

<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: 40877</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.: See Attached

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:

See Attached

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.

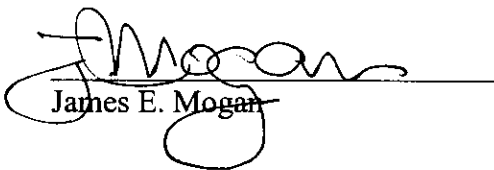
The Arapahoe County Assessor is directed to change his/her records accordingly.

DATED/MAILED this 10th day of April, 2003.

This decision was put on the record

April 9, 2003

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


James E. Mogan

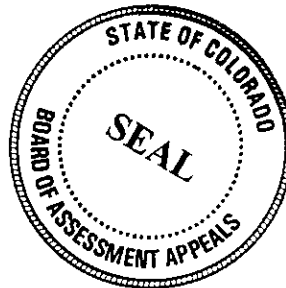
BOARD OF ASSESSMENT APPEALS



Karen E. Hart



Debra A. Baumbach



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 40877**

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

OP & F/AURORA 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 offices and vacant land and described as follows:

12100 E. Iliff Ave. RA 341-043
2400 S. Peoria St. RA 341-045
2450 S. Peoria St. RA 341-046
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 2002 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 2002 ACTUAL VALUE</u>
1973-25-3-21-001	\$ 3,857,935	\$15,142,065	\$19,000,000
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

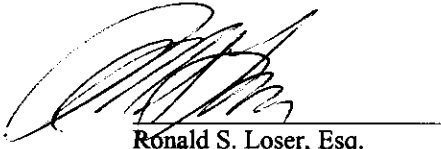
ACTUAL VALUES, AS AGREED TO BY ALL PARTIES

<u>SCHEDULE NO.</u>	<u>LAND VALUE</u>	<u>IMPROVEMENTS</u>	<u>TOTAL 2002 ACTUAL VALUE</u>
1973-25-3-21-001	\$ 3,857,935	\$12,617,295	\$16,475,230
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.

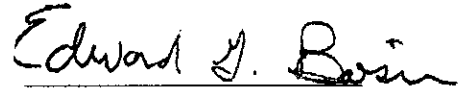
DATED this _____ day of _____ 2003.



Ronald S. Loser, Esq.
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Docket #40877