

<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>KOHL'S DEPARTMENT STORES, 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 Address: 555 17<sup>th</sup> Street, Suite 3600 Denver, Colorado 80202 Phone Number: 303-308-2191</p>	<p><b>Docket Number: 40317</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.: 1975-33-4-16-002**

**Category: Valuation      Property Type: Commercial**

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:

Land	\$ 2,047,331.00
Improvements	\$ 5,752,669.00
Total	\$ 7,800,000.00

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 records accordingly.

**DATED/MAILED** this 17<sup>th</sup> day of January, 2003.

This decision was put on the record

January 16, 2003

**BOARD OF ASSESSMENT APPEALS**

*Karen E Hart*

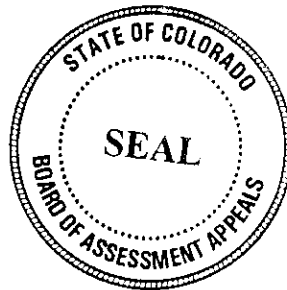
Karen E. Hart

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

*Penny S Lowenthal*  
Penny S. Lowenthal



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER 40317

03 JAN 15 PM 12:06  
RECEIVED  
ASSESSMENT APPEALS

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

KOHL'S DEPARTMENT STORES, 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 merchandising and described as follows:

18307 E. Hampden Ave.; County Schedule Number 1975-33-4-16-002 RA 421-031

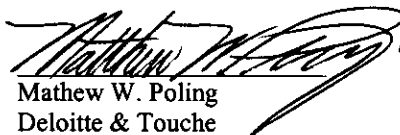
A brief narrative as to why the reduction was made: Analyzed cost, market & income information.

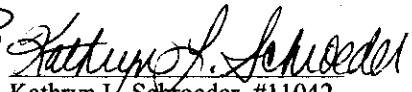
The parties have agreed that the 2002 actual value of the subject property should be reduced as follows:


ORIGINAL VALUE		NEW VALUE (2002)	
Land	\$ 2,047,331	Land	\$ 2,047,331
Improvements	\$ 5,952,669	Improvements	\$ 5,752,669
Personal		Personal	\$
Total	\$ 8,000,000	Total	\$ 7,800,000

The Board concurs with the Stipulation.

DATED this 9<sup>th</sup> day of January 2003.

  
Mathew W. Poling  
Deloitte & Touche  
555 17<sup>th</sup> St., Ste. 3600  
Denver, Co 80202-3942

  
Kathryn L. Schroeder, #11042  
Attorney for Respondent  
Arapahoe County Bd. 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