improvement \$3,500.00
Total \$3,500.00

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2000 actual value of the subject property, as set forth above.

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

DATED/MAILED this 30th day of July, 2001.

BOARD OF ASSESSMENT APPEALS

This decision was put on the record

July 30, 2001

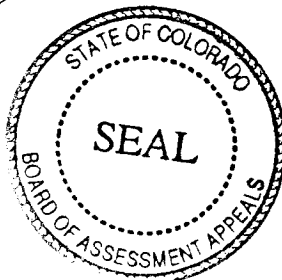
Karen E Hart
Karen E. Hart

Mark R. Linné
Mark R. Linné

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

Barbara J. Schlosser
Barbara J. Schlosser

Docket Number 37984



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

Docket Number: 37984
County Schedule Number: 909077

STIPULATION (As To Tax Year 2000 Actual Value)

Rocky Mountain Portavideo Inc., dba
Video And Video Games
Petitioner(s),

vs.

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS,
Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2000 valuation of the subject property, and jointly move the Board of Assessment Appeals 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 described as follows:

11651 W. 64th Ave.
Arvada, CO 80004

2. The subject property is classified as personal property (what type).

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2000:

Land	\$ <u> </u>
Improvements	\$ <u>47,172</u>
Total	\$ <u>47,172</u>

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

Land	\$ <u> </u>
Improvements	\$ <u>47,172</u>
Total	\$ <u>47,172</u>

RECEIVED
01 JUL 30 PM 1:56
BOARD OF ASSESSMENT APPEALS

5. After further review and negotiation, Petitioner(s) and Board of County Commissioners agree to the following tax year 2000 actual value for the subject property:

Land	\$	<u> </u>
Improvements	\$	<u>3,500</u>
Total	\$	<u>3,500</u>

6. The valuation, as established above, shall be binding only with respect to tax year 2000.

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

A 2000 Commercial Personal Property Declaration had been filed, which was not known to the parties at the time of the hearing before the Board of Assessment Appeals on June 4, 2001.

8. Both parties agree that the portion of the Order of the Board of Assessment Appeals from June 4, 2001 concerning the value for 2000 only be amended to adopt the amount of the \$3,500 to which the parties have stipulated.

DATED this 17th day of July, 2001

Herbert G. O'Leary
Petitioner(s) or Attorney

Martin S. Wilkin
County Attorney for Respondent,
Board of County Commissioners

Address:
3 Robincrest Lane
Littleton CO 80123

Telephone: 303-424-6210

Address
100 Jefferson County Pkwy
Golden, CO 80419

Telephone: _____

Thomas G. Danner
County Assessor

Address:

100 Jefferson County Pkwy
Golden, CO 80419-2500

Telephone: 303-271-8654

Docket Number 37984
Schedule Number 909077

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
Docket No. 37984
County Schedule No. 909077**

RESPONSE TO MOTION FOR RECONSIDERATION

Rocky Mountain Portavideo Inc., dba Video and Video Games,

Petitioner,

vs.

Jefferson County Board of County Commissioners,

Respondent.

BOARD OF ASSESSMENT APPEALS
01 JUL 2001 PM 1:56
JEFFERSON COUNTY

Comes now the Respondent Jefferson County Board of County Commissioners, by and through its counsel, Acting County Attorney William A. Tuthill, Assistant County Attorney Lily Oeffler, and Assistant County Attorney Martin E. McKinney, and in response to Petitioner's Motion for Reconsideration would state as follows:

1. That following a hearing on June 4, 2001 regarding Petitioner's request for an abatement for taxes paid for the above-captioned schedule number for the years 1998, 1999, and 2000, the Board of Assessment Appeals dismissed the petition on June 5, 2001, finding that the Petitioner had lost its right to appeal, having apparently failed to file Commercial Personal Property Declaration Schedules.
2. That subsequent to the hearing, the parties discovered that the Petitioner had in fact filed a Declaration Schedule for the year 2000, and the Petitioner filed a Motion for Reconsideration.
3. That in reliance on the new information discovered, the parties have reached a stipulation that the actual value of the property for the tax year 2000 is \$3,500.00.
4. That the parties request that the Board of Assessment Appeals approve the enclosed Stipulation and modify its order for the hearing held on June 4, 2001 for the tax year 2000 only to show the actual value of the property to be \$3,500.00.

WHEREFORE, the Respondent respectfully requests that the Board of Assessment Appeals modify its Order of dismissal dated June 5, 2001 regarding the abatement of taxes for the tax year 2000 only by adopting the enclosed Stipulation.

Dated this JSM day of July, 2001.

WILLIAM A. TUTHILL III, #12487
ACTING COUNTY ATTORNEY

By: 

Martin E. McKinney, #10262

Assistant County Attorney

Lily W. Oeffler, #22789

Assistant County Attorney

100 Jefferson County Parkway, Suite 5500

Golden, Colorado 80419

(303) 271-8959

CERTIFICATE OF MAILING

I certify that I mailed a copy of the foregoing Response to Motion for Reconsideration this JSM day of July, 2001 by placing same in the U.S. Mail with proper postage attached thereto and addressed to:

Herbert de Haas
Rocky Mountain Portavideo Inc.
dba Video and Video Games
8 Robincrest Lane
Littleton, Colorado 80123

