

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>CJ CO BY KMART CORP,</p> <p>v.</p> <p>Respondent:</p> <p>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Barry J. Goldstein, Esq. Sterling Equities Inc.</p> <p>Address: 950 S. Cherry St., #320 Denver, CO 80246</p> <p>Phone Number: 303-757-8865</p> <p>Attorney Reg. No.: 2218</p>	<p>Docket Number: 38616</p>
<p style="text-align: center;">ORDER ON STIPULATION</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.: 1973-24-1-15-004

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	\$ 602,577.00
Improvements	<u>\$3,122,423.00</u>
Total	\$3,725,000.00

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 Arapahoe County Assessor is directed to change his records accordingly.

DATED/MAILED this 12th day of October, 2002.

This decision was put on the record

October 11, 2002

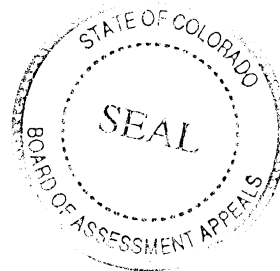
BOARD OF ASSESSMENT APPEALS

Karen E. Hart
Karen E. Hart

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

Debra A. Baumbach
Debra A. Baumbach

Mary J. Helger
Mary J. Helger



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 38616**

STIPULATION AND ORDER (As To Tax Year 2001 Actual Value)

CJ CO. BY KMART CORP.,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

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STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A conference call with the petitioner and respondent have resulted in the following agreement:

Subject property is classified as multi use and described as follows:

13600 E. Mississippi Ave., County Schedule Number 1973-24-1-15-004; RA 4155-002

A brief narrative as to why the reduction was made: Analyzed cost, market, & income information.

The parties have agreed that the 2001 actual value of the subject property should be reduced as follows:

ORIGINAL VALUE		NEW VALUE (2001)	
Land	\$ 602,577	Land	\$ 602,577
Improvements	\$5,097,423	Improvements	\$ 3,122,423
Personal		Personal	\$ _____
Total	\$5,700,000	Total	\$ 3,725,000

The Board concurs with the Stipulation.

DATED this 2nd day of October 2002.

Barry J. Goldstein
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