

<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>ESA 0885 INC.,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ARAPAHOE COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Matthew W. Poling Deloitte &amp; Touche LLP</p> <p>Address: 555 17<sup>th</sup> Street #3600 Denver, CO 80202</p> <p>Phone Number: 303-308-2191</p> <p>Attorney Reg. No.:</p>	<p><b>Docket Number: 40269</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.: 1973-18-1-01-014**

**Category: Valuation      Property Type: Mixed Use**

2. Petitioner is protesting the 2002 actual value of the subject property.

3. The parties agreed that the 2002 actual value of the subject property should be reduced to:

**Reference Attached Stipulation**

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2002 actual value of the subject property, as set forth above.

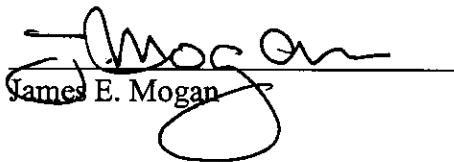
The Arapahoe County Assessor is directed to change his/her records accordingly.

**DATED/MAILED** this 11<sup>th</sup> day of February, 2003.

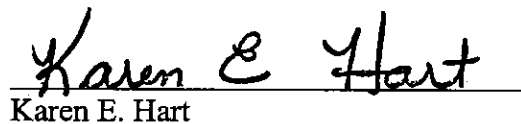
This decision was put on the record

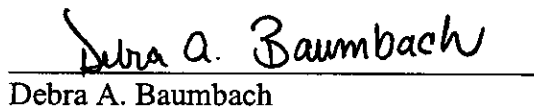
February 10, 2003

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

  
James E. Mogan

**BOARD OF ASSESSMENT APPEALS**

  
Karen E. Hart

  
Debra A. Baumbach



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER 40269

STIPULATION AND ORDER (As To Tax Year 2002 Actual Value)

ESA 0885 INC.,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

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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 lodging and described as follows:

4850 Leetsdale Dr., County Schedule Number 1973-18-1-01-014 RA 3113-001


A brief narrative as to why the reduction was made: Applied final adjusted residential vs. commercial allocation for 2001.


The parties have agreed that the 2002 actual value of the subject property should be reduced as follows:

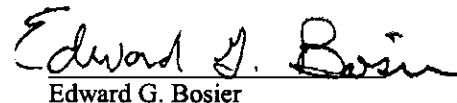
ORIGINAL VALUE		NEW VALUE (2002)		
		RESIDENTIAL	COMMERCIAL	
Land	\$ 785,234	Land	\$ 297,604	\$ 487,630
Improvements	\$ 3,714,766	Improvements	\$ 1,407,896	\$ 2,306,870
Personal		Personal	\$	\$
<b>Total</b>	<b>\$ 4,500,000</b>	<b>Total</b>	<b>\$ 1,705,500</b>	<b>\$ 2,794,500</b>
		Assessment ratio	@ 9.15%	@29%

The Board concurs with the Stipulation.

DATED this 27<sup>th</sup> day of January 2003.

  
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Board. of Equalization  
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