

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>A.P.C. LTD,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>LARIMER COUNTY BOARD OF EQUALIZATION.</b></p>	▲
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Bridge &amp; Associates Address: P.O. Box 280367 Lakewood, CO 80228 Phone Number: (303) 237-6997 E-mail: Attorney Registration No.:</p>	<p><b>Docket Number: 38348</b></p>
<p><b>ORDER ON STIPULATION</b></p>	

**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:

**County Schedule No.: R1501135**  
**Category: Valuation**

**Property Type: Commercial**

2. Petitioner is protesting the 2001 actual value of the subject property.

3. The parties agreed that the 2001 actual value of the subject property should be reduced to:

Land	\$ 713,000.00
Improvements	\$ <u>687,000.00</u>
Total	\$1,400,000.00

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2001 actual value of the subject property, as set forth above.


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

**DATED/MAILED** this 27<sup>th</sup> day of December, 2001.

This decision was put on the record

December 26, 2001

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

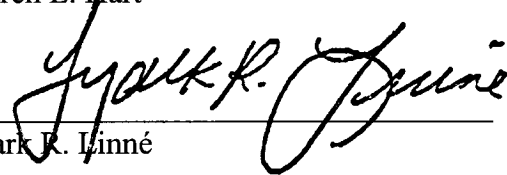
  
Penny S. Bunnell  
Penny S. Bunnell

Docket Number 38348

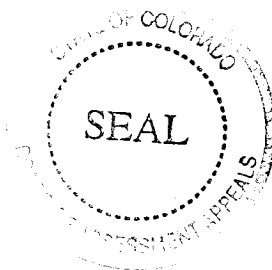
**BOARD OF ASSESSMENT APPEALS**



Karen E. Hart  
Karen E. Hart



Mark R. Linné  
Mark R. Linné



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number(s): 38348  
County Schedule Number: R1501135

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**STIPULATION (As To Tax Year 2001 Actual Value)**

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**A.P.C. LTD**  
Petitioner(s)

vs.

**LARIMER COUNTY BOARD OF EQUALIZATION,**  
Respondent

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Petitioner(s) and Respondent hereby enter into this stipulation regarding the tax year 2001 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:  
A 9,504 Sf masonry Mortuary of good quality built in 1996.  
It is located at 650 W. Drake Rd. in Fort Collins, Colorado.
  
2. The subject property is classified a COMMERCIAL property.
  
3. The County Assessor originally assigned the following actual value on the subject property:

Land	\$	713,000
Improvement	\$	<u>712,500</u>
Total	\$	1,425,500

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

:

Land	\$	713,000
Improvement	\$	<u>712,500</u>
Total	\$	1,425,500

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following tax year 2001 actual value for the subject property.

Land	\$	713,000
Improvement	\$	<u>687,000</u>
Total	\$	1,400,000


6. The valuations, as established above, shall be binding only with respect to tax year 2001.

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

Agent for petitioner entered into negotiations and presented documentation to warrant a reduction in value based on the market and income approaches to value.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 16 January 2002 at 1:00 p.m. be vacated.

**DATED** this 6<sup>th</sup> day of December, 2001



Bridge & Associates  
Petitioner(s) Representative

*Steve Evans*

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