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| <b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, Colorado 80203   |                             |
| Petitioner:<br><br><b>AUTOZONE INC.,</b><br><br>v.<br><br>Respondent:<br><br><b>ADAMS COUNTY BOARD OF EQUALIZATION.</b>  |                             |
| Attorney or Party Without Attorney for the Petitioner:<br><br>Name: Kenneth S. Kramer, Esq.<br>Berenbaum, Weinshienk & Eason, P.C.<br>Address: 370 17 <sup>th</sup> Street, Suite 4800<br>Denver, CO 80202<br>Phone Number: 303.825.0800 | <b>Docket Number: 42535</b> |
| <b>ORDER ON STIPULATION</b>  |                             |

**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.: R0110669**  
  
**Category: Refund / Abatement    Property Type: Commercial**
2. Petitioner is protesting the 2001 and 2002 actual value of the subject property.

3. The parties agreed that the 2001 and 2002 actual value of the subject property should be reduced to:

|               |                     |
|---------------|---------------------|
| Land:         | \$299,693.00        |
| Improvements: | <u>\$550,307.00</u> |
| Total:        | \$850,000.00        |

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2001 and 2002 actual value of the subject property, as set forth above.

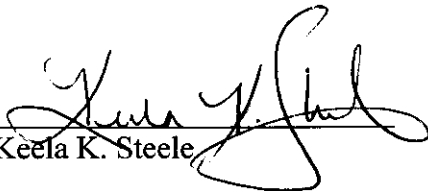
The Adams County Assessor is directed to change his/her records accordingly.

**DATED/MAILED** this 27<sup>th</sup> day of April, 2005.


This decision was put on the record


April 25, 2005

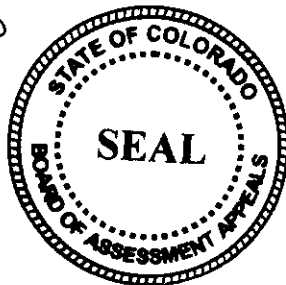
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

  
Keela K. Steele

**BOARD OF ASSESSMENT APPEALS**

  
\_\_\_\_\_  
Karen E. Hart

  
\_\_\_\_\_  
Debra A. Baumbach



|   |   |
|---|---|
| <b>BOARD OF ASSESSMENT APPEALS,</b><br>State of Colorado<br>1313 Sherman Street, Room 315<br>Denver, CO 80203   | <p style="text-align: center;"><b>▲ COURT USE ONLY ▲</b></p> <hr/> Docket Number: 42535<br>County Schedule Number:<br><b>R0110669</b> |
| <b>Petitioner:</b><br>AUTOZONE INC.,<br><br><b>Respondent:</b><br>ADAMS COUNTY BOARD OF EQUALIZATION.   |   |
| JAMES D. ROBINSON, #5899<br>ADAMS COUNTY ATTORNEY<br>Jennifer Wascak Leslie, #29457<br>Assistant County Attorney<br>450 S. 4 <sup>th</sup> Avenue<br>Brighton, CO 80601<br>Telephone: 303-654-6116<br>Fax: 303-654-6114 |   |
| <b>AMENDED STIPIULATION (As to Abatement/Refund for Tax Year 2001/2002)</b>   |   |

CO SPR 25 11:55 AM '02

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2001/2002 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:  
 12760 Colorado Blvd., Thornton, Adams County, 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 2001/2002:

|              |    |           |
|--------------|----|-----------|
| Land         | \$ | 299,693   |
| Improvements | \$ | 702,987   |
| Total        | \$ | 1,002,680 |

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

|              |    |           |
|--------------|----|-----------|
| Land         | \$ | 299,693   |
| Improvements | \$ | 702,987   |
| Total        | \$ | 1,002,680 |

5. After further review and negotiation, Petitioner and County Board of Commissioners agree to the following tax year 2001/2002 actual value for the subject property:

|              |    |         |
|--------------|----|---------|
| Land         | \$ | 299,693 |
| Improvements | \$ | 550,307 |
| Total        | \$ | 850,000 |


6. The valuation, as established above, shall be binding only with respect to tax year 2001/2002.

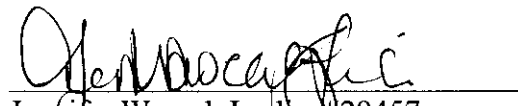
7. Brief narrative as to why the reduction was made: reduction to market value. Actual lease supports a adjustment in value.

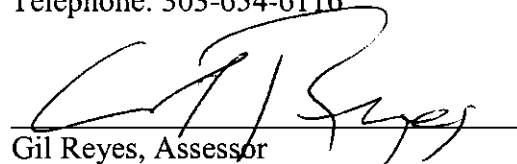
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on June 10, 2005 at 10:30, a.m. be vacated.

9. The parties previously filed a Stipulation with the Board of Assessment Appeals dated March 25, 2005. That Stipulation contained errors regarding the parties and tax years at issue, and should be disregarded. The parties ask this Board to enter its Order based on this Amended Stipulation.

DATED this 10 day of April, 2005.

  
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