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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 42296 |
| Petitioner: ROYAL FIRMAN III & STEPHANIE B FIRMAN, v. Respondent: ARAPAHOE COUNTY BOARD OF EQUALIZATION. | |
| ORDER ON STIPULATION | |

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.: 2077-01-4-04-004

Category: Valuation Property Type: Residential
2. Petitioner is protesting the 2003 actual value of the subject property.
3. The parties agreed that the 2003 actual value of the subject property should be reduced to:

Total Value: \$1,775,000
(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2003 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 25th day of November 2005.

BOARD OF ASSESSMENT APPEALS

This decision was put on record
November 23, 2005

Karen E Hart

Karen E. Hart

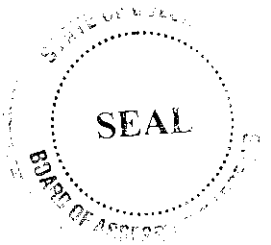
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A. Baumbach

Debra A. Baumbach

Keela Steele

Keela Steele



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER 42296**

STIPULATION (As To Tax Year 2003 Actual Value)

ROYAL FIRMAN III & STEPHANIE B FIRMAN,

Petitioner,

vs.

ARAPAHOE COUNTY BOARD OF EQUALIZATION,

Respondent.

THE PARTIES TO THIS ACTION entered into a Stipulation, regarding the tax year 2003 valuation of the subject property and jointly move the Board of Assessment Appeals to enter its Order based on this stipulation. A conference call with the petitioner and respondent have resulted in the following agreement:

Subject property is classified as residential and described as follows: 10 Village Rd; County School Number 2077-01-4-04-004; RA 2798-007.

A brief narrative as to why the reduction was made: Analyzed market information.

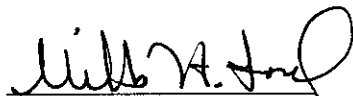
The parties have agreed that the 2003 actual value of the subject property should be reduced as follows:

| ORIGINAL VALUE | | NEW VALUE (2003) | |
|----------------|--------------|------------------|--------------|
| Land | \$ 1,150,000 | Land | \$ 1,150,000 |
| Improvements | \$ 976,300 | Improvements | \$ 625,000 |
| Personal | \$ _____ | Personal | \$ _____ |
| Total | \$ 2,126,300 | Total | \$ 1,775,000 |

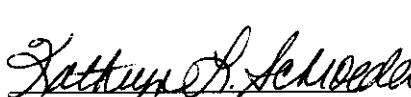
The valuation, as established above, shall be binding only with respect to the tax year 2003.

Both parties agree that the hearing before the Board of Assessment Appeals be vacated or is unnecessary if one has not yet been scheduled.

DATED this 9th day of NOVEMBER 2005.



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STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS
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