

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>OP & F/AURORA, INC.,</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: Ronald S. Loser, Esq. Brega & Winters</p> <p>Address: 1700 Lincoln Street #2222 Denver, Colorado 80203</p> <p>Phone Number: 303-866-9400</p> <p>Attorney Reg. No.: 1685</p>	<p>Docket Number: 39028</p>
<p 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.: See Attached

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:

See Attached

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/her records accordingly.

DATED/MAILED this 9th day of April, 2003.

This decision was put on the record

April 8, 2003

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

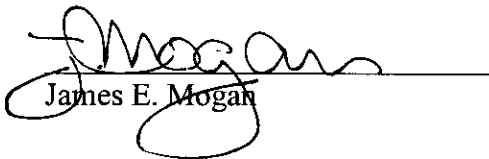
BOARD OF ASSESSMENT APPEALS



Karen E. Hart



Debra A. Baumbach


James E. Mogan

BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 39028

APR -8 AM 11:39

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

OP & F/AURORA INC.,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

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 offices and vacant land and described as follows:

12100 E. Iliff Ave. RA 4345-105; Lot 2 Bl 1 Tishman Aurora Sub 1st Flg. RA 4345-106;
2400 S. Peoria St. RA 4345-107; 2450 S. Peoria St. RA 4345-108
See schedule numbers below.

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

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

ACTUAL VALUES, AS ASSIGNED BY ARAPAHOE COUNTY

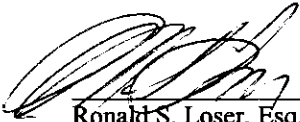
<u>SCHEDULE NO.</u>	<u>LAND VALUE</u>	<u>IMPROVEMENTS</u>	<u>TOTAL 2001 ACTUAL VALUE</u>
1973-25-3-21-001	\$ 3,857,935	\$15,142,065	\$19,000,000
1973-25-3-21-002	\$ 300		\$ 300
1973-25-3-24-001	\$ 2,261,819	\$ 9,238,181	\$11,500,000
1973-25-3-24-002	\$ 3,143,781		\$ 3,143,781

ACTUAL VALUES, AS AGREED TO BY ALL PARTIES


<u>SCHEDULE NO.</u>	<u>LAND VALUE</u>	<u>IMPROVEMENTS</u>	<u>TOTAL 2001 ACTUAL VALUE</u>
1973-25-3-21-001	\$ 3,857,935	\$12,617,295	\$16,475,230
1973-25-3-21-002	\$ 300		\$ 300 no chg
1973-25-3-24-001	\$ 2,261,819	\$ 7,528,151	\$ 9,789,970
1973-25-3-24-002	\$ 1,734,500		\$ 1,734,500

The Board concurs with the Stipulation.

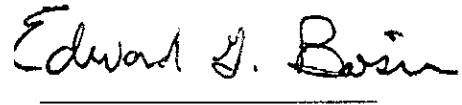
DATED this _____ day of _____ 2003.



Ronald S. Loser, Esq.
1700 Lincoln St. #2222
Denver, CO 80203



Kathryn Schroeder, #11042
Attorney for Respondent
Arapahoe County Board of Equalization
5334 South Prince Street
Littleton, CO 80166
(303) 795-4639



Edward G. Bosier
Arapahoe County Assessor
5334 South Prince Street
Littleton, CO 80166
(303) 795-4600

Docket #39028

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APPEALS