

<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>CEK ASSOCIATES,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Dariush Bozorgpour Property Tax Advisors, Inc.</p> <p>Address: 3090 S. Jamaica Ct., Suite 200 Aurora, CO 80014</p> <p>Phone Number: (303) 368-0500</p>	<p><b>Docket Number: 41047</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.: 088686**

**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	\$135,200.00
Improvements	\$540,800.00
Total	\$676,000.00

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

**DATED/MAILED** this 22<sup>nd</sup> day of May, 2003.

This decision was put on the record

May 21, 2003

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

  
Penny S. Lowenthal

**BOARD OF ASSESSMENT APPEALS**



Karen E. Hart



Debra A. Baumbach



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 41047  
County Schedule Number: 088686

STIPULATION (As To Tax Year 2002 Actual Value)

CEK Associates  
Petitioner,

vs.

Jefferson County Board of Equalization,  
Respondent.

RECEIVED  
JAN 21 09:12:13

Petitioner(s) 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.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as follows:  
Commercial land and improvements located at 2290 Kipling Street, Lakewood, Colorado.
2. The subject property is classified as commercial property.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2002 :

Land	\$151,500
Improvement	<u>\$606,200</u>
Total	\$757,700

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

Land	\$151,500
Improvement	<u>\$606,200</u>
Total	\$757,700

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

Land	\$135,200
Improvement	<u>\$540,800</u>
Total	\$676,000

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

7. Brief narrative as to why the reduction was made:  
The value was adjusted to market value.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 3, 2003 at 1:00 P.M. be vacated; or, a hearing has not yet been scheduled before the Board of Assessment Appeals \_\_\_\_ (check if appropriate).

DATED this 16th day of May, 2003.

Keith Ferguson, Agent  
Petitioner(s) or Attorney

W. O. [Signature]  
County Attorney for Respondent,   
Board of Equalization

Address:  
3090 J. Jamaica Ct.  
Suite 200  
Aurora, CO 80017  
Telephone: 303-368-0500

Address:  
100 Jefferson County Parkway  
Golden, Colorado 80419  
Telephone: \_\_\_\_\_

[Signature]  
Jefferson County Assessor

Address:  
100 Jefferson County Parkway  
Golden, Colorado 80419-2500

Telephone: 303-271-8658

Docket Number 41047  
Schedule Number 088686