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| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>KESNER OIL LAND & CATTLE CO. LLC,</p> <p>v.</p> <p>Respondent:</p> <p>DOUGLAS COUNTY BOARD OF EQUALIZATION.</p> | |
| <p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Darius L. Bozorgpour Property Tax Advisors, Inc.</p> <p>Address: 3090 S. Jamaica Ct. #204 Aurora, CO 80014</p> <p>Phone Number: (303) 368-0500</p> <p>Attorney Reg. No.:</p> | <p>Docket Number: 40390</p> |
| <p>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.: R0408739

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 | \$600,000.00 |
| Improvements | \$ <u>0.00</u> |
| Total | \$600,000.00 |

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

DATED/MAILED this 17th day of December, 2002.

This decision was put on the record

December 16, 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

Penny S. Lowenthal
Penny S. Lowenthal



**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Petitioner:

KESNER OIL LAND & CATTLE CO., LLC,

v.

Respondent:

**DOUGLAS COUNTY BOARD OF
EQUALIZATION.**

Attorney for Respondent:

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Atty. Reg. #: 31896

Docket Number: **40390**

Schedule No.: **R0408739**

STIPULATION (As to Tax Year 2002 Actual Value)

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2002 valuation of the subject property and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as:

Lot 7A-1C Highlands Ranch #127A, 6th Amd., .697 AM/L

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2. The subject property is classified as Vacant Land property.
3. The County Assessor originally assigned the following actual value on the subject property for tax year 2002:

| | |
|-------|-----------|
| Land | \$667,788 |
| Total | \$667,788 |

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

| | |
|-------|-----------|
| Land | \$667,788 |
| Total | \$667,788 |

5. After further review and negotiation, the Petitioner and the Douglas County Board of Equalization agree to the following tax year 2002 actual value for the subject property:

| | |
|-------|-----------|
| Land | \$600,000 |
| Total | \$600,000 |


6. The valuations, as established above, shall be binding only with respect to tax year 2002.

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

Further review of market approach indicated a lower valuation.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on December 18, 2002 at 3:00 p.m. be vacated.

DATED this 9th day of December, 2002.



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Docket No. 40390



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